



FINANCE, LICENSE & REGULATION COMMITTEE

MONDAY, JULY 28, 2014 – 6:00 PM

COUNCIL CHAMBERS, CITY HALL

AGENDA

1. Call to Order by Alderman Lyon
2. Roll Call
3. Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda except for public hearing items. Comments will be limited to 5 minutes
4. **LICENSES & PERMITS**
 - a. Park and Public Assembly Permit Application filed by Michael Sandberg on behalf of Mt. Zion to use Seminary Park for a Bilingual Church Service on August 3, 2014 from 12:30 pm to 4:30 pm.
 - b. Park Permit Application filed by Michael Cotter on behalf of Elkhorn Kiwanis Club to use Donian Park for a Kiwanis Duck Race on August 16, 2014 from 11:00 am to 1:30 pm.
 - c. Park Permit Application filed by Toni Trentadue to use Seminary Park for a bridal shower on August 24, 2014 from 1:00 pm to 5:00 pm.
5. Discussion/Recommendation on reinvestment of the TID CD in the amount of \$310,317.57 with Community Bank.
6. Discussion/Recommendation on the expenditure for the Park Plan Postcard mailing.
7. Discussion/Recommendation on the expenditure for the Park Plan Survey.
8. Discussion/Recommendation on the 2014 Street Maintenance Priority Listing. (recommended by Public Works Committee 7/17/14)
9. Discussion/Recommendation on Disposal of Surplus Street Lights. (*recommended by Public Works Committee 7/17/14*)
10. **Presentation of Accounts – Alderman Lyon**
 - A. Purchase Orders (none)
 - B. Prepaid Bills (none)
 - C. Regular Bills in the amount of \$192,827.41
11. **Adjournment**

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the City Clerk's office in advance so the appropriate accommodations can be made.

7/25/14 10:30 pm

cc: Committee Members, Mayor & remaining Council, Administrator, City Clerk, Attorney



REGULAR CITY COUNCIL MEETING
MONDAY, JULY 28, 2014 – 7:00 PM
COUNCIL CHAMBERS, CITY HALL

AGENDA

1. Mayor Connors calls the meeting to order
2. Pledge of Allegiance
3. Roll Call
4. Awards, Presentations, and Proclamations
5. Re-consider business from previous meeting
6. Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda, except for public hearing items. Comments will to be limited to 5 minutes.
7. Acknowledgement of Correspondence
8. Approve Special City Council minutes of June 27, 2014, as prepared and distributed
9. Presentation of 2013 Draft Financial Audit by David Maccoux, CPA of Schenck SC.
10. **CONSENT AGENDA.** Any item listed on the consent agenda may be removed at the request of any member of the Council. The request requires no second, is not discussed, and is not voted upon.
 - a. Park and Public Assembly Permit Application filed by Michael Sandberg on behalf of Mt. Zion to use Seminary Park for a Bilingual Church Service on August 3rd, 2014 from 12:30 pm to 4:30 pm.
 - b. Park Permit Application filed by Michael Cotter on behalf of Elkhorn Kiwanis Club to use Donian Park for a Kiwanis Duck Race on August 16th, 2014 from 11:00 am to 1:30 pm.
 - c. Park Permit Application filed by Toni Trentadue to use Seminary Park for a bridal shower on August 24, 2014 from 1:00 pm to 5:00 pm.
11. **Items removed from the Consent Agenda**
12. **Finance Committee Recommendations**
 - a. Discussion/Action on reinvestment of the TID CD in the amount of \$310,317.57 with Community Bank.
 - b. Discussion/Action on the expenditure for the Park Plan Postcard mailing.
 - c. Discussion/Action on the expenditure for the Park Plan Survey.

- d. Discussion/Action on the 2014 Street Maintenance Priority Listing. *(recommended by Public Works Committee 7/17/14)*
- e. Discussion/Action on Disposal of Surplus Street Lights. *(recommended by Public Works Committee 7/17/14)*

13. Plan Commission Recommendations

- a. **Resolution 14-R37**, authorizing the issuance of a Conditional Use Permit filed by Kelly C. Frazier of McCormak + Etten / Architects, LLP, 400 Broad Street, Lake Geneva, WI 53147, on behalf of Frank Sottrel / Oak Birch LLC, 5N501 Curling Pond Road, Wayne, IL 60184 to construct a raised patio and open air pergola on an existing Single Family Residential lot in the 100' shoreland setback in an Estate Residential Zoning District (ER-1) located at 927 Bayview Drive, Tax Key No. ZGB 00002, contingent on staff review and approval of the drainage and landscaping plan to add 400 square feet of native plants.
- b. **Resolution 14-R38**, authorizing the issuance of a Conditional Use Permit filed by George Kenessey & Meri Vallin, 4341 N Oakley Ave. Chicago, IL 60618, to construct a Single Family Residence on an existing lot using the SR-4 Zoning requirements in an Estate Residential Zoning District (ER-1) located at 1630 Evergreen Lane, Tax Key No. ZLM 00017, contingent on staff review and approval of drainage, landscaping, and driveway width/angle, along with all staff recommendations and fact finding on staff report dated July 21, 2014.
- c. **Resolution 14-R39**, adopting the Public Participation Procedures for the 2014 Amendments to the City of Lake Geneva Comprehensive Plan.
- d. Discussion/Action on application for Land Division Review for a Certified Survey Map submitted by James F Mullen, 1200 Pheasant Court, Lake Geneva, WI 53147 to split his property into two parcels. Current Tax Key No. ZA293700001.

14. Presentation of Accounts – Alderman Lyon

- a. Purchase Orders (none)
- b. Prepaid Bills (none)
- c. Regular Bills in the amount of \$192,827.41

15. Mayoral Appointments – Mayor Connors - None

16. Closed Session

Motion to go into Closed Session pursuant to Wis. Stat. 19.85 (1) (c) considering employment, promotion, compensation or performance evaluation data of public employee Sabrina Waswo over which the governmental body has jurisdiction or exercises responsibility.

17. Return to Open Session

Motion to return to open session pursuant to Wisconsin Statutes 19.85 (2) and take action on any items discussed in Closed Session

18. Adjournment

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the City Clerk's office in advance so the appropriate accommodations can be made.

7/25/14 10:30 PM

cc: Aldermen, Mayor, Administrator, Attorney, Department Heads, Media

**SPECIAL CITY COUNCIL MEETING
FRIDAY, JUNE 27, 2014 – 9:00 AM
COUNCIL CHAMBERS, CITY HALL**

Mayor Connors called the meeting to order at 9:00 am.

The Pledge of Allegiance was led by Alderman Kehoe.

Roll Call. Present: Aldermen Chappell, Kordus, Hill, Kehoe, Kupsik, Taggart and Lyon. Not Present (excused): Alderman Wall. Also present: City Administrator Jordan, City Attorney Draper and Acting City Clerk Waswo.

Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda, except for public hearing items. Comments will to be limited to 5 minutes. None.

Consent Agenda

- A. Original 2014-2015 Operator (Bartender) License applications filed by Lexey Pfenninger, Angela Bradke, Ryan Edens, Cardine Russell, Megan Maurina, Mark Lalasz, James Olson
- B. Renewal 2014-2015 Operator (Bartender) License applications as per attached report summary.
- C. **Renewal “Class B”/Class “B” Intoxicating Liquor & Fermented Malt Beverage License applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:**
 - a) DCR Restaurant Group LLC d/b/a The Next Door Pub, 411 Interchange North, Lake Geneva, Chad Bittner, Agent
 - b) Samson Enterprises LLC d/b/a Carvetti’s, 642 W. Main Street, Lake Geneva, Amber Agen, Agent
 - c) American Legion Post #24, 735 Henry Street, Lake Geneva, Charles Schlehlein, Agent
- D. **“Class B”/Class “B” Intoxicating Liquor & Fermented Malt Beverage (Hotel Exemption) License application filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:**
 - a) Cove Condominium Association d/b/a The Cove of Lake Geneva, 111 Center Street, Lake Geneva, Patrick J. McCarthy, Agent
- F. **Renewal Class “B” Fermented Malt Beverage & “Class C” Wine License applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:**
 - a) K&B Restaurant Group LLC d/b/a The Original Chicago Pizza Company, 150 Center Street, Lake Geneva, John Regester, Agent
 - b) Mama Cimos, 131 Wells Street, Lake Geneva, Nick Cimino, Agent
 - c) Pie High Pizza LLC, 820 Williams Street, Lake Geneva, John Karabas, Agent
 - d) Lake Geneva Creperie Inc, 234 Broad Street, Lake Geneva, Ralph Kennedy, Agent
 - e) Simple Café LLC, 525 Broad Street, Lake Geneva, Thomas Hartz, Agent
- G. **Renewal Class “B” Fermented Malt Beverage applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:**
 - 1) Geneva Lakes Hotel Group LLC d/b/a Comfort Suites, 300 E. Main Street, Lake Geneva, John Schroder, Agent

- H. Renewal “Class A”/Class “A” Liquor & Fermented Malt Beverage License applications filed by the following, contingent upon payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds:**
 - 1) Midwest Fuel LLC d/b/a Northside Mobil, 501 Interchange North, Lake Geneva, John Consolino, Agent
 - 2) Walgreen’s #5600, 351 N. Edwards Blvd., Lake Geneva, Suzanne Tiedke, Agent
 - 3) H&P Enterprises LLC d/b/a Geneva Liquors, 797 Wells Street, Lake Geneva, Navninder Toor, Agent
 - 4) Cove Condominium Association d/b/a The Cove of Lake Geneva, 111 Center Street, Lake Geneva, Patrick J. McCarthy, Agent
- I.** Provisional “Class A”/Class “A” Intoxicating Liquor & Fermented Malt Beverage License for Lake Geneva Grassroots Inc. d/b/a The Backyard, 252 Center Street, Lake Geneva, Robert Schmaling, Agent
- J.** Provisional “Class B”/Class “B” Intoxicating Liquor & Fermented Malt Beverage License for Harbor Shores Hotel Management Inc d/b/a Harbor Shores on Lake Geneva, 300 Wrigley Drive, Lake Geneva, William Strangeway, Agent
- K. Renewal Taxi Company License applications filed by the following:**
 - 2) Kangaroo to the Rescue, 302 East Street, Lake Geneva, WI
- L.** Renewal Taxi/Trolley Driver License applications filed by Richard Skipper Sr., Ronald Skipper Jr., Ronald Skipper Sr., Debra Skipper, Nina Thompson, Goldie Stacey, Sean Gradt, Martin Blackmore, John Albert, Nancy Rock, Brian Koszykowski, Thomas Rock, Russell Ford, Sharon Hoffman, Robert Phelps, Jeff Robbins, Sebrina Wolters (approved by the Police Chief; information only)

Alderman Hill asked to remove Items I and J. Mayor Connors stated Item E will not be discussed as it was stricken from the agenda.

Kupsik/Kehoe motion to approve the consent agenda, except for Items I, J and E. Motion carried 7 to 0.

Items Removed from the Consent Agenda

Provisional “Class A”/Class “A” Intoxicating Liquor & Fermented Malt Beverage License for Lake Geneva Grassroots Inc. d/b/a The Backyard, 252 Center Street, Lake Geneva, Robert Schmaling, Agent

Hill/Kordus motion to approve, contingent upon publication of the license and payment of all outstanding liabilities and delinquencies with the City of Lake Geneva and wholesaler invoices, and clearance of any Department of Revenue holds. Motion carried 7 to 0.

Provisional “Class B”/Class “B” Intoxicating Liquor & Fermented Malt Beverage License for Harbor Shores Hotel Management Inc d/b/a Harbor Shores on Lake Geneva, 300 Wrigley Drive, Lake Geneva, William Strangeway, Agent

Hill/Kordus motion to approve, contingent upon completion of the Department of Revenue paperwork submitted before the June 30th expiration date. Alderman Kupsik stated that Harbor Shores will control the license for Gino’s but questioned if Gino’s will be allowed to serve liquor anywhere in the building. City Attorney Draper stated Gino’s would only be allowed to serve alcohol according to the diagram listed in their license application. The reason for the change is that Harbor Shores controls the whole building and therefore would have to control the premises and hold the license. In the past, Gino’s did not control areas outside of their premises, making it difficult for them to sell liquor in other areas of the hotel. Alderman Kordus asked if this was a transfer of a license. Draper stated the original license was always held by Harbor Shores, but Gino’s was making the application, which was incorrect. Motion carried 7 to 0.

Finance, License and Regulation Committee Recommendations – Alderman Lyon

Discussion/Action on Health Insurance Renewal

Alderman Lyon stated this item was sent to council without recommendation.

Administrator Jordan said he explored several options for health insurance plans. Because the city has had poor years for claims, the cost of the insurance will be going up. He said the city's current insurance provider submitted a quote \$200,000 higher than the current plan. The lowest quote was submitted by Cottingham and Butler, which is \$45,000 over the current plan.

Mr. Jordan said the plan from Cottingham and Butler is focused on lowering health costs by getting employees as healthy as possible to prevent illnesses, rather than treating them after the fact. Mr. Jordan stated the program would require employees to complete a health screening that would alert them to any potential illnesses at an earlier stage. This is different from the current wellness program, which is voluntary. Administrator Jordan said the new plan could be a one year trial period and if it does not work for the city, they would look at something different the following year.

Kordus/Lyon motion to suspend the rules to allow account representative Matt Chadwick from Cottingham and Butler address the council. Unanimously carried.

Alderman Hill asked how short is the city on 2014 health expenses and where the money is going to come from. Administrator Jordan stated we do not know at this time if the city will be short or over. Generally if the city is over, the money comes out of the reserve fund and if the city does not go over, the money is put back into the general fund.

Alderman Kordus suggested the \$45,000 increase be funded by employee premiums. After discussion, it was suggested by Alderman Kupsik that the issue of employee contributions be discussed as a separate issue at a later time.

Mayor Connors asked Mr. Chadwick to share the history of the program. Mr. Chadwick stated Cottingham and Butler has been in business for over a decade and have found that nationwide 70 to 75% of claims are attributed to chronic conditions of COPD, asthma, high blood pressure, high cholesterol and glucose/diabetes. Seventy percent of these claims are considered preventable or modifiable. The company is focused on finding and identifying these risks to help avoid the risk to migrate unhealthy behavior to healthy behavior. Most people are passive in their own healthcare and Cottingham and Butler try to provide a financial incentive to take a biometric test and reward those who comply by lowering their premiums. Their studies have shown a 40% increase in increase in the ideal risk category and a 40% decrease in the high risk and very high risk categories. Discussion followed on plan design and testing schedules. Mayor Connors asked what the savings are in claims over a period of years. Mr. Chadwick stated they focus on a difference in trends. Their studies have found that nationally claims increase by 9% annual. However, after this program it is only 0 to 2% on an annual basis.

Kupsik/Hill motion to approve the renewal of the 2014-15 health insurance policy with Cottingham and Butler. Alderman Kupsik asked who would be responsible for monitoring the status of the employees within the program. Administrator Jordan stated that due to the privacy act the monitoring cannot be done through the city and that Cottingham and Butler would be responsible.

Roll Call: Aldermen Chappell, Kordus, Hill, Kehoe, Kupsik, Taggart and Lyon voted "yes." Motion carries 7 to 0.

Alderman Chappell left the meeting at 9:58 a.m. with a quorum still present.
Alderman Chappell returned at 10:00 a.m.

Planning Commission Recommendations – Alderman Kupsik

Resolution 14-R29, a Conditional Use Application filed by Paul Lauterbach, 914 Bennett Ct. Walworth, WI 53184 on behalf of Lake Geneva Tennis Club, to operate and Indoor Tennis Club (Physical Activity Studio) in the Planned Business Park (PBP) zoning district in a proposed building on Veterans Parkway Tax Key No's ZLGBP 200029 & ZLGBP 200030 (*continued from the June 23, 2014 City Council Meeting*)
Kupsik/Taggart motion to approve.

Roll Call: Aldermen Chappell, Kordus, Kehoe, Kupsik, Taggart and Lyon voted "yes." Hill abstained. Motion carried 6 to 0 with 1 abstained.

Alderman Chappell left the meeting at 10:02 a.m. with a quorum still present.

Personnel Committee Recommendations – Alderman Kupsik

Discussion/Action on appointment of Street Department Working Foreman
Kupsik/Hill motion to approve Neil Waswo to the position of working foreman. Unanimously carried.

Adjournment

Kordus/Lyon motion to adjourn at 10:05 a.m. Unanimously carried.

/s/ Sabrina Waswo, Acting City Clerk

THESE ARE NOT OFFICIAL MINUTES UNTIL APPROVED BY THE COMMON COUNCIL

July 28, 2014

Schenck SC
2200 Riverside Drive
P.O. Box 23819
Green Bay, WI 54305-3819

This representation letter is provided in connection with your audit of the financial statements of the City of Lake Geneva, Wisconsin, (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information as of December 31, 2013, and the respective changes in the financial position and where applicable, cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 28, 2014, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 29, 2013, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. In regards to accounting estimates:
 - The measurement processes used by management in determining accounting estimates is appropriate and consistent.
 - The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - The disclosures related to accounting estimates are complete and appropriate.

- No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
 6. Significant assumptions we used in making accounting estimates are reasonable.
 7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
 8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
 9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
 10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
 11. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

14. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
 - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
 - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
15. We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government - specific

18. We have made available to you all financial records and related data.
19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have a process to track the status of audit findings and recommendations.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
23. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
25. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

26. As part of your audit, you assisted with preparation of the financial statements and related notes and the state financial report. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and the state financial report.
27. In regards to the capital asset depreciation services performed by you, we have –
 - a. Made all management decisions and performed all management functions.
 - b. Designated an individual with suitable skill, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed
 - d. Accepted responsibility for the results of the services.
28. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
29. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
30. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
31. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
32. The financial statements properly classify all funds and activities.
33. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
34. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
35. Provisions for uncollectible receivables have been properly identified and recorded.
36. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
37. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, or contributions to permanent fund principal.
38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
39. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
40. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

41. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
42. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
43. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position were properly recognized under the policy.
44. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
45. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, and supporting schedules (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
46. We agree with the findings of specialists in evaluating the other post employment benefits, pension benefits and incurred but not reported claims and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with the respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists
47. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
48. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
49. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
50. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value.

51. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
52. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
53. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
54. Expenditures of federal awards were below the \$500,000 threshold in the year ended December 31, 2013, and we were not required to have an audit in accordance with *OMB Circular A-133*.
55. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed: _____
Peg Pollitt, City Comptroller

Signed: _____
Dennis Jordan, City Administrator

MANAGEMENT COMMUNICATIONS
CITY OF LAKE GENEVA, WISCONSIN
DECEMBER 31, 2013

CITY OF LAKE GENEVA, WISCONSIN
December 31, 2013

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To the Honorable Mayor and Common Council
City of Lake Geneva, Wisconsin

We have completed our audit of the basic financial statements of the City of Lake Geneva, Wisconsin (the "City") as of and for the year ended December 31, 2013. The City's financial statements, including our report thereon dated July 28, 2014, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, noncompliance with the provisions of laws, regulations, contracts and grants or other illegal acts may exist and not be detected by us.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

Significant Audit Findings

Consideration of Internal Control

In planning and performing our audit of the financial statements of the City as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 60 - 61 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City's internal control to be significant deficiencies:

Finding 2013-001	Segregation of Duties
Finding 2013-002	Preparation of Annual Financial Report

These findings are described in detail in the schedule of findings and responses on pages 62 - 63 of the annual report.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no significant transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

Management's estimate of the other post employment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other post employment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of accumulated sick leave is based upon analysis of the employees sick leave balance. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the incurred, but not reported (IBNR) insurance reserves are based on actuarial projections of the expected cost of the ultimate settlement and administration of claims. We evaluated the key factors and assumptions used to develop the reserves in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The financial statements reflect all accounting adjustments proposed during our audit. Copies of the audit adjustments are available from management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 28, 2014. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to conducting the audit. These discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

In addition, during our audit, we noted certain other matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these matters in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized in the comments and observations section of this report.

This communication, which does not affect our report dated July 28, 2014 on the financial statements of the City, is intended solely for the information and use of the Common Council, management, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Certified Public Accountants
Green Bay, Wisconsin
July 28, 2014

SUMMARY FINANCIAL INFORMATION

City Governmental Fund Balances

Presented below is a summary of the various City governmental fund balances on December 31, 2013, including a comparison to the prior year. This information is provided for assisting management in assessing financial results for 2013 and for indicating financial resources available at the start of the 2014 budget year.

	2013	2012
General Fund		
Nonspendable		
Delinquent taxes	\$ 5,005	\$ 7,712
Prepaid items	150,540	140,709
Assigned	360,114	1,070,650
Unassigned	2,206,098	2,250,087
Total General Fund	<u>2,721,757</u>	<u>3,469,158</u>
Special Revenue Funds		
Parking meters and lots		
Assigned	675,000	600,000
Lakefront operations		
Assigned	684,856	706,600
Public Library		
Restricted for library	439,471	290,170
Cemetery operations		
Assigned	75,553	64,576
Total Special Revenue Funds	<u>1,874,880</u>	<u>1,661,346</u>
Debt Service Funds		
Restricted for debt service	<u>2,829</u>	<u>2,829</u>
Capital Projects Funds		
Capital improvements		
Assigned for capital improvements	<u>195,258</u>	<u>820,212</u>
Tax incremental financing district no. 4		
Restricted for district plan expenditures	<u>6,948,971</u>	<u>6,065,896</u>
Equipment Replacement		
Committed for equipment purchases	<u>715,000</u>	<u>-</u>
Impact fees		
Restricted for impact fees	213,120	194,532
Assigned for impact fees	46,113	46,113
Total	<u>259,233</u>	<u>240,645</u>
Total Capital Projects Funds	<u>8,118,462</u>	<u>7,126,753</u>
Permanent Funds		
Cemetery perpetual care		
Nonspendable - Cemetery care	<u>503,619</u>	<u>434,016</u>
Swanson Library Endowment		
Nonspendable - Library endowment	110,184	97,615
Spendable - Library operations	2,317	-
Total Swanson Library Endowment	<u>112,501</u>	<u>97,615</u>
Total Permanent Funds	<u>616,120</u>	<u>531,631</u>
Totals	<u>\$ 13,334,048</u>	<u>\$ 12,791,717</u>

City Governmental Fund Balances (Continued)

General Fund

The City's general fund decreased \$747,401, as the City transferred \$715,000 previously reported as assigned general fund balance to an equipment replacement capital projects fund and committed these funds for future equipment needs of the City.

The City's general fund decreased due to health insurance costs which exceeded budget by \$341,064 which offset additional revenues. Detailed comparison of the City's general fund revenues and expenditures to budget can be found on pages 52 – 55 in the City's annual financial report.

The City's assigned and unassigned general fund balance represents approximately 32% of the total 2013 budgeted general fund expenditures. In 2006, the City Council adopted a minimum fund balance policy whereas the unassigned fund balance is equivalent to three months of expenditures of general fund. This amount is to be maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Actual 2013 general fund expenditures	\$	8,168,517
Minimum fund balance %		25%
Minimum fund balance amount	<u>\$</u>	<u>2,042,129</u>

The City's unassigned fund balance of \$2,206,098 meets the minimum fund balance amount.

Equipment Replacement Capital Projects Fund

Resolution 13-R68 created an Equipment Replacement Fund by transferring \$715,000 of assigned general fund balance to this fund and committing the use of these resources for future equipment needs of the City. No amounts were spent during 2013.

Swanson Library Endowment

In 2000, the City received a gift which required the principal and future capital gains to be retained in perpetuity while income was available to purchase materials for the Swanson Center. Because balances are to be maintained in perpetuity, the City transferred the investments related to this endowment from the Library fund to a separate permanent fund.

COMMENTS AND OBSERVATIONS

1. Prior Year Comment - Monthly Reconciliations

In our prior year management letter, we discussed that certain transactions occur in various City departments which are decentralized. Because segregation of duties is often not possible, we recommended the City's finance department periodically review financial information and reconciliations of department reports to the general ledger accounts to strengthen current internal controls for the following items:

- Permits
- Licenses
- Municipal Court Fines and Fees
- Library Fines and Fees
- EMS Billings

While we believe a periodic review might be beneficial, the size of the City's administrative staff makes it difficult to allocate sufficient time for these reviews during the year. As a result, we annually review department controls as part of our audit and recommend enhancements to existing procedures. For example, the library was able to generate a report from its library system to compare receipt codes which, in our opinion, improved controls over collections.

Often, formal policies or procedures do not exist within the City. Accordingly, we recommend the City begin developing a formal policies and procedures manual, which would incur both transactions at the department level but also centralized processes. This manual would assist the City in employee transitions and establish a clear expectation of proper procedures. In addition, documenting policies and procedures might create opportunities within the City to identify areas where procedures could be strengthened or involve additional employees in the process.

2. Controls over EMS Billings

As part of our audit, we selected a sample of incidents to review the City's controls over ambulance billings. City personnel are responsible for entering data into Image Trend and marking the incident available to bill while a third party biller actually is responsible to prepare the billing.

Our review noted the following items:

- Amounts billed were not consistent with data available in Image Trend. For example, one patient was not billed for oxygen when they appeared to receive based on the data entered while another patient's bill was adjusted to agree to insurance payment received. We also noted a few instances where the general supplies charge was not billed.
- On the date of our testing, December 13, 2013, City personnel assisted us with generating a report of open incidents and we noted a number related to September.
- Detailed reports from the third party biller are not obtained or reviewed timely to ensure amounts billed represent services provided.

We recommend the City implement a review process to compare billing detail from the third party biller to services provided Image Trend to ensure the accuracy of the billings issued by the City. When rates for services are changed, an additional review should be considered to ensure the rate changes were properly inputted. Finally, a periodic review of open incidents should be considered to ensure billable services are marked as available for billing by the third party biller.

CITY OF LAKE GENEVA, WISCONSIN

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2013

CITY OF LAKE GENEVA, WISCONSIN
December 31, 2013

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Lake Geneva, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva, Wisconsin ("the City") as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Water Utility and Sewer Utility enterprise funds, which represents 100 percent of the assets and revenues of the City's business-type activities. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the Water Utility and Sewer enterprise funds, is based on the report of the other auditors. We did not audit the financial statements of the Oak Hill Cemetery, which is reported as cemetery operations special revenue fund and cemetery perpetual care permanent fund in the City's financial statements. The Oak Hill Cemetery represents 2 percent of the assets and revenues of the City's governmental funds. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the cemetery operations special revenue fund and cemetery perpetual care permanent fund is based on the report of the other auditors. We did not audit the financial statements of Downtown Lake Geneva Business Improvement District, which represents 100 percent of the assets and revenues of the City's discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the Downtown Lake Geneva Business Improvement District is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2013, and the changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Summarized Financial Information

We have previously audited the City's 2012 financial statements, and our report dated June 19, 2013, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2014, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Certified Public Accountants
Green Bay, Wisconsin
July 28, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis Fiscal Year 2013

The management of the City of Lake Geneva, Wisconsin (the "City") offers readers of the City's financial statements this narrative and analysis of the financial activities of the City for the fiscal year ended December 31, 2013.

Financial Highlights

- As of the December 31, 2013, the assets of the City of Lake Geneva exceeded its liabilities and deferred inflows of resources by \$68,763,849. This represents a 2.63% decrease over the 2012 net position balance of \$70,623,021.
- The general fund balance at the end of 2013 was \$2,721,757, a decrease of \$747,401 from the prior year. The City's final budget projected a \$715,000 decrease in fund balance as the City transferred available general fund balance to an equipment replacement fund and committed \$715,000 for future equipment needs.

Of the general fund balance, \$155,545 is nonspendable for prepaid items and delinquent taxes, \$360,114 has been assigned for various uses, and \$2,206,098 is currently unassigned.

- The outstanding general obligation debt as of December 31, 2013 is \$5,525,000. This compares to \$6,375,000 at the end of 2012.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Lake Geneva'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 Basic Financial Statements.

Government-wide Financial Statements. The Government-wide Financial Statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. Financial information in the government-wide financial statements is reported as either governmental activities or business-type activities. Governmental activities are principally supported by taxes and intergovernmental revenues. Examples of governmental activities are: general government, public safety, public works, health and human services, culture and recreation, conservation and development and interest and fiscal charges.

Business-type (Enterprise) activities recover all or a significant portion of their costs through user fees and charges. These activities include the City's water and sewer utilities.

The **Statement of Net Position** presents information on all City of Lake Geneva, Wisconsin's assets, liabilities and deferred outflows and inflows of resources with the difference 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 City is improving or decreasing. (See pages 11 - 12 of this report).

The **Statement of Activities** presents information showing how the City's net position changed during the 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 future fiscal periods. (e.g., earned but unused vacation leave.) (See pages 13 - 14 of this report.)

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. The City of Lake Geneva, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the City's funds can be divided into three categories: government funds, proprietary funds, and fiduciary funds.

Government 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 the City's near-term financing requirements.

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 City'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*.

The City has identified four major government funds: General, General Debt Service, Capital Improvements, and Tax Incremental District No. 4.

- General Fund: Accounts for the City's primary operating activities.
- General Debt Service Fund: Accounts for financial resources and payments made on long-term general obligation debt.
- Capital Improvements Fund: Accounts for proceeds from long-term borrowing and other resources to be used for capital improvement projects.
- Tax Incremental District No. 4 Fund: Accounts for financial sources to be used for the activity in the TIF District No. 4.

The net change in fund balances for the year is \$542,331. The total fund balance for all governmental funds is \$13,334,048. (See pages 13 - 21)

Proprietary / Enterprise Funds: *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City has identified two major enterprise funds:

- Water Utility: Accounts for revenues and expenses for operations of the municipal water distribution system.
- Sewer Utility: Accounts for operations of the sanitary sewer collection system and wastewater treatment plant.

The net change in position for the Water Utility is a decrease of \$260,774 and the Sewer Utility had a decrease of \$357,363. Water Utility net position totaled \$12,942,932. Sewer Utility net position totaled \$14,771,723, for a proprietary/enterprise fund total of \$27,714,655. (See pages 22 - 25)

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 City's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

Government-wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities and deferred inflows of resources by \$68,763,849 at the close of 2013.

City of Lake Geneva, Wisconsin's Net Position						
	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
	Current and other assets	\$ 22,743,954	\$ 21,890,204	\$ 4,437,397	\$ 4,730,789	\$ 27,181,351
Capital assets	34,942,949	37,656,143	24,080,569	24,459,009	59,023,518	62,115,152
Total Assets	57,686,903	59,546,347	28,517,966	29,189,798	86,204,869	88,736,145
Long-term liabilities outstanding	7,477,198	8,154,190	645,125	164,579	8,122,323	8,318,769
Other liabilities	1,113,702	953,358	158,186	692,427	1,271,888	1,645,785
Total Liabilities	8,590,900	9,107,548	803,311	857,006	9,394,211	9,964,554
Deferred inflows of resources	8,046,809	8,148,570	-	-	8,046,809	8,148,570
Net Position						
Net investment in capital assets	29,410,351	31,270,999	24,080,569	24,459,009	53,490,920	55,730,008
Restricted	8,217,682	7,082,229	1,211,880	1,210,681	9,429,562	8,292,910
Unrestricted	3,421,161	3,937,001	2,422,206	2,663,102	5,843,367	6,600,103
Total Net Position	\$ 41,049,194	\$ 42,290,229	\$ 27,714,655	\$ 28,332,792	\$ 68,763,849	\$ 70,623,021

By far the largest portion of the City's net position (78%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (14%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$5,843,367 may be used to meet the City's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities decreased the City's net position by \$1,241,035 and business-type activities decreased the City's net position by \$618,137 during the current fiscal year. Key elements of these changes are as follows:

City of Lake Geneva, Wisconsin's Change in Net Position						
	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues						
Charges for services	\$ 3,396,081	\$ 3,294,966	\$ 2,575,453	\$ 2,682,002	\$ 5,971,534	\$ 5,976,968
Operating grants and contributions	876,356	923,811	-	-	876,356	923,811
Capital grants and contributions	233,339	17,663	120,893	114,376	354,232	132,039
General Revenues						
Property taxes	6,157,390	6,166,012	-	-	6,157,390	6,166,012
Property tax increment	1,991,180	1,775,802	-	-	1,991,180	1,775,802
Other taxes	489,616	497,702	-	-	489,616	497,702
Grants and contributions not restricted to specific programs	139,619	159,844	-	-	139,619	159,844
Other	368,735	392,112	17,876	18,167	386,611	410,279
Total Revenues	13,652,316	13,227,912	2,714,222	2,814,545	16,366,538	16,042,457
Expenses						
General government	2,902,077	2,501,801	-	-	2,902,077	2,501,801
Public safety	4,160,374	3,964,236	-	-	4,160,374	3,964,236
Public works	5,916,936	5,649,196	-	-	5,916,936	5,649,196
Health and human services	205,591	242,038	-	-	205,591	242,038
Culture and recreation	1,691,988	1,539,451	-	-	1,691,988	1,539,451
Conservation and development	159,696	145,406	-	-	159,696	145,406
Interest and fiscal charges	178,862	211,048	-	-	178,862	211,048
Water utility	-	-	1,394,058	1,306,077	1,394,058	1,306,077
Sewer utility	-	-	1,616,128	1,522,625	1,616,128	1,522,625
Total Expenses	15,215,524	14,253,176	3,010,186	2,828,702	18,225,710	17,081,878
Increase in Net Position						
Before Transfers	(1,563,208)	(1,025,264)	(295,964)	(14,157)	(1,859,172)	(1,039,421)
Transfers	322,173	311,682	(322,173)	(311,682)	-	-
Change in Net Position	(1,241,035)	(713,582)	(618,137)	(325,839)	(1,859,172)	(1,039,421)
New accounting principle	-	(40,407)	-	-	-	(40,407)
Net Position - January 1	42,290,229	43,044,218	28,332,792	28,658,631	70,623,021	71,702,849
Net Position - December 31	\$ 41,049,194	\$ 42,290,229	\$ 27,714,655	\$ 28,332,792	\$ 68,763,849	\$ 70,623,021

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. An analysis of the City's general fund follows:

General Fund Budget Comparison: Budgeted versus Actual Revenue and Transfers In/Expenditures and Transfers Out (See page 21 of this report)

General Fund Revenues and Transfers In	
Budget	\$ 8,028,470
Actual	8,393,638
Variance	\$ 365,168

The positive revenue variance was primarily due to the following:

- Room tax revenue was \$70,680 over budget.
- Building and other permits due to construction activities within the City exceeded budget by \$106,996.
- Fire department public charges exceeded budget by \$63,663.

General Fund Expenditures and Transfers Out	
Budget	\$ 8,743,470
Actual	9,141,039
Variance	\$ (397,569)

The functions with significant budget variances are listed below:

- Practically all of the expense budget variance was due to an increase in health insurance claims.

General Fund Balance	
Beginning of year	\$ 3,469,158
End of the year	2,721,757
Change in Fund Balance	\$ (747,401)

Proprietary funds. (See pages 22 - 25) The City's proprietary funds provide the same type of information found in the City's government-wide financial statements, but in more detail. Also, a separation of the financial activities of the sewer and water utilities can be found on these pages.

Net position of the water utility fund at the end of the year amounted to \$12,942,932, a decrease of \$260,774 from the prior year. Operating loss for the water utility fund totaled \$2,076.

Net position of the sewer utility at the end of the year totaled \$14,771,723, a decrease of \$357,363 from the prior year. Operating loss for the sewer utility fund totaled \$431,725.

Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2013 amounts to \$59,023,518 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, infrastructure (streets and bridges), and construction in progress.

City of Lake Geneva, Wisconsin's Capital Assets						
	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$ 3,601,266	\$ 3,602,766	\$ 765,749	\$ 765,749	\$ 4,367,015	\$ 4,368,515
Property held for future	-	-	197,158	197,158	197,158	197,158
Construction in progress	-	13,017	24,396	36,493	24,396	49,510
Buildings	12,902,698	12,551,136	7,694,035	7,684,245	20,596,733	20,235,381
Land improvements	219,443	121,688	-	-	219,443	121,688
Machinery and equipment	10,738,417	10,585,773	8,325,900	8,189,427	19,064,317	18,775,200
Infrastructure	85,193,629	84,395,086	22,931,848	22,552,041	108,125,477	106,947,127
Accumulated depreciation	(77,712,504)	(73,613,323)	(15,858,517)	(14,966,104)	(93,571,021)	(88,579,427)
Total	\$ 34,942,949	\$ 37,656,143	\$ 24,080,569	\$ 24,459,009	\$ 59,023,518	\$ 62,115,152

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$5,525,000.

City of Lake Geneva, Wisconsin's Capital Assets General Obligation Debt and Alliant Energy Note						
	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
General Obligation Debt						
Notes	\$ 5,525,000	\$ 6,375,000	-	-	\$ 5,525,000	\$ 6,375,000
Alliant Energy	7,598	10,144	-	-	7,598	10,144
Total General Obligation Debt	\$ 5,532,598	\$ 6,385,144	\$ -	\$ -	\$ 5,532,598	\$ 6,385,144

Debt Service - Governmental Activities: (Page 41) All general obligation notes are backed by the full faith and credit of the City. Notes in the government funds will be retired by future property tax levies. In accordance with Wisconsin Statutes, total general obligation debt of City may not exceed five percent (5%) of the equalized value of taxable property of the City. This debt limit as of December 31, 2013 was \$55,625,610. Total general obligation debt outstanding at year-end was \$5,525,000. The outstanding GO debt applicable to the debt limit represents 10% of the City's debt capacity.

Economic Factors and Next Year's Budget and Rates

- The economic condition and outlook of the City has remained quite stable.
- The 2014 Budget is reflective of the City's commitment to maintaining sound fiscal policy with an emphasis on establishing fiscally sound reserve funds

Contacting the City's Financial Management

The administrative staff hopes the Management Discussion and Analysis is informative. We encourage you to read the 2013 audit in detail. If you would like additional information regarding the audit report, please contact City Administrator Dennis Jordan (262-248-3673) or City Comptroller Peg Pollitt (262-248-3673).

BASIC FINANCIAL STATEMENTS

CITY OF LAKE GENEVA, WISCONSIN
Statement of Net Position
December 31, 2013
(With summarized financial information as of December 31, 2012)

	Primary Government			
	Governmental Activities	Business-type Activities	Totals	
			2013	2012
ASSETS				
Cash and investments	\$ 13,611,979	\$ 2,448,680	\$ 16,060,659	\$ 15,556,854
Receivables				
Taxes	8,061,969	-	8,061,969	8,185,779
Delinquent personal property taxes	5,005	-	5,005	7,712
Accounts	237,201	439,967	677,168	723,809
Other	-	42,654	42,654	28,287
Special assessments	253,147	511,655	764,802	566,346
Internal balances	311,612	(311,612)	-	-
Inventories	-	78,345	78,345	77,282
Prepaid items	150,540	15,828	166,368	155,941
Other assets	-	-	-	10,687
Restricted cash and investments	112,501	1,211,880	1,324,381	1,308,296
Capital assets, not being depreciated				
Land	3,601,266	765,749	4,367,015	4,368,515
Property held for future	-	197,158	197,158	197,158
Construction in progress	-	24,396	24,396	49,510
Capital assets, being depreciated				
Land improvements	219,443	-	219,443	121,688
Buildings	12,902,698	7,694,035	20,596,733	20,235,381
Machinery and equipment	10,738,417	8,325,900	19,064,317	18,775,200
Infrastructure	85,193,629	22,931,848	108,125,477	106,947,127
Accumulated depreciation	(77,712,504)	(15,858,517)	(93,571,021)	(88,579,427)
TOTAL ASSETS	57,686,903	28,517,966	86,204,869	88,736,145
LIABILITIES				
Accounts payable	627,121	94,580	721,701	661,158
Accrued liabilities	343,862	2,735	346,597	315,421
Accrued interest	52,130	-	52,130	62,789
Due to other governments	339	-	339	-
Deposits	90,250	-	90,250	86,950
Unearned revenue	-	522,069	522,069	519,467
Noncurrent liabilities				
Due within one year	882,624	-	882,624	852,546
Due in more than one year	6,594,574	183,927	6,778,501	7,466,223
TOTAL LIABILITIES	8,590,900	803,311	9,394,211	9,964,554
DEFERRED INFLOWS OF RESOURCES				
Property taxes	8,046,809	-	8,046,809	8,148,570
NET POSITION				
Net investment in capital assets	29,410,351	24,080,569	53,490,920	55,730,008
Restricted				
Library	551,972	-	551,972	387,785
Cemetery perpetual care funds	503,619	-	503,619	434,016
Tax incremental district	6,948,971	-	6,948,971	6,065,896
Impact fees	213,120	-	213,120	194,532
Plant replacement	-	1,211,880	1,211,880	1,210,681
Unrestricted	3,421,161	2,422,206	5,843,367	6,600,103
TOTAL NET POSITION	\$ 41,049,194	\$ 27,714,655	\$ 68,763,849	\$ 70,623,021

The notes to the basic financial statements are an integral part of this statement.

Component Unit	
2013	2012

\$ 47,501 \$ 45,468

199,000 178,300

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251,501 223,768

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12,236 32,629

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40,265 12,839

\$ 40,265 \$ 12,839

CITY OF LAKE GENEVA, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2013
(With summarized financial information for the year ended December 31, 2012)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 2,902,077	\$ 214,565	\$ -	\$ -
Public safety	4,160,374	656,027	77,706	-
Public works	5,916,936	1,177,296	739,101	233,339
Health and human services	205,591	66,829	-	-
Culture and recreation	1,691,988	1,281,364	59,299	-
Conservation and development	159,696	-	250	-
Interest and fiscal charges	178,862	-	-	-
Total Governmental Activities	15,215,524	3,396,081	876,356	233,339
Business-type Activities				
Water	1,394,058	1,391,756	-	60,424
Sewer	1,616,128	1,183,697	-	60,469
Total Business-type Activities	3,010,186	2,575,453	-	120,893
Total Primary Government	\$ 18,225,710	\$ 5,971,534	\$ 876,356	\$ 354,232
Component Unit				
Business improvement district	\$ 181,720	\$ 30,633	\$ -	\$ -

General Revenues

- Taxes, levied for general purposes
- Taxes levied for debt service
- Tax increment
- Other taxes
- Grants and contributions not restricted to specific programs
- Investment income
- Miscellaneous revenue
- Gain on sale of capital assets

Transfers

Total General Revenues and Transfers

Change in Net Position

Cumulative effect of change in accounting principle

Net Position - January 1

Net Position - December 31

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position					
Governmental Activities	Business-type Activities	Governmental Activities		Component Unit	
		2013	2012	2013	2012
\$ (2,687,512)	\$ -	\$ (2,687,512)	\$ (2,252,776)	\$ -	\$ -
(3,426,641)	-	(3,426,641)	(3,285,163)	-	-
(3,767,200)	-	(3,767,200)	(3,817,587)	-	-
(138,762)	-	(138,762)	(189,939)	-	-
(351,325)	-	(351,325)	(115,192)	-	-
(159,446)	-	(159,446)	(145,031)	-	-
(178,862)	-	(178,862)	(211,048)	-	-
(10,709,748)	-	(10,709,748)	(10,016,736)	-	-
-	58,122	58,122	207,114	-	-
-	(371,962)	(371,962)	(239,438)	-	-
-	(313,840)	(313,840)	(32,324)	-	-
(10,709,748)	(313,840)	(11,023,588)	(10,049,060)	-	-
-	-	-	-	(151,087)	(136,845)
5,117,001	-	5,117,001	5,116,972	-	-
1,040,389	-	1,040,389	1,049,040	-	-
1,991,180	-	1,991,180	1,775,802	-	-
489,616	-	489,616	497,702	178,300	149,000
139,619	-	139,619	159,844	-	-
135,004	17,876	152,880	126,910	213	142
200,684	-	200,684	144,235	-	-
33,047	-	33,047	139,134	-	-
322,173	(322,173)	-	-	-	-
9,468,713	(304,297)	9,164,416	9,009,639	178,513	149,142
(1,241,035)	(618,137)	(1,859,172)	(1,039,421)	27,426	12,297
-	-	-	(40,407)	-	-
42,290,229	28,332,792	70,623,021	71,702,849	12,839	542
\$ 41,049,194	\$ 27,714,655	\$ 68,763,849	\$ 70,623,021	\$ 40,265	\$ 12,839

CITY OF LAKE GENEVA, WISCONSIN
 Balance Sheet
 Governmental Funds
 December 31, 2013
 (With summarized financial information as of December 31, 2012)

	General	General Debt Service	Capital Improvements
ASSETS			
Cash and investments	\$ 5,753,644	\$ -	\$ 120,093
Receivables			
Taxes	4,488,412	1,037,064	90,000
Delinquent personal property taxes	5,005	-	-
Accounts	236,051	-	-
Special assessments	253,147	-	-
Due from other funds	370,496	2,829	388,275
Prepaid items	150,540	-	-
Restricted cash and investments	-	-	-
TOTAL ASSETS	\$ 11,257,295	\$ 1,039,893	\$ 598,368
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 112,800	\$ -	\$ 279,894
Accrued liabilities	318,860	-	-
Due to other governments	339	-	-
Due to other funds	3,325,312	-	33,216
Deposits	3,450	-	-
Total Liabilities	3,760,761	-	313,110
Deferred Inflows of Resources			
Property taxes	4,473,252	1,037,064	90,000
Special assessments	253,147	-	-
Other	48,378	-	-
Total Deferred Inflows of Resources	4,774,777	1,037,064	90,000
Fund Balances			
Nonspendable			
Delinquent taxes	5,005	-	-
Prepaid items	150,540	-	-
Cemetery perpetual care	-	-	-
Library endowment	-	-	-
Restricted			
Debt service	-	2,829	-
Library	-	-	-
Impact fees	-	-	-
Tax incremental district	-	-	-
Committed			
Equipment replacement	-	-	-
Assigned			
General fund	360,114	-	-
Special revenue funds	-	-	-
Capital projects funds	-	-	195,258
Unassigned			
General fund	2,206,098	-	-
Total Fund Balances	2,721,757	2,829	195,258
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 11,257,295	\$ 1,039,893	\$ 598,368

The notes to the basic financial statements are an integral part of this statement.

TID No. 4 Capital Projects	Other Governmental Funds	Total Governmental Funds	
		2013	2012
\$ 6,470,171	\$ 1,268,071	\$ 13,611,979	\$ 12,837,824
1,856,605	589,888	8,061,969	8,352,667
-	-	5,005	7,712
-	1,150	237,201	277,565
-	-	253,147	24,061
679,842	2,319,412	3,760,854	3,136,980
-	-	150,540	140,709
-	112,501	112,501	97,615
<u>\$ 9,006,618</u>	<u>\$ 4,291,022</u>	<u>\$ 26,193,196</u>	<u>\$ 24,875,133</u>

\$ 201,042	\$ 33,385	\$ 627,121	\$ 492,715
-	25,002	343,862	310,904
-	-	339	-
-	90,714	3,449,242	2,818,041
-	86,800	90,250	86,950
<u>201,042</u>	<u>235,901</u>	<u>4,510,814</u>	<u>3,708,610</u>

1,856,605	589,888	8,046,809	8,315,458
-	-	253,147	24,061
-	-	48,378	35,287
<u>1,856,605</u>	<u>589,888</u>	<u>8,348,334</u>	<u>8,374,806</u>

-	-	5,005	7,712
-	-	150,540	140,709
-	503,619	503,619	434,016
-	110,184	110,184	97,615
-	-	2,829	2,829
-	441,788	441,788	290,170
-	213,120	213,120	194,532
6,948,971	-	6,948,971	6,065,896
-	715,000	715,000	-
-	-	360,114	1,070,650
-	1,435,409	1,435,409	1,371,176
-	46,113	241,371	866,325
-	-	2,206,098	2,250,087
<u>6,948,971</u>	<u>3,465,233</u>	<u>13,334,048</u>	<u>12,791,717</u>

<u>\$ 9,006,618</u>	<u>\$ 4,291,022</u>	<u>\$ 26,193,196</u>	<u>\$ 24,875,133</u>
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CITY OF LAKE GENEVA, WISCONSIN
 Balance Sheet (Continued)
 Governmental Funds
 December 31, 2013
 (With summarized financial information as of December 31, 2012)

Reconciliation to the Statement of Net Position

	2013	2012
Total Fund Balances as shown on previous page	\$ 13,334,048	\$ 12,791,717
Amounts reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	34,942,949	37,656,143
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Special assessments	253,147	24,061
Other	48,378	35,287
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Notes payable	(5,525,000)	(6,375,000)
Alliant Energy notes payable	(7,598)	(10,144)
Compensated absences	(172,006)	(153,807)
Other post-employment benefit	(1,772,594)	(1,615,239)
Accrued interest on long-term obligations	(52,130)	(62,789)
Net Position of Governmental Activities as Reported on the Statement of Net Position (see pages 11 - 12)	<u>\$ 41,049,194</u>	<u>\$ 42,290,229</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013
(With summarized financial information for the year ended December 31, 2012)

	General	General Debt Service	Capital Improvements
Revenues			
Taxes	\$ 5,100,138	\$ 1,040,389	\$ 90,000
Special assessments	4,253	-	-
Intergovernmental	944,518	-	-
Licenses and permits	402,351	-	-
Fines and forfeits	120,227	-	-
Public charges for services	354,824	-	-
Intergovernmental charges for services	146,971	-	-
Investment income	9,481	-	307
Miscellaneous	41,356	-	19,911
Total Revenues	<u>7,124,119</u>	<u>1,040,389</u>	<u>110,218</u>
Expenditures			
Current			
General government	2,616,064	-	-
Public safety	3,742,453	-	-
Public works	1,489,025	-	-
Health and human services	-	-	-
Culture and recreation	161,279	-	-
Conservation and development	159,696	-	-
Capital outlay			
General government	-	-	19,839
Public safety	-	-	196,792
Public works	-	-	510,569
Culture and recreation	-	-	41,362
Debt service			
Principal retirement	-	851,026	-
Interest and fiscal charges	-	189,363	-
Total Expenditures	<u>8,168,517</u>	<u>1,040,389</u>	<u>768,562</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,044,398)</u>	<u>-</u>	<u>(658,344)</u>
Other Financing Sources (Uses)			
Sale of capital assets	2,157	-	33,390
Transfers in	1,267,362	-	-
Transfers out	(972,522)	-	-
Total Other Financing Sources (Uses)	<u>296,997</u>	<u>-</u>	<u>33,390</u>
Net Change in Fund Balances	<u>(747,401)</u>	<u>-</u>	<u>(624,954)</u>
Fund Balances - January 1	<u>3,469,158</u>	<u>2,829</u>	<u>820,212</u>
Fund Balances - December 31	<u>\$ 2,721,757</u>	<u>\$ 2,829</u>	<u>\$ 195,258</u>

The notes to the basic financial statements are an integral part of this statement.

(Continued)

TID No. 4 Capital Projects	Other Governmental Funds	Total Governmental Funds	
		2013	2012
\$ 1,991,180	\$ 418,000	\$ 8,639,707	\$ 8,440,717
-	-	4,253	7,440
2,432	303,282	1,250,232	1,309,349
-	13,508	415,859	334,825
-	253,921	374,148	381,916
-	1,968,599	2,323,423	2,256,442
-	-	146,971	190,299
12,018	111,417	133,223	107,186
1,007	27,002	89,276	49,813
<u>2,006,637</u>	<u>3,095,729</u>	<u>13,377,092</u>	<u>13,077,987</u>
-	-	2,616,064	2,194,360
-	410	3,742,863	3,639,136
-	494,606	1,983,631	1,845,285
-	221,313	221,313	232,026
-	1,333,720	1,494,999	1,357,861
-	-	159,696	145,406
619	-	20,458	8,208
-	-	196,792	231,483
680,340	-	1,190,909	1,487,399
464,484	17,843	523,689	866,880
-	1,520	852,546	912,276
-	158	189,521	238,117
<u>1,145,443</u>	<u>2,069,570</u>	<u>13,192,481</u>	<u>13,158,437</u>
<u>861,194</u>	<u>1,026,159</u>	<u>184,611</u>	<u>(80,450)</u>
-	-	35,547	334,496
21,881	985,237	2,274,480	1,543,485
-	(979,785)	(1,952,307)	(1,231,803)
<u>21,881</u>	<u>5,452</u>	<u>357,720</u>	<u>646,178</u>
883,075	1,031,611	542,331	565,728
<u>6,065,896</u>	<u>2,433,622</u>	<u>12,791,717</u>	<u>12,225,989</u>
<u>\$ 6,948,971</u>	<u>\$ 3,465,233</u>	<u>\$ 13,334,048</u>	<u>\$ 12,791,717</u>

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2013
(With summarized financial information for the year ended December 31, 2012)

<u>Reconciliation to the Statement of Activities</u>	2013	2012
Net change in fund balances - total governmental funds	\$ 542,331	\$ 565,728
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	1,785,460	2,642,168
Depreciation is reported in the government-wide statements	(4,496,154)	(4,414,969)
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.		
Proceeds from the disposition of capital assets as reported on the governmental funds operating statement	(35,547)	(334,496)
Gain on disposition reported on the statement of activities	33,047	139,134
Book value of capital assets disposed of	<u>(2,500)</u>	<u>(195,362)</u>
Revenues not currently available are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		
Special assessments	229,086	5,223
Other	13,091	5,568
Debt issued provide current financial resources to governmental funds, but issuing these obligations increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal retired	852,546	912,276
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.		
Other post-employment benefits	(157,355)	(273,389)
Compensated absences	(18,199)	12,106
Accrued interest on debt	<u>10,659</u>	<u>27,069</u>
Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 13 - 14)	<u>\$ (1,241,035)</u>	<u>\$ (713,582)</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund

For the Year Ended December 31, 2013

(With comparative financial information for the year ended December 31, 2012)

	Budgeted Amounts		2013 Actual Amounts	Variance Final Budget - Positive (Negative)	2012 Actual Amounts
	Original	Final			
Revenues					
Taxes	\$ 5,014,250	\$ 5,014,250	\$ 5,100,138	\$ 85,888	\$ 5,107,875
Special assessments	1,582	1,582	4,253	2,671	7,440
Intergovernmental	947,202	947,202	944,518	(2,684)	963,322
Licenses and permits	275,100	275,100	402,351	127,251	313,859
Public charges for services	235,490	235,490	354,824	119,334	340,860
Fines and forfeits	139,500	139,500	120,227	(19,273)	152,501
Intergovernmental charges for services	155,498	155,498	146,971	(8,527)	190,299
Interest	7,575	7,575	9,481	1,906	10,597
Miscellaneous	9,825	9,825	41,356	31,531	21,479
Total Revenues	6,786,022	6,786,022	7,124,119	338,097	7,108,232
Expenditures					
Current					
General government	2,331,496	2,331,496	2,616,064	(284,568)	2,194,360
Public safety	3,728,559	3,728,559	3,742,453	(13,894)	3,639,136
Public works	1,465,517	1,465,517	1,489,025	(23,508)	1,383,787
Culture and recreation	184,199	184,199	161,279	22,920	177,610
Conservation and development	151,811	151,811	159,696	(7,885)	145,406
Total Expenditures	7,861,582	7,861,582	8,168,517	(306,935)	7,540,299
Excess of Revenues Over (Under)					
Expenditures	(1,075,560)	(1,075,560)	(1,044,398)	31,162	(432,067)
Other Financing Sources (Uses)					
Sale of capital assets	-	-	2,157	2,157	323,173
Transfers in	1,242,448	1,242,448	1,267,362	24,914	1,251,389
Transfers out	(166,888)	(881,888)	(972,522)	(90,634)	(266,298)
Total Other Financing Sources (Uses)	1,075,560	360,560	296,997	(63,563)	1,308,264
Net Change in Fund Balance	-	(715,000)	(747,401)	(32,401)	876,197
Fund Balance - January 1	3,469,158	3,469,158	3,469,158	-	2,592,961
Fund Balance - December 31	\$ 3,469,158	\$ 2,754,158	\$ 2,721,757	\$ (32,401)	\$ 3,469,158

The notes to the basic financial statements are an integral part of this statement.

CITY OF LAKE GENEVA, WISCONSIN

Statement of Net Position

Proprietary Funds

December 31, 2013

(With summarized financial information as of December 31, 2012)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2013	2012
ASSETS				
Current assets				
Cash and investments	\$ 1,063,472	\$ 1,385,208	\$ 2,448,680	\$ 2,719,030
Receivables				
Accounts	202,164	237,803	439,967	446,244
Other	10,430	32,224	42,654	28,287
Due from other funds	4,718	3,837	8,555	5,593
Inventories and prepaid expenses	94,173	-	94,173	92,514
Total Current Assets	1,374,957	1,659,072	3,034,029	3,291,668
Noncurrent assets				
Receivables				
Special assessments	18,362	493,293	511,655	542,285
Restricted assets				
Cash and investments	350,936	860,944	1,211,880	1,210,681
Other assets - preliminary construction costs	-	-	-	10,687
Capital assets not being depreciated				
Land	131,241	634,508	765,749	765,749
Property held for future use	197,158	-	197,158	197,158
Construction in progress	24,396	-	24,396	36,493
Capital assets, being depreciated				
Buildings	1,472,986	6,221,049	7,694,035	7,684,245
Land improvements	2,123,926	6,201,974	8,325,900	8,189,427
Machinery and equipment	14,722,717	8,209,131	22,931,848	22,552,041
Less: Accumulated depreciation	(6,931,465)	(8,927,052)	(15,858,517)	(14,966,104)
Total Capital Assets, Net of Accumulated Depreciation	11,740,959	12,339,610	24,080,569	24,459,009
Total Noncurrent Assets	12,110,257	13,693,847	25,804,104	26,222,662
TOTAL ASSETS	13,485,214	15,352,919	28,838,133	29,514,330
LIABILITIES				
Current Liabilities				
Accounts payable	47,551	47,029	94,580	168,443
Accrued liabilities	2,735	-	2,735	4,517
Due to other funds	313,033	7,134	320,167	324,532
Unearned revenue	78,317	443,752	522,069	519,467
Total Current Liabilities	441,636	497,915	939,551	1,016,959
Noncurrent Liabilities				
Compensated absences	22,440	13,522	35,962	31,345
Other post employment benefits	78,206	69,759	147,965	133,234
Total Noncurrent Liabilities	100,646	83,281	183,927	164,579
TOTAL LIABILITIES	542,282	581,196	1,123,478	1,181,538
NET POSITION				
Net investment in capital assets	11,740,959	12,339,610	24,080,569	24,459,009
Restricted for				
Plant replacement	350,936	860,944	1,211,880	1,210,681
Unrestricted	851,037	1,571,169	2,422,206	2,663,102
TOTAL NET POSITION	\$ 12,942,932	\$ 14,771,723	\$ 27,714,655	\$ 28,332,792

The notes to the basic financial statements are an integral part of this statement.

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2013
(With summarized financial information for the year ended December 31, 2012)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2013	2012
Operating Revenues				
Charges for services	\$ 1,391,756	\$ 1,183,697	\$ 2,575,453	\$ 2,682,002
Operating Expenses				
Operation and maintenance	960,151	1,031,099	1,991,250	1,820,102
Taxes	20,939	24,977	45,916	45,568
Depreciation	412,742	559,346	972,088	962,779
Total Operating Expenses	<u>1,393,832</u>	<u>1,615,422</u>	<u>3,009,254</u>	<u>2,828,449</u>
Operating Loss	<u>(2,076)</u>	<u>(431,725)</u>	<u>(433,801)</u>	<u>(146,447)</u>
Nonoperating Revenues (Expenses)				
Interest income	3,277	14,599	17,876	18,167
Contributions to other city departments	(226)	(670)	(896)	-
Contribution to city museum development	-	(36)	(36)	(253)
Total Nonoperating Revenues (Expenses)	<u>3,051</u>	<u>13,893</u>	<u>16,944</u>	<u>17,914</u>
Income (Loss) Before Contributions and Transfers	975	(417,832)	(416,857)	(128,533)
Capital contributions	60,424	60,469	120,893	114,376
Transfers out	<u>(322,173)</u>	<u>-</u>	<u>(322,173)</u>	<u>(311,682)</u>
Change in Net Position	<u>(260,774)</u>	<u>(357,363)</u>	<u>(618,137)</u>	<u>(325,839)</u>
Net Position - January 1	<u>13,203,706</u>	<u>15,129,086</u>	<u>28,332,792</u>	<u>28,658,631</u>
Net Position - December 31	<u>\$ 12,942,932</u>	<u>\$ 14,771,723</u>	<u>\$ 27,714,655</u>	<u>\$ 28,332,792</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF LAKE GENEVA, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013
(With summarized financial information for the year ended December 31, 2012)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2013	2012
Cash Flows from Operating Activities				
Cash received from customers and municipality	\$ 1,395,476	\$ 1,168,925	\$ 2,564,401	\$ 2,678,599
Cash payments to suppliers and municipality	(549,972)	(781,713)	(1,331,685)	(985,150)
Cash payments to employees	(410,348)	(317,977)	(728,325)	(726,918)
Net Cash Provided by Operating Activities	435,156	69,235	504,391	966,531
Cash Flows from Noncapital and Related Financing Activities				
Transfer to other funds	(348,361)	-	(348,361)	(275,003)
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(427,304)	(158,090)	(585,394)	(716,505)
Contribution to city museum development	-	(36)	(36)	(253)
Contribution to other city departments	(226)	(670)	(896)	-
Salvage and insurance proceeds	5,667	1,134	6,801	3,937
Special assessment collections	-	30,630	30,630	21,963
Capital contributions received	45,369	60,469	105,838	725
Customer advances for construction	-	-	-	68,081
Net Cash Used by Capital and Related Financing Activities	(376,494)	(66,563)	(443,057)	(622,052)
Cash Flows from Investing Activities				
Interest income received	3,277	14,599	17,876	18,167
Purchase of long-term investments	(152,454)	(256,552)	(409,006)	(510,984)
Redemption of long-term investments	100,487	152,036	252,523	517,572
Net Cash Provided (Used) by Investing Activities	(48,690)	(89,917)	(138,607)	24,755
Change in Cash and Cash Equivalents	(338,389)	(87,245)	(425,634)	94,231
Cash and Cash Equivalents - Beginning of Year	1,082,493	1,573,057	2,655,550	2,561,319
Cash and Cash Equivalents - End of Year	\$ 744,104	\$ 1,485,812	\$ 2,229,916	\$ 2,655,550
Reconciliation to Statement of Net Position				
Cash and investments in current assets	\$ 1,063,472	\$ 1,385,208	\$ 2,448,680	\$ 2,719,030
Cash and investments in restricted assets	350,936	860,944	1,211,880	1,210,681
Less: Long-term investments	(670,304)	(760,340)	(1,430,644)	(1,274,161)
Total Cash and Cash Equivalents	\$ 744,104	\$ 1,485,812	\$ 2,229,916	\$ 2,655,550

(Continued)

CITY OF LAKE GENEVA, WISCONSIN

Statement of Cash Flows (Continued)

Proprietary Funds

For the Year Ended December 31, 2013

(With summarized financial information for the year ended December 31, 2012)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2013	2012
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ (2,076)	\$ (431,725)	\$ (433,801)	\$ (146,447)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	412,742	559,346	972,088	962,779
Depreciation charged to sewer department	33,121	(33,121)	-	-
Changes in assets and liabilities				
Accounts receivable	4,742	(16,358)	(11,616)	(1,365)
Due from other funds	(1,022)	1,586	564	(4,021)
Inventories and prepaid expenses	(7,674)	6,015	(1,659)	(21,495)
Other assets	-	10,687	10,687	3,468
Accounts payable	(38,979)	(34,884)	(73,863)	137,665
Due to other funds	20,347	1,476	21,823	(2,425)
Accrued and other current liabilities	(679)	(1,103)	(1,782)	2,750
Compensated absences	3,488	1,129	4,617	(544)
Other post employment benefits	8,544	6,187	14,731	33,679
Unearned revenue	2,602	-	2,602	2,487
Net Cash Provided by Operating Activities	\$ 435,156	\$ 69,235	\$ 504,391	\$ 966,531
Noncash Investing, Capital and Financing Activities				
Capital assets contributed by developers	\$ 15,055	\$ -	\$ 15,055	\$ -

The notes to the basic financial statements are an integral part of this statement.

CITY OF LAKE GENEVA, WISCONSIN

Statement of Net Position

Fiduciary Funds

December 31, 2013

(With summarized financial information as of December 31, 2012)

	Tax Collection Fund	Municipal Court Bond	Totals	
			2013	2012
ASSETS				
Cash and investments	\$ 7,614,242	\$ -	\$ 7,614,242	\$ 7,231,137
Receivables				
Taxes	12,735,556	-	12,735,556	14,198,940
TOTAL ASSETS	\$ 20,349,798	\$ -	\$ 20,349,798	\$ 21,430,077
LIABILITIES				
Due to other governments	\$ 20,349,798	\$ -	\$ 20,349,798	\$ 21,429,359
Court bonds held	-	-	-	718
TOTAL LIABILITIES	\$ 20,349,798	\$ -	\$ 20,349,798	\$ 21,430,077

The notes to the basic financial statements are an integral part of this statement.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Lake Geneva, Wisconsin ("the City"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

1. Reporting Entity

The City of Lake Geneva, Wisconsin is a municipal corporation governed by an elected mayor and eight-member council. Included in the City's operations (the primary government) is the City's water and sewer utilities managed by the Lake Geneva Utility Commission appointed by the Common Council. The City's Mayor and two aldermen also serve on the Commission. Included in the City's operations (the primary government) is the City's Oak Hill Cemetery operations managed by a three-member cemetery commission committee appointed by the Mayor.

As required by GAAP, the basic financial statements present the City (the primary government) and any component units. A legal separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financial accountable if it appoints a majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. A legally separate, tax exempt organization should be reported as a component unit of a primary government if all of the following criteria are met:

- a. the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents;
- b. the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization;
- c. the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

The component unit discussed below is included in the City's reporting entity because of the significance of their operational and/or financial relationship with the City.

Downtown Lake Geneva Business Improvement District

The Downtown Lake Geneva Business Improvement District ("BID"), created under the provisions of Wisconsin Statute Section 66.1109, is a discretely presented component unit with a separate eight-member board of directors. The BID nomination of the board of directors must be approved by the Common Council. The purpose of the BID is to allow businesses within the district boundaries to develop, manage, and promote the district and to establish an assessment method to finance these activities. The BID has its own independent budgetary authority and borrowing capabilities. However, the City can impose its will on the BID. The BID financial information is presented for the fiscal year ended December 31, 2013. Separate financial statements for the BID can be obtained from its office at 626 Geneva Street, Lake Geneva, Wisconsin 53147.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

GENERAL FUND

This is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

GENERAL DEBT SERVICE FUND

This fund accounts for the resources accumulated and payments made for principal and interest on long-term other than TIF, library expansion, or enterprise funds.

CAPITAL IMPROVEMENTS FUND

This fund accounts for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

TID DISTRICT NO. 4 CAPITAL PROJECTS FUND

This fund accounts for the acquisition or construction of major capital facilities related to the City's Tax Incremental District No. 4.

The City reports the following major proprietary funds:

WATER UTILITY ENTERPRISE FUND

This fund accounts for the provision of water services to City residents, public authorities, and business entities.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

SEWER UTILITY ENTERPRISE FUND

This fund accounts for the provision of sewer collection and treatment services to City residents, public authorities, and business entities.

The City reports the following fund type:

The City accounts for assets held for individuals by various departments and funds held for other governmental agencies in an agency fund. The City reports the Tax Collection Fund and Municipal Court Bond Fund as agency funds.

3. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, and sewer utility functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

b. Receivables

Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. Property taxes are levied on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the State of Wisconsin, Walworth County, United High School District of Lake Geneva – Genoa City Union High, School District of Lake Geneva J1, School District Linn J 4 and Gateway Technical College District for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units in the accompanying agency fund statement of net position.

Property tax calendar - 2013 tax roll

Levy date	December 2013
Real estate tax collection due dates:	January 31, 2014
Payment in full or first installment due	January 31, 2014
Second installment due	July 31, 2014
Personal property taxes in full	January 31, 2014
Tax sale - 2013 delinquent real estate taxes	September 2016

Accounts receivable have been shown net of an allowance for doubtful accounts. Delinquent real estate taxes as of July 31 are paid in full by the county which assumes the collection thereof. No provision for uncollectible accounts receivable has been made in the accompanying enterprise fund financial statements because the utilities have the right by law to place delinquent bills on the tax roll.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

d. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental fund types in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental fund types in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

f. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of at least \$5,000 for property, plant and equipment and infrastructure assets and an estimated useful life in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	Governmental	Business-type
	Activities	Activities
	Years	
Land improvements	10 - 50	10 - 50
Buildings	20 - 50	20 - 50
Improvements other than buildings	5 - 15	5 - 15
Machinery and equipment	5 - 50	5 - 50
Infrastructure	5 - 40	5 - 150

g. Compensated Absences

Under terms of employment, employees are granted sick leave and vacation in varying amounts. Only benefits considered to be vested are disclosed in these statements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations or retirements. The governmental fund that has typically been used to liquidate the compensated absences liability is the general fund.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied. The City also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, special assessments and ambulance receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

i. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of City management. The City Council has not authorized management to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

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

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed 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.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

6. Summarized Comparative Information

The basic financial statements include certain prior-year summarized comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2012, from which the summarized information was derived.

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

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

- a. During November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the City's funds.
- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council by two-thirds vote.
- e. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2013.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the City's governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2013 as follows:

Fund	Function	Excess Expenditures
General fund	General government	\$ 284,568
General fund	Public safety	13,894
General fund	Public works	23,508
General fund	Conservation and development	7,885
Cemetery Operations	Health and human services	8,825
Parking Meters and Lots	Public works	19,901
Lakefront Operations	Culture and recreation	43,348

Excess expenditures were financed by available budget balances in other activities within the function, and/or additional revenue streams.

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool. Investments in the cemetery perpetual care and library donation accounts may be invested in other types of investments as authorized under Wisconsin Statute 881.01, "Uniform Prudent Investor Act".

The carrying amount of the City's cash and investments totaled \$24,999,282 on December 31, 2013 as summarized below:

Petty cash and cash on hand	\$ 2,475
Deposits with financial institutions	5,868,210
Investments	19,128,597
	<u>\$ 24,999,282</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 16,060,659
Restricted cash and investments	1,324,381
Fiduciary Fund Statement of Net Position	
Agency fund	7,614,242
	<u>\$ 24,999,282</u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the specific risks and the City's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City's investment policy on custodial credit risk places safety of funds as one of the top priorities. The City's policy requires the City to choose bank deposits that have a lower default or credit risk and requires agreements that will fully collateralize the City's assets. No more than 25% of bank deposits can be with a single financial institution.

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

However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2013, \$669,692 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The City's policy requires the City to choose investments that have a lower default or credit risk and requires agreements that will fully collateralize the City's assets. Presented below is the actual rating as of year-end for each investment type.

Investment Type	Amount	Exempt From Disclosure	AAA	AA	Not Rated
Exchange Traded Funds	\$ 69,797	\$ -	\$ -	\$ -	\$ 69,797
Mutual Funds	748,907	-	-	-	748,907
Wisconsin Local Government Investment Pool	18,309,893	-	-	-	18,309,893
Totals	\$ 19,128,597	\$ -	\$ -	\$ -	\$ 19,128,597

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Concentration of Credit Risk

With the exception of U.S. Treasury securities and authorized pools, the City's investment policy requires that no more than 25% of the City's total investment portfolio in any particular fund may be invested in a single security type. The City does not have any investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City's investment policy requires the City to diversify investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Unless matched to a specific cash flow or maturity, the City will not directly invest in securities maturing more than two years from the date of purchase. Reserve funds may be invested in securities exceeding two years if the maturity is made to coincide with the expected use of the funds.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Exchange Traded Funds	\$ 69,797	\$ 69,797	\$ -	\$ -	\$ -
Mutual Funds	748,907	748,907	-	-	-
Wisconsin Local Government Investment Pool	18,309,893	18,309,893	-	-	-
Totals	\$ 19,128,597	\$ 19,128,597	\$ -	\$ -	\$ -

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$18,309,893 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2013, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

2. Restricted Assets

Restricted assets on December 31, 2013 totaled \$1,324,381 and consisted of cash and investments held for the following purposes:

	Swanson Library Endowment	Water Utility	Sewer Utility	Total
Restricted Cash and Investments				
Library endowment	\$ 112,501	\$ -	\$ -	\$ 112,501
Plant and equipment replacement fund	-	350,936	860,944	1,211,880
Total	\$ 112,501	\$ 350,936	\$ 860,944	\$ 1,324,381

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Grant requirement, bond covenants, and restricted donations require the City to restrict cash and investments, as summarized below:

Library endowment	A donor established an endowment with the Library which requires the original gift plus appreciation to be held in perpetuity. Income is available to be spent by the Library.
Plant and equipment replacement fund	Represents resources set aside to fund plant renewals and replacements or make up potential future deficiencies in the redemption account.

3. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 3,602,766	\$ -	\$ 1,500	\$ 3,601,266
Construction in progress	13,017	26,423	39,440	-
Subtotals	3,615,783	26,423	40,940	3,601,266
Capital assets, being depreciated:				
Land improvements	121,688	97,755	-	219,443
Buildings	12,551,136	351,562	-	12,902,698
Machinery and equipment	10,585,773	550,617	397,973	10,738,417
Infrastructure	84,395,086	798,543	-	85,193,629
Subtotals	107,653,683	1,798,477	397,973	109,054,187
Less accumulated depreciation for:				
Land improvements	8,346	7,985	-	16,331
Buildings	7,662,057	306,435	-	7,968,492
Machinery and equipment	8,412,141	446,193	396,973	8,461,361
Infrastructure	57,530,779	3,735,541	-	61,266,320
Subtotals	73,613,323	4,496,154	396,973	77,712,504
Total capital assets, being depreciated, net	34,040,360	(2,697,677)	1,000	31,341,683
Governmental activities capital assets, net	<u>\$ 37,656,143</u>	<u>\$ (2,671,254)</u>	<u>\$ 41,940</u>	34,942,949
Less related long-term debt outstanding				<u>5,532,598</u>
Net investment in capital assets				<u><u>\$ 29,410,351</u></u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 765,749	\$ -	\$ -	\$ 765,749
Property held for future use	197,158	-	-	197,158
Construction in progress	36,493	231,560	243,657	24,396
Subtotals	<u>999,400</u>	<u>231,560</u>	<u>243,657</u>	<u>987,303</u>
Capital assets, being depreciated:				
Buildings	7,684,245	12,790	3,000	7,694,035
Machinery and equipment	8,186,152	187,748	48,000	8,325,900
Infrastructure	22,552,041	415,282	35,475	22,931,848
Subtotals	<u>38,422,438</u>	<u>615,820</u>	<u>86,475</u>	<u>38,951,783</u>
Less accumulated depreciation	<u>14,966,104</u>	<u>972,088</u>	<u>79,675</u>	<u>15,858,517</u>
Total capital assets, being depreciated, net	<u>23,456,334</u>	<u>(356,268)</u>	<u>6,800</u>	<u>23,093,266</u>
Business-type activities capital assets, net	<u>\$ 24,455,734</u>	<u>\$ (124,708)</u>	<u>\$ 250,457</u>	<u>24,080,569</u>
Less related long-term debt outstanding				<u>-</u>
Net investment in capital assets				<u>\$ 24,080,569</u>

Depreciation expense was charged to functions of the City as follows:

Governmental activities	
General government	\$ 239,486
Public safety	263,693
Public works	3,813,742
Health and human services	13,123
Culture and recreation	166,110
Total depreciation expense - governmental activities	<u>\$ 4,496,154</u>
Business-type activities	
Water	\$ 412,742
Sewer	559,346
Total depreciation expense - business-type activities	<u>\$ 972,088</u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Interfund Receivable/Payables, Advance and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2013 are detailed below:

	Interfund Receivables	Interfund Payables
Governmental Funds		
General Fund	\$ 370,496	\$ 3,325,312
General Debt Service Fund	2,829	-
Capital Improvements Fund	388,275	33,216
TID No. 4 Capital Projects	679,842	-
Parking Meters and Lots	694,492	-
Lakefront Operations	842,001	62,217
Public Library	67,919	-
Cemetery Operations	-	1,476
Impact Fees	-	27,021
Equipment Replacement	715,000	-
Enterprise Funds		
Water Utility	4,718	313,033
Sewer Utility	3,837	7,134
Totals	<u>\$ 3,769,409</u>	<u>\$ 3,769,409</u>

Interfund receivables and payables relate to temporary cash advances for deficit cash, pooled cash transactions and operating accounts.

Interfund transfers for the year ended December 31, 2013 were as follows:

	Transfer to:					Totals
	General	TID No. 4 Capital Projects	Library	Equipment Replacement	Cemetery Operations	
Transfers from:						
General Fund	\$ -	\$ -	\$ 90,634	\$ 715,000	\$ 166,888	\$ 972,522
Parking Meters and Lots	566,658	-	-	-	-	566,658
Lakefront Operations	378,531	21,881	-	-	-	400,412
Cemetery Perpetual Care	-	-	-	-	12,715	12,715
Water Utility	322,173	-	-	-	-	322,173
Totals	<u>\$ 1,267,362</u>	<u>\$ 21,881</u>	<u>\$ 90,634</u>	<u>\$ 715,000</u>	<u>\$ 179,603</u>	<u>\$ 2,274,480</u>

Transfers are used to (1) transfer the cemetery appropriate to the cemetery operations fund, (2) reimburse general fund for administrative support functions provided to various funds, (3) payment of property tax equivalent by the City's regulated water utility to the general fund, (4) reimburse library for insurance recoveries recognized in the general fund and (5) move unrestricted general fund revenues to finance other programs of the City accounted for in other funds.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

5. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2013:

	Outstanding 1/1/13	Issued	Retired	Outstanding 12/31/13	Due Within One Year
Governmental activities:					
General Obligation Debt					
Notes	\$ 6,375,000	\$ -	\$ 850,000	\$ 5,525,000	\$ 880,000
Alliant Energy notes	10,144	-	2,546	7,598	2,624
Compensated absences	153,807	18,199	-	172,006	-
Post-employment benefits payable	1,615,239	377,597	220,242	1,772,594	-
Governmental activities Long-term obligations	<u>\$ 8,154,190</u>	<u>\$ 395,796</u>	<u>\$ 1,072,788</u>	<u>\$ 7,477,198</u>	<u>\$ 882,624</u>
Business-type activities:					
Compensated absences	\$ 31,345	\$ 4,617	\$ -	\$ 35,962	\$ -
Post-employment benefits payable	133,234	14,731	-	147,965	-
Business-type activities Long-term obligations	<u>\$ 164,579</u>	<u>\$ 19,348</u>	<u>\$ -</u>	<u>\$ 183,927</u>	<u>\$ -</u>

Total interest paid during the year on long-term debt totaled \$189,521.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Notes	
\$4,390,000 issued 12/15/06; \$855,000 to \$930,000 due annually through 2016; interest 4.00%	\$ 2,675,000
\$2,980,000 issued 07/01/11; \$25,000 to \$585,000 due annually through 2021; interest 1.50% to 2.70%	<u>2,850,000</u>
Total Outstanding General Obligation Debt	<u>\$ 5,525,000</u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Alliant Energy Notes

Alliant Energy has installed equipment in City facilities to reduce the City's annual energy consumption. The City has entered into agreements to repay Alliant Energy over five years. Alliant Energy notes currently outstanding are detailed as follows:

Alliant Energy Notes

\$7,782 issued 08/29/11; \$140 principal and interest payment due monthly through 2016; interest 3.00%	\$ 4,424
\$5,278 issued 08/29/11; \$95 principal and interest payment due monthly through 2016; interest 3.00%	3,174
	\$ 7,598

Annual principal and interest maturities of the outstanding general obligation debt of \$5,525,000 and Alliant Energy notes of \$7,598 on December 31, 2013 are as detailed below:

Year Ended December 31	Governmental Activities					
	General Obligation		Alliant Energy Notes		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 880,000	\$ 155,563	\$ 2,624	\$ 192	\$ 882,624	\$ 155,755
2015	915,000	120,288	2,704	112	917,704	120,400
2016	955,000	83,513	2,270	31	957,270	83,544
2017	525,000	60,000	-	-	525,000	60,000
2018	540,000	49,605	-	-	540,000	49,605
2019-2021	1,710,000	68,378	-	-	1,710,000	68,378
	\$ 5,525,000	\$ 537,347	\$ 7,598	\$ 335	\$ 5,532,598	\$ 537,682

For governmental activities, the other long-term liabilities are generally funded by the general fund.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2013 was \$50,097,381 as follows:

Equalized valuation of the City	\$ 1,112,504,200
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	55,625,210
Total outstanding general obligation debt applicable to debt limitation	\$ 5,525,000
Less: Amounts available for financing general obligation debt	
Debt service fund	2,829
Net outstanding general obligation debt applicable to debt limitation	5,527,829
Legal Margin for New Debt	\$ 50,097,381

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

6. Tower Rental Income

The City of Lake Geneva rents space on its water towers to various lessees for the mounting of telecommunications equipment. Rental income for the year ended December 31, 2013 was \$184,834. The remaining future rental payments due on the leases are as follows:

Year Ended December 31	Amount
2014	\$ 198,374
2015	207,056
2016	216,760
2017	216,760
2018	236,913
	<u>\$ 1,075,863</u>

7. Fund Equity

Portions of the City's fund balance have been assigned on December 31, 2013 as follows:

Funds/Departments	Purpose	Balance
General Fund		
Fire department	Donations	\$ 7,797
Fire department	CPR revenue	4,240
Police department	Uniform allowance	6,432
Police department	Vest donations	1,300
Police department	Donations	7,100
Police department	State seizures	3,103
Ambulance	EMS Act 102 program	19,709
Historical preservation	Donations	2,892
Post-employment	Post-employment liability	307,541
		<u>360,114</u>
Special revenue funds		
Parking meters and lots	Operations	675,000
Lakefront operations	Operations	684,856
Cemetery operations	Operations	75,553
		<u>1,435,409</u>
Capital projects funds		
Capital improvements	Fire vehicle	94,232
Capital improvements	Capital purchases	101,026
Impact fees	Impact fees	46,113
		<u>241,371</u>
Total Assigned Fund Balance		<u>\$ 2,036,894</u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Fund Equity

The City Council adopted a minimum fund balance policy in 2006, whereas the unassigned fund balance be equivalent to three months of expenditures of general fund. This amount is to be maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Actual 2013 general fund expenditures	\$	8,168,517
Minimum fund balance %		25%
Minimum fund balance amount	\$	2,042,129

The City's unassigned fund balance of \$2,206,098 meets the minimum fund balance amount.

8. Component Unit

This report contains Downtown Lake Geneva Business Improvement District ("BID"), which is included as a discretely presented component unit. Financial information is presented as a discrete column in the statement of net position and statement of activities.

In addition to the basic financial statements and the preceding notes to financial statements, which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

BID follows the accrual basis of accounting wherein revenues and expenses are recorded in the period earned or incurred.

b. Deposits and Investments

At year-end, the carrying amount of BID deposits was \$47,501 and the bank balance was \$56,175. The entire bank balance was covered by federal depository insurance.

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible City employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 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. 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. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

Effective the first day of the first pay period on or after June 29, 2011 the employee required contribution was changed to 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. Contribution rates are as follows:

	2013	
	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	6.65%	6.65%
Executives & Elected Officials	7.0%	7.0%
Protective with Social Security	6.65%	9.75%
Protective without Social Security	6.65%	12.35%

The payroll for City employees covered by the WRS for the year ended December 31, 2013 was \$4,498,906; the employer's total payroll was \$5,119,481. The total required contribution for the year ended December 31, 2013 was \$653,499, which consisted of \$354,024 or 7.90% of covered payroll from the employer, and \$299,475, or 6.70% of covered payroll from employees. Total contributions for the years ended December 31, 2012 and 2011 were \$594,826 and \$559,576, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. 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.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

2. Other Postemployment Benefits

Plan Description. The City operates a single-employer retiree benefit plan that provides postemployment health and dental benefits to eligible employees and their spouses. There were 64 active and 9 retired members in the plan as of December 31, 2013. Benefits and eligibility for employees are established and amended through collective bargaining with the recognized bargaining agent for each group; and include postemployment health and dental coverage. Benefits and eligibility for administrators and general support staff are established and amended by the governing body.

Funding Policy. Payments under the plan are made on a pay-as-you go basis. There are no invested plan assets accumulated for payments of future benefits. The general fund is used for funding of all pension/retirement benefits. The employer makes all contributions.

Annual Required Contribution and Net OPEB Obligation. The City's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), and the amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation.

Component	Amount
Annual required contribution	\$ 416,366
Interest on net OPEB	78,681
Adjustment to annual required contribution	<u>(102,719)</u>
Annual OPEB cost (expense)	392,328
Contributions made	<u>220,242</u>
Change in net OPEB obligation	172,086
OPEB obligation - beginning of year	<u>1,748,473</u>
OPEB obligation - end of year	<u>\$ 1,920,559</u>

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations.

Additional information as of the latest actuarial valuation follows:

Valuation Date	January 1, 2013
Actuarial cost method	Projected Unit Credit
Amortization method	30 year open level dollar
Remaining amortization period	30 years
Actuarial assumptions:	
Investment rate of return	4.50%
Healthcare cost trend rate	8.00% initial 5.00% ultimate
Projected salary increases	Not applicable

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

Demographic assumptions are based on those used to value the pension plan of the Wisconsin Retirement System with some consideration given to differences exhibited by the employees.

Trend Information - The City's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage Of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2013	\$ 392,328	56%	\$ 1,920,559
12/31/2012	456,724	33%	1,748,473
12/31/2011	438,446	35%	1,441,405

Funded Status and Funding Progress

The funded status of the plan as of the most recent actuarial valuation date is as follows:

Actuarial Valuation Date December 31	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2012	\$ -	\$ 3,132,602	0%	\$ 3,132,602	\$ 3,778,432	82.9%
2008	\$ -	\$ 3,081,962	0%	\$ 3,081,962	\$ 4,098,954	75.2%

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

3. Risk Management

The City is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The City has chosen to retain a portion of the risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. A description of the City's risk management programs is presented below:

The City maintains self-insurance for medical insurance. The claims liability of \$165,964 reported in the general fund at December 31, 2013 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2012 and 2013 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Payments	Liability December 31
2012	\$ 123,519	\$ 1,534,007	\$ 1,521,835	\$ 135,691
2013	\$ 135,691	\$ 2,010,514	\$ 1,980,241	\$ 165,964

The City also purchases commercial insurance policies for various property and other liability risks. Payments of premiums for these policies are recorded as expenditures or expenses in various other funds of the City. Settlements have not exceeded insurance coverage for each of the past three years. There have also been no significant changes in insurance coverage from the prior year.

4. Contingencies

- a. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
- b. From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

5. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2013 and 2014 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2013 budget was 0%. The actual limit for the City for the 2014 budget was .54%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

6. Tax Incremental Financing Districts

The City has established a separate capital projects fund for a Tax Incremental Financing Districts (TID) created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the TID was created, the property tax base within the TID was "frozen" and increment taxes resulting from increases to the property tax base are used to finance TID improvements, including principal and interest on long-term debt issued by the City to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The City's district is still eligible to incur project costs.

Since creation of the above TID, the City has provided various financing sources to the TID and has also recorded eligible TID project costs in other funds of the City. The foregoing amounts are not recorded as liabilities in the TID capital project fund but can be recovered by the City from any future excess tax increment revenues.

The intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective TID's. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

TID No. 4

Termination year

2023

7. Customer User Rates

Rates currently charged for water service as of December 31, 2013 were authorized by the Wisconsin Public Service Commission on November 26, 1991. Rates currently charged for sewer service as of December 31, 2013 were authorized by the City of Lake Geneva on March 16, 1999.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Funding Progress
 Other Post-Employment Benefit Plan
 For the Year Ended December 31, 2013

Actuarial Valuation Date December 31	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Unit Credit	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2012	\$ -	\$ 3,132,602	0.00%	\$ 3,132,602	\$ 3,778,432	82.9%
2008	-	3,081,962	0.00%	3,081,962	4,098,954	75.2%

The City implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Employer Contributions
 Other Post-Employment Benefit Plan
 For the Year Ended December 31, 2013

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2011	\$ 153,704	\$ 384,299	40%
2012	149,656	384,299	39%
2013	220,242	416,366	53%

The City implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008.

SUPPLEMENTARY INFORMATION

CITY OF LAKE GENEVA, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual

For the Year Ended December 31, 2013

(With comparative financial information for the year ended December 31, 2012)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2012 Actual
Taxes					
General property	\$ 4,609,000	\$ 4,609,000	\$ 4,609,001	\$ 1	\$ 4,608,972
Omitted and other taxes	-	-	13,691	13,691	-
Mobile home	4,000	4,000	4,777	777	4,338
Room tax	400,000	400,000	470,680	70,680	492,495
Sales tax discount	350	350	458	108	453
Interest on taxes	900	900	1,531	631	1,617
Total Taxes	5,014,250	5,014,250	5,100,138	85,888	5,107,875
Special Assessments					
Curb and gutter	1,582	1,582	4,253	2,671	7,440
Intergovernmental					
Recycling	23,500	23,500	23,884	384	23,852
State shared revenues	109,347	109,347	109,153	(194)	115,251
Police department	4,500	4,500	10,561	6,061	9,503
Fire department	45,500	45,500	44,147	(1,353)	46,267
Emergency management	-	-	10,165	10,165	-
State aid for highways	715,055	715,055	714,665	(390)	661,426
Municipal services	3,300	3,300	3,162	(138)	3,315
Exempt computer	16,000	16,000	15,781	(219)	18,976
Aids in lieu of taxes	27,000	27,000	10,000	(17,000)	28,000
GLLEA accounting services	3,000	3,000	3,000	-	3,000
Other state grants	-	-	-	-	53,732
Total Intergovernmental	947,202	947,202	944,518	(2,684)	963,322
Licenses and Permits					
Licenses					
Liquor and malt beverage licenses	30,000	30,000	31,566	1,566	32,280
Operators	13,000	13,000	17,395	4,395	14,500
Cable TV franchise fees	105,000	105,000	112,785	7,785	112,201
Other business licenses	18,000	18,000	23,410	5,410	21,970
Dog and cat	400	400	764	364	1,055
Miscellaneous	9,500	9,500	10,235	735	10,695
Permits					
Building	50,000	50,000	110,364	60,364	56,368
Electrical	10,000	10,000	19,892	9,892	14,842
Plumbing	10,000	10,000	17,139	7,139	11,814
Zoning	14,000	14,000	19,668	5,668	18,380
Other miscellaneous	15,200	15,200	39,133	23,933	19,754
Total Licenses and Permits	275,100	275,100	402,351	127,251	313,859
Fines and Forfeits					
Court penalties and costs	126,500	126,500	91,415	(35,085)	138,822
Parking violations	13,000	13,000	18,725	5,725	13,667
Restitution	-	-	10,087	10,087	12
Total Fines and Forfeits	139,500	139,500	120,227	(19,273)	152,501

(Continued)

CITY OF LAKE GENEVA, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Continued)

For the Year Ended December 31, 2013

(With comparative financial information for the year ended December 31, 2012)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2012 Actual
Public Charges for Services					
General government fees	7,500	7,500	14,855	7,355	9,526
Police department	8,090	8,090	21,046	12,956	13,521
Fire department	205,500	205,500	269,163	63,663	274,615
Street department	5,000	5,000	25,847	20,847	25,768
Snow and ice	3,000	3,000	16,030	13,030	10,437
Tree and brush	-	-	48	48	-
Traffic control	2,000	2,000	1,970	(30)	1,656
Parks	4,000	4,000	5,014	1,014	4,800
Miscellaneous fees and charges	400	400	851	451	537
Total Public Charges for Services	235,490	235,490	354,824	119,334	340,860
Intergovernmental Charges for Services					
Police department	93,498	93,498	89,334	(4,164)	138,799
Fire department	42,000	42,000	57,637	15,637	51,500
TID reimbursement	20,000	20,000	-	(20,000)	-
Total Intergovernmental Charges for Services	155,498	155,498	146,971	(8,527)	190,299
Investment income					
Interest income	7,000	7,000	8,921	1,921	10,900
Interest on special assessment	575	575	560	(15)	(303)
Total Investment Income	7,575	7,575	9,481	1,906	10,597
Miscellaneous					
Insurance recoveries	6,000	6,000	30,352	24,352	5,791
Rent of city property	225	225	451	226	476
Donation	2,500	2,500	9,737	7,237	13,690
Miscellaneous	1,100	1,100	816	(284)	1,522
Total Miscellaneous	9,825	9,825	41,356	31,531	21,479
Total Revenues	6,786,022	6,786,022	7,124,119	338,097	7,108,232
Other Financing Sources					
Sale of capital assets	-	-	2,157	2,157	323,173
Transfers In					
Special Revenue Funds					
Lakefront	406,986	406,986	378,531	(28,455)	439,333
Parking fund	560,462	560,462	566,658	6,196	500,374
Enterprise Fund					
Payment in lieu of tax	275,000	275,000	322,173	47,173	311,682
Total Transfers In	1,242,448	1,242,448	1,267,362	24,914	1,251,389
Total Other Financing Sources	1,242,448	1,242,448	1,269,519	27,071	1,574,562
Total Revenues and Other Financing Sources	\$ 8,028,470	\$ 8,028,470	\$ 8,393,638	\$ 365,168	\$ 8,682,794

CITY OF LAKE GENEVA, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2013

(With comparative financial information for the year ended December 31, 2012)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2012 Actual
General Government					
General government expense	\$ 97,800	\$ 97,800	\$ 102,346	\$ (4,546)	\$ 53,640
Insurance	190,000	190,000	192,626	(2,626)	179,838
Health and other benefits	1,138,600	1,138,600	1,479,664	(341,064)	1,077,715
Common council	37,106	37,106	36,414	692	35,687
Municipal court	85,925	85,925	70,100	15,825	80,452
City attorney	75,660	75,660	75,301	359	74,766
Outside legal services	35,000	35,000	16,303	18,697	29,165
Mayor	7,060	7,060	6,736	324	6,719
City administrator	110,611	110,611	109,614	997	108,623
City clerk	130,271	130,271	126,112	4,159	132,124
Accounting and data processing	174,597	174,597	165,203	9,394	165,396
City treasurer	26,495	26,495	23,107	3,388	23,658
City assessor	45,700	45,700	45,055	645	45,271
City hall building	176,671	176,671	167,483	9,188	175,591
Sheridan springs property	-	-	-	-	5,715
Total General Government	2,331,496	2,331,496	2,616,064	(284,568)	2,194,360
Public Safety					
Police department	2,590,062	2,590,062	2,589,825	237	2,527,618
Fire department	735,864	735,864	726,659	9,205	717,052
Fire hydrant rental	229,000	229,000	228,692	308	228,491
Building and zoning	140,128	140,128	157,119	(16,991)	136,450
Emergency management	33,505	33,505	40,158	(6,653)	29,525
Total Public Safety	3,728,559	3,728,559	3,742,453	(13,894)	3,639,136
Public Works					
DPW and engineering	9,500	9,500	5,746	3,754	5,848
Street and highway	578,064	578,064	566,400	11,664	559,141
Snow and ice	126,928	126,928	179,364	(52,436)	74,680
Tree and brush	75,540	75,540	87,131	(11,591)	94,181
Compost operations	70,990	70,990	66,011	4,979	67,000
Storm sewer	16,660	16,660	19,053	(2,393)	16,467
Traffic control	145,510	145,510	122,763	22,747	133,360
Recycling and sanitation	442,325	442,325	442,557	(232)	433,110
Total Public Works	1,465,517	1,465,517	1,489,025	(23,508)	1,383,787

(Continued)

CITY OF LAKE GENEVA, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Other Financing Uses - Budget and Actual (Continued)

For the Year Ended December 31, 2013

(With comparative financial information for the year ended December 31, 2012)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2012 Actual
Culture and Recreation					
Parks	112,675	112,675	99,556	13,119	111,244
Veteran's park	37,724	37,724	32,016	5,708	35,402
Leisure activities	33,800	33,800	29,707	4,093	30,964
Total Culture and Recreation	<u>184,199</u>	<u>184,199</u>	<u>161,279</u>	<u>22,920</u>	<u>177,610</u>
Conservation and development					
Plan commission	2,200	2,200	10,122	(7,922)	1,771
Conservation and development	149,611	149,611	149,574	37	143,635
Total Conservation and Development	<u>151,811</u>	<u>151,811</u>	<u>159,696</u>	<u>(7,885)</u>	<u>145,406</u>
Total Expenditures	<u>7,861,582</u>	<u>7,861,582</u>	<u>8,168,517</u>	<u>(306,935)</u>	<u>7,540,299</u>
Other Financing Uses					
Transfers out					
Special Revenue Funds					
Cemetery	166,888	166,888	166,888	-	160,000
Library	-	-	90,634	(90,634)	-
Capital Projects Fund					
Equipment replacement	-	715,000	715,000	-	106,298
Total Transfers Out	<u>166,888</u>	<u>881,888</u>	<u>972,522</u>	<u>(90,634)</u>	<u>266,298</u>
Total Expenditures and Other Financing Uses	<u>\$ 8,028,470</u>	<u>\$ 8,743,470</u>	<u>\$ 9,141,039</u>	<u>\$ (397,569)</u>	<u>\$ 7,806,597</u>

CITY OF LAKE GENEVA, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

(With summarized financial information as of December 31, 2012)

	Special Revenue Funds				
	Parking Meters and Lots	Lakefront Operations	Public Library	Cemetery Operations	Total
ASSETS					
Cash and investments	\$ 50	\$ -	\$ 398,598	\$ 79,550	\$ 478,198
Receivables					
Taxes	-	-	423,000	166,888	589,888
Accounts	815	335	-	-	1,150
Due from other funds	694,492	842,001	67,919	-	1,604,412
Restricted cash and investments	-	-	-	-	-
TOTAL ASSETS	\$ 695,357	\$ 842,336	\$ 889,517	\$ 246,438	\$ 2,673,648
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 14,833	\$ 4,834	\$ 11,197	\$ 2,521	\$ 33,385
Accrued liabilities	5,524	3,629	15,849	-	25,002
Due to other funds	-	62,217	-	1,476	63,693
Deposits held in trust	-	86,800	-	-	86,800
Total Liabilities	20,357	157,480	27,046	3,997	208,880
Deferred Inflows of Resources					
Property taxes	-	-	423,000	166,888	589,888
Fund Balances					
Nonspendable					
Cemetery perpetual care	-	-	-	-	-
Library endowment	-	-	-	-	-
Restricted					
Library	-	-	439,471	-	439,471
Impact fees	-	-	-	-	-
Committed					
Equipment replacement	-	-	-	-	-
Assigned					
Special revenue funds	675,000	684,856	-	75,553	1,435,409
Capital projects fund	-	-	-	-	-
Total Fund Balances	675,000	684,856	439,471	75,553	1,874,880
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 695,357	\$ 842,336	\$ 889,517	\$ 246,438	\$ 2,673,648

Permanent Funds			Capital Projects Funds			Total Other Governmental Funds	
Cemetery Perpetual Care	Swanson Library Endowment	Total	Equipment Replacement	Impact Fees	Total	2013	2012
\$ 503,619	\$ -	\$ 503,619	\$ -	\$ 286,254	\$ 286,254	\$ 1,268,071	\$ 1,165,277
-	-	-	-	-	-	589,888	584,888
-	-	-	-	-	-	1,150	75,053
-	-	-	715,000	-	715,000	2,319,412	1,395,986
-	112,501	112,501	-	-	-	112,501	97,615
<u>\$ 503,619</u>	<u>\$ 112,501</u>	<u>\$ 616,120</u>	<u>\$ 715,000</u>	<u>\$ 286,254</u>	<u>\$ 1,001,254</u>	<u>\$ 4,291,022</u>	<u>\$ 3,318,819</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,385	\$ 74,614
-	-	-	-	-	-	25,002	24,816
-	-	-	-	27,021	27,021	90,714	118,079
-	-	-	-	-	-	86,800	82,800
-	-	-	-	27,021	27,021	235,901	300,309

-	-	-	-	-	-	589,888	584,888
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503,619	-	503,619	-	-	-	503,619	434,016
-	110,184	110,184	-	-	-	110,184	97,615
-	2,317	2,317	-	-	-	441,788	290,170
-	-	-	-	213,120	213,120	213,120	194,532
-	-	-	715,000	-	715,000	715,000	-
-	-	-	-	-	-	1,435,409	1,371,176
-	-	-	-	46,113	46,113	46,113	46,113
<u>503,619</u>	<u>112,501</u>	<u>616,120</u>	<u>715,000</u>	<u>259,233</u>	<u>974,233</u>	<u>3,465,233</u>	<u>2,433,622</u>

<u>\$ 503,619</u>	<u>\$ 112,501</u>	<u>\$ 616,120</u>	<u>\$ 715,000</u>	<u>\$ 286,254</u>	<u>\$ 1,001,254</u>	<u>\$ 4,291,022</u>	<u>\$ 3,318,819</u>
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CITY OF LAKE GENEVA, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013
(With summarized financial information for the year ended December 31, 2012)

	Special Revenue Funds				
	Parking Meters and Lots	Lakefront Operations	Public Library	Cemetery Operations	Total
Revenues					
Taxes	\$ -	\$ -	\$ 418,000	\$ -	\$ 418,000
Intergovernmental	-	27,643	275,639	-	303,282
Licenses and permits	13,508	-	-	-	13,508
Fines and forfeits	229,315	-	24,606	-	253,921
Public charges for services	890,578	974,638	-	52,479	1,917,695
Investment income	1,467	-	26,801	8	28,276
Miscellaneous	1,396	1,013	24,393	200	27,002
Total Revenues	<u>1,136,264</u>	<u>1,003,294</u>	<u>769,439</u>	<u>52,687</u>	<u>2,961,684</u>
Expenditures					
Current					
Public safety	-	-	-	-	-
Public works	494,606	-	-	-	494,606
Health and human services	-	-	-	221,313	221,313
Culture and recreation	-	624,626	709,094	-	1,333,720
Capital outlay					
Culture and recreation	-	-	-	-	-
Debt service					
Principal retirement	-	-	1,520	-	1,520
Interest and fiscal charges	-	-	158	-	158
Total Expenditures	<u>494,606</u>	<u>624,626</u>	<u>710,772</u>	<u>221,313</u>	<u>2,051,317</u>
Excess of Revenues Over (Under) Expenditures	<u>641,658</u>	<u>378,668</u>	<u>58,667</u>	<u>(168,626)</u>	<u>910,367</u>
Other Financing Sources (Uses)					
Transfers in	-	-	90,634	179,603	270,237
Transfers out	(566,658)	(400,412)	-	-	(967,070)
Total Other Financing Sources (Uses)	<u>(566,658)</u>	<u>(400,412)</u>	<u>90,634</u>	<u>179,603</u>	<u>(696,833)</u>
Net Change in Fund Balances	75,000	(21,744)	149,301	10,977	213,534
Fund Balances - January 1	600,000	706,600	290,170	64,576	1,661,346
Fund Balances - December 31	<u>\$ 675,000</u>	<u>\$ 684,856</u>	<u>\$ 439,471</u>	<u>\$ 75,553</u>	<u>\$ 1,874,880</u>

Permanent Funds			Capital Projects Funds			Total Other Governmental Funds	
Cemetery Perpetual Care	Swanson Library Endowment	Total	Equipment Replacement	Impact Fees	Total	2013	2012
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 418,000	\$ 418,000
-	-	-	-	-	-	303,282	283,128
-	-	-	-	-	-	13,508	20,966
-	-	-	-	-	-	253,921	229,415
14,350	-	14,350	-	36,554	36,554	1,968,599	1,915,582
67,968	14,886	82,854	-	287	287	111,417	81,442
-	-	-	-	-	-	27,002	20,241
82,318	14,886	97,204	-	36,841	36,841	3,095,729	2,968,774
-	-	-	-	410	410	410	-
-	-	-	-	-	-	494,606	461,498
-	-	-	-	-	-	221,313	232,026
-	-	-	-	-	-	1,333,720	1,180,251
-	-	-	-	17,843	17,843	17,843	40,171
-	-	-	-	-	-	1,520	1,475
-	-	-	-	-	-	158	203
-	-	-	-	18,253	18,253	2,069,570	1,915,624
82,318	14,886	97,204	-	18,588	18,588	1,026,159	1,053,150
-	-	-	715,000	-	715,000	985,237	173,021
(12,715)	-	(12,715)	-	-	-	(979,785)	(965,505)
(12,715)	-	(12,715)	715,000	-	715,000	5,452	(792,484)
69,603	14,886	84,489	715,000	18,588	733,588	1,031,611	260,666
434,016	97,615	531,631	-	240,645	240,645	2,433,622	2,172,956
\$ 503,619	\$ 112,501	\$ 616,120	\$ 715,000	\$ 259,233	\$ 974,233	\$ 3,465,233	\$ 2,433,622

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Mayor and City Council
City of Lake Geneva, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva, Wisconsin, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City of Lake Geneva's basic financial statements, and have issued our report thereon dated July 28, 2014. Our report includes a reference to other auditors. Other auditors audited the Lake Geneva Utility Commission, as described in our report on the City's financial statements. The financial statements of the City's Oak Hill Cemetery, Downtown Lake Geneva Business Improvement District, and Lake Geneva Utility Commission were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Lake Geneva, Wisconsin's internal control over financial reporting (*internal control*) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Lake Geneva, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Lake Geneva, Wisconsin's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2013-001 and 2013-002 that we consider to be significant deficiencies.

Compliance and Other Matters

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

City of Lake Geneva, Wisconsin's Response to Findings

City of Lake Geneva, Wisconsin's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. City of Lake Geneva, Wisconsin's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Certified Public Accountants
Green Bay, Wisconsin
July 28, 2014

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Findings and Responses
 For the Year Ended December 31, 2013

Section I - Internal Control Over Financial Reporting

Finding No.	Control Deficiencies
2013-001	Segregation of Duties
Condition:	A limited number of City employees perform the majority of the accounting functions for the City of Lake Geneva.
Criteria:	Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.
Cause:	The lack of segregation of duties is due to the limited number of employees and the size of City's operations.
Effect:	Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction. Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.
Recommendation:	We recommend the City Council continue to monitor the transactions and the financial records of the City.
Management Response:	Management believes that the cost of segregating cash receipts and cash disbursement duties from the related recording functions outweigh the benefits to be received.

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Findings and Responses (Continued)
 For the Year Ended December 31, 2013

Section I - Internal Control Over Financial Reporting (Continued)

Finding No.	Control Deficiencies
2013-002	Preparation of Annual Financial Report
Condition:	Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner.
Criteria:	The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.
Cause:	City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.
Effect:	Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.
Recommendation:	We recommend the City continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report.
Management Response:	Management believes the cost for additional staff time and training to prepare GASB 34 conversion entries outweigh the benefits to be received. Management has reviewed and approved the financial statements and other information prior to issuance.

Section II - Compliance and Other Matters

There are no findings related to compliance and other matters that are required to be reported under government auditing standards generally accepted in the United States of America for the year ended December 31, 2013.



CITY OF LAKE GENEVA

EVENT PERMIT APPLICATION

PLEASE FILL IN ALL BLANKS COMPLETELY, AS INCOMPLETE APPLICATIONS WILL BE REJECTED. APPLICATIONS FOR STREET USE AND/OR PARK PERMITS SHALL BE SUBMITTED AT LEAST 10 WEEKS PRIOR TO THE PROPOSED EVENT DATE(S).

Section I - What type of Permit(s) will your event require?

- Parade & Public Assembly Permit.** Required for any public gathering or parade on public property.
- If the event is a parade, please attach a map or description of the requested route to be traveled.
- Street Use Permit.** Required for any event using a public street. Per Sec. 62-243 of the municipal code, this application must include the following attachments:
- Certificate of Comprehensive General Liability Insurance with the City, its employees and agents as additional insured with coverage for contractual liability with minimum limits of \$500,000 per occurrence for bodily injury and property damage limits of \$250,000 per occurrence.
 - Petition signed by more than half of the residential dwelling units and/or commercial units residing along that portion of the street designated for the proposed use or whose property is denied access by virtue of the granting of the permit.
- Park Reservation Permit.** Required for reserving the use of a park facility or shelter. Please see the Parks Information Packet for more information about available parks and their amenities, park use policies and application procedures.

Section II - Applicant Information

1. Date of Application: 6/18/14
2. Applicant Name: MICHAEL SANDBERG
3. Organization Name: MT. ZION
4. Organization Type: For Profit Non-Profit (501(c) 3) Tax ID: ES 29444
5. Mailing Address: 2330 Hwy 120
6. City, State, Zip: LAKE GENEVA, WI 53147
7. Phone: 7 E-mail: msandberg@mtzion.com
8. Applicant's Drivers License #: _____ State license issued: 8/3/09
9. Event Chair/Contact Person: MICHAEL SANDBERG Phone: _____
10. Day of Event Contact Name: JOHN ESPINOSA Phone: _____

8/3

Section III - Event Information

1. Title of Event: BILINGUAL CHURCH SERVICE WITH LUNCH

2. Date(s) of Event: SUNDAY AUGUST 3RD 2014

3. Location(s) of Event: SEMINARY PARK

4. Hours: 12:30 pm 4:30 pm
Start Time End Time

5. Is the event open to the public? Yes No

6. Will you charge an admission fee? Yes No

7. Estimated Attendance Number: 60

8. Basis for Estimate: NORMAL SERVICE IS AROUND 40

9. Will there be any animals? Yes No
If yes, what type and how many: _____

10. Detailed description of proposed event (attach additional pages, if necessary):

WE WOULD LIKE TO HAVE OUR BILINGUAL SUNDAY SERVICE IN THE PARK ONCE THIS SUMMER FOLLOWED BY LUNCH, WE'LL SING SOME SONGS AND HAVE A ~~SERMON~~ ~~SERMON~~ SERMON BEFORE WE ALL EAT TOGETHER. WE WILL SET UP SOME CHAIRS FOR PEOPLE TO SIT.

11. Description of plan for handling refuse collection and after-event clean-up:

WE CAN BRING EXTRA GARBAGE CANS FOR TRASH.

12. Description of plan for providing event security (if applicable):

SECURITY?

13. Will there be fireworks or pyrotechnics at your event? Yes No
If yes, please attach a fireworks display permit or application.
14. Will your event include the sale of beer and/or wine? Yes No
If yes, please attach a completed Temporary Alcohol License Application.
15. Will you or any other vendors be selling food or merchandise? Yes No
If yes, please attach list of proposed vendors, including business name and type of food/merchandise sold.

Section IV - Street Use

Check if this section does not apply.

1. Description of the portion(s) of road(s) to be used:

2. Will any parking stalls be used or blocked during the event? Yes No

If yes, where and how many:

3. Description of signage to be used during event:

Section V- Fees

Application and Permit Fees	Unit Fee	Applicable Fee
Parade & Public Assembly Permit	\$0.00 (No Fee)	
Street Use Permit		
Application Fee - Events lasting 2 days or less	\$40.00	
Application Fee - Events lasting more than 2 days	\$100.00	
Parking stall use/blockage fee (per stall, per day)	\$10.00	
Park Reservation Permit		
Application Fee	\$25.00	25 ⁰⁰
Security Deposit		
Non-Profit or Resident		
49 Attendees or Less	\$50.00	
50-149 Attendees	\$100.00	
150 or more Attendees	Determined by Park Board	
Non-Resident		
49 Attendees or Less	\$100.00	
50-149 Attendees	\$150.00	150 ⁰⁰
150 or more Attendees	Determined by Park Board	
Park Reservation Fees		
Non-Profit or Resident		
49 Attendees or Less	\$30.00	
50-149 Attendees	\$55.00	55 ⁰⁰
150 or more Attendees	\$105.00	
Non-Resident		
49 Attendees or Less	\$75.00	
50-149 Attendees	\$125.00	
150 or more Attendees	\$225.00	
Subtotal: \$		230 ⁰⁰

Additional Equipment Requested

List any additional equipment requested. Please see the Parks Information Packet for amenities that are provided in each park at no charge. Requests for equipment are subject to availability.

Equipment (with delivery)	Deposit/Rental Fee	# Units Requested	Applicable Fee
Benches/10 per unit	\$50.00 deposit, \$30.00 per unit		
Picnic tables/5 per unit	\$50.00 deposit, \$75.00 per unit		
Barricades/10 per unit	\$30.00 per unit		
Fencing - Snow	\$30.00 per 50 feet		
Trash Receptacles/5 per unit	\$50.00 deposit, \$30.00 per unit		
Subtotal: \$			

Total due with application: \$ 230⁰⁰
 Accepted by cash or checks (payable to the City of Lake Geneva)

Other Anticipated Services

Please indicate below any additional services you are requesting for your event. Estimated Fees or Deposits for these services may be required prior to issuance of permit(s).

- Electricity Explain: _____
- Water Explain: _____
- Traffic Control Explain: _____
- Police Services Explain: _____
- Fire/EMS Services Explain: _____
- Other Explain: _____

Section VI - Signature of Applicant

"The information provided in this application is true and correct to the best of my knowledge and belief. I understand that cancellation of any event, for any reason, shall result in the forfeiture of permit fees. I understand that application fees are not refunded in the event the application is not approved. I understand that in addition to the schedule of fees, if any additional City services are requested or determined to be impacted, an additional fee will be charged for those services. I agree to comply with all applicable state, federal and municipal regulations and ordinances."

APPLICANT SIGNATURE:

[Signature] DATE: 6/18/14

For Office Use Only

Date Filed with Clerk: 6/19/14 Payment with application: \$ 230⁰⁰ Receipt: 0140618-49

Departmental review (all that apply):

- Police Chief: Approved Denied Signed: *[Signature]*
Additional services needed: _____
Additional fees or deposit: _____
- Fire Chief: Approved Denied Signed: _____
Additional services needed: _____
Additional fees or deposit: _____
- Street Dept.: Approved Denied Signed: _____
Additional services needed: _____
Additional fees or deposit: _____

Committee/Council review (all that apply):

- Park Board: Meeting Date(s): 7-2-14 *[Signature]* Approved Denied
Reasons/Conditions: Barcode included
- Finance, License Regulation: Meeting Date(s): _____ Approved Denied
Reasons/Conditions: _____
- Council: Meeting Date(s): _____ Approved Denied
Reasons/Conditions: _____

Clerk's Office Completion:

Total Add'l fee/deposit to be collected: \$ _____ Receipt # _____
 Permit(s) issued: Parade/PA Street Use Park Permit
 Date of issue: _____ Deposit Returned: \$ _____ Deposit withheld: \$ _____
 Reason withheld: _____

*OK
BB
6-23-14*



CITY OF LAKE GENEVA EVENT PERMIT APPLICATION

PLEASE FILL IN ALL BLANKS COMPLETELY, AS INCOMPLETE APPLICATIONS WILL BE REJECTED. APPLICATIONS FOR STREET USE AND/OR PARK PERMITS SHALL BE SUBMITTED AT LEAST 10 WEEKS PRIOR TO THE PROPOSED EVENT DATE(S).

Section I - What type of Permit(s) will your event require?

- Parade & Public Assembly Permit.** Required for any public gathering or parade on public property.
- If the event is a parade, please attach a map or description of the requested route to be traveled.
- Street Use Permit.** Required for any event using a public street. Per Sec. 62-243 of the municipal code, this application must include the following attachments:
- Certificate of Comprehensive General Liability Insurance with the City, its employees and agents as additional insured with coverage for contractual liability with minimum limits of \$500,000 per occurrence for bodily injury and property damage limits of \$250,000 per occurrence.
 - Petition signed by more than half of the residential dwelling units and/or commercial units residing along that portion of the street designated for the proposed use or whose property is denied access by virtue of the granting of the permit.
- Park Reservation Permit.** Required for reserving the use of a park facility or shelter. Please see the Parks Information Packet for more information about available parks and their amenities, park use policies and application procedures.

Section II - Applicant Information

1. Date of Application: May 27, 2014
2. Applicant Name: Michael Cotter
3. Organization Name: Elkhorn Kiwanis Club
4. Organization Type: For Profit Non-Profit (501(c)³) Tax ID: _____
5. Mailing Address: PO Box 553
6. City, State, Zip: Elkhorn, WI 53121
7. Phone: _____ E-mail: _____
8. Applicant's Drivers License #: _____ State license issued: _____
9. Event Chair/Contact Person: Michael Cotter Phone: _____
10. Day of Event Contact Name: Michael Cotter Phone: _____

Section III - Event Information

1. Title of Event: Kiwanis Duck Race

2. Date(s) of Event: August 16, 2014

3. Location(s) of Event: Samuel Donian Wetland Preserve

4. Hours: 11:00 a.m. 1:30 p.m.
Start Time End Time

5. Is the event open to the public? Yes No

6. Will you charge an admission fee? Yes No

7. Estimated Attendance Number: 25

8. Basis for Estimate: Attendance from 2013 and 2012

9. Will there be any animals? Yes No

If yes, what type and how many: Rubber Ducks, not real ducks

10. Detailed description of proposed event (attach additional pages, if necessary):
This is a duck race. We held this event in 2012 and 2014. We drop numbered ducks in the White River and the first three ducks across the finish line win a cash prize. We also hold a "corporate duck race" where local businesses decorate larger mallard decoys and they race for pride and a traveling trophy. We will sell tickets the day of the event in the park.

11. Description of plan for handling refuse collection and after-event clean-up:
We actually clean the stream prior to the event so we leave the stream free from the numerous pieces of garbage that we find prior to the race.

12. Description of plan for providing event security (if applicable):
We should not need to control the ducks. They cooperate every year. At least they have in the past.

13. Will there be fireworks or pyrotechnics at your event? Yes No
If yes, please attach a fireworks display permit or application.
14. Will your event include the sale of beer and/or wine? Yes No
If yes, please attach a completed Temporary Alcohol License Application.
15. Will you or any other vendors be selling food or merchandise? Yes No
If yes, please attach list of proposed vendors, including business name and type of food/merchandise sold.

Section IV - Street Use

Check if this section does not apply.

1. Description of the portion(s) of road(s) to be used:

2. Will any parking stalls be used or blocked during the event? Yes No
 If yes, where and how many:

3. Description of signage to be used during event:
 Little signs that say "Duck Race" and "Kiwanis"

Other Anticipated Services

Please indicate below any additional services you are requesting for your event. Estimated Fees or Deposits for these services may be required prior to issuance of permit(s).

- Electricity Explain: _____
- Water Explain: _____
- Traffic Control Explain: _____
- Police Services Explain: _____
- Fire/EMS Services Explain: _____
- Other Explain: _____

Section VI - Signature of Applicant

"The information provided in this application is true and correct to the best of my knowledge and belief. I understand that cancellation of any event, for any reason, shall result in the forfeiture of permit fees. I understand that application fees are not refunded in the event the application is not approved. I understand that in addition to the schedule of fees, if any additional City services are requested or determined to be impacted, an additional fee will be charged for those services. I agree to comply with all applicable state, federal and municipal regulations and ordinances."

APPLICANT SIGNATURE:

Michael Moran DATE: May 27, 2014

For Office Use Only ²⁰

Date Filed with Clerk: 7-1-14 Payment with application: \$ 105 Receipt # C140701-4

Departmental review (all that apply):

- Police Chief: Approved Denied Signed: _____
Additional services needed: _____
Additional fees or deposit: _____
- Fire Chief: Approved Denied Signed: _____
Additional services needed: _____
Additional fees or deposit: _____
- Street Dept: Approved Denied Signed: _____
Additional services needed: _____
Additional fees or deposit: _____

Committee/Council review (all that apply):

- Park Board: Meeting Date(s): 7-2-14 *[Signature]* Approved Denied
Reasons/Conditions: _____
- Finance, License Regulation: Meeting Date(s): _____ Approved Denied
Reasons/Conditions: _____
- Council: Meeting Date(s): _____ Approved Denied
Reasons/Conditions: _____

Clerk's Office Completion:

Total Add'l fee/deposit to be collected: \$ _____ Receipt # _____
 Permit(s) issued: Parade/PA Street Use Park Permit
 Date of issue: _____ Deposit Returned: \$ _____ Deposit withheld: \$ _____
 Reason withheld: _____



CITY OF LAKE GENEVA EVENT PERMIT APPLICATION

PLEASE FILL IN ALL BLANKS COMPLETELY, AS INCOMPLETE APPLICATIONS WILL BE REJECTED. APPLICATIONS FOR STREET USE AND/OR PARK PERMITS SHALL BE SUBMITTED AT LEAST 10 WEEKS PRIOR TO THE PROPOSED EVENT DATE(S).

Section I - What type of Permit(s) will your event require?

- Parade & Public Assembly Permit.** Required for any public gathering or parade on public property.
 - If the event is a parade, please attach a map or description of the requested route to be traveled.

- Street Use Permit.** Required for any event using a public street. Per Sec. 62-243 of the municipal code, this application must include the following attachments:
 - Certificate of Comprehensive General Liability Insurance with the City, its employees and agents as additional insured with coverage for contractual liability with minimum limits of \$500,000 per occurrence for bodily injury and property damage limits of \$250,000 per occurrence.
 - Petition signed by more than half of the residential dwelling units and/or commercial units residing along that portion of the street designated for the proposed use or whose property is denied access by virtue of the granting of the permit.

- Park Reservation Permit.** Required for reserving the use of a park facility or shelter. Please see the Parks Information Packet for more information about available parks and their amenities, park use policies and application procedures.

Section II - Applicant Information

1. Date of Application: 6/24/14
2. Applicant Name: Toni Trentadue
3. Organization Name: Connie's Bridal Shower
4. Organization Type: For Profit Non-Profit (501(c)____) Tax ID: _____
5. Mailing Address: 2568 State Road 120
6. City, State, Zip: Lake Geneva, WI 53714
7. Phone: _____ E-mail: _____
8. Applicant's Drivers License #: _____ State license issued: WI
9. Event Chair/Contact Person: Toni Trentadue Phone: _____
10. Day of Event Contact Name: Toni Trentadue Phone: _____

Section III - Event Information

1. Title of Event: Connie's Bridal Shower

2. Date(s) of Event: 8/24/14

3. Location(s) of Event: Seminary Park Lake Geneva, WI

4. Hours: 1pm-5pm
Start Time End Time

5. Is the event open to the public? Yes No

6. Will you charge an admission fee? Yes No

7. Estimated Attendance Number: 20

8. Basis for Estimate: 30 were invited, some won't show

9. Will there be any animals? Yes No
If yes, what type and how many: one- black lab, well trained

10. Detailed description of proposed event (attach additional pages, if necessary):
Bridal shower with all women.

11. Description of plan for handling refuse collection and after-event clean-up:
It's all women, it will be taken care of :)

12. Description of plan for providing event security (if applicable):
None needed.

13. Will there be fireworks or pyrotechnics at your event? Yes No
If yes, please attach a fireworks display permit or application.
14. Will your event include the sale of beer and/or wine? Yes No
If yes, please attach a completed Temporary Alcohol License Application.
15. Will you or any other vendors be selling food or merchandise? Yes No
If yes, please attach list of proposed vendors, including business name and type of food/merchandise sold.

Section IV - Street Use

Check if this section does not apply.

1. Description of the portion(s) of road(s) to be used:

2. Will any parking stalls be used or blocked during the event? Yes No

If yes, where and how many:

3. Description of signage to be used during event:

Section V- Fees

Application and Permit Fees	Unit Fee	Applicable Fee
Parade & Public Assembly Permit	\$0.00 (No Fee)	
Street Use Permit		
Application Fee - Events lasting 2 days or less	\$40.00	_____
Application Fee - Events lasting more than 2 days	\$100.00	_____
Parking stall use/blockage fee (per stall, per day)	\$10.00	_____
Park Reservation Permit		
Application Fee	\$25.00	<u>\$25.00</u>
Security Deposit		
Non-Profit or Resident		
49 Attendees or Less	\$50.00	<u>50.00</u>
50-149 Attendees	\$100.00	_____
150 or more Attendees	Determined by Park Board	_____
Non-Resident		
49 Attendees or Less	\$100.00	_____
50-149 Attendees	\$150.00	_____
150 or more Attendees	Determined by Park Board	_____
Park Reservation Fees		
Non-Profit or Resident		
49 Attendees or Less	\$30.00	<u>30.00</u>
50-149 Attendees	\$55.00	_____
150 or more Attendees	\$105.00	_____
Non-Resident		
49 Attendees or Less	\$75.00	_____
50-149 Attendees	\$125.00	_____
150 or more Attendees	\$225.00	_____
Subtotal: \$		75.00 <u>105.00</u>

Additional Equipment Requested

List any additional equipment requested. Please see the Parks Information Packet for amenities that are provided in each park at no charge. Requests for equipment are subject to availability.

Equipment (with delivery)	Deposit/Rental Fee	# Units Requested	Applicable Fee
Benches/10 per unit	\$50.00 deposit, \$30.00 per unit	_____	_____
Picnic tables/5 per unit	\$50.00 deposit, \$75.00 per unit	_____	_____
Barricades/10 per unit	\$30.00 per unit	_____	_____
Fencing - Snow	\$30.00 per 50 feet	_____	_____
Trash Receptacles/5 per unit	\$50.00 deposit, \$30.00 per unit	_____	_____
Subtotal: \$			<u>0.00</u>

Total due with application: \$~~75.00~~ 105.00
Accepted by cash or checks (payable to the City of Lake Geneva)

Other Anticipated Services

Please indicate below any additional services you are requesting for your event. Estimated Fees or Deposits for these services may be required prior to issuance of permit(s).

- Electricity Explain: _____
- Water Explain: _____
- Traffic Control Explain: _____
- Police Services Explain: _____
- Fire/EMS Services Explain: _____
- Other Explain: _____

Section VI - Signature of Applicant

"The information provided in this application is true and correct to the best of my knowledge and belief. I understand that cancellation of any event, for any reason, shall result in the forfeiture of permit fees. I understand that application fees are not refunded in the event the application is not approved. I understand that in addition to the schedule of fees, if any additional City services are requested or determined to be impacted, an additional fee will be charged for those services. I agree to comply with all applicable state, federal and municipal regulations and ordinances."

APPLICANT SIGNATURE:

[Handwritten Signature] DATE: 06/24/2014

For Office Use Only

Date Filed with Clerk: 6/20/14 Payment with application: \$ 105⁰⁰ Receipt C140630-35

Departmental review (all that apply):

- Police Chief: Approved Denied Signed: *[Signature]*
Additional services needed: _____
Additional fees or deposit: _____
- Fire Chief: Approved Denied Signed: _____
Additional services needed: _____
Additional fees or deposit: _____
- Street Dept.: Approved Denied Signed: _____
Additional services needed: _____
Additional fees or deposit: _____

Committee/Council review (all that apply):

- Park Board: Meeting Date(s): 7.2.14 *[Signature]* Approved Denied
Reasons/Conditions: Gazebos included
- Finance, License Regulation: Meeting Date(s): _____ Approved Denied
Reasons/Conditions: _____
- Council: Meeting Date(s): _____ Approved Denied
Reasons/Conditions: _____

Clerk's Office Completion:

Total Add'l fee/deposit to be collected: \$ _____ Receipt # _____
Permit(s) issued: Parade/PA Street Use Park Permit
Date of issue: _____ Deposit Returned: \$ _____ Deposit withheld: \$ _____
Reason withheld: _____

City of Lake Geneva
 CD and CDARS Investments

7/31/2014

<u>Bank</u>	<u>Amount Invested</u>	<u>Time Period</u>	<u>% rate</u>	<u>Maturity Dates</u>	<u>Fund</u>	<u>#</u>
<u>BMO Harris Bank</u>						
Regular CD	\$ 461,551.64	13 months	0.35	11/30/14	TIF 4	7755715319
Regular CD	\$ 143,204.17	13 months	0.35	11/21/14	TIF 4	46150170
Sub-Total	<u>\$ 604,755.81</u>					
<u>Talmer Bank</u>						
Regular CD	\$ 313,950.77	6 months	0.25	11/12/14	TIF 4	502026046
<u>Community Bank of Delavan</u>						
Regular CD	\$ 310,317.57	12 months	0.35	08/08/14	TIF 4	40143
Regular CD	\$ 63,975.00	12 months	0.40	05/28/15	TIF 4	112269
CDARS	\$ 600,000.00	52 week	0.40	05/21/15	TIF 4	1016646462
CDARS	\$ 600,000.00	52 week	0.35	08/21/14	TIF 4	1015663037
Sub-Total	<u>\$ 1,574,292.57</u>					
TOTAL invested	<u><u>\$ 2,492,999.15</u></u>					
Interest to Re-invest	CB	\$ 622.79				
Interest to Re-invest	TB	\$ 148.59				
		<u>\$ 2,493,770.53</u>				

TO: MAYOR JIM CONNORS AND COMMON COUNCIL

FROM: CITY ADMINISTRATOR DENNIS JORDAN

DATE: JULY 28, 2014

RE: APPROVE POSTCARD EXPENDITURE FOR PARK PLAN UPDATE

Background: The Park Board is in the process of updating the City's Park Plan. The State of Wisconsin requires an update every five years in order to qualify for park grants. The Park Board would like as many residents to participate in the update as possible. In that vein, the Board wishes to send out postcards advising the residents that they will be receiving a survey and to complete it as soon as possible. The cost to print the postcards is \$1,610.96. There is money in the Park Use Funds to pay for the postcard and mailing.

Recommendation: Approve funding of \$1,610.96 to print and mail postcards for the Park Plan update with funds coming from the Park Use Fund.

TO: MAYOR JIM CONNORS AND COMMON COUNCIL

FROM: CITY ADMINISTRATOR DENNIS JORDAN

DATE: JULY 28, 2014

RE: APPROVE SURVEY FOR PARK PLAN UPDATE

Background: The Park Board is in the process of updating the City's Park and Open Space Plan. After discussing many options, the Board decided that a survey would be a way to get more feedback from the residents of Lake Geneva. Initially, there were to be two public workshops to get public input. However, the Board wanted to reach more people and decided a survey would be the best tool for that purpose. It was hoped that the cost of the workshop that was dropped would be equal to the survey. The survey is \$1,500 more than what the second workshop would have cost. The Board wishes to move forward with the survey and is recommending that the Common Council approve added funding needed to complete it. The funds can come from the City Administrator's account. There were monies placed in the account for several studies that were to be done this year. One of them was the salary compensation and classification study. That study came in less than what was estimated, so I am recommending taking the \$1,500 out of the City Administrator's account to fund the survey.

Recommendation: Approve funding additional \$1,500 to the Park and Open Space Plan update for a survey of residents to be funded from the City Administrator's account.

Dan Winkler

From: Dan Winkler <lgwater@genevaonline.com>
Sent: Thursday, July 17, 2014 10:58 AM
To: 'Al Kupsik'; Bob Kordus; Dennis Lyon; echappell@cityoflakegeneva.com; 'Ellyn Kehoe (1)'; Jeff Wall; Sarah Hill; Sturg Taggart
Cc: Jim Connors-Mayor; Dennis Jordan; Tom Earle; Cindy Borkhuis
Subject: 2014 Street Maintenance Priority Listing for Tonight's PWC Meeting
Attachments: SKMBT_C30014071710180.pdf

Dear All;

The Assistant DPW and I drove the City and reviewed our list of highest priority street maintenance needs. Attached is this highest priority list in order of ranking.

By way of explanation, the spreadsheet contains the listing of repairs by block. The list is similar to that provided last year but updated for a change in the condition of some of the streets rated at "6". The list up for consideration contains very few streets rated at greater than "5". On a scale of 1 to 10, the lower the number the worse the condition of the street. The list also contains an approximate cost by block and an accumulation of costs as you go down the priority ranking list. The comments section (last column) also provides a brief explanation of the expected work to be performed. Also provided are two alley repair location recommendations.

There is focus on Edgewood Hills and Sturwood subdivisions due to their deteriorated street conditions. We must do South Lakeshore from Campbell to Pine Tree to be able to receive our already approved LRIP funds (\$23K). The program also contains Wilmot Boulevard presuming the exchange with the Town of Linn goes through. We probably will also add some base repair locations in the final document. And finalizing the list will depend upon any planned work in the street by any of the other utilities.

The decisions at hand are:

- To approve a priority list.
- Decide on a cut off. The DPW suggests through Item No. 39.
- Approve the two alleys for repair.
- Give staff direction to solicit an engineering design proposal from GAI to be brought back to Council for approval.

As funding will be available by mid-August, the design needs to proceed very quickly if we wish to see fall construction take place. Many of these streets need to be repaired before winter or risk more severe deterioration and more expense next spring. It is hoped that we can see the GAI proposal approved at the Council meeting on August 11, 2014.

It is hoped that the information isn't too confusing. Staff will be there to answer questions. Thank you for your kind attention.

Dan Winkler
Director of Public Works & Utilities

Agenda Items:

1. 2014 Capital Improvements Program-Priority Projects Discussion and Approval-Continued.
2. 2014 Street Maintenance Priority Listing.
3. Surplus Property-Old North Broad Street Lights.
4. Parking Space Striping Discussion-Maple Park Area.
5. Closed Session. Motion to go into Closed Session pursuant to Wis. Stat. 19.85 (1) (g) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.
6. Return to Open Session. Motion to return to open session pursuant to Wisconsin Statutes 19.85 (2) and take action on any items discussed in Closed Session.

Agenda Item No. 1– 2014 Capital Improvements Program-Priority Projects Discussion and Approval-Continued.

After DPW Winkler presented the list, there was discussion on prioritizing items driving by both safety and weather. There were no changes to the list.

Motion to approve the priority project list as presented was made by Alderman Kupsik and seconded by Alderman Hill. The motion passed 5-0.

Agenda Item No. 2- 2014 Street Maintenance Priority Listing.

DPW Winkler provided and updated priority inventory list and map for street maintenance. It was explained that it was developed by the DPW and Assistant DPW Tom Earle. Discussion included proceeding with the first 40 priority blocks on the list and two alley locations, funding more than 50% the first year of the borrowing, and including the parking lot at the Street Department in the contract.

It was moved by Alderman Hill and seconded by Alderman Kupsik to recommend to the Council at its next meeting to proceed with the first 40 priorities on the list, include the two alley repair locations and the parking lot paving at the Street Department, and obtain an engineering proposal from GAI Consultants to engineer the project plans and specifications for consideration by Finance Committee and Council. The motion passed 5-0.

(This item needs to go to the Finance Committee and Council for approval.)

Agenda Item No. 3– Surplus Property-Old North Broad Street Lights.

DPW Winkler asked the PWC to declare the 28 old street lights from Broad Street as surplus for disposal for \$75 each. The price was based on more than scrap value for the aluminum. It was moved by Alderman Kupsik to recommend that Council declare the old light poles and fixtures as surplus to be disposed of. The motion was seconded by Alderman Hill. Under discussion, it was suggested we consider the State of Wisconsin website for sale of surplus equipment, and selling off the poles as groups of 5. The consensus was that the DPW could pursue that option, but to try to get \$75 per pole if possible. The motion passed 5-0.

(This item needs to go to the Finance Committee and Council for approval.)

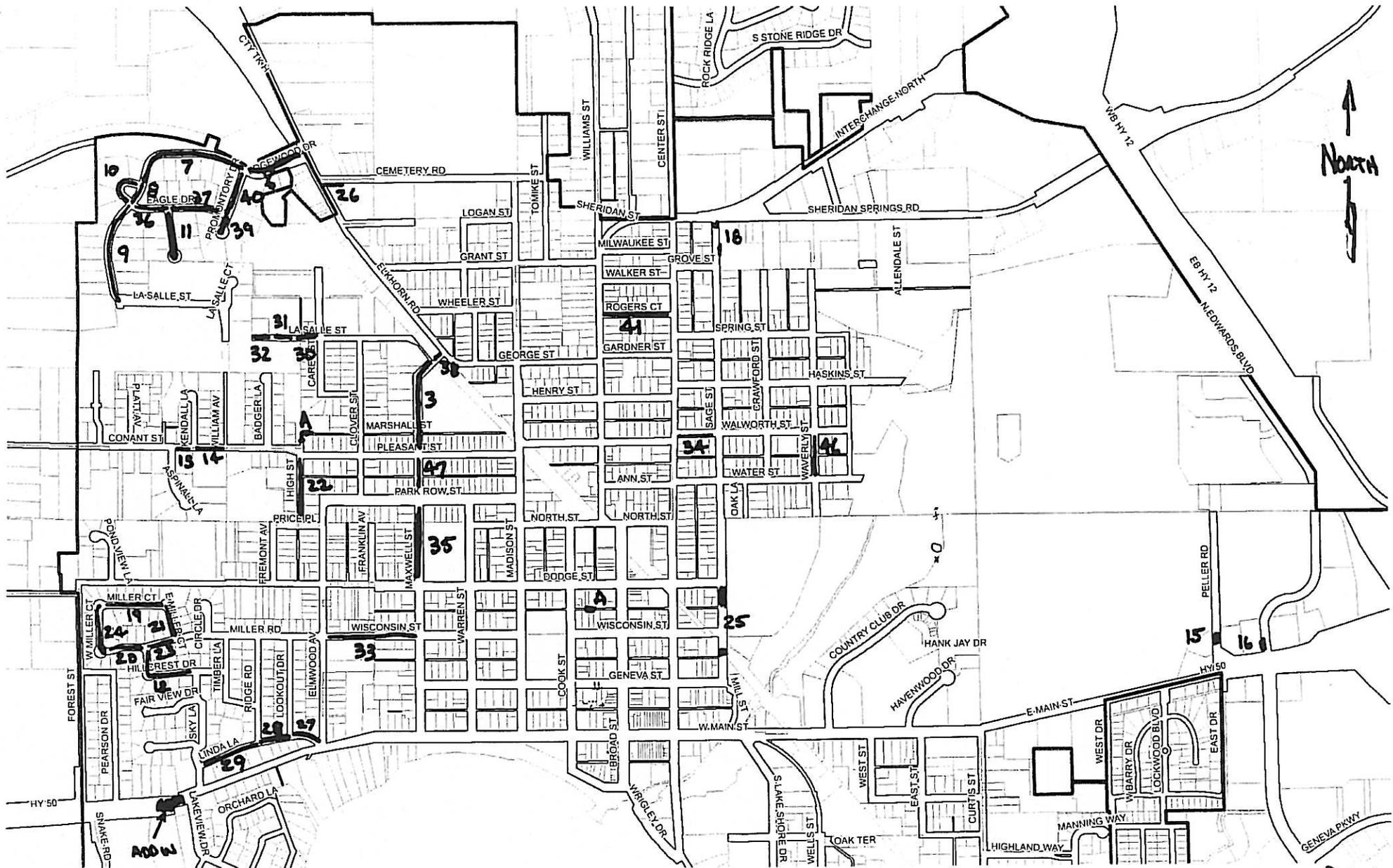
Agenda Item No. 4– Parking Space Striping Discussion-Maple Park Area.

DPW Winkler provided a marked up map with locations in the Maple Park area for possible striping of parking spaces to obtain a more efficient layout. With the exception of the west side of Cook Street north of the Dennison School alley to Dodge Street, and the east side of Madison Street north of Dennison School to Dodge Street, the map for striping parking spots was acceptable. The consensus was also to stripe Wisconsin Street as shown but hold off on the Warren to Elmwood stretch as it is up for fall resurfacing. It was moved by Alderman Kupsik and seconded by Alderman Hill to approve the parking space striping map with the discussed changes. The motion passed 5-0.

(Administrator Jordan should decide if this item needs to go to the Finance Committee and Council for approval.)

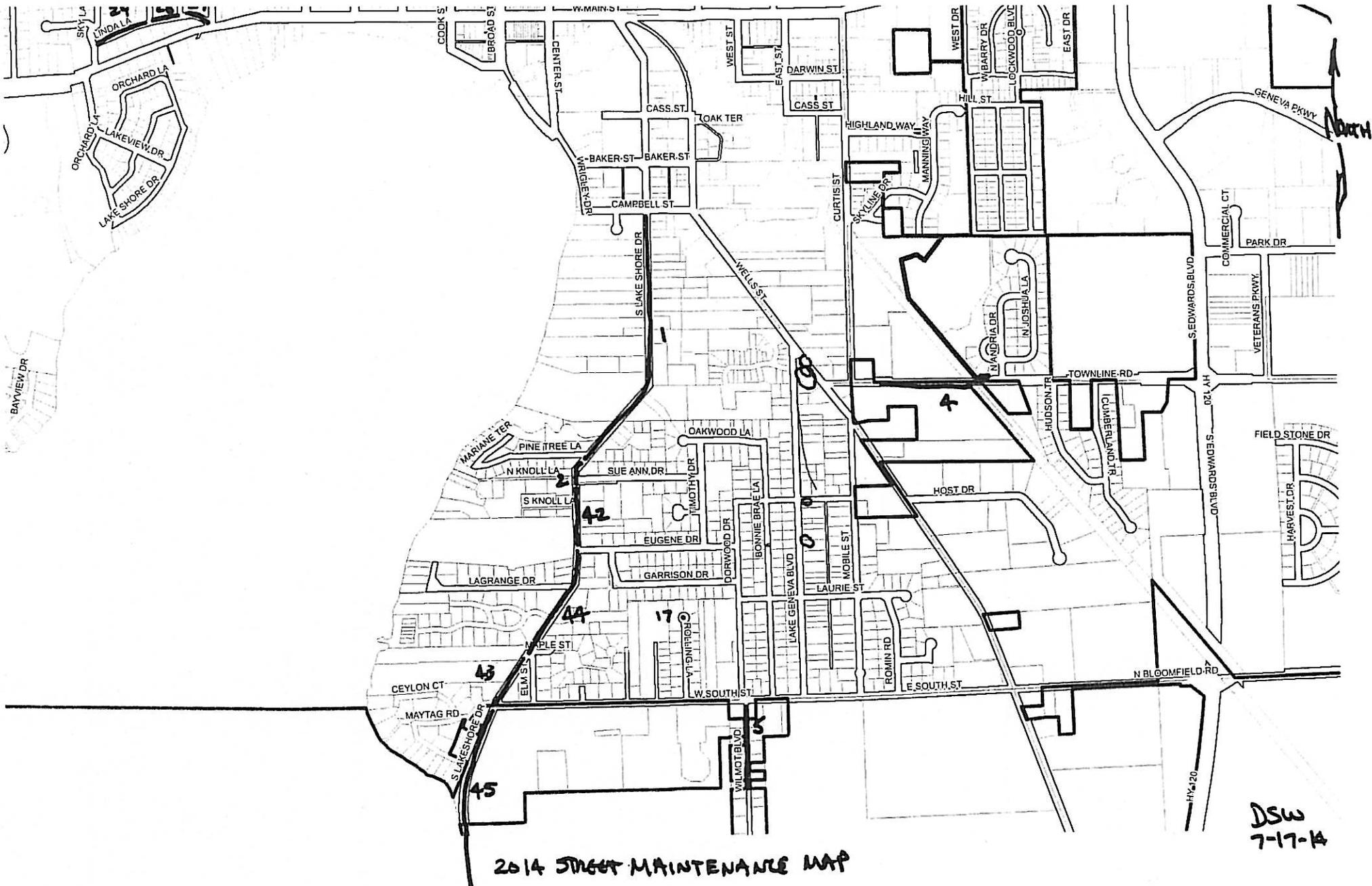
2014 City of Lake Geneva Street Maintenance Priority Listing

Priority Preference		Pavement Rating and Year	Surface		On Route	At Route	Toward Route	Section Length	Section Area (SY)	Approx. Cost	Running Approx. Cost	Comments
			Year	Width	Name (Includes prefix, name, type, suffix and extension)	Name (Includes prefix, name, type, suffix and extension)	Name (Includes prefix, name, type, suffix and extension)					
1	1	6 (2013)	2005	30	S Lake Shore Dr	Campbell St	Pine Tree Ln	2429	8,097	\$ 85,015	\$ 85,015	LRIP Funding/2" Mill & OL
2	1	6 (2013)	2005	30	S Lake Shore Dr	Pine Tree Ln	Sue Ann Dr	264	880	\$ 9,240	\$ 94,255	LRIP Funding/2" Mill & OL
3	1	5 (2013)	1972	30	Maxwell St	Pleasant St	La Salle St	792	2,640	\$ 27,720	\$ 121,975	2" Mill & OL
4	1	6 (2013)	2008	8	Townline Rd	S Curtis St	Andria Dr	50	44	\$ 10,000	\$ 131,975	Ditching Work to be Included
5	1	6		22	Wilnot Blvd	South St	Termini	1,460	3,569	\$ 32,120	\$ 164,095	Jurisdictional Swap/Mill 6' & 2" OL
6	1	6 (2013)	1994	24	Edgewood Dr	CTH H	Promontory Dr	792	2,112	\$ 19,008	\$ 183,103	Mill 6' Wedges & 2" OL
7	1	5 (2013)	1994	24	Edgewood Dr	Promontory Dr	Edgewood Ct	1109	2,957	\$ 26,616	\$ 209,719	Mill 6' Wedges & 2" OL
8	1	5 (2013)	1994	24	Edgewood Dr	Edgewood Ct	Eagle Dr	211	563	\$ 5,064	\$ 214,783	Mill 6' Wedges & 2" OL
9	1	5 (2013)	1994	24	Edgewood Dr	Eagle Dr	Termini	634	1,691	\$ 15,216	\$ 229,999	Mill 6' Wedges & 2" OL
10	1	5 (2013)	1994	24	Edgewood Ct	Eagle Dr	Edgewood Dr	422	1,125	\$ 10,128	\$ 240,127	Mill 6' Wedges & 2" OL
11	1	5 (2013)	1994	24	Pheasant Ct	Eagle Dr	Termini	475	1,267	\$ 11,400	\$ 251,527	Mill 6' Wedges & 2" OL
12	1	5 (2013)	1999	30	Hillcrest Dr	Timber Ln	Sky Lane Dr	317	1,057	\$ 26,417	\$ 277,944	Reconstruction & 4" OL
13	1	5 (2013)	1990	24	Conant St	Williams Ave	Aspinall Ln	158	421	\$ 8,427	\$ 286,370	Repair South Shoulder
14	1	5 (2013)	1990	24	Conant St	Aspinall Ln	Kendall Ln	158	421	\$ 8,427	\$ 294,797	Repair South Shoulder
15	1	5 (2013)	1990	30	Peller Rd	East Dr	Termini	70	233	\$ 2,450	\$ 297,247	Patch Repair/2" Mill & OL
16	1	5		45	Edwards Blvd	N. Side	Main Street	80	400	\$ 7,600	\$ 304,847	Turn Lane N. Leg/Wedge & 2" OL
17	1	9 (2013)	2013	30	Rolling Ln	South St	Termini	30	100	\$ 2,500	\$ 307,347	Eliminate Island-Reconstr & 4" OL
18	1	5 (2013)	1970	10	Sage St	Grove St	CTH H	50	56	\$ 1,389	\$ 308,736	Brunk-Base Repair & 4" OL
19	1	6 (2013)	1994	29	Miller Ct	W Miller Ct	E Miller Ct	792	2,552	\$ 26,796	\$ 335,532	2" Mill & OL
20	1	5 (2013)	1994	30	Miller Rd	W Miller Ct	Hillcrest Dr	316	1,053	\$ 11,060	\$ 346,592	2" Mill & OL
21	1	6 (2013)	1976	29	E Miller Ct	Miller Rd	Miller Ct	528	1,701	\$ 17,864	\$ 364,456	2" Mill & OL
22	1	5 (2013)	1987	30	High St	Price Pl	Conant St	686	2,287	\$ 24,010	\$ 388,466	2" Mill & OL Plus Base Patching
23	1	6 (2013)	1999	30	Miller Rd	Hillcrest Dr	E Miller Ct	211	703	\$ 7,385	\$ 395,851	2" Mill & OL
24	1	6 (2013)	1977	30	W Miller Ct	Miller Ct	Miller Rd	634	2,113	\$ 22,190	\$ 418,041	2" Mill & OL
25	1	5 (2013)	1970	30	Sage St	Geneva St	Dodge St	200	667	\$ 12,000	\$ 430,041	2" Mill & OL Plus Remove Hump
26	1	5			Cemetery Rd	CTH H	Madison St			\$ 4,000	\$ 434,041	Concrete Gutter for Erosion



2014 STREET MAINTENANCE MAP

DSW
7-17-14



Agenda Items:

1. 2014 Capital Improvements Program-Priority Projects Discussion and Approval-Continued.
2. 2014 Street Maintenance Priority Listing.
3. Surplus Property-Old North Broad Street Lights.
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Motion to approve the priority project list as presented was made by Alderman Kupsik and seconded by Alderman Hill. The motion passed 5-0.

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It was moved by Alderman Hill and seconded by Alderman Kupsik to recommend to the Council at its next meeting to proceed with the first 40 priorities on the list, include the two alley repair locations and the parking lot paving at the Street Department, and obtain an engineering proposal from GAI Consultants to engineer the project plans and specifications for consideration by Finance Committee and Council. The motion passed 5-0.

(This item needs to go to the Finance Committee and Council for approval.)

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(This item needs to go to the Finance Committee and Council for approval.)

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(Administrator Jordan should decide if this item needs to go to the Finance Committee and Council for approval.)

STAFF REPORT
To Lake Geneva Plan Commission

Meeting Date: July 21, 2014

Agenda Item #6

Applicant:
Peet's Coffee and Tea
883 Main Street
Lake Geneva, WI 53147

Request:
Exterior signs
Tax Key No. ZOP 00253

Description:

The applicant proposes to install two new signs. The designs meet not only the Downtown Design Overlay District requirements, but also complies with the Main Street requirements.

Staff Recommendation:

It is the staff's opinion that the proposed signs will no adverse effects on the downtown appearance and it is the staff's recommendation that the signs be approved with any Commission amendments.

Applicant:
Line Honors
269 Broad Street
Lake Geneva, WI 53147

Request:
Exterior sign
Tax Key No. ZOP 00262

Description:

The applicant proposes to install two new signs. The designs meet not only the Downtown Design Overlay District requirements, but also complies with the Main Street requirements.

Staff Recommendation:

It is the staff's opinion that the proposed signs will no adverse effects on the downtown appearance and it is the staff's recommendation that the signs be approved with any Commission amendments.

Agenda Item #10

Applicant:

Frank Sottrel / Pak Birch, LLC
5N501 Curling Pond Road
Wayne, IL 60184

Request:

Applying to construct a raised patio and pergola in the
required 100' Shoreland setback at his residence in an
Estate Residential District (ER-1) at 927 Bayview Drive
Tax Key #ZGB 00002

Description:

The applicant would like to construct a patio with an open air pergola in the 100' shoreland setback at his residence.

Staff Recommendation:

Staff has no objections to the proposed structure as it will fit in the established neighborhood construction and esthetics. This is an ongoing improvement to a property that was in need of upgrading.

A. If, after the public hearing, the Commission wishes to recommend approval, then the appropriate fact finding would be:

1. In general, the proposed conditional use is in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.
2. Specific to this site, the proposed conditional use is in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.
3. The proposed conditional use in its proposed location, and as depicted on the required site plan does not result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future be developed as a result of the implementation of the provisions of this Chapter, the Comprehensive Plan or any other plan, program, map, or ordinance adopted or under consideration pursuant to official notice by the City or other governmental agency having jurisdiction to guide development.
4. The proposed conditional use maintains the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.
5. The proposed conditional use is located in an area that will be adequately served by, and will not impose an undue burden on any of improvements, facilities, utilities or services provided by public agencies serving the subject property.
6. The potential public benefits of the proposed conditional use outweigh all potential adverse impacts of the proposed conditional use after taking into consideration the Applicant's proposal and any requirements recommended by the Applicant to ameliorate such impacts.

B. If, after the public hearing, the Commission wishes to recommend denial, then the appropriate fact finding would be:

1. In general, the proposed conditional use is not in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.

2. Specific to this site, the proposed conditional use is not in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.
3. The proposed conditional use in its proposed location, and as depicted on the required site plan does result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future be developed as a result of the implementation of the provisions of this Chapter, the Comprehensive Plan or any other plan, program, map, or ordinance adopted or under consideration pursuant to official notice by the City or other governmental agency having jurisdiction to guide development.
4. The proposed conditional use does not maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.
5. The proposed conditional use is located in an area that will be adequately served by, and will not impose an undue burden on any of improvements, facilities, utilities or services provided by public agencies serving the subject property.
6. The potential public benefits of the proposed conditional use do not outweigh all potential adverse impacts of the proposed conditional use after taking into consideration the Applicant's proposal and any requirements recommended by the Applicant to ameliorate such impacts.

Agenda Item #11

Applicant:

James F Mullen

1200 Pheasant Court

Lake Geneva, WI 53147

Request:

Applicant is applying to divide his parcel into two
ER-1 parcels, existing Tax Key No. ZA293700001

Description:

The applicant would like to divide a current parcel into two parcels.

Staff Recommendation:

Staff has no problem with the proposed CSM as it complies with the current zoning requirements, recommending that the following restrictions be recorded on the CSM. Future home will face, and access will be obtained from LaSalle Court. In addition all requirements of the letter from the City Engineer dated June 20, 2014 to be complied with.

Agenda Item #12

Applicant:

George Kenessey & Meri Vallin

4341 N Oakley Avenue

Chicago, IL 606148

Request:

Applying for SR-4 Zoning to construct a New Single Family residence in an Estate Residential District (ER-1) at 1630 Evergreen Lane, Tax Key No ZLM 00017

Description:

The applicant would like to construct a new Single Family Residence after razing the current structure on the property.

Staff Recommendation:

Staff has no problem with granting the SR-4 zoning to the property in order to build a New Single Family Home, providing that they receive approval from the architectural control committee for the Manor.

- A. If, after the public hearing, the Commission wishes to recommend approval, then the appropriate fact finding would be:
1. In general, the proposed conditional use is in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.
 2. Specific to this site, the proposed conditional use is in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.
 3. The proposed conditional use in its proposed location, and as depicted on the required site plan does not result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future be developed as a result of the implementation of the provisions of this Chapter, the Comprehensive Plan or any other plan, program, map, or ordinance adopted or under consideration pursuant to official notice by the City or other governmental agency having jurisdiction to guide development.
 4. The proposed conditional use maintains the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.
 5. The proposed conditional use is located in an area that will be adequately served by, and will not impose an undue burden on any of improvements, facilities, utilities or services provided by public agencies serving the subject property.
 6. The potential public benefits of the proposed conditional use outweigh all potential adverse impacts of the proposed conditional use after taking into consideration the Applicant's proposal and any requirements recommended by the Applicant to ameliorate such impacts.
- B. If, after the public hearing, the Commission wishes to recommend denial, then the appropriate fact finding would be:
1. In general, the proposed conditional use is not in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.

2. Specific to this site, the proposed conditional use is not in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.
3. The proposed conditional use in its proposed location, and as depicted on the required site plan does result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future be developed as a result of the implementation of the provisions of this Chapter, the Comprehensive Plan or any other plan, program, map, or ordinance adopted or under consideration pursuant to official notice by the City or other governmental agency having jurisdiction to guide development.
4. The proposed conditional use does not maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.
5. The proposed conditional use is located in an area that will be adequately served by, and will not impose an undue burden on any of improvements, facilities, utilities or services provided by public agencies serving the subject property.
6. The potential public benefits of the proposed conditional use do not outweigh all potential adverse impacts of the proposed conditional use after taking into consideration the Applicant's proposal and any requirements recommended by the Applicant to ameliorate such impacts.

Staff may provide additional comment on the above items and will comment on remaining agenda items at the meeting.

Zoning Administrator

CITY OF LAKE GENEVA

PLAN COMMISSION MEETING

MONDAY, JULY 21, 2014 - 6:30 PM
COUNCIL CHAMBERS, CITY HALL

MINUTES

1. **Meeting called to order by Mayor Connors 6:30 PM.**

2. **Roll Call**

Present Kupsik, Flower, Skates, Adams, Robers, Connors, Draper

Not Present Gibbs

Also Present Administrator Jordan, Planner Slavney, Gregoles

3. **Approve Minutes of June 16, 2014 Plan Commission meeting as distributed.**

MOTION #1

Flower/Skates motion to approve the Minutes of 6/16/14 Plan Commission meeting as distributed.

The motion carried unanimously.

4. **Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda, except for public hearing items. Comments will be limited to five (5) minutes. - NONE**

5. **Acknowledgment of Correspondence.**

Concerning item #10 – two letters were given to Inspector Robers at the start of tonight’s meeting.

Letter #1 from Tom Frattinger – see attached

Letter #2 from Geneva Bay Estates Homeowners Association – see attached

6. **DOWNTOWN DESIGN REVIEW**

A. Application by Tim McGrath c/o Lemberg Electric (agent) for 2 signs at Peet’s Coffee and Tea located at 883 Main Street, Tax Key No. ZOP 00253.

DISCUSSION

Inspector Robers gave a brief overview of the application including comments from the earlier Staff meeting suggestions.

MOTION # 2

Kupsik/Skates moved to approve the application by Tim McGrath c/o Lemberg Electric (agent) for 2 signs at Peet’s Coffee and Tea located at 883 Main Street, Tax Key No. ZOP 00253, noting that the lights cannot be black and agent will work with staff on an acceptable color. The motion carried unanimously.

B. Application by Bob Hillier for a sign at Line Honors located at 269 Broad Street, Tax Key No. ZOP 00262.

DISCUSSION

Inspector Robers gave a brief overview of the application.

MOTION # 3

Kupsik/Flower moved to approve the application by Bob Hillier for a sign at Line Honors located at 269 Broad Street, Tax Key No. ZOP 00262. The motion carried unanimously.

7. **Review and Discussion of a request by Howard Basso agent for Basso Builders, LLC to change the Comprehensive Plan zoning on properties at Curtis & Skyline, Tax Key No’s ZYUP 00130C and ZMEA 00052 from Single Family District to Multi-family residential – 8 (MR-8) District.**

***NOTE: Two images were supplied to the Building & Zoning department electronically prior to tonight's meeting. They were used for digital display during the discussion of item #7-9 and are attached to these minutes.**

MOTION # 4

Mayor Connors/Kupsik moved to combine items 7 – 8 and 9 on this Agenda. The motion carried unanimously.

Speaker #1 Howard Basso / Basso Builders

Speaker #2 Warren Hanson/ Eng for the project (Primary speaker)

DISCUSSION

A general preliminary discussion and review ensued between the applicant(s) and the Commission.

8. **Review and Discussion of a proposal by Howard Basso agent for Basso Builders, LLC for a Parcel combination and Group Development to allow for a Condominium style apartment complex at Curtis & Skyline, Tax Key No's ZYUP 00130C and ZMEA 00052. (See DISCUSSION under Item #7.)**
9. **Review and Discussion of a preliminary site plan by Howard Basso agent for Basso Builders, LLC for a Condominium style apartment complex at Curtis & Skyline, Tax Key No's ZYUP 00130C and ZMEA 00052. (See DISCUSSION under Item #7.)**
10. **Public Hearing and recommendation on a Conditional Use Application filed by Kelly C. Frazier of McCormak + Etten / Architects, LLP, 400 Broad Street, Lake Geneva, WI 53147, on behalf of Frank Sottrel / Oak Birch LLC, 5N501 Curling Pond Road, Wayne, IL 60184 to construct a raised patio and open air pergola on an existing Single Family Residential lot in the 100' shoreland setback in an Estate Residential Zoning District (ER-1) located at 927 Bayview Drive , Tax Key No. ZGB 00002.**

***Acknowledgment of Correspondence.**

Concerning this item #10 – two letters were given to Inspector Robers at the start of tonight's meeting.

Letter #1 from Tom Frattinger – see attached

Letter #2 from Geneva Bay Estates Homeowners Association – see attached

DISCUSSION – Kelly Frasier / Architect (agent for owner)

Frasier addressed the Commission with a brief overview of the project.

The Commission and the agent for applicant discussed the drainage concerns raised in the submitted correspondence in detail. There were additional discussions between Slavney, the Commission and the agent regarding the landscaping and general review and clarification of the project.

Public Speaker #1 Sara Boffman – on the board of Geneva Bay Estates

Boffman stated that they are pleased with the work being done and is confident that the applicant will continue to work with them regarding any current or forthcoming issues.

MOTION # 5

Kupsik/Skates moved to close the public hearing. The motion carried unanimously.

MOTION # 6

Kupsik/Skates moved to approve the recommendation on a Conditional Use Application filed by Kelly C. Frazier of McCormak + Etten / Architects, LLP, 400 Broad Street, Lake Geneva, WI 53147, on behalf of Frank Sottrel / Oak Birch LLC, 5N501 Curling Pond Road, Wayne, IL 60184 to construct a raised patio and open air pergola on an existing Single Family Residential lot in the 100' shoreland setback in an Estate Residential Zoning District (ER-1) located at 927 Bayview Drive, Tax Key No. ZGB 00002, to include staff review of the drainage and to include a plan to add 400 sq ft of plants. The motion carried unanimously.

11. **Review and Recommendation on an Application for Land Division Review for a Certified Survey Map submitted by James F Mullen, 1200 Pheasant Court, Lake Geneva, WI 53147 to split his property into two parcels. Current Tax Key No. ZA293700001.**

DISCUSSION – James Mullen (applicant), 1200 Pheasant Court, Lake Geneva

Mayor Connors, Administrator Jordan, Slavney, the Commission and the agent discussed issues regarding the storm siren location and general review and clarification of the project.

MOTION # 7

Mayor Connors/Kupsik moved to approve the recommendation and application for Land Division Review for a Certified Survey Map submitted by James F Mullen, 1200 Pheasant Court, Lake Geneva, WI 53147 to split his property into two parcels. Current Tax Key No. ZA293700001. Contingent on the CSM including the current location of the siren, the location of the easement and that the access would be restricted to LaSalle Court and the front of the house would face LaSalle Court. The motion carried unanimously.

12. Public Hearing and recommendation on a Conditional Use Application filed by George Kenessey & Meri Vallin, 4341 N Oakley Ave. Chicago, IL 60618, to construct a Single Family Residence on an existing lot using the SR-4 Zoning requirements in an Estate Residential Zoning District (ER-1) located at 1630 Evergreen Lane, Tax Key No. ZLM 00017.

DISCUSSION – George Kenessey & Meri Vallin, Chicago, IL
Applicants addressed the Commission with a brief overview of the project.

Inspector Robers, Slavney, the Commission and the agent discussed further requirements needed in respect to the width of the driveway, drainage for the pool and general review and clarification of the project. In addition there was a request by the homeowners association to have some authority to review and have final say prior to any permits being issued on several issues.

MOTION # 8

Kupsik/Flower moved to close the public hearing. The motion carried unanimously.

DISCUSSION

Atty Draper clarified that the home owners association may offer their input but has no authority over the Plan Commission and decisions that will be made.

MOTION # 9

Kupsik/Skates moved to approve the recommendation on a Conditional Use Application filed by George Kenessey & Meri Vallin, 4341 N Oakley Ave. Chicago, IL 60618, to construct a Single Family Residence on an existing lot using the SR-4 Zoning requirements in an Estate Residential Zoning District (ER-1) located at 1630 Evergreen Lane, Tax Key No. ZLM 00017, including \107\907 contingent upon staff review of drainage and landscaping and also the driveway width/angle and all staff recommendations. The motion carried unanimously.

13. Review and possible recommendation on the Public Participation Plan for the City of Lake Geneva Comprehensive Plan Update.

DISCUSSION

Slavney addressed the Commission in detail on the recommendation regarding the Public Participation Plan for the City's Comprehensive Plan. Slavney recommends it for approval.

MOTION # 10

Kupsik/Skates moved to approve recommendation on the Public Participation Plan for the City of Lake Geneva Comprehensive Plan Update. The motion carried unanimously.

14. Adjournment.

MOTION #11

Skates/Flower moved to adjourn the meeting at 8:07 pm. Motion carried unanimously.

/s/ Jackie Gregoles, Building & Zoning Administrative Assistant

THESE MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE PLAN COMMISSION

CONDITIONAL USE RESOLUTION 14-R37

A resolution authorizing the issuance of a Conditional Use Permit filed by Kelly C. Frazier of McCormak + Etten / Architects, LLP, 400 Broad Street, Lake Geneva, WI 53147, on behalf of Frank Sottrel / Oak Birch LLC, 5N501 Curling Pond Road, Wayne, IL 60184.

WHEREAS, the City Plan Commission has considered the application of Frank Sottrel / Oak Birch LLC, 5N501 Curling Pond Road, Wayne, IL 60184; and,

WHEREAS, the City Plan Commission held a Public Hearing thereon pursuant to proper notice given on July 21, 2014; and,

NOW, THEREFORE, BE IT RESOLVED, that the Zoning Administrator be, and is hereby authorized, to issue a Conditional Use Permit to construct a raised patio and open air pergola on an existing Single Family Residential lot in the 100' shoreland setback in an Estate Residential Zoning District (ER-1) located at 927 Bayview Drive, Tax Key No. ZGB 00002, contingent on staff review and approval of the drainage and landscaping plan to add 400 square feet of native plants.

Granted by action of the Common Council of the City of Lake Geneva this 28th day of July, 2014.

James R. Connors, Mayor

ATTEST:

Sabrina Waswo, Acting City Clerk

CONDITIONAL USE RESOLUTION 14-R38

A resolution authorizing the issuance of a Conditional Use Permit filed by and to George Kenessey & Meri Vallin, 4341 N Oakley Ave. Chicago, IL 60618.

WHEREAS, the City Plan Commission has considered the application of George Kenessey & Meri Vallin, 4341 N Oakley Ave. Chicago, IL 60618; and,

WHEREAS, the City Plan Commission held a Public Hearing thereon pursuant to proper notice given on July 21, 2014; and,

NOW, THEREFORE, BE IT RESOLVED, that the Zoning Administrator be, and is hereby authorized, to issue a Conditional Use Permit to construct a Single Family Residence on an existing lot using the SR-4 Zoning requirements in an Estate Residential Zoning District (ER-1) located at 1630 Evergreen Lane, Tax Key No. ZLM 00017, contingent on staff review and approval of drainage, landscaping, and driveway width/angle, along with all staff recommendations and fact finding on staff report dated July 21, 2014.

Granted by action of the Common Council of the City of Lake Geneva this 28th day of July, 2014.

James R. Connors, Mayor

ATTEST:

Sabrina Waswo, Acting City Clerk

RESOLUTION 14-R39

ESTABLISHING PUBLIC PARTICIPATION PROCEDURES FOR BOTH THE REGULAR AND UNIQUE CONSIDERATION OF 2014 AMENDMENTS TO THE CITY OF LAKE GENEVA COMPREHENSIVE PLAN

WHEREAS, the City of Lake Geneva on August 30, 2011 adopted the City of Lake Geneva Comprehensive Plan, under the authority of and procedures established by §66.1001(4), Wisconsin Statutes; and

WHEREAS, that 2011 Comprehensive Plan document advises both the regular Plan Commission review of the Comprehensive Plan, as well as the ability to respond to unique circumstances which arise in relation to the Comprehensive Plan which are distinct from the regular plan review process, and to enable the City's consideration of potential amendments where the Plan becomes irrelevant or contradictory to emerging policy or trends; and

WHEREAS, §66.1001(4)(a), Wisconsin Statutes, requires that the governing body of the local governmental unit adopt written procedures designed to foster public participation at every stage of the comprehensive plan preparation or amendment process, and that such written procedures shall provide for wide distribution of draft plan materials, an opportunity for the public to submit written comments on the plan materials, and a process for the governing body to respond to such comments; and

WHEREAS, the City of Lake Geneva believes that meaningful public involvement in processes designed to periodically consider and adopt amendments to its Comprehensive Plan is important to assure that the resulting Plan and adopted amendments meet the wishes and expectations of the public; and

WHEREAS, the attached "Public Participation Strategy and Procedures for Amendments to City of Lake Geneva Comprehensive Plan" includes procedures to foster public participation, ensure distribution of draft plan materials, provide opportunities for written comments on such materials, and provide mechanisms to respond to such comments.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lake Geneva hereby adopts the procedures included in the "Public Participation Strategy and Procedures for Amendments to City of Lake Geneva Comprehensive Plan" as its public participation procedures for periodic amendments to the City's Comprehensive Plan, meeting the requirements of §66.1001(4)(a), Wisconsin Statutes.

Approved this ____ day of _____, 2014

James R. Connors, Mayor

ATTEST:

Daniel Draper, City Attorney for City Clerk

PUBLIC PARTICIPATION STRATEGY AND PROCEDURES FOR BOTH THE REGULAR AND UNIQUE CONSIDERATION OF 2014 AMENDMENTS TO CITY OF LAKE GENEVA COMPREHENSIVE PLAN

Introduction

A key required component of Section 66.1001 of Wisconsin Statutes—the State’s comprehensive planning legislation—is actively involving community stakeholders as each local comprehensive plan is being developed, updated, or amended. Public participation helps to ensure that the resulting comprehensive plan accurately reflects the vision, goals, and values of citizens of the community.

Section 66.1001(4)(a) of Wisconsin Statutes requires the City of Lake Geneva to adopt, by resolution, written procedures designed to foster public participation at every stage in the preparation or subsequent amendment of its comprehensive plan. The written procedures must provide for wide distribution of the comprehensive plan, an opportunity for the public to submit written comments on the plan, and provisions for local response to such comments.

This document meets this statutory requirement. It serves as the procedures that will be used to consider and potentially adopt amendments to the City’s August 30, 2011 Comprehensive Plan under both a regular Plan review process, as well as in the instance of responding to an unique Plan amendment circumstance.

Major Goals of Public Participation Strategy

- Provide opportunities for people to participate in processes to consider and adopt amendments to the City’s Comprehensive Plan.
- Adopt plan amendments that reflect the ideas, desires, and objectives of most residents and property owners.
- Meet both the letter and spirit of Wisconsin’s Comprehensive Plan legislation.
- Use the City’s Plan Commission as a foundation for guiding the plan amendment process.
- Recognize that the goals expressed above must be balanced with the need to complete the comprehensive plan amendments within a reasonable timeframe.

Selected Public Participation Techniques

The City will, at a minimum, use the following techniques to obtain public input during the plan amendment process:

- Assure that all Plan Commission and City Council meetings to consider and adopt amendments are open to the public, and are noticed as required by state open meeting regulations.
- Provide an opportunity at each public meeting held on the Plan Amendment for public comment. Some meetings will be particularly meant to encourage wide participation from the public. Other meetings are intended to be work sessions for the Plan Commission, City Council, or some combination. The public comment period will be provided at either the beginning or end of each public meeting, or at one or more other parts of the meeting at the discretion of the Plan Commission or City Council. This will allow the Commission or Council to concentrate on completing tasks without interruption, while still allowing the public an appropriate chance to observe and comment.

- Hold at least one formal public hearing on the proposed comprehensive plan amendments and the adopting ordinance prior to adoption. All members of the public will have an opportunity to present testimony and offer comments at the public hearing. The public hearing will be noticed and held per the requirements of Wisconsin Statutes, Section 66.1001.

Opportunities for Comments/Responses on Draft Comprehensive Plan Amendments

The City will have available copies of draft plan amendment materials at City Hall and the Library during normal business hours. The City will also provide copies of the draft and final plan amendments to adjacent and overlapping governments and non-metallic mineral interests as required by statute, and to members of the participating public as requested. The City may charge for public copies an amount equal to the costs of time and materials to produce such copies.

Public comments will be solicited and responded to at every stage of the plan amendment process. Written comments on the comprehensive plan amendments may also be delivered, mailed, faxed, or e-mailed to the City Clerk. The City will respond to written comments via mail, e-mail, fax, telephone, meeting, and/or through consideration of appropriate changes to the comprehensive plan, or to the proposed amendments to the comprehensive plan.

June 24, 2014

W130140.01

Mr. Ken Robers
Zoning Administrator
City of Lake Geneva
626 Geneva Street
Lake Geneva, Wisconsin 53147

Mullen Certified Survey Map Review

Dear Mr. Robers:

We have completed our review of the proposed Certified Survey Map (CSM), received on June 23, 2014, prepared by Krott Surveying, Inc., John P. Krott, R.L.S. The proposed CSM is dated: November 20, 2013. We have the following comments and recommendations:

Sheet 1:

- Note that Lot 38 of Englewood Hills Subdivision is now also Lot 1 of CSM 4494.
- Regarding the found iron bar on the Pheasant Court cul-de-sac that is noted as being "0.15' west and 0.18' south of corner": Either, accept the found iron bar as marking the corner and adjust the curve and course data, or, set a new monument at the corner as currently shown on the proposed map.
- In the legend, note the outside diameter (O.D.) of the found iron bars. If the diameters vary, note the size next to each bar.

Zoning:

- The parcel is zoned ER-1 (Estate Residential). The City has a residential bulk standard and a nonresidential bulk standard. The minimum lot width for the residential standard is 150.00 feet. The minimum lot width for the nonresidential standard is 100.00 feet. If Lot 2 of the proposed CSM is considered in the typical manner, where the lot width is less than the lot depth, then Lot 2 would be 125.00 feet in width and not in conformance with the minimum lot width requirement of 150.00 feet per the residential bulk standard. We have not been made aware of the intended use of proposed Lot 2, and therefore recommend that the City consult with the applicant regarding the planned use, future driveway locations, etc.

Please see the enclosure for an illustration and location of the above comments.

Based on our review, we can recommend approval of the proposed CSM contingent on the above-comments technical comments being addressed and the zoning compliance issue resolved.

Submitted data has been reviewed for conformance with generally accepted surveying practices and City policies. Although this data has been reviewed, the surveyor is responsible for the thoroughness and accuracy of survey and supplemental data and for compliance with all state and local codes, ordinances, and procedures. Modification to the survey, etc. may be required should errors or changed conditions be found at a future date.

Should you have any questions, please feel free to contact our Lake Geneva office.

Sincerely,

GAI Consultants, Inc.



Michael W. Rubendall
Project Civil Technical Specialist

MWR/pat

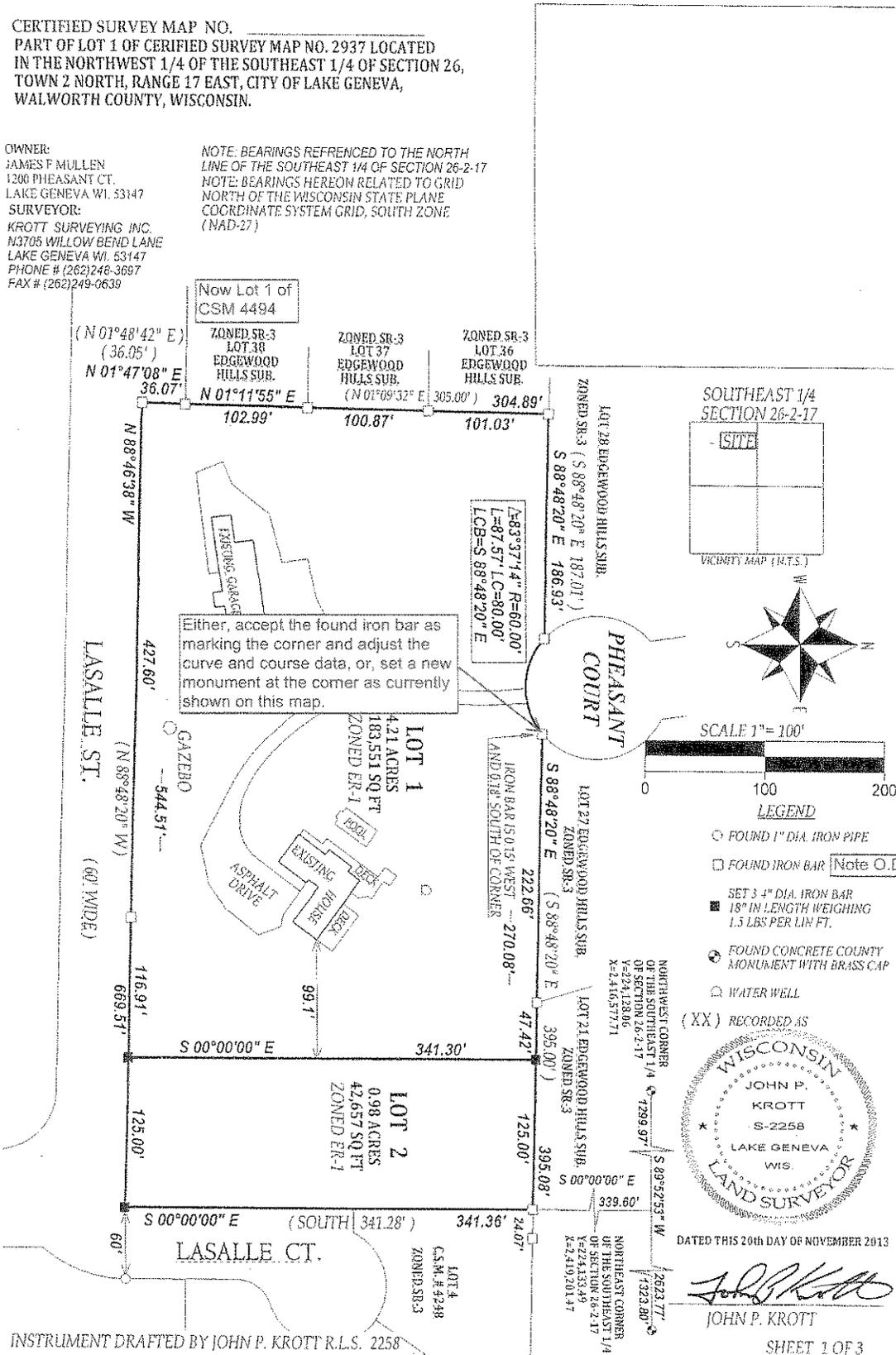
Encl: As Noted

cc: John P. Krott, R.L.S. - Krott Surveying, Inc.
Tim Hastings, Project Manager, GAI Consultants, Inc., *via email*

CERTIFIED SURVEY MAP NO.
 PART OF LOT 1 OF CERTIFIED SURVEY MAP NO. 2937 LOCATED
 IN THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 26,
 TOWN 2 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA,
 WALWORTH COUNTY, WISCONSIN.

OWNER:
 JAMES F MULLEN
 1200 PHEASANT CT.
 LAKE GENEVA WI. 53147
 SURVEYOR:
 KROTT SURVEYING INC.
 N3705 WILLOW BEND LANE
 LAKE GENEVA WI. 53147
 PHONE # (262)248-3667
 FAX # (262)249-0639

NOTE: BEARINGS REFERENCED TO THE NORTH
 LINE OF THE SOUTHEAST 1/4 OF SECTION 26-2-17
 NOTE: BEARINGS HEREON RELATED TO GRID
 NORTH OF THE WISCONSIN STATE PLANE
 COORDINATE SYSTEM GRID, SOUTH ZONE
 (NAD-27)



Either, accept the found iron bar as marking the corner and adjust the curve and course data, or, set a new monument at the corner as currently shown on this map.



DATED THIS 20th DAY OF NOVEMBER 2013
 [Signature]
 JOHN P. KROTT
 SHEET 1 OF 3

CERTIFIED SURVEY MAP NO. _____

PART OF LOT 1 OF CERIFIED SURVEY MAP NO. 2937 LOCATED
IN THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 26,
TOWN 2 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA,
WALWORTH COUNTY, WISCONSIN.

SURVEYOR'S CERTIFICATE:

I, JOHN P. KROTT REGISTERED LAND SURVEYOR, HEREBY CERTIFY THAT I HAVE SURVEYED, DIVIDED,
AND MAPPED THE FOLLOWING LAND BOUNDED AND DESCRIBED AS FOLLOWS ;

PART OF LOT 1 OF CERIFIED SURVEY MAP NO. 2937 LOCATED IN THE NORTHWEST 1/4 OF THE
SOUTHEAST 1/4 OF SECTION 26, TOWN 2 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA,
WALWORTH COUNTY, WISCONSIN. MORE PARTICULARLY DESCRIBED AS FOLLOWS TO-WIT
COMMENCING AT THE NORTHEAST CORNER OF SAID SOUTHEAST 1/4; THENCE S 89°52'53" W
ALONG THE NORTH LINE OF SAID SOUTHEAST 1/4, 1323.80 FEET; THENCE S 0°0'00" E 339.60 FEET
TO THE NORTHEAST CORNER OF SAID LOT 1 AND THE PLACE OF BEGINNING; THENCE CONTINUE
S 0°00'00" E ALONG THE EAST LINE OF SAID LOT 1, 341.36 FEET; THENCE N 88°46'38" W 669.51 FEET
TO A POINT IN THE WEST LINE OF SAID LOT 1; THENCE N 1°47'08" E ALONG SAID WEST LINE 36.07 FEET;
THENCE N 1°11'55" E ALONG SAID WEST LINE 304.89 FEET TO THE NORTHWEST CORNER OF SAID LOT 1;
THENCE S 88°48'20" E 186.93 FEET; THENCE 87.57 FEET ALONG THE ARC OF A CURVE TO THE LEFT WITH
A RADIUS OF 60.00 FEET WHOSE CHORD BEARS S 88°48'20" E 80.00 FEET; THENCE S 88°48'20" E 395.08
FEET TO THE PLACE OF BEGINNING. SAID PARCEL OF LAND CONTAINING 226,208 SQ FT MORE OR LESS.

I FUTHR CERTIFY THAT I HAVE MADE THIS SURVEY AND MAP IN ACCORDANCE WITH THE REQUIREMENTS OF
SECTION 236.34 OF THE STATE STATUTES AND THE SUBDIVISION CONTROL ORDINANCE, CITY OF LAKE GENEVA,
WISCONSIN AND BY THE DIRECTION OF THE OWNER AND SUCH MAP IS A CORRECT REPRESENTATION OF ALL
THE EXTERIOR BOUNDARIES OF THE LAND SURVEYED AND THE DIVISION OF IT.



DATED THIS 20th DAY OF NOVEMBER 2013

John P. Krott

JOHN P. KROTT, S-2258

OWNERS CERTIFICATE:

" AS OWNER, I HEREBY CERTIFY THAT I CAUSED THE LAND DESCRIBED HEREIN TO BE
SURVEYED, DIVIDED AND MAPPED AS REPRESENTED ON THIS CERTIFIED SURVEY MAP.
I ALSO CERTIFY THAT THIS CERTIFIED SURVEY MAP IS REQUIRED TO BE SUBMITTED TO
THE CITY OF LAKE GENEVA FOR APPROVAL "

JAMES F MULLEN

STATE OF _____)

COUNTY OF _____)

PERSONALLY CAME BEFORE ME THIS _____ DAY OF _____, 2013, THE ABOVE NAMED, TO ME KNOWN
TO BE THE PERSON WHO EXECUTED THE FOREGOING INSTRUMENT AND ACKNOWLEDGE THE SAME.

MY COMMISSION EXPIRES

NOTARY PUBLIC _____

CERTIFIED SURVEY MAP NO. _____

PART OF LOT 1 OF CERIFIED SURVEY MAP NO. 2937 LOCATED
IN THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 26,
TOWN 2 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA,
WALWORTH COUNTY, WISCONSIN.

CONSENT OF CORPORATE MORTGAGEE

_____ OF _____, _____, A BANKING CORPORATION DULY
ORGINIZED AND EXISTING UNDER AND BY VIRTUE OF THE LAWS OF THE STATE OF _____,
MORTGAGEE OF THE ABOVE DESCRIBED LAND DOES HEREBY CONSENT TO THE SURVEYING, DIVIDING,
AND MAPPING OF THE LAND DESCRIBED ON THIS MAP, AND DOES HEREBY CONSENT TO
THE ABOVE CERTIFICATE OF JAMES F MULLEN, OWNER

IN WITNESS WHEREOF, THE SAID _____ OF _____, _____, HAS CAUSED THESE
PRESENTS TO BE SIGNED BY

AT _____, _____, AND ITS CORPORATE SEAL TO BE HEREUNTO
AFFIXED THIS ____ DAY OF _____, 2013.

STATE OF _____

COUNTY OF _____

PERSONALLY CAME BEFORE ME THIS ____ DAY OF _____ 2013, THE ABOVE NAMED, TO ME KNOWN
TO BE THE PERSON WHO EXECUTED THE FOREGOING INSTRUMENT AND ACKNOWLEDGE THE SAME.

MY COMMISSION EXPIRES _____

NOTARY PUBLIC _____

CITY PLANNING COMMISSION

APPROVED BY CITY OF LAKE GENEVA, THIS ____ DAY OF _____, 2013

JAMES CONNORS
(MAYOR)

TIM NEUBECK
(CLERK)



DATED THIS 20th DAY OF NOVEMBER 2013

JOHN P. KROTT, S-2258

**City of Lake Geneva
Council Meeting
July 28, 2014**

Accounts Payable Checks - through 7/25/14

	<u>Fund #</u>	
1. General Fund	11	\$ 96,763.90
2. Debt Service	20	\$ 94.84
3. TID #4	34	\$ 3,171.24
4. Lakefront	40	\$ 39,488.39
5. Capital Projects	41	\$ -
6. Parking	42	\$ 5,059.32
7. Cemetery	48	\$ 646.64
8. Equipment Replacement	50	\$ -
9. Library Fund	99	\$ 1,388.08
10. Impact Fees	45	\$ 46,215.00
11. Tax Agency Fund	89	\$ -
Total All Funds		<u><u>\$192,827.41</u></u>

**CITY OF LAKE GENEVA
ACCOUNTS PAYABLE UNPAID ITEMS OVER \$5,000**

COUNCIL MEETING DATE OF: 7/28/2014

TOTAL UNPAID ACCOUNTS PAYABLE - THROUGH 7/25/14 192,827.41

ITEMS > \$5,000

Lake Geneva Utility Commission - Sewer & Water Impact Fees	42,660.00
Johns Disposal - July Refuse & Recycling	37,105.82
Alliant Energy - June Electric Bills	24,384.07
Gage Marine - Pier, Ramp, Fence Installation	17,948.30
Humphrey's Contracting - New Beach Boardwalk Decking	9,870.00

Balance of Other Items \$ 60,859.22

DATE: 07/25/14
 TIME: 14:19:04
 ID: AP441000.WOW

CITY OF LAKE GENEVA
 DETAIL BOARD REPORT

INVOICES DUE ON/BEFORE 07/29/2014

INVOICE # VENDOR #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	P.O. #	DUE DATE	ITEM AMT

A+	A+ GRAPHICS & PRINTING						
5745	07/07/14	01	OLD TIME NEWSLETTER	1170005720		07/29/14	60.00
						INVOICE TOTAL:	60.00
						VENDOR TOTAL:	60.00
ADVANAU	ADVANCE AUTO PARTS						
7193419022712	07/09/14	01	CHANNEL COUPLER-TRAILER	4800005351		07/29/14	58.17
						INVOICE TOTAL:	58.17
						VENDOR TOTAL:	58.17
ADVAND	ADVANCED DISPOSAL SERVICES						
A10000444744	06/30/14	01	TRASH SVC-JUL	4800005360		07/29/14	49.46
						INVOICE TOTAL:	49.46
A40000005374	06/30/14	01	LANDFILL USEAGE-7.52 TONS	1136005296		07/29/14	404.71
						INVOICE TOTAL:	404.71
A40000005418	07/15/14	01	LANDFILL USEAGE-13.39 TONS	1136005296		07/29/14	720.62
						INVOICE TOTAL:	720.62
						VENDOR TOTAL:	1,174.79
ALLIANT	ALLIANT ENERGY						
RE071714	07/01/14	01	INV 101952-010-SNAKE RD/HWY 50	1134105222		07/29/14	10.48
		02	INV 106985-010-STREET LIGHTS	1134105223			7,104.99
		04	INV 124743-010-S LAKE SHORE DR	1152005222			15.78
		05	INV 127818-010-W HWY 50 BLOCK	1134105222			10.48
		06	INV 140837-010-S LAKE SHORE DR	1134105222			7.68
		07	INV 147744-014-1070 CAREY	1132105222			137.43
		08	INV 178856-010-GEORGE ST	1134105222			7.85
		09	INV 184924-010-COBB PARK	1152005222			42.59
		10	INV 188965-013-1065 CAREY	1132105222			513.68
		11	INV 216918-010-CITY HALL	1116105222			4,386.00

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ALLIANT	ALLIANT ENERGY						
RE071714	07/01/14	12	INV 239783-010-CENTRAL SCHOOL	1152005222		07/29/14	7.80
		13	INV 243947-013-1055 CAREY	1132105222			157.32
		14	INV 268954-010-FLAT IRON PK	1152005222			143.22
		15	INV 278857-010-OAK HILL CEM	4800005222			20.14
		16	INV 279779-010-918 MAIN ST	9900005222			1,177.50
		17	INV 292807-010-WELLS ST	1134105222			65.40
		18	INV 302769-011-DUNN BASEBALL	1152005922			232.17
		20	INV 318816-010-HWY 50/HWY 12	1134105222			11.02
		21	INV 335773-010-WELLS ST	1134105222			10.59
		22	INV 336765-010-FLAT IRON PK	1152005222			7.80
		23	INV 355867-010-DODGE ST	1134105222			8.02
		24	INV 375931-010-RIVIERA	4055305222			4,551.66
		25	INV 392817-010-LIBRARY PK	1152005222			27.68
		27	INV 433829-010-FIRE HOUSE	1122005222			812.27
		28	INV 433906-010-HAVENWOOD	1134105222			7.85
		29	INV 489578-003-MUSEUM	1151105222			1,102.14
		30	INV 492771-003-GENEVA SQ	1134105223			34.90
		31	INV 514311-001-BAKER/SEMINARY	1152005222			16.16
		32	INV 517852-001-SAGE ST/DUNN	1129005222			9.03
		33	INV 544872-001-VETS PK/TOWNLIN	1152015222			577.00
		34	INV 551929-001-OAK HILL CEM	4800005222			43.04
		35	INV 560544-002-1003 HOST DR	1122005222			305.85
		36	INV 589078-001-RUSH ST	1152005222			24.16
		37	INV 589905-001-BEACH HOUSE	4054105222			709.27
		38	INV 590084-001-DONIAN PK	1152005222			78.93
		39	INV 594309-001-STREET LIGHTS	1134105223			299.20
		40	INV 605259-001-GENEVA ST LOT	1134105223			109.08
		41	INV 614948-001-VETS PK SCOREBO	1152015222			176.33
		43	INV 621606-001-WELLS ST	1134105222			8.54
		44	INV 621825-001-S WELLS	1134105222			8.78
		46	INV 626232-001-HWY 50/HWY 12	1134105222			60.17
		47	INV 627270-001-730 MARSHALL ST	1129005222			19.98
		48	INV 628749-001-W COOK SIREN	1129005222			10.93
		49	INV 640082-001-201 EDWARDS SIR	1129005222			10.28

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ALLIANT ALLIANT ENERGY							
RE071714	07/01/14	50	INV 652115-002-WALMART SIGNAL	1134105223		07/29/14	62.17
		51	INV 653994-001-HWY 120/TOWNLIN	1134105222			63.02
		52	INV 654168-001-HWY 50 SIGNAL	1134105223			123.58
		53	INV 656566-001-HWY 120/BLOOMFI	1134105223			79.41
		54	INV 657276-002-389 EDWARDS	1134105223			84.81
		55	INV 675414-001-VETS PK PAVILN	1152015222			188.71
		56	INV 679833-001-LOT LIGHT	1134105223			210.02
		59	INV 696255-001-SHARED SAVINGS	9900005663			9.11
		60	INV 696255-001-SHARED SAVINGS	9900005623			130.71
		63	INV 699860-001-IMPOUND	1121005222			31.96
		64	INV 703098-001-LIB PK RESTROOM	1152005222			44.47
		65	INV 703615-001-MAIN ST LIGHTS	1134105223			97.70
		66	INV 710858-001-INTRCHG N SIGNL	1134105223			46.29
		67	INV 722670-001-COOK ST SIGNL	1134105223			29.56
		68	INV 723022-001-SHARED SAVINGS	2081005664			6.63
		69	INV 723022-001-SHARED SAVINGS	2081005625			88.21
		70	INB 722220-001 BROAD ST TRAFFI	1134105223			4.54
						INVOICE TOTAL:	24,382.07
						VENDOR TOTAL:	24,382.07
ARELL GUTAVO ARELLANO							
REIMB-5/14	07/11/14	01	MILEAGE-451 MILES	1121005330		07/29/14	175.89
		02	MEALS-ACADEMY	1121005331			36.88
						INVOICE TOTAL:	212.77
REIMB-6/14	07/17/14	01	MILEAGE-861 MILES	1121005330		07/29/14	335.79
		02	MEALS-ACADEMY	1121005331			111.38
						INVOICE TOTAL:	447.17
						VENDOR TOTAL:	659.94
ARROW ARROW PEST CONTROL INC							
62311	07/07/14	01	PEST CONTROL-JUN	1116105360		07/29/14	55.00
						INVOICE TOTAL:	55.00
						VENDOR TOTAL:	55.00

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AT&T81	AT&T						
RE071714	07/12/14	06	262 248-2264 368 9-FIRE DEPT	1122005221		07/29/14	224.48
		07	262 248-4567 367 1-POL MODEM	1121005221			93.09
		08	262 248-4715 125 4-CITY HALL	1116105221			182.97
		10	262 248-4913 601 4-STR FAX/DSL	1132105221			124.09
						INVOICE TOTAL:	624.63
						VENDOR TOTAL:	624.63
AUROE	AURORA EAP						
IN11188	06/30/14	01	3RD QTR 2014 FEE	1110205135		07/29/14	937.50
						INVOICE TOTAL:	937.50
						VENDOR TOTAL:	937.50
AUTOW	AUTOWORKS PLUS						
17678	07/09/14	01	TIRES/TUBES-SCAG MOWER	1152005250		07/29/14	61.80
						INVOICE TOTAL:	61.80
						VENDOR TOTAL:	61.80
BUBRI	BUBRICK'S COMPLETE OFFICE						
930691	07/11/14	01	COPY PAPER	1116105310		07/29/14	560.00
						INVOICE TOTAL:	560.00
						VENDOR TOTAL:	560.00
BUMPL	BUMPER TO BUMPER AUTO PARTS						
662-293789	07/02/14	01	DASH BULB-MOWER	1152005250		07/29/14	2.19
						INVOICE TOTAL:	2.19
662-293840	07/03/14	01	FILTER	1132105351		07/29/14	8.29
						INVOICE TOTAL:	8.29
662-294131	07/07/14	01	BROOM CONNECTOR	1132105351		07/29/14	9.68
						INVOICE TOTAL:	9.68

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BUMPL	BUMPER TO BUMPER AUTO PARTS						
662-294438	07/11/14	01	OIL	4800005351		07/29/14	41.07
						INVOICE TOTAL:	41.07
662-294446	07/11/14	01	MOWER OIL	1152005250		07/29/14	6.99
						INVOICE TOTAL:	6.99
662-294676	07/14/14	01	BATTERY-MOWER	1152005250		07/29/14	26.99
						INVOICE TOTAL:	26.99
						VENDOR TOTAL:	95.21
CES	CES						
LKG/022299	05/22/14	01	WIRE MARKERS	4054105352		07/29/14	15.10
						INVOICE TOTAL:	15.10
						VENDOR TOTAL:	15.10
COMPOST	COMPOST MANAGEMENT INC						
417234	07/02/14	01	TOPSOIL-15 YDS	4800005420		07/29/14	327.50
						INVOICE TOTAL:	327.50
						VENDOR TOTAL:	327.50
CULLI	CULLIGAN OF BURLINGTON						
85688	06/26/14	01	SOLAR SALT	4055205350		07/29/14	131.36
						INVOICE TOTAL:	131.36
						VENDOR TOTAL:	131.36
CUMMINS	CUMMINS POWER LLC						
805-47506	07/08/14	01	GENERATOR YRLY MAINT	1116105240		07/29/14	745.00
						INVOICE TOTAL:	745.00
						VENDOR TOTAL:	745.00
DEBAERE	TOM DEBAERE						

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DEBAERE TOM DEBAERE							
REIMB 7/15	07/15/14	01	VINEGAR	1116105350		07/29/14	2.29
						INVOICE TOTAL:	2.29
						VENDOR TOTAL:	2.29
DES DATA EQUIPMENT SERVICES							
103	07/15/14	01	JUN-JUL MODEM SVC	4234505221		07/29/14	1,890.00
		02	JUN-JUL MODEM SVC	4054105221			90.00
						INVOICE TOTAL:	1,980.00
						VENDOR TOTAL:	1,980.00
DIGIT DIGITAL PAYMENT TECHNOLOGIES							
201466	07/01/14	01	AUG EMS FEES	4234505450		07/29/14	2,835.00
		02	AUG EMS FEES	4054105340			105.00
						INVOICE TOTAL:	2,940.00
202292	07/11/14	01	EXT BY PHONE-JUN	4234505221		07/29/14	140.50
						INVOICE TOTAL:	140.50
						VENDOR TOTAL:	3,080.50
DOWN DOWN TO EARTH CONTRACTORS INC							
5615	06/30/14	01	STORM SWR-EMER FIX	3430001214		07/29/14	2,178.75
						INVOICE TOTAL:	2,178.75
						VENDOR TOTAL:	2,178.75
DSPS STATE OF WISCONSIN							
351435	07/08/14	01	ELEV PERMITS	1124005217		07/29/14	100.00
						INVOICE TOTAL:	100.00
351508	07/08/14	01	ELEV PERMIT	4055105360		07/29/14	50.00
						INVOICE TOTAL:	50.00
						VENDOR TOTAL:	150.00

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DUNN	DUNN LUMBER & TRUE VALUE						
570205	07/08/14	01	NUTS,BOLTS,CONN-LED LITES	4055205350		07/29/14	6.86
		02	DISCOUNT	1100004819			-0.34
						INVOICE TOTAL:	6.52
570241	07/08/14	01	BATTERIES,ADHESIVE TAPE	4055205350		07/29/14	38.96
		02	DISCOUNT	1100004819			-0.45
						INVOICE TOTAL:	38.51
570264	07/09/14	01	PAINT-MCYCLE STALLS	1134105370		07/29/14	18.42
		02	DISCOUNT	1100004819			-0.92
						INVOICE TOTAL:	17.50
570462	07/10/14	01	HOSE BIBS,LIGHT BULBS	4800005340		07/29/14	25.11
						INVOICE TOTAL:	25.11
570601	07/10/14	01	DECKING-GUARD STAND	4054105399		07/29/14	31.08
						INVOICE TOTAL:	31.08
570670	07/11/14	01	TIN SNIPS	1132105340		07/29/14	14.99
		02	DISCOUNT	1100004819			-0.75
						INVOICE TOTAL:	14.24
571000	07/14/14	01	SANDPAPER-BENCHES	4055205350		07/29/14	9.98
		02	DISCOUNT	1100004819			-0.50
						INVOICE TOTAL:	9.48
571589	07/17/14	01	PAINT,HOSE CAP	1116105240		07/29/14	54.54
		02	DISCOUNT	1100004819			-1.29
						INVOICE TOTAL:	53.25
571824	07/18/14	01	RETURN-PLEATED PANEL	1116105240		07/29/14	-20.97
						INVOICE TOTAL:	-20.97
572146	07/22/14	01	ZIP TIES	1132105399		07/29/14	10.98

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DUNN	DUNN LUMBER & TRUE VALUE						
572146	07/22/14	02	DISCOUNT	1100004819		07/29/14	-0.55
						INVOICE TOTAL:	10.43
572514	07/23/14	01	FLUSH VALVE	1116105350		07/29/14	7.99
		02	DISCOUNT	1100004819			-0.40
						INVOICE TOTAL:	7.59
572609	07/24/14	01	RETURN FLUSH VALVE	1116105350		07/29/14	-7.99
		02	DISCOUNT	1100004819			0.40
						INVOICE TOTAL:	-7.59
						VENDOR TOTAL:	185.15
EARLE	TOM EARLE						
REIMB 7/16/14	07/16/14	01	COMBO WRENCH	1132105340		07/29/14	42.19
						INVOICE TOTAL:	42.19
						VENDOR TOTAL:	42.19
ELKHO	ELKHORN CHEMICAL CO INC						
550188	07/09/14	01	HAND SOAP, TOWELS	4055205350		07/29/14	467.82
						INVOICE TOTAL:	467.82
550188-1	07/08/14	01	HAND SOAP	4055205350		07/29/14	49.78
						INVOICE TOTAL:	49.78
						VENDOR TOTAL:	517.60
EXPERT	EXPERT PLUMBING & HEATING						
2422-1	07/16/14	01	WOMENS SHOWER PARTS	4054105362		07/29/14	1,069.58
						INVOICE TOTAL:	1,069.58
						VENDOR TOTAL:	1,069.58
GAGE	GAGE MARINE CORP						

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GAGE	GAGE MARINE CORP						
987006	06/22/14	01	PIER,RAMP,FENCE INSTALL	4052105211		07/29/14	17,948.30
						INVOICE TOTAL:	17,948.30
987026	06/22/14	01	LOOSE BUOYS REINSTALLED	4052105264		07/29/14	150.00
						INVOICE TOTAL:	150.00
						VENDOR TOTAL:	18,098.30
GAI	GAI CONSULTANTS INC						
2079474	06/30/14	01	JUN ENG	1130005216		07/29/14	348.00
		02	JUN ENG	1100001391			890.00
						INVOICE TOTAL:	1,238.00
						VENDOR TOTAL:	1,238.00
GAPPA	GAPPA SECURITY SOLUTIONS LLC						
5572	06/24/14	01	KEYS	1132105350		07/29/14	25.65
						INVOICE TOTAL:	25.65
5618	07/01/14	01	DOOR LOCKSET	1132105240		07/29/14	180.95
						INVOICE TOTAL:	180.95
						VENDOR TOTAL:	206.60
GIRAF	GIRAFFE ELECTRIC						
14-890	07/16/14	01	EDW BLVD LIGHT POLE FIX	1110005245		07/29/14	157.00
						INVOICE TOTAL:	157.00
						VENDOR TOTAL:	157.00
GRAIN	GRAINGER						
9482259364	07/02/14	01	SWITCH-ICE MACHINE	1132105399		07/29/14	62.64
						INVOICE TOTAL:	62.64
9485044169	07/08/14	01	DOOR OPENERS	4055205240		07/29/14	276.30
						INVOICE TOTAL:	276.30
						VENDOR TOTAL:	338.94

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HAWES	MICHAEL HAWES						
2	07/08/14	01	CLERK TRAINING	1114305126		07/29/14	199.08
						INVOICE TOTAL:	199.08
						VENDOR TOTAL:	199.08
HEYER	HEYER TRUE VALUE						
228997	06/25/14	01	HANDLE-POLE SAW	1132135420		07/29/14	39.30
						INVOICE TOTAL:	39.30
						VENDOR TOTAL:	39.30
HUMPH	HUMPHREY'S CONTRACTING						
06/15/14	06/15/14	01	NEW BOARDWALK DECKING	4054105810		07/29/14	9,870.00
						INVOICE TOTAL:	9,870.00
7/7/14	07/07/14	01	STORM SWR-EMER FIX	3430001214		07/29/14	597.49
						INVOICE TOTAL:	597.49
						VENDOR TOTAL:	10,467.49
ITU	ITU ABSORB TECH INC						
5868143	07/03/14	01	MATS	1132105360		07/29/14	84.15
						INVOICE TOTAL:	84.15
5874044	07/18/14	01	MATS,MOPS,FRAGRANCE	4055205360		07/29/14	62.83
						INVOICE TOTAL:	62.83
5874045	07/18/14	01	MATS	1116105360		07/29/14	71.43
						INVOICE TOTAL:	71.43
						VENDOR TOTAL:	218.41
JERRY	JERRY WILLKOMM INC						
208107	07/07/14	01	1650 GALS GAS	1132105341		07/29/14	6,103.35
						INVOICE TOTAL:	6,103.35
						VENDOR TOTAL:	6,103.35

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JOHNS	JOHNS DISPOSAL SERVICE INC						
9678	07/10/14	01	JUL SVC	1136005294		07/29/14	26,335.12
		02	JUL SVC	1136005297			10,770.70
						INVOICE TOTAL:	37,105.82
						VENDOR TOTAL:	37,105.82
KUNES	KUNES COUNTRY FORD						
54240	06/11/14	01	A/C FIX TRK #17	1132105351		07/29/14	975.00
						INVOICE TOTAL:	975.00
						VENDOR TOTAL:	975.00
LASERE	LASER ELECTRIC SUPPLY						
1426153-00	07/09/14	01	FLUOR BULBS	1116105350		07/29/14	260.38
						INVOICE TOTAL:	260.38
1426180-00	07/09/14	01	LIGHTS-RUSHWOOD PARK	1152005352		07/29/14	66.35
		02	DISCOUNT	1100004819			-1.33
						INVOICE TOTAL:	65.02
1426267-00	07/14/14	01	PHOTO CELL	1116105350		07/29/14	13.85
		02	DISCOUNT	1100004819			-0.28
						INVOICE TOTAL:	13.57
1426371-00	07/15/14	01	SWITCHES-VETS PARK	1152015350		07/29/14	221.84
		02	DISCOUNT	1100004819			-4.44
						INVOICE TOTAL:	217.40
						VENDOR TOTAL:	556.37
LGREG	LAKE GENEVA REGIONAL NEWS						
JULY 2014	07/09/14	01	MRC WEEKLY NOTICES-1 YR	1129005735		07/29/14	744.00
						INVOICE TOTAL:	744.00
						VENDOR TOTAL:	744.00

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LGUTI	LAKE GENEVA UTILITY COMMISSION						
319 MANNING WAY	07/10/14	01	319 MANNING WAY	4500002452		07/29/14	1,690.00
		02	319 MANNING WAY	4500002453			1,865.00
						INVOICE TOTAL:	3,555.00
620 SOUTHWIND DR	07/18/14	01	620 SOUTHWIND DR #10	4500002452		07/29/14	20,280.00
		02	620 SOUTHWIND DR #10	4500002453			22,380.00
						INVOICE TOTAL:	42,660.00
						VENDOR TOTAL:	46,215.00
MARTIN	MARTIN GROUP						
1160216	07/15/14	01	KONICA C52-JUL	1121005531		07/29/14	121.12
		02	KONICA C52-OVERAGE JUN	1121005531			153.80
						INVOICE TOTAL:	274.92
1160406	07/20/14	01	BIZHUB-JUL	1116105531		07/29/14	132.97
						INVOICE TOTAL:	132.97
						VENDOR TOTAL:	407.89
MIDWEA	MIDWEST ACTION CYCLE						
REFUND	07/24/14	01	REFUND PARK SEC DEP	1100002353		07/29/14	100.00
						INVOICE TOTAL:	100.00
						VENDOR TOTAL:	100.00
MIKES	MIKES AUTO REPAIR INC						
27654	06/06/14	01	FUEL PUMP FIX-TRK #16	1132105351		07/29/14	238.71
						INVOICE TOTAL:	238.71
28082	07/14/14	01	BELT FIX-TRK #54	1132105351		07/29/14	251.40
						INVOICE TOTAL:	251.40
						VENDOR TOTAL:	490.11
NAPAE	ELKHORN NAPA AUTO PARTS						

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NAPAE	ELKHORN NAPA AUTO PARTS						
948742	06/23/14	01	BATTERY-TRK #56	1132105351		07/29/14	78.64
						INVOICE TOTAL:	78.64
						VENDOR TOTAL:	78.64
OFFIC	OFFICE DEPOT						
708549073001	05/08/14	01	BINDERS,BADGES,PENS	1129005735		07/29/14	168.66
						INVOICE TOTAL:	168.66
708866450001	05/13/14	01	DATA TRAVELERS	1129005735		07/29/14	255.75
						INVOICE TOTAL:	255.75
						VENDOR TOTAL:	424.41
OTIS	OTIS ELEVATOR COMPANY						
CMM65267814	07/21/14	01	ELEV CONTR AUG-SEP	4055205360		07/29/14	242.10
						INVOICE TOTAL:	242.10
						VENDOR TOTAL:	242.10
OTTO	OTTO JACOBS						
106819	06/30/14	01	STORM SWR-EMER FIX	3430001214		07/29/14	395.00
						INVOICE TOTAL:	395.00
						VENDOR TOTAL:	395.00
PHILI	PHILIPS MEDICAL CAPITAL						
41886937	07/06/14	01	MONITOR/DEFIBS-JUL	1122005830		07/29/14	700.16
						INVOICE TOTAL:	700.16
						VENDOR TOTAL:	700.16
PNC	PNC BANK						
0032-7/14	07/09/14	01	CREDIT SCREENING-SARA	1114305399		07/29/14	247.50

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PNC	PNC BANK						
0032-7/14	07/09/14	02	KALAHARI/WCMA	1114205331		07/29/14	158.68
						INVOICE TOTAL:	406.18
1831-7/14	07/09/14	01	USPS-QUIK TRIP ALARM PLANS	1122005312		07/29/14	5.60
		02	USPS SO-WIND PRAIRIE PLANS	1122005312			6.50
						INVOICE TOTAL:	12.10
						VENDOR TOTAL:	418.28
ROTE	ROTE OIL COMPANY						
303232	07/03/14	01	481.4 GAL DYED DIESEL	1132105341		07/29/14	1,537.60
		02	248.2 GAL CLEAR DIESEL	1132105341			870.18
						INVOICE TOTAL:	2,407.78
303308	07/15/14	01	242.6 GAL DYED DIESEL	1132105341		07/29/14	763.95
		02	412.7 GAL CLEAR DIESEL	1132105341			1,427.12
						INVOICE TOTAL:	2,191.07
						VENDOR TOTAL:	4,598.85
SEYMO	SEYMOUR KREMER KOCH						
36590	07/09/14	01	ATTY-SPEC PROSECUTION	1113105214		07/29/14	130.00
						INVOICE TOTAL:	130.00
						VENDOR TOTAL:	130.00
SHERW	SHERWIN-WILLIAMS COMPANY						
7332-4	06/25/14	01	PAINT-MCYCLE STALLS	1134105370		07/29/14	205.61
						INVOICE TOTAL:	205.61
7724-2	07/02/14	01	PAINT-MCYCLE STALLS	1134105370		07/29/14	126.45
						INVOICE TOTAL:	126.45
8098-0	07/09/14	01	LINE SPRAYER FIX	1132105351		07/29/14	10.25
						INVOICE TOTAL:	10.25

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SHERW	SHERWIN-WILLIAMS COMPANY						
9810-6	07/08/14	01	PAINT-YELLOW STRIPE	1134105370		07/29/14	166.59
						INVOICE TOTAL:	166.59
						VENDOR TOTAL:	508.90
SIBBI	HENRY A SIBBING						
REIMB-7/14	07/11/14	01	JUDGE SEMINAR-290 MILES	1112005330		07/29/14	162.40
		02	JUDGE SEMINAR	1112005331			65.52
		03	JUDGE SEMINAR	1112005330			4.00
						INVOICE TOTAL:	231.92
						VENDOR TOTAL:	231.92
SLNEW	SOUTHERN LAKES NEWSPAPERS						
162626	07/17/14	01	1/2 PAGE AD-JUN SPIRIT	4055105316		07/29/14	383.00
						INVOICE TOTAL:	383.00
						VENDOR TOTAL:	383.00
STFRAN	ST FRANCIS DE SALES						
REFUND	07/24/14	01	REF PARK SEC DEP	1100002353		07/29/14	50.00
						INVOICE TOTAL:	50.00
						VENDOR TOTAL:	50.00
SUN	SUN LIFE FINANCIAL						
RE071714	07/20/14	01	CEM DISABILITY-AUG	4800005137		07/29/14	26.84
		03	LIB DISABILITY-AUG	9900005137			70.76
		04	PD DISABILITY-AUG	1110205134			456.22
		05	STREET DISABILITY-AUG	1110205134			188.40
		06	WATER DISABILITY-AUG	1100001634			121.06
		07	WWTF DISABILITY-AUG	1100001634			97.86
		08	C HALL DISABILITY-AUG	1110205134			103.33
		09	PARKING DISABILITY-AUG	4234505137			15.00
						INVOICE TOTAL:	1,079.47
						VENDOR TOTAL:	1,079.47

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SUPER	SUPER SHARP						
326281	07/14/14	01	SHARPEN CHIPPER,CUTTER BAR	1132135430		07/29/14	81.20
						INVOICE TOTAL:	81.20
						VENDOR TOTAL:	81.20
SUPPLY	THE SUPPLY CORPORATION						
0059677-IN	06/30/14	01	MOPS	4055205350		07/29/14	96.12
						INVOICE TOTAL:	96.12
0059747-IN	07/11/14	01	RUBBER GLOVES	1152005350		07/29/14	49.35
						INVOICE TOTAL:	49.35
						VENDOR TOTAL:	145.47
SYSTEMS	SYSTEMS DESIGN						
11304	07/08/14	01	IRRIGATION START UP-LIB PARK	1152005399		07/29/14	590.83
						INVOICE TOTAL:	590.83
						VENDOR TOTAL:	590.83
T0000835	NATIONAL SUVCW						
FLAG HOLDERS 7/14	07/25/14	01	FLAG HOLDERS	1170005720		07/29/14	360.00
						INVOICE TOTAL:	360.00
						VENDOR TOTAL:	360.00
T0000883	THOMAS & CAROL PECK						
REFUND	07/09/14	01	PECK-REFUND BLDG PERMIT	1124004430		07/29/14	2,821.00
						INVOICE TOTAL:	2,821.00
						VENDOR TOTAL:	2,821.00
T0000884	GLENN CUMMINGS						
REFUND	07/15/14	01	CUMMINGS-RIV SEC DEP 7/11/14	4055102353		07/29/14	1,000.00

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T0000884 GLENN CUMMINGS							
REFUND	07/15/14	02	CUMMINGS-SETUP/SEC GRD 7/11/14	4055104674		07/29/14	-264.00
						INVOICE TOTAL:	736.00
						VENDOR TOTAL:	736.00
T0000885 HARRY HALMA							
REFUND	07/15/14	01	HALMA-RIV SEC DEP 7/12/14	4055102353		07/29/14	1,000.00
		02	HALMA-SETUP/SEC GRD 7/12/14	4055104674			-344.00
						INVOICE TOTAL:	656.00
						VENDOR TOTAL:	656.00
T0000886 SUSAN CRAIG							
REFUND	07/19/14	01	CRAIG-RIV SEC DEP 7/18/14	4055102353		07/29/14	1,000.00
		02	CRAIG-SETUP/SEC GRD 7/18/14	4055104674			-324.00
						INVOICE TOTAL:	676.00
						VENDOR TOTAL:	676.00
T0000887 CLARE McDONNELL							
REFUND	07/21/14	01	MCDONNELL-RIV DEP 7/19/14	4055102353		07/29/14	1,000.00
		02	MCDONNELL-SETUP/SEC GRD 7/19/14	4055104674			-274.00
						INVOICE TOTAL:	726.00
						VENDOR TOTAL:	726.00
T0000888 RONALD CLEMENTE							
REFUND	07/23/14	01	REF DINGHY RAMP SPACE	4052104677		07/29/14	112.76
		02	REF RAMP SALES TAX	1100002421			6.20
						INVOICE TOTAL:	118.96
						VENDOR TOTAL:	118.96
T0000890 SARINA FREDERICKSON							
REFUND	07/24/14	01	FREDERICKSON-REF PARK DEP	1100002353		07/29/14	50.00
						INVOICE TOTAL:	50.00
						VENDOR TOTAL:	50.00

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T0000891 BUFFALO GROVE HIGH SCHOOL							
REFUND	07/24/14	01	BUFF GROVE HS-REF PARK DEP	1100002353		07/29/14	100.00
						INVOICE TOTAL:	100.00
						VENDOR TOTAL:	100.00
T0000892 ACE CHEERLEADING							
REFUND	07/24/14	01	ACE CHEERLEADING-REF PARK DEP	1100002353		07/29/14	50.00
						INVOICE TOTAL:	50.00
						VENDOR TOTAL:	50.00
TAPCO	TAPCO						
I458873	07/02/14	01	TRAFFIC SIGNAL BULBS	1134105261		07/29/14	606.97
						INVOICE TOTAL:	606.97
						VENDOR TOTAL:	606.97
TRUCK	TRUCK COUNTRY OF WI						
R203054923:01	02/26/14	01	OIL/FUEL FILTERS CHG-#23	1132105351		07/29/14	158.81
						INVOICE TOTAL:	158.81
						VENDOR TOTAL:	158.81
UCA	UNIVERSAL CHEERLEADERS ASSOC						
REFUND 7/24/14	07/24/14	01	REFUND PARK DEP	1100002353		07/29/14	400.00
						INVOICE TOTAL:	400.00
						VENDOR TOTAL:	400.00
USBANK	US BANK						
3341-7/14	07/13/14	01	HAZELDEN/COUNTERACT SETS	1121005316		07/29/14	2,224.53
		02	SCOTT'S SCREEN PRIG/T-SHIRTS	1121005316			1,441.50
		03	RADISSON/PAPENFUS TRG	1121005331			155.40
		04	RADISSON/TAX CREDIT	1121005331			-15.40

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USBANK	US BANK						
3341-7/14	07/13/14	05	VERIZON-CELL CASE,CHARGER	1121005399		07/29/14	84.38
						INVOICE TOTAL:	3,890.41
						VENDOR TOTAL:	3,890.41
USCELL	US CELLULAR						
44196945	07/09/14	01	CELL PLAN-JUL	1100002159		07/29/14	21.69
		02	CELL PLAN-JUL	1132105221			14.79
						INVOICE TOTAL:	36.48
RE071714	07/12/14	01	HARBORMASTER CELL-JUL	4055105221		07/29/14	25.06
		02	MAYOR'S CELL-JUL	1116105221			1.22
		03	BLDG INSP CELL-JUL	1124005262			13.49
		05	CITY ADMIN CELL-JUL	1116105221			41.59
		07	BEACH CELL-JUL	4054105221			10.34
		08	PARKING MTR 1 CELL-JUL	4234505221			20.85
		09	PARKING MTR 2 CELL-JUL	4234505221			16.39
		10	CITY HALL CELL-JUL	1116105221			6.54
		12	PARKING SUPERVISOR-JUL	4234505221			62.26
		13	CEMETERY CELL-JUL	4800005221			8.66
		14	STREET DEPT DIR CELL-JUL	1132105221			41.08
		15	PARKING MGR CELL-JUL	4234505221			79.32
						INVOICE TOTAL:	326.80
						VENDOR TOTAL:	363.28
VANDE	VANDEWALLE & ASSOCIATES INC						
201406016	06/20/14	01	PLANNING-JUN	1100001391		07/29/14	475.50
		02	PLANNING-JUN	1169305212			689.00
		03	COMP PLAN AMEND	1169305212			1,281.50
						INVOICE TOTAL:	2,446.00
						VENDOR TOTAL:	2,446.00
VERIZON	VERIZON WIRELESS						

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VERIZON VERIZON WIRELESS							
9727894506	07/01/14	01	AIR CARDS-JUN	1129005221		07/29/14	40.01
						INVOICE TOTAL:	40.01
9727895106	07/01/14	01	CELL CHGS-JUN	1121005221		07/29/14	460.04
						INVOICE TOTAL:	460.04
9728048676	07/01/14	01	CELL CHGS-JUN	1121005221		07/29/14	441.11
						INVOICE TOTAL:	441.11
						VENDOR TOTAL:	941.16
VILLWB VILLAGE OF WILLIAMS BAY							
RILEY CITATION	07/21/14	01	RILEY,CITATION O2339-2	1112002428		07/29/14	88.80
						INVOICE TOTAL:	88.80
ROOT-MUNIC COURT	07/15/14	01	ROOT,TIMOTHY WARRANT	1112002428		07/29/14	126.40
						INVOICE TOTAL:	126.40
						VENDOR TOTAL:	215.20
VORPA VORPAGEL SERVICE INC							
33410	02/24/14	01	HEAT INSP/FIX #1 BOILER	1122005241		07/29/14	1,010.02
						INVOICE TOTAL:	1,010.02
35745	07/18/14	01	A/C REPAIR	1151105240		07/29/14	453.96
						INVOICE TOTAL:	453.96
						VENDOR TOTAL:	1,463.98
WALCOS WALWORTH COUNTY SHERIFF							
6/14	07/03/14	01	JUN PRISONER CONFINE	1112005290		07/29/14	120.00
						INVOICE TOTAL:	120.00
						VENDOR TOTAL:	120.00
WALMA WALMART COMMUNITY							

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WALMA WALMART COMMUNITY							
417600424128	06/25/14	01	SMOKE DETECTOR-SAFETY TOWN	1122005399		07/29/14	6.97
		02	WATER&ICE-MRC MEETING	1129005414			7.46
						INVOICE TOTAL:	14.43
419100706744	07/10/14	01	RECEIPT BOOK	4800005310		07/29/14	7.44
		02	PAPER TOWELS,CLEANERS	4800005350			24.19
						INVOICE TOTAL:	31.63
						VENDOR TOTAL:	46.06
WASWOS SABRINA WASWO							
TUITION-7/14	07/25/14	01	TUITION/BOOK REIMB-6 CREDITS	1115105415		07/29/14	1,945.40
						INVOICE TOTAL:	1,945.40
						VENDOR TOTAL:	1,945.40
WEENE WE ENERGIES							
RE071714	07/15/14	01	7891-194-618 JUN GAS BILL	1116105224		07/29/14	269.21
		03	7837-744-963 JUN GAS BILL	1122005224			242.05
		04	0480-524-472 JUN GAS BILL	4055105224			96.13
		06	0847-573-906 JUN GAS BILL	1122005224			38.97
		07	5288-664-956 JUN GAS BILL	1151105224			23.80
		08	8052-439-940 JUN GAS BILL	1132105224			21.43
		09	8017-524-022 JUN GAS BILL	1132105224			23.80
		10	6602-046-262 JUN GAS BILL	1132105224			23.80
		11	7283-171-261 JUN GAS BILL	1152015224			13.95
		12	1885-876-489 JUN GAS BILL	4800005224			15.02
						INVOICE TOTAL:	768.16
						VENDOR TOTAL:	768.16
WIELEV WI ELEVATOR INSPECTION							
6680	07/03/14	01	ANNUAL ELEV INSP	1116105360		07/29/14	190.00
						INVOICE TOTAL:	190.00

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WIELEV	WI	ELEVATOR INSPECTION					
6681	07/03/14	01	ANNUAL ELEV INSP-RIV	4055205360		07/29/14	95.00
						INVOICE TOTAL:	95.00
						VENDOR TOTAL:	285.00
WINGER	KENNETH	WINGER					
REIMBURSE	07/18/14	01	WRITTEN NREMT EXAM	1122005412		07/29/14	70.00
						INVOICE TOTAL:	70.00
						VENDOR TOTAL:	70.00
						TOTAL ALL INVOICES:	192,827.41