



City of Lake Geneva, 626 Geneva St, Lake Geneva, WI 53147- 262.248.3673- [www.cityoflakegeneva.com](http://www.cityoflakegeneva.com)

**CITY OF LAKE GENEVA REGULAR COMMON COUNCIL**  
**MONDAY, DECEMBER 9, 2019 6:00 P.M.**  
**LAKE GENEVA CITY HALL; COUNCIL CHAMBERS (MAIN LEVEL)**

**Members:**

Mayor Tom Hartz, Council President, John Halverson, Council Vice President, Cindy Flower,  
Alderpersons: Selena Proksa, Doug Skates, Tim Dunn, Ken Howell, Shari Straube, and Rich Hedlund

**AGENDA**

1. Mayor Hartz calls the meeting to order
2. Pledge of Allegiance – Alderperson Dunn
3. Roll Call
4. Awards, Presentations, Proclamations, and Announcements
  - a. Candidacy Paperwork for Spring Election 2020
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 be limited to 5 minutes
7. Acknowledgement of Correspondence
8. Approve Regular City Council Meeting minutes of November 25, 2019, as prepared and distributed
9. **CONSENT AGENDA**– *Recommended by Finance, Licensing and Regulation on December 3, 2019.* 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. 2019-2021 Original & Renewal Operator License applications filed by various applicants as listed in packet
10. **Discussion/Action regarding working schedule and incorporating additional Public Participation for the Comprehensive Plan Schedule**
11. **Discussion/Action regarding Resolution 19-R76 appointing Election Inspectors for Election Term of 2020-2021**

**12. Recommendation of the Finance, Licensing, and Regulation Committee of December 3, 2019- Ald Howell**

- a. Discussion/Action approving the City of Lake Geneva Engagement Letter with Clifton Larson Allen to provide 2019-year end auditing services
- b. Discussion/ Acceptance of December 3, 2019 Finance, Licensing, and Regulation Committee Payment Approval Reports

**13. Mayoral Appointments**

- a. Discussion/Action regarding the appointment of: Kevin Fleming, Sean Payne, Tessa August, and Emily Kornak to the Business Improvement District with terms expiring January 1, 2022

**14. 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.*



**OFFICE OF THE CITY CLERK**

**LANA C. KROPF**

626 Geneva Street

Lake Geneva, WI 53147

262.249.4092 • [cityclerk@cityoflakegeneva.com](mailto:cityclerk@cityoflakegeneva.com)

Date: December 9, 2019  
To: Common Council  
Re: 2020 Candidacy Paperwork

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The City of Lake Geneva Candidacy paperwork is now available on the City website and printed copies are available at the Front Counter of City Hall. Candidates may start to circulate nomination paperwork to obtain signatures on December 1, 2019. All paperwork is due to the City Clerk no later than 5:00 p.m. on Tuesday, January 7, 2020.

Any questions on this matter can be directed to the City Clerk by email at [cityclerk@cityoflakegeneva.com](mailto:cityclerk@cityoflakegeneva.com) or by phone at 262-249-4092.

Thank you,

*Lana C. Kropf*

**CITY OF LAKE GENEVA REGULAR COMMON COUNCIL**  
**MONDAY, NOVEMBER 25, 2019 6:00 P.M.**  
**LAKE GENEVA CITY HALL; COUNCIL CHAMBERS (MAIN LEVEL)**

**Members:** Mayor Tom Hartz, Council President, John Halverson, Council Vice President, Cindy Flower, Alderpersons: Selena Proksa, Doug Skates, Tim Dunn, Ken Howell, Shari Straube, and Rich Hedlund

Mayor Hartz calls the meeting to order at 6:00 pm

Alderman Skates lead the Pledge of Allegiance

**Roll Call**

Present: Proksa, Skates, Dunn, Straube, Halverson, Hedlund, and Howell

Absent (late): Flower

Awards, Presentations, Proclamations, and Announcements

Candidacy Paperwork for Spring Election 2020

Candidacy paperwork is available on the city's website and packets have been printed and are available for pick-up at the City Hall front counter. Candidates cannot obtain signatures until December 1, 2019 and paperwork/signatures need to be turned in by January 7, 2020.

Geneva Lake Museum Parade of Trees - November 23, 2019 through January 7, 2020

Mayor stated that there were 24 decorated trees on display and it's a lovely presentation

Motion by Howell to suspend the rules so that Barbara Braden can make a presentation to the city, second by Skates. Motion carried 8-0.

Expressed her appreciation to the city and staff for their help with Oak Hill Cemetery and to everyone that's placed greenery on Veteran's and loved one's graves. Special thanks to the Sons of American Legion for their work in Pioneer Cemetery. Special thank you also to Joyce Bouhl and Bill Berder for their help with the wreathes. She added that it is not too late to add a wreath either in Oakhill or the Catholic Cemetery in Bloomfield.

Flower arrived at 6:06 pm

Re-consider business from previous meeting

Reconsideration of: Discussion/Action regarding parking payment option; Adding customer payment option with "Passport" App

Motion by Howell to approve the new parking payment option contract; adding customer payment option with "Passport" app, second by Proksa. Motion carried 8-0. Mayor Hartz shared that the contract didn't read that the app was free to the city, and it wasn't clear how the city would obtain the money when the app is being used. The City Comptroller will work with the Parking Manger to obtain monthly reports to match against the UpSafety report to verify the city is receiving the app dollars being collected. The City Attorney distributed the new contract and Mayor Hartz referenced page 3 which reflects the updated verbiage.

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

Kevin Fleming, 1032 Wisconsin St. referencing Item #10 Proposed Budget, he would like to ask a question during that discussion.

Dick Malmin, N1991 S. Lake Shore Drive; Spoke in opposition of the amended Implementation Plan filed for 940 Maytag Rd.

Acknowledgement of Correspondence

Three items; a petition from the downtown business owners, another from Bruce Bennett, and one from Kevin Fleming all in opposition of the proposed increased parking rate. All correspondence was distributed to the Council

Approve Regular City Council Meeting minutes of November 11, 2019, as prepared and distributed  
Motion by Skates to approve the November 11, 2019 minutes, second by Proksa. Motion carried 8-0.

Recommended by Finance, Licensing and Regulation on November 19, 2019. 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.

### **2019-2021 Original & Renewal Operator License applications filed by various applicants as listed in packet**

**Application for a Temporary Premises Extension filed by Harborshores Hotel- Gino's East to be used on Saturday, February 1, 2020 for a Winterfest Food & Beverage Tent to be located off the sidewalk in the parking lot located at 300 Wrigley Drive.**

Motion by Hedlund to approve the consent agenda as presented, second by Howell. No discussion. Motion carried 8-0.

### **Public hearing on the proposed 2020 Municipal Operating and Capital Budgets for the City of Lake Geneva**

Bruce Bennett, Business Owner of Cornerstone located at 214 Broad St, Lake Geneva. He and over 70 business owners signed petition in opposition of the parking rate increase.

Kevin Fleming, Business Owner of Flemings at 711 Main St., Lake Geneva, opposed to parking being the only solution to budget downfall. Shared comparison of parking to other like areas.

Charlene Klein, 817 Wisconsin St. stated the parking situation is not comparable to Illinois suburbs because the sales tax isn't the same. She also supports the budget goal-Thriving Public Spaces & Culture, but opposes the 2 million in Riviera renovations with nothing being accomplished in grants or fundraising. She's against borrowing funds or having this fall on the tax payers.

Dan Barowski, 647 W. Main St. is opposed to 5 hour parking max requiring employees having to leave their post to move their cars.

Halverson stated he believes parking needs to be looked at.

Flower stated there are various free parking lots for employees to park in i.e. lot I, East View, by City Hall, in subdivisions. She also noted that the 5 hour parking max was requested by the business owners to allow for spaces to open up for new shoppers.

Dunn cautioned business owners to be careful what you ask for as employees will be taking up free parking spaces in front of store fronts. We need a parking study and to have a conversation with business owners.

Proksa stated she's always been able to find free parking as an employee downtown.

Skates wanted to clarify that the 2 million dollars for the Riviera is meant for masonry, roofing and windows – not just the roof.

Flower stated that she agrees we've fallen short regarding fundraising for the Riviera, that the city needs a strategy for parking, and need to consider using free apps or discounted apps.

Howell stated that the citizens will not be affected as they have two hours of free parking with their pass and the raised pricing will come from tourists not citizens of Lake Geneva.

Motion by Skates to close the Public Hearing, second by Flower. Motion carried 8-0.

**Discussion/Action regarding Resolution 19-R75 approving the 2020 Municipal Operating and Capital Budgets for the City of Lake Geneva**

Motion by Hedlund to approve Resolution 19-R75 approving the 2020 Municipal Operating and Capital Budgets for the City of Lake Geneva, second by Skates. Motion carried 8-0. Hedlund did indicate that the mill rate had decreased.

**Discussion/Action regarding Resolution 19-R76 a resolution approving the 2019 tax levy for the City of Lake Geneva**

Motion by Flower to approve Resolution 19-R76 the 2019 tax levy for the City of Lake Geneva, second by Hedlund. Motion carried 8-0. Comptroller Hall noted the mill rate for the City did decrease in total from 19.78 to 19.29.

**First Reading of Ordinance 19-16 An ordinance amending sub-sub-subsection 1a, Land Use Requirement of sub-subsection (Y), Tourist Rooming House, of subsection (8) accessory land uses, of section 98-206, detailed land use descriptions and regulations of Chapter 98: Zoning Ordinance, of the City of Lake Geneva Zoning Ordinance to clarify terminology for short term rentals**

Mayor Hartz offered Ordinance 19-16 to the Council as a first reading.

Motion by Skates to Waive second reading for Ordinance 19-16 amending the sub-sub-subsection, Land Use Requirement of subsection (Y), Tourist Rooming House, of subsection (8) accessory land uses, of section 98-206, detailed land use descriptions and regulations of Chapter 98 move to a second reading, second by Flower. Motion carried 8-0.

Motion by Skates to approve Ordinance 19-16 An ordinance amending sub-sub-subsection 1a, Land Use Requirement of sub-subsection (Y), Tourist Rooming House, of subsection (8) accessory land uses, of section 98-206, detailed land use descriptions and regulations of Chapter 98: Zoning Ordinance, of the City of Lake Geneva Zoning Ordinance to clarify terminology for short term rentals, second by Flower.

Attorney Draper indicated that the state wanted the City to change the title to Short Term Rentals, and this clarification complies with state statute. Motion carried 8-0.

**Discussion/Action regarding approving the Utility Commission expenditure in excess of \$250,000 for the Dodge Street Water Tower Raising project (Public Works Committee approved November 12, 2019)**

Motion by Hedlund to approve the Utility Commission expenditure in excess of \$250,000 for the Dodge Street Water Tower Raising project, second by Flower. Motion carried 8-0.

**Recommendation of the Finance, Licensing, and Regulation Committee of November 19, 2019- Ald Howell**

**Discussion/Action regarding issuing an Original "Class B" Reserve Intoxicating Liquor & Class "B" Fermented Malt Beverage License Application filed by D&D Restaurant Group, Inc d/b/a The Flat Iron Tap, agent, John Sherman Lindsey, located at 150 Center St, Lake Geneva, WI**

Motion by Howell to approve the issuance of a "Class B" Reserve Intoxicating Liquor & Class "B" Fermented Malt Beverage License Application filed by D&D Restaurant Group, Inc d/b/a The Flat Iron Tap, agent, John Sherman Lindsey, located at 150 Center St, Lake Geneva, WI, second by Proksa.

Hedlund noted that he is not comfortable with issuing the license to this applicant due to violations issued by the Police Department. He felt that this license should be kept to promote economic development. Proksa echoed Hedlund's concerns with the recent violations. City Attorney Dan Draper addressed the Council regarding the protocol and reasons for not issuing a license to an applicant. Howell did indicate that the vote at the Finance Committee was close and that he would like more time to reconsider this. Hedlund indicated that he would like to see the license denied based on those concerns that he shared.

Motion to approve was re-read, and the motion failed 1-7, with Proksa, Skates, Dunn, Flower, Straube, Halverson, and Hedlund voting no.

**Discussion/Action regarding Resolution 19-R73 adopting a 2019 budget amendment authorizing the transfer of funds from the General Fund to the Equipment Replacement Fund and approving the use of existing Equipment Replacement Funds for the replacement of a fire vehicle**

Motion by Howell to approve Resolution 19-73 adopting a 2019 budget amendment authorizing the transfer of funds from the General Fund to the Equipment Replacement Fund and approving the use of existing Equipment Replacement Funds for the replacement of a fire vehicle, second by Skates. Motion carried 8-0.

Discussion/Action regarding Contract Change Order #1 for Payne and Dolan for the 2019 Street Improvement Project in the amount of \$10,391.03

Motion by Howell to approve the Contract Change Order #1 for Payne and Dolan for the 2019 Street Improvement Project in the amount of \$10,391.03, second by Flower. Motion carried 8-0.

Discussion/Action regarding amending the City of Lake Geneva Employee Handbook related to Personal Time Off (PTO) pay off rates

Motion by Howell to approve amending the City of Lake Geneva Employee Handbook related to Personal Time Off (PTO) pay off rates, second by Skates. Motion carried 8-0.

Discussion/Action regarding approval of the Riviera Event and Wedding Cancellation Policies

Motion by Howell to approve the Riviera Event and Wedding Cancellation Policies, second by Skates. Motion carried 8-0.

Discussion/ Acceptance of November 19, 2019 Finance, Licensing, and Regulation Committee Payment Approval Reports

Motion by Howell to approve the November 19, 2019 Finance, Licensing, and Regulation Committee Payment Approval Reports, second by Skates. Motion carried 8-0.

**Recommendation of the Planning Commission of November 18, 2019- Ald Skates**

Discussion/Action regarding Resolution 19-R74 authorizing the issuance of a Conditional Use Permit (CUP) filed by Bohdan & Patricia Kachur 968 S. Lake Shore Dr. Lake Geneva, for a request to reconstruct an addition to the property located at 968 S. Lake Shore Dr. located in the Estate Residential - 1(ER-1) zoning district. Tax Key No. ZYUP00106A

Motion by Skates to approve Resolution 19-R74 authorizing the issuance of a Conditional Use Permit (CUP) filed by Bohdan & Patricia Kachur 968 S. Lake Shore Dr. Lake Geneva, for a request to reconstruct an addition to the property located at 968 S. Lake Shore Dr. located in the Estate Residential - 1(ER-1) zoning district. Tax Key No. ZYUP00106A, second by Hedlund. Motion carried 8-0.

Discussion/Action regarding amended Precise Implementation Plan (PIP) filed by Patrick & Rachel Lynch 940 Maytag Rd., for a request to allow the reduction to the lake shore setback of the property located in the Estate Residential (ER-1) zoning district, Tax Key No. ZCE00005 (Planning Commission denied the amended PIP at the November 18, 2019 meeting)

Motion by Skates to deny amended Precise Implementation Plan (PIP) filed by Patrick & Rachel Lynch 940 Maytag Rd., for a request to allow the reduction to the lake shore setback of the property located in the Estate Residential (ER-1) zoning district, Tax Key No. ZCE00005, second by Flower. Motion carried 8-0.

**Mayoral Appointments**

Approving the appointment of Bob Russell to the Oakhill Cemetery Board with a term to expire May 1, 2022

Motion by Skates to approve the appointment of Bob Russell to the Oakhill Cemetery Board with a term to expire May 1, 2022, second by Flower. Motion carried 8-0.

**Motion to go into Closed Session pursuant to Wis. Stat. 19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved regarding Potential Claim related to City of Lake Geneva Short Term Rental Ordinance**

Motion by Flower to go into closed session to include City Staff, Attorney, & Mayor, second by Proksa. Motion carried 8-0. The Council convened into closed session at 7:43 p.m.

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

Motion by Flower to return to Open Session, second by Skates. Motion carried 8-0. The Council reconvened into open session at 7:56 pm. No action taken on closed session items.

Motion by Heldund to adjourn, second by Skates. Motion carried 8-0. The Council adjourned at 8:00 pm

**City of Lake Geneva Comprehensive Plan Update  
Public Meeting & Plan Update Schedule**

**Revised 12.3.2019**

<b>Task Description</b>	<b>Date</b>
<b>Public Open House to Review Hillmoor Concept</b>	<b>Thursday, December 5, 6:30-8:30 PM Badger High School Cafeteria</b>
Comprehensive Plan Text Working Session with Council & Plan Commission <i>(not Hillmoor-specific)</i>	Wednesday, December 11, 6:00 PM Council Chambers, City Hall
Plan Commission Meeting - Discussion/Recommendation of Preferred Hillmoor Concept	Thursday, December 12, 6:00 PM Council Chambers, City Hall
Finalize Draft #3 of the Comprehensive Plan Update	Thursday, January 9
Finalize Hillmoor Concept Plan and Incorporate into Draft #3 of Comprehensive Plan	Thursday, January 9
30-Day Review Period	January 10 - February 10
<b>Comprehensive Plan Public Hearing Followed by Plan Commission Consideration of Resolution Recommending Adoption of Plan</b> (Joint Meeting of City Council and Plan Commission)	<b>Monday, February 10, 6:00 PM Council Chambers, City Hall</b>
Common Council Consideration of Plan Adoption Ordinance	Monday, February 24, 6:00 PM Council Chambers, City Hall
Production and Distribution of Final Adopted Plan	Monday, March 2

Public input opportunities are **bolded**.



2020-2021 Election Inspectors:

Sonya	Dailey
Carole	Sappington
Judith	Salmon
Dolleen	Brenton
Joyce	Bouhl
Sherri	Ames
Cathy	Fritz
Sylvia	Paprzyca
Steve	Mercil
Sue	Shouder
Jo	VonPontz
Carole	Nevin
Diane	Bauman
Gail	Nichols
Carol	Wahlstedt
Vern	Magee
Kim	Borghraef
Nina	Ruskey
Hazel	Dickfoss
Robert	Valkanet
John	Saridan

Election Inspectors highlighted in yellow have been appointed by the Republican Party

Election Inspectors highlighted in pink have been appointed by the Democratic Party



November 25, 2019

City Council and Management  
City of Lake Geneva, Wisconsin  
Karen Hall, Finance Director/Comptroller  
626 Geneva Street  
Lake Geneva, WI 53147

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for City of Lake Geneva, Wisconsin (“you,” “your,” or “the entity”) for the year ended December 31, 2019.

David Maccoux is responsible for the performance of the audit engagement.

#### **Audit services**

We will audit 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, which collectively comprise the basic financial statements of City of Lake Geneva, Wisconsin, as of and for the year ended December 31, 2019, and the related notes to the financial statements. In addition, we will audit the financial statements of Lake Geneva Utility Commission, an enterprise fund of the City, and Downtown Lake Geneva, a component unit of the City, and issue separate financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity’s basic financial statements. The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

#### **Compilation and preparation services**

We will prepare the Municipal Financial Report Form (Form C) of the City of Lake Geneva, Wisconsin as of and for the year ended December 31, 2019, to be included in the form prescribed by the Wisconsin Department of Revenue and perform a compilation engagement with respect to the prescribed form.

We will prepare the Water Utility Annual Report of the Lake Geneva Utility Commission (PSC Report) as of and for the year ended December 31, 2019, to be included in the form prescribed by the Wisconsin Public Service Commission and perform a compilation engagement with respect to the prescribed form.

#### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements and related notes.
- Preparation of adjusting journal entries.

### **Audit objectives**

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. We will perform procedures on the financial information of Downtown Lake Geneva to enable us to express our opinions. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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 the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We also will issue a written report upon completion of our audit.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material

misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic 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. 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 basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic 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 entity's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design, implementation, and maintenance of effective internal control, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Compilation and preparation services**

#### **Engagement objectives**

The objectives of our engagement are to:

- a. Prepare the Municipal Financial Report Form (Form C) and Water Utility Annual Report (PSC Report) in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission based on information provided by you.
- b. Apply accounting and financial reporting expertise to assist you in the presentation of the prescribed form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the prescribed forms in order for them to be in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission.

### **Our responsibilities**

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

### **Engagement procedures and limitations**

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the prescribed forms.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the entity's prescribed forms that we may not identify as a result of misrepresentations made to us by you.

### **Our report**

As part of our engagement, we will issue reports that will state that we did not audit or review the prescribed forms and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

There may be circumstances in which the report may differ from its expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

### **Management responsibilities**

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the prescribed forms in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission and assist management in the presentation of the prescribed forms in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission. Management has the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARSs:

- a. The selection of the financial reporting framework to be applied in the preparation of the financial statements.
- b. The preparation and fair presentation of the prescribed forms in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission.
- c. The inclusion of all informative disclosures required to be included in the prescribed forms in accordance with the requirements prescribed by the Wisconsin Department of Revenue and Wisconsin Public Service Commission.
- d. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the prescribed forms that are free from material misstatement, whether due to fraud or error.

- e. The prevention and detection of fraud.
- f. To ensure that the entity complies with the laws and regulations applicable to its activities.
- g. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- h. To provide us with the following:
  - i. Access to all information relevant to the preparation and fair presentation of the prescribed forms, such as records, documentation, and other matters.
  - ii. Additional information that may be requested for the purpose of the engagement.
  - iii. Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements and related notes. Since the preparation and fair presentation of the financial statements is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for those financial statements. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

### **Use of financial statements**

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

#### **Engagement administration and other matters**

We expect to begin our audit on a date mutually agreed upon.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulators, cognizant or oversight agencies for the audit, or pass-through agencies, or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by regulators, cognizant or oversight agencies for the audit, or pass-through agencies, or its designee. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Mediation**

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Wisconsin, without giving effect to choice of law principles.

**Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“Limitation Period”) after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

**Fees**

Our fees for these services will be at our standard hourly rates plus out-of-pocket costs, except that we agree that our gross fee, including expenses will not exceed the following:

Audit of all individual funds of the City	\$25,900
Audit of Lake Geneva Utility Commission	13,600
Audit of Downtown Lake Geneva (Component Unit of the City)	1,240

The fee is based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the fee for services will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee. Our invoices for these fees, plus applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

***Unanticipated services***

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and

reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

### **Bookkeeping services**

Bookkeeping services are not audit services. Bookkeeping services include the following activities:

- Account reconciliations
- Bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions)
- Calculating accruals
- Analyzing transactions for proper recording
- Adjusting the financial statements for new activities and new disclosures

### **Additional work resulting from unanticipated changes in your organization or accounting records**

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Revising documentation of your internal control for changes resulting from your implementation of new information systems
- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues
- Significant changes in your volume of business
- Mergers, acquisitions, or other business combinations
- New or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Evidence of material weaknesses or significant deficiencies in internal control
- Substantial increases in the number or significance of problem loans
- Regulatory examination matters
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements
- New financial statement disclosures

### **Changes in engagement timing and assistance by your personnel**

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may

be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

***Changes in accounting and audit standards***

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

**HIPAA Business Associate Agreement**

To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidances thereunder (HIPAA), City of Lake Geneva, Wisconsin and CLA shall enter into a HIPAA Business Associate Agreement (BAA) in the form attached hereto. If the attached HIPAA Business Associate Agreement is acceptable, please sign, date, and return it to us.

## **Consent**

### ***Consent to use financial information***

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of City of Lake Geneva, Wisconsin's information in these cost comparison, performance indicator, and/or benchmarking reports.

### ***Subcontractors***

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

## **Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return the enclosed copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**



David L Maccoux, CPA  
Principal  
Telephone Number - 920-455-4114  
Dave.Maccoux@CLAconnect.com

Enclosure

**Response:**

This letter correctly sets forth the understanding of City of Lake Geneva, Wisconsin.

Authorized governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## **HIPAA BUSINESS ASSOCIATE AGREEMENT**

THIS HIPAA BUSINESS ASSOCIATE AGREEMENT (“Agreement”) is made by and between City of Lake Geneva, Wisconsin (hereinafter referred to as “Client”) and CliftonLarsonAllen LLP (hereinafter referred to as “CLA”). This Agreement is effective as of the date signed by Client.

### **RECITALS**

**WHEREAS**, Client is a “covered entity” within the meaning of 45 CFR § 160.103;

**WHEREAS**, CLA provides accounting, consulting, or other services to Client and, in connection therewith, Client wishes to disclose “protected health information” within the meaning of 45 CFR § 160.103 to CLA and CLA wishes to receive protected health information and, on behalf of Client, create, maintain, or transmit protected health information (collectively, “Client’s PHI”);

**WHEREAS**, CLA is a “business associate” within the meaning of 45 CFR § 160.103;

**WHEREAS**, Client and CLA intend to protect the privacy and provide for the security of Client’s PHI in compliance with the Health Insurance Portability and Accountability Act of 1996, the Health Information Technology for Economic and Clinical Health Act of 2009, and the regulations and policy guidance thereunder (“HIPAA Rules”);

**WHEREAS**, the HIPAA Rules require that Client receive adequate assurances that CLA will comply with certain obligations with respect to Client’s PHI and, accordingly, the parties hereto desire to enter into this Agreement for the purpose of setting forth in writing the terms and conditions for the use, disclosure, and safeguarding of Client’s PHI, including provisions required by the HIPAA Rules as the same may be amended from time to time;

**NOW, THEREFORE**, in consideration of the foregoing recitals and mutual covenants herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

### **TERMS OF AGREEMENT**

**1. Obligations and Activities of CLA.**

a. Permitted and Required Uses and Disclosures. CLA shall not use or disclose Client’s PHI except as permitted or required by this Agreement or as required by law. Specifically, CLA agrees as follows:

i. CLA may only use or disclose Client’s PHI as necessary to perform the services set forth in the service agreement, if any, between Client and CLA, to perform functions, activities, or services for, or on behalf of, Client as requested by Client from time to time, or as required by law.

ii. CLA shall use or disclose only the “Minimum Necessary” amount of information, as such term is defined in the HIPAA Rules, required to conduct the authorized activities herein, except that CLA will limit disclosures to a limited data set as set forth in 45 CFR § 164.514(e)(2) as required by the HIPAA Rules.

iii. CLA may not use or disclose Client’s PHI in a manner that would violate Subpart E of 45 CFR Part 164 if done by Client, except that CLA may use or disclose Client’s PHI for the proper management and administration of CLA or to carry out the legal responsibilities of CLA, provided the use or disclosures are required by law or CLA obtains reasonable assurances from the person to whom the information is disclosed that Client’s PHI will remain confidential and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person, and the person notifies CLA of any instances of which it is aware in which the confidentiality of Client’s PHI has been breached.

iv. CLA may use Client’s PHI to provide “data aggregation services” relating to the health care operations of Client within the meaning of 45 CFR § 164.501.

v. CLA shall not disclose Client’s PHI in a manner that would violate any restriction thereof which has been duly communicated to CLA.

vi. Except as permitted by the HIPAA Rules, CLA shall not directly or indirectly receive remuneration in exchange for any of Client’s PHI unless authorized in writing by Client.

b. Safeguards. CLA shall use appropriate safeguards, and comply with Subpart C of 45 CFR Part 164 with respect to electronic protected health information, to prevent use or disclosure of Client’s PHI other than as provided in this Agreement.

i. Administrative Safeguards. CLA shall implement all required administrative safeguards pursuant to 45 CFR § 164.308 as such are made applicable to business associates pursuant to the HIPAA Rules. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all administrative safeguards of 45 CFR § 164.308 that are designated as “addressable” as such are made applicable to business associates pursuant to the HIPAA Rules.

ii. Physical Safeguards. CLA shall implement all required physical safeguards pursuant to 45 CFR § 164.310 as such are made applicable to business associates pursuant to the HIPAA Rules. Additionally, CLA shall either implement or properly document the reasons for non-implementation of all physical safeguards of 45 CFR § 164.310 that are designated as “addressable” as such are made applicable to business associates pursuant to the HIPAA Rules.

iii. Technical Safeguards. CLA shall implement all required technical safeguards pursuant to 45 CFR § 164.312 as such are made applicable to business associates pursuant to the HIPAA Rules. Additionally, CLA shall either

implement or properly document the reasons for non-implementation of all technical safeguards of 45 CFR § 164.312 that are designated as “addressable” as such are made applicable to business associates pursuant to the HIPAA Rules.

c. Reporting of Disclosures. CLA shall report to Client any use or disclosure of Client’s PHI not provided for by this Agreement of which CLA becomes aware, including any acquisition, access, use or disclosure (i.e., “breach”) of “unsecured protected health information,” within the meaning of 45 CFR § 164.403, and any security incident of which CLA becomes aware. CLA shall make such report to Client without unreasonable delay and in no case later than sixty (60) calendar days following discovery of the breach. CLA’s notice to Client shall include all information needed by Client to provide notice to affected individuals and otherwise satisfy the requirements of 45 CFR § 164.410.

d. CLA’s Subcontractors. CLA may disclose Client’s PHI to one or more subcontractors and may allow its subcontractors to create, receive, maintain, or transmit Client’s PHI on behalf of CLA. CLA shall obtain satisfactory assurances from any such subcontractor that it will appropriately safeguard Client’s PHI in accordance with 45 CFR § 164.314(a) and shall ensure that the subcontractor agrees in writing to the same or more stringent restrictions, conditions, and requirements that apply to CLA with respect to Client’s PHI. Upon CLA contracting with a subcontractor regarding Client’s PHI, CLA shall provide Client written notice of such executed agreement and copy of agreement.

e. Satisfying Requests for Access. CLA shall make available to Client Client’s PHI in a “designated record set,” within the meaning of 45 CFR § 164.501, as Client may require to satisfy its obligations to respond to a request for access pursuant to 45 CFR § 164.524. If CLA receives a request for access directly from an individual or an individual’s designee, CLA shall forward such request within five (5) calendar days to Client for Client to fulfill. Alternatively, if directed by Client and agreed to by CLA, CLA shall make available to the individual or the individual’s designee Client’s PHI in a designated record set, as necessary to satisfy the requirements of 45 CFR § 164.524. CLA shall provide such access within thirty (30) calendar days of receiving a request for access and shall confirm to Client in writing that such request has been fulfilled.

f. Satisfying Requests for Amendment. CLA shall make any amendments to Client’s PHI in a designated record set, as Client may require to satisfy its obligations to respond to a request for amendment pursuant to 45 CFR § 164.526. If CLA receives a request for amendment directly from an individual or an individual’s designee, CLA shall forward such request within ten (10) calendar days to Client for Client to fulfill. Alternatively, if directed by Client and agreed to by CLA, CLA shall make an amendment to Client’s PHI in a designated record set, as necessary to satisfy the requirements of 45 CFR § 164.526. CLA shall make such amendment within sixty (60) calendar days of receiving a request for amendment and shall confirm to Client in writing that such request has been fulfilled.

g. Internal Practices. CLA shall make its internal practices, books and records relating to the use and disclosure of Client’s PHI available to the Secretary of the

United States Department of Health and Human Services or his or her designee for purposes of determining compliance with the HIPAA Rules.

h. Accounting. CLA shall document disclosures of Client's PHI and information related to such disclosures and otherwise maintain and make available the information required to provide an accounting of disclosures to the Client as necessary to permit the Client to respond to a request for an accounting pursuant to 45 CFR § 164.528. If CLA receives a request for an accounting directly from an individual or an individual's designee, CLA shall forward such request within ten (10) calendar days to Client for Client to fulfill. Alternatively, if directed by Client and agreed to by CLA, CLA shall provide an accounting as necessary to satisfy the requirements of 45 CFR § 164.528. CLA shall satisfy such request within sixty (60) calendar days of receiving a request for an accounting and shall confirm to Client in writing that such request has been fulfilled.

i. Policies and Procedures; Documentation. CLA shall develop appropriate policies and procedures relating to its compliance with the administrative, physical, and technical safeguards set forth in Section 1.b. and shall document, retain, and update such policies and procedures as required by 45 CFR § 164.316.

j. Compliance as if Covered Entity. To the extent CLA is to carry out one or more of the obligations imposed on the Client as a "covered entity" under Subpart E of 45 CFR Part 164, CLA shall comply with the requirements of said Subpart E that apply to the Client in the performance of such obligations.

**2. Client Obligations.** Client shall provide notice to CLA of any of the following:

a. Any limitations in the notice of privacy practices of Client under 45 CFR § 164.520, as well as any changes to such limitations, to the extent that such limitation may affect CLA's use or disclosure of Client's PHI.

b. Any changes in, or revocation of, the permission by an individual to use or disclose his or her protected health information, to the extent that such changes may affect CLA's use or disclosure of Client's PHI.

c. Any restriction on the use or disclosure of protected health information that Client has agreed to or is required to abide by under 45 CFR § 164.522, to the extent that such restriction may affect CLA's use or disclosure of Client's PHI.

Client shall not request CLA to use or disclose Client's PHI in any manner that would not be permissible under the HIPAA Rules if done by Client, except that Client may request CLA to provide to Client "data aggregation services" relating to the health care operations of the Client within the meaning of 45 CFR § 164.501, as permitted by 45 CFR § 164.504(e)(2)(i)(B).

**3. Termination of Agreement.**

a. This Agreement shall terminate on the earliest to occur of the date either party terminates the Agreement "for cause," as described in Section 3.b., the date CLA

terminates as described in Section 3c., or pursuant to Section 5 upon either party's failure to negotiate or enter into an amendment to this Agreement.

b. Termination for Cause. A breach of any provision of this Agreement by either party, as determined by the non-breaching party, shall constitute a material breach of the Agreement and shall provide grounds for termination of the Agreement for cause if the breaching party is unable to cure such breach to the other party's satisfaction within ten (10) days following written notice of such breach. The breaching party shall cooperate with the other party as necessary to mitigate the extent of any unauthorized disclosures of Client's PHI or any damages or potential damages and liability under the HIPAA Rules caused by any violation of this Agreement or other unauthorized use of Client's PHI.

**4. Treatment of Client's PHI after Termination.** Upon termination of this

Agreement for any reason, CLA, with respect to Client's PHI, shall:

a. Retain only that portion of Client's PHI which is necessary for CLA to continue its proper management and administration or to carry out its legal responsibilities;

b. Return to Client or, if agreed to by Client, destroy remaining Client's PHI that CLA still maintains in any form and retain no copies of such Client's PHI;

c. Continue to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to electronic protected health information to prevent use or disclosure of Client's PHI, other than as provided for in this Section, for as long as CLA retains any Client's PHI;

d. Not use or disclose Client's PHI retained by CLA other than for the purposes for which Client's PHI was retained and subject to the same conditions, as set forth in Section 2, which applied prior to termination;

e. Return to Client or, if agreed to by Client, destroy remaining Client's PHI retained by CLA when it is no longer needed by CLA for its proper management and administration or to carry out its legal responsibilities and retain no copies of such Client's PHI;

f. Obtain or ensure the destruction of any Client's PHI created, received, or maintained by any of CLA's subcontractors; and

g. Within thirty (30) calendar days after termination of this Agreement, certify in a written statement signed by a senior officer of CLA, that all Client's PHI has been returned or disposed of as required above.

If the parties mutually agree that return or destruction is not feasible, this Agreement shall continue to apply to Client's PHI and, without limitation to the foregoing, the obligations of CLA under this Agreement shall survive the termination of this Agreement with respect to any Client's PHI retained by CLA. CLA shall limit further use and disclosure of Client's PHI to those purposes that make the return or destruction of Client's PHI infeasible.

**5. Amendment to Comply with Law.** The parties acknowledge that state and federal laws relating to electronic data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide for procedures to ensure compliance with such developments. The parties agree to promptly enter into negotiations concerning the terms of an amendment to this Agreement embodying written assurances consistent with the HIPAA Rules or other applicable law upon the written request of either party. Either party may terminate this Agreement upon thirty (30) days' written notice in the event (i) the other party does not promptly enter into negotiations to amend this Agreement upon the request of the party giving notice or (ii) the other party fails to execute an amendment to this Agreement upon the request of the party giving notice.

**6. No Third Party Beneficiaries.** Nothing expressed or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than Client, CLA, and their respective successors or assigns, any rights, remedies, obligations, or liabilities whatsoever.

**7. Interpretation.** This Agreement shall be interpreted as broadly as necessary to implement and comply with the HIPAA Rules. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with the HIPAA Rules. There shall be no presumption for or against either party, by reason of one of the parties causing this Agreement to be drafted, with respect to the interpretation or enforcement of this Agreement.

**8. Notices.** All notices and other communications required or permitted hereunder or necessary or convenient in connection herewith shall be in writing and shall be deemed to have been given when hand delivered or mailed by registered or certified mail, as follows (provided that notice of change of address shall be deemed given only when received):

If to Client, to:

City of Lake Geneva, Wisconsin  
Karen Hall, Finance Director/Comptroller  
626 Geneva Street  
Lake Geneva, WI 53147

If to CLA, to:

CliftonLarsonAllen LLP  
2200 Riverside Drive  
Green Bay, Wisconsin 54305  
Attention: David L. Maccoux, CPA, Principal

or to such other names or addresses as Client or CLA, as the case may be, shall designate by notice to the other in the manner specified in this Section 9.

**9. Survival.** The obligations contained in this Agreement which by their nature or context survive or are expressly intended to survive the termination of this Agreement will so survive and continue in full force and effect. Without limiting the generality of the foregoing, Sections 2, 4, and 7 shall survive the termination of this Agreement.

**10. Severability.** If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the remaining provisions of this Agreement shall remain in full force, if the essential terms and conditions of this Agreement for each party remain valid, binding, and enforceable.

**11. Entire Agreement.** This Agreement constitutes the entire agreement between the parties on the matters contained herein. All prior and contemporaneous negotiations and agreements between the parties on the matters contained in this Agreement are superseded by this Agreement.

**12. Non-Waiver.** No failure or delay in exercising any right or remedy under this Agreement and no course of dealing between the parties operates as a waiver or estoppel of any right, remedy, or condition. A waiver made in writing on one occasion is effective only in that instance and only for the purpose that it is given and is not to be construed as a waiver on any future occasion.

**1. Governing Law.** This Agreement shall be governed, construed, and interpreted in accordance with the laws of the State of Minnesota without regard to such state's conflict of laws provisions.

**IN WITNESS WHEREOF**, the parties have signed this Agreement.

**City of Lake Geneva, Wisconsin**

**CliftonLarsonAllen LLP**

By: \_\_\_\_\_

By:  \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name: David Maccoux \_\_\_\_\_

Title: \_\_\_\_\_

Title: Principal \_\_\_\_\_

Date: \_\_\_\_\_

Date: November 25, 2019 \_\_\_\_\_

Prepays

Report Criteria:  
Report type: Summary  
Check.Type = {<>} "Adjustment"

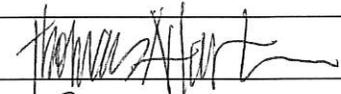
Check Issue Date	Check Number	Vendor Number	Payee	Amount
11/22/2019	72138	2056	AMAZON	840.03
11/22/2019	72139	2277	CHICAGO TRIBUNE	338.00
11/22/2019	72140	2424	DUNN LUMBER	29.42
11/22/2019	72141	5627	LOWELL CUSTOM HOMES	400.00
11/22/2019	72142	5628	PAKES ENGINE & MACHINE INC	895.70
11/22/2019	72143	5095	REGISTRATION FEE TRUST	4.00
11/22/2019	72144	3233	RHYME BUSINESS PRODUCTS	373.72
11/22/2019	72145	3001	SECURIAN FINANCIAL GROUP	2,345.27
11/22/2019	72146	4918	TIME WARNER CABLE	101.48
11/22/2019	72147	5001	VERIZON WIRELESS	1,177.77
Grand Totals:				<u>6,505.39</u>

Summary by General Ledger Account Number

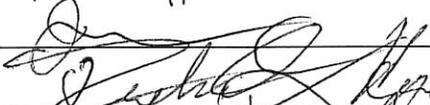
GL Account	Debit	Credit	Proof
11-00-00-21100	.00	4,642.35-	4,642.35-
11-00-00-21340	1,115.16	.00	1,115.16
11-10-00-51330	161.21	.00	161.21
11-12-00-51340	18.52	.00	18.52
11-13-00-51340	35.56	.00	35.56
11-14-20-51340	47.77	.00	47.77
11-14-30-51340	13.40	.00	13.40
11-15-10-51340	86.69	.00	86.69
11-16-10-51340	26.25	.00	26.25
11-21-00-51340	249.44	.00	249.44
11-21-00-52210	1,137.76	.00	1,137.76
11-22-00-51330	98.08	.00	98.08
11-22-00-52210	101.48	.00	101.48
11-22-00-52400	4.00	.00	4.00
11-24-00-44400	400.00	.00	400.00
11-24-00-51340	35.75	.00	35.75
11-29-00-52210	40.01	.00	40.01
11-32-10-51340	175.57	.00	175.57
11-32-10-52500	895.70	.00	895.70
40-00-00-21100	.00	4.87-	4.87-
40-55-10-51340	4.87	.00	4.87
42-00-00-21100	.00	56.23-	56.23-
42-34-50-51340	56.23	.00	56.23
48-00-00-21100	.00	23.44-	23.44-
48-00-00-51340	23.44	.00	23.44
61-00-00-21100	.00	49.47-	49.47-
61-00-00-92630	49.47	.00	49.47
62-00-00-21100	.00	101.40-	101.40-
62-00-00-92630	101.40	.00	101.40
99-00-00-21100	.00	1,627.63-	1,627.63-

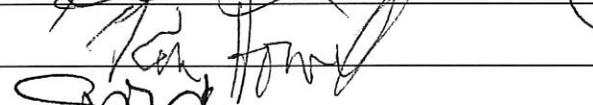
GL Account	Debit	Credit	Proof
99-00-00-51340	46.46	.00	46.46
99-00-00-52110	68.06	.00	68.06
99-00-00-53100	137.00	.00	137.00
99-00-00-53500	206.29	.00	206.29
99-00-00-53600	1.44	.00	1.44
99-00-00-54100	59.82	.00	59.82
99-00-00-54120	338.00	.00	338.00
99-00-00-54130	179.98	.00	179.98
99-00-00-54140	86.91	.00	86.91
99-00-00-55110	129.95	.00	129.95
99-00-00-55320	373.72	.00	373.72
Grand Totals:	6,505.39	6,505.39-	.00

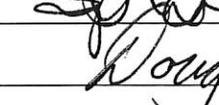
Dated: \_\_\_\_\_

Mayor:  \_\_\_\_\_

City Council: \_\_\_\_\_









City Recorder: \_\_\_\_\_

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

*Detail Board*

Report Criteria:

Detail report.  
 Invoices with totals above \$0.00 included.  
 Only unpaid invoices included.  
 Invoice.Batch = "191202","191203","P91209","F91209","L91202"  
 Invoice Detail.GL account (2 Characters) = {<>} "61"  
 Invoice Detail.GL account (2 Characters) = {<>} "62"

*FLR 12/3/19*

Invoice Number	Invoice Date	Description	GL Account and Title	Net invoice Amount
<b>ACL SERVICES LLC</b>				
322L1268392	11/01/2019	BLOOD DRAW	11-21-00-53800 PD SPECIAL INVESTIGATIONS	26.80
322L503817	11/06/2019	BLOOD DRAW	11-21-00-53800 PD SPECIAL INVESTIGATIONS	26.80
Total ACL SERVICES LLC:				53.60
<b>AMY'S SHIPPING EMPORIUM</b>				
32654	10/31/2019	TESTS RET'D/STANDARD & AS	11-21-00-53120 PD POSTAGE	11.60
Total AMY'S SHIPPING EMPORIUM:				11.60
<b>ASPHALT CONTRACTORS INC</b>				
19757	11/13/2019	STORM SEWER PATCHES	43-32-10-17010 2018/2019 STREET IMP PROGRAM	2,074.00
Total ASPHALT CONTRACTORS INC:				2,074.00
<b>AURORA HEALTH CARE</b>				
49917	11/03/2019	PRE-EMPLOYMENT EXAM	11-22-00-58400 PRE-EMPLOYMENT TESTING	213.00
Total AURORA HEALTH CARE:				213.00
<b>AURORA MEDICAL GROUP</b>				
524	11/15/2019	EMP CLINIC-OCT	11-10-20-51330 HEALTH AND DENTAL CLAIMS	3,375.00
Total AURORA MEDICAL GROUP:				3,375.00
<b>BOUND TREE MEDICAL LLC</b>				
83393989	10/25/2019	EMS SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	264.62
83395169	10/28/2019	EMS SUPPLIES	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	13.69
Total BOUND TREE MEDICAL LLC:				278.31
<b>BUMPER TO BUMPER AUTO PARTS</b>				
662-415811	10/04/2019	BULBS-CROWN VIC	11-22-00-53510 EQUIP MAINT SUPPLIES-FIRE DEPT	56.97
662-417803	11/12/2019	TUNE-UP,WASHER SOLVENT	11-32-12-52500 SNOW & ICE CONTROL-REPAIRS	32.52
662-417858	11/13/2019	AIR GREASER HOSE	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	21.99
662-417881	11/13/2019	REAR LIGHT-SALTER TRK #15	11-32-12-52500 SNOW & ICE CONTROL-REPAIRS	8.27
Total BUMPER TO BUMPER AUTO PARTS:				119.75
<b>BURLINGTON GLASS INC</b>				
177753	08/20/2019	SMOKE HOUSE LEXAN	11-22-00-53990 FIRE MISCELLANEOUS EXP	95.00
Total BURLINGTON GLASS INC:				95.00
<b>CAMOSY CONSTRUCTION</b>				
5955.01	10/24/2019	ENTRY DOOR REPAIR	99-00-00-52500 LIBRARY BLDG REPAIR	1,005.00

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total CAMOSY CONSTRUCTION:				1,005.00
<b>CDW GOVERNMENT INC</b>				
VLR5192	10/23/2019	MS OFFICE UPGRADES	11-21-00-58100 EQUIPMENT OUTLAY	2,064.12
VPG9721	10/31/2019	ADAPTERS,PORT-DISPATCH	11-21-00-52620 PD COMMUNICATION SYS MAINT FEE	78.40
VPP8506	11/02/2019	ADAPTERS-DISPATCH	11-21-00-52620 PD COMMUNICATION SYS MAINT FEE	34.56
Total CDW GOVERNMENT INC:				2,177.08
<b>CINTAS CORP</b>				
5015475226	11/21/2019	FIRST AID SUPPLIES	11-32-10-53900 FIRST AID AND SAFETY SUPPLIES	105.83
Total CINTAS CORP:				105.83
<b>DEMCO</b>				
6706931	10/21/2019	MAGAZINE BINDERS	99-00-00-55120 LIBRARY PROCESSING SUPPLIES	463.18
Total DEMCO:				463.18
<b>DUNN LUMBER</b>				
776479	11/11/2019	GLUE,WATER-FUMING CHAMB	11-21-00-53800 PD SPECIAL INVESTIGATIONS	13.97
776686	11/13/2019	HOSE NOZZLE	11-32-13-54300 TREE & BRUSH OPERATING SUPPLY	20.98
776736	11/14/2019	BATTERY,FILTER	40-55-10-52400 UPPER RIVIERA REPAIRS	78.63
K75635	11/01/2019	SIDEWALK SALT	99-00-00-53500 LIBRARY MAINT SUPPLIES	76.47
Total DUNN LUMBER:				190.05
<b>ELKHORN CHEMICAL CO INC</b>				
616175	11/07/2019	TOILET PAPER	40-55-20-53500 BLDG MAINT SUPPLIES-LOWER RIV	246.48
Total ELKHORN CHEMICAL CO INC:				246.48
<b>ELKHORN NAPA AUTO PARTS</b>				
176280	11/07/2019	OIL FILTERS (3)	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	30.22
176875	11/12/2019	PLOW TRUCK LIGHTS	11-32-12-52500 SNOW & ICE CONTROL-REPAIRS	49.47
Total ELKHORN NAPA AUTO PARTS:				79.69
<b>FORD OF LAKE GENEVA</b>				
70336	10/31/2019	BRAKE REPAIR-#200	11-21-00-53610 PD EQUIP MAINT SERV COSTS	1,652.61
70351	10/28/2019	OIL CHANGE,TAIL LAMP-#204	11-21-00-53610 PD EQUIP MAINT SERV COSTS	771.17
70499	11/11/2019	OIL CHANGE-#210	11-21-00-53610 PD EQUIP MAINT SERV COSTS	33.65
70505	11/13/2019	BRAKE REPAIR-#206	11-21-00-53610 PD EQUIP MAINT SERV COSTS	580.88
Total FORD OF LAKE GENEVA:				3,038.31
<b>FOSTER COACH SALES INC</b>				
18446	10/31/2019	AIR HORN TRUMPETS	11-22-00-53510 EQUIP MAINT SUPPLIES-FIRE DEPT	208.87
Total FOSTER COACH SALES INC:				208.87
<b>GALLS LLC</b>				
13994979	10/16/2019	NAME BAR-RICHARDS	11-21-00-51390 PART TIME UNIFORM EXPENSE	12.60
Total GALLS LLC:				12.60

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
<b>GENEVA AUTOMOTIVE LLC</b>				
343	11/07/2019	TIRE MOUNT/BALANCE-PICKUP	48-00-00-52500 CEM EQUIP MAINT/REPAIRS	655.76
Total GENEVA AUTOMOTIVE LLC:				655.76
<b>GENEVA ONLINE INC</b>				
1089686	11/01/2019	EMAIL SVC-NOV	11-21-00-52210 PD TELEPHONE EXPENSE	39.00
Total GENEVA ONLINE INC:				39.00
<b>GOVOFFICE LLC</b>				
INV9206	10/31/2019	2019 WEB HOSTING,STORAGE	11-14-30-53820 LICENSE/SUPPORT EXPENSE	1,725.00 ✓
Total GOVOFFICE LLC:				1,725.00
<b>HUMPHREYS CONTRACTING</b>				
11/19/19	11/19/2019	CONCRETE APRON-MADISON	43-32-10-17010 2018/2019 STREET IMP PROGRAM	4,680.00
Total HUMPHREYS CONTRACTING:				4,680.00
<b>INT'L SOCIETY OF ARBORICULTURE</b>				
RENEWAL 11/	11/15/2019	ISA CERT RENEWAL-FOSTER	11-32-13-54100 TRAINING & SEMINARS	180.00
Total INT'L SOCIETY OF ARBORICULTURE:				180.00
<b>ITU ABSORB TECH INC</b>				
7359442	11/15/2019	MATS,RAGS,COVERALLS	11-32-10-53600 ST DEPT BLDG MAINT SERV COSTS	85.02
7359443	11/15/2019	MATS	11-16-10-53600 CITY HALL MAINT SERVICE COSTS	101.17
Total ITU ABSORB TECH INC:				186.19
<b>JANI-KING OF MILWAUKEE</b>				
MIL11190354	11/01/2019	CLEANING-NOV	99-00-00-53600 LIBRARY BLDG MAINT SERVICES	1,083.00
Total JANI-KING OF MILWAUKEE:				1,083.00
<b>JERRY WILLKOMM INC</b>				
268221	11/15/2019	1028.0 GALS GAS	11-32-10-53410 VEHICLE-FUEL & OIL	2,507.29
392077	11/08/2019	55 GALS OIL	11-32-10-53410 VEHICLE-FUEL & OIL	504.90
392144	11/14/2019	55 GALS DIESEL EXHAUST FLU	11-32-10-53410 VEHICLE-FUEL & OIL	128.70
Total JERRY WILLKOMM INC:				3,140.89
<b>LAKE GENEVA UTILITY</b>				
620 SETTLER	10/09/2019	620 SETTLERS RIDGE DR	45-00-00-24520 WATER IMPACT FEES	1,690.00
620 SETTLER	10/09/2019	620 SETTLERS RIDGE DR	45-00-00-24530 SEWER IMPACT FEES	1,865.00
75 HILLSIDE D	11/09/2019	75 HILLSIDE DR	45-00-00-24520 WATER IMPACT FEES	1,014.00
75 HILLSIDE D	11/09/2019	75 HILLSIDE DR	45-00-00-24530 SEWER IMPACT FEES	1,119.00
Total LAKE GENEVA UTILITY:				5,688.00
<b>LAKEWOOD FILTERS INC</b>				
120850	11/08/2019	FILTERS	11-16-10-53600 CITY HALL MAINT SERVICE COSTS	280.25
Total LAKEWOOD FILTERS INC:				280.25

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
<b>LARRY'S TOWING &amp; RECOVERY</b>				
5519	11/15/2019	TOWING-FORD F350	11-34-10-52900 CAR TOWING	340.00
Total LARRY'S TOWING & RECOVERY:				340.00
<b>MOTION &amp; CONTROL ENTERPRISES</b>				
X3377-001	09/27/2019	HOSE FITTINGS-#29	11-32-10-53510 VEHICLE/EQUIPMENT MAINTENANCE	63.90
Total MOTION & CONTROL ENTERPRISES:				63.90
<b>NEI-TURNER MEDIA</b>				
11519	11/14/2019	AT THE LAKE-WEDDING GUIDE	47-70-00-57155 TOURISM MUNICIPAL DEVELOPMENT	750.00
Total NEI-TURNER MEDIA:				750.00
<b>OFFICE DEPOT</b>				
392757640001	10/22/2019	PAPER CLIPS	11-22-00-53100 OFFICE SUPPLIES	1.33
400330583001	11/08/2019	POST-ITS	11-16-10-53100 CITY HALL OFFICE SUPPLIES	.96
400330583001	11/08/2019	ASTRO BRIGHT PAPER	11-24-00-53100 BLDG INSPECTOR OFFICE SUPPLIES	15.92
400330583001	11/08/2019	SHEET PROTECTORS	40-52-10-53990 BUOY/STALL MISC. EXPENSES	31.49
Total OFFICE DEPOT:				49.70
<b>ROTE OIL COMPANY</b>				
1931700206	11/13/2019	39.88 GALS CLEAR DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	102.05
1931700207	11/13/2019	270.5 GALS DYED DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	608.35
1931700212	11/13/2019	556.9 GALS CLEAR DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	1,425.11
1932200007	11/18/2019	116.2 GALS DYED DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	261.33
1932200008	11/18/2019	200.8 GALS CLEAR DIESEL	11-32-10-53410 VEHICLE-FUEL & OIL	513.85
Total ROTE OIL COMPANY:				2,910.69
<b>SIGNATURE SIGNS LLC</b>				
5428	11/06/2019	"LAND FOR SALE" SIGNS (2)	11-34-10-53750 TRAFFIC CONTROL STREET SIGNS	110.00
Total SIGNATURE SIGNS LLC:				110.00
<b>SOMAR TEK LLC/SOMAR ENTERPRISE</b>				
101694	11/02/2019	UNIFORM-WAY	11-21-00-51380 PD UNIFORM ALLOWANCE	25.99
Total SOMAR TEK LLC/SOMAR ENTERPRISE:				25.99
<b>SWITS LTD</b>				
15169	10/30/2019	INTERPRETER	11-21-00-51400 PD INTERPRETERS FEES	145.00
Total SWITS LTD:				145.00
<b>SYSTEMS DESIGN</b>				
18111	11/12/2019	IRRIGATION SHUTDOWN-CH	11-52-00-53520 GROUNDS MAINT SUPPLIES	120.00
18166	11/14/2019	IRRIGATION SHUTDOWN-LIB P	11-52-00-53500 BLDG MAINT SUPPLIES-PARKS	210.00
18168	11/14/2019	IRRIGATION SHUTDOWN-RIVIE	40-55-20-53600 RIV MAINTENANCE SERVICE COSTS	136.93
Total SYSTEMS DESIGN:				466.93
<b>TRANS UNION LLC</b>				
10918156	10/28/2019	BACKGROUND CHECK	11-21-00-54110 PD APPLICATION PROCESS	31.32

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
Total TRANS UNION LLC:				31.32
<b>TRITECH FORENSICS INC</b>				
204949	10/31/2019	INVESTIGATION SUPPLIES	11-21-00-53800 PD SPECIAL INVESTIGATIONS	59.96
Total TRITECH FORENSICS INC:				59.96
<b>UNIFORM DEN EAST INC</b>				
65518	11/04/2019	UNIFORM-BOULAND	11-21-00-51380 PD UNIFORM ALLOWANCE	13.98
65665	11/12/2019	UNIFORM-BOULAND	11-21-00-51380 PD UNIFORM ALLOWANCE	9.95
Total UNIFORM DEN EAST INC:				23.93
<b>VON BRIESEN &amp; ROPER SC</b>				
303508	11/13/2019	OUTSIDE LEGAL FEES	11-21-00-52140 OUTSIDE LEGAL EXPENSES	770.00
Total VON BRIESEN & ROPER SC:				770.00
<b>VORPAGEL SERVICE INC</b>				
45057	10/08/2019	HVAC MAINTENANCE	99-00-00-53600 LIBRARY BLDG MAINT SERVICES	755.00
Total VORPAGEL SERVICE INC:				755.00
<b>WALWORTH COUNTY MABAS DIVISION 103</b>				
2019 BANQUE	10/18/2019	2019 BANQUET	11-22-00-53990 FIRE MISCELLANEOUS EXP	168.00
2019 DUES	10/18/2019	ANNUAL DUES	11-22-00-53990 FIRE MISCELLANEOUS EXP	300.00
Total WALWORTH COUNTY MABAS DIVISION 103:				468.00
<b>WELDERS SUPPLY CO</b>				
10104969	11/01/2019	OXYGEN	11-22-00-58100 EMS EQUIPMENT/SUPPLIES	244.04
Total WELDERS SUPPLY CO:				244.04
<b>WI CHIEFS OF POLICE ASOC</b>				
EXAMS 9/10/1	09/10/2019	DISPATCH TESTS	11-21-00-54110 PD APPLICATION PROCESS	320.00
Total WI CHIEFS OF POLICE ASOC:				320.00
<b>WISCONN VALLEY MEDIA GROUP</b>				
10880-1	08/01/2019	LN-BOARD OF ZONING APPEAL	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	77.44
10884-1	08/01/2019	LN-N2957 MARSHALL LN ETZ	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	77.44
1114-1	08/01/2019	LN-832 GENEVA ST CUP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	29.92
11142	08/01/2019	LN-950 MARIANE TER CUP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	27.88
11228	08/01/2019	LN-1544 W MAIN ST CUP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	29.92
11232	08/01/2019	LN-1550 SLS D CUP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	30.60
11233	08/01/2019	LN-918 W MAIN ST CUP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	31.28
11234	08/01/2019	LN-OMEGA HOMES GDP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	33.32
16021	09/05/2019	LN- FAIRFIELD INN LIQUOR LIC	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	24.84
16531-1	09/05/2019	LN-8/12/19 COUNCIL MINUTES	11-10-00-53140 OFFICIAL PUBLICATIONS & NOTICE	278.12
16867-1	09/05/2019	HW-HARBOR MASTER	40-52-10-53990 BUOY/STALL MISC. EXPENSES	78.00
18168-1	09/19/2019	LN-8/26/19 COUNCIL MINUTES	11-10-00-53140 OFFICIAL PUBLICATIONS & NOTICE	304.96
18182-1	09/19/2019	LN-NEV ORDINANCE #19-14	11-10-00-53140 OFFICIAL PUBLICATIONS & NOTICE	58.80
19748-1	10/03/2019	LN-ORDINANCE 19-16	11-10-00-53140 OFFICIAL PUBLICATIONS & NOTICE	230.84
22768-1	10/31/2019	LN-ZONING CHANGE 727 GENE	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	35.18
22774-1	10/31/2019	LN-CUP 968 S LAKE SHORE DR	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	31.10

Invoice Number	Invoice Date	Description	GL Account and Title	Net Invoice Amount
22782-1	10/31/2019	LN-SHORT TERM RENTAL NOTI	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	25.66
22784-1	10/31/2019	LN-OFF STREET PARKING NOT	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	25.66
23271-1	10/31/2019	LN-940 MAYTAG RD PIP	11-10-00-53150 PUBLICATION FEES REIMBURSABLE	31.28
Total WISCONN VALLEY MEDIA GROUP:				1,462.24
Grand Totals:				40,402.14

Dated: \_\_\_\_\_

Mayor: Thomas A. Hart

City Council: \_\_\_\_\_

Ken Howard

Sporck

W. H. H. H.

City Recorder: \_\_\_\_\_

Report Criteria:

- Detail report.
- Invoices with totals above \$0.00 included.
- Only unpaid invoices included.
- Invoice.Batch = "191202","191203","P91209","F91209","L91202"
- Invoice Detail.GL account (2 Characters) = {<>} "61"
- Invoice Detail.GL account (2 Characters) = {<>} "62"