



REGULAR CITY COUNCIL MEETING MONDAY, JULY 24, 2017 – 6:00 PM COUNCIL CHAMBERS, CITY HALL

AMENDED AGENDA

1. Mayor Kupsik calls the meeting to order
2. Pledge of Allegiance – Alderman Halverson
3. Roll Call
4. Awards, Presentations, and Proclamations
5. Re-consider business from previous meeting
6. Comments from the public as allowed by Wis. Stats. §19.84(2), limited to items on this agenda, except for public hearing items. Comments will be limited to 5 minutes.
7. Acknowledgement of Correspondence
8. Approve Regular City Council Meeting minutes of July 10, 2017, as prepared and distributed
9. Presentation of 2016 Financial Audit by David Maccoux, CPA of Schenck SC
10. Acceptance of 2016 Financial Audit and Report, as presented by Schenck SC
11. **Consent Agenda**—*Recommended by Finance, License and Regulation on July 18, 2017*
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. Original Taxi Driver License application filed by Robert McAllister (*approved by the Police Chief, informational only*)
 - b. Original Taxi Company License application filed by Lakefront Shuttle, W3746 Lakeview Dr., Lake Geneva, contingent upon City Attorney approval of liability insurance requirement
 - c. Original 2017-2018 Operator’s (Bartender) License applications as listed in packet
 - d. Renewal of 2017-2018 Operator’s (Bartender) License applications as listed in packet
12. Item(s) removed from the Consent Agenda.
13. Second Reading of **Ordinance 17-12**, An Ordinance Amending the Joint Uniform Lake Law Ordinance of Geneva Lake
14. **Finance, License & Regulation Committee Recommendations from July 18, 2017 – Alderman Kordus**
 - a. Discussion/Action on Payne & Dolan Main Street Widening Contract Change Order #3 with increase of \$5,330.47 from the TIF4 Escrow Contingency

Amended Item 21.b. -
Removed duplicate name

- b. Discussion/Action on TIF4 Escrow Payment Request #3 to Payne & Dolan for the Main Street Widening Project in the amount of \$38,604.19
- c. Discussion/Action on TIF4 Escrow Payment Request #3 to System Design for the Main Street Widening Project in the amount of \$2,897.78
- d. Discussion/Action on 2017 Street Improvement Program Bid awarded to Payne & Dolan in an amount not to exceed \$525,942.84
- e. Discussion/Recommendation on adding an Alderman Liaison to the Lake Geneva Business Improvement District (BID) *(Recommended by BID on July 10, 2017)*

15. Plan Commission Recommendations from July 17, 2017 – Alderman Skates

- a. Discussion/Action on a General Development Plan (GDP) filed by Mark & Jeanne Hathaway, 420 Elmwood Avenue, Lake Geneva, to allow for an existing two story accessory structure alteration at 420 Elmwood Avenue, Tax Key No. ZYUP00067, including finding of fact, staff recommendations, and that the 2nd story area will not be allowed as a sleeping environment or dwelling unit
- b. Discussion/Action on a Precise Implementation Plan (PIP) filed by Mark & Jeanne Hathaway, 420 Elmwood Avenue, Lake Geneva, to allow for an existing two story accessory structure alteration at 420 Elmwood Avenue, Tax Key No. ZYUP00067, including finding of fact and staff recommendations
- c. Discussion/Action on **Resolution 17-R50**, a Conditional Use Resolution for a Site Plan Amendment filed by Rick Bittner, 259 Skyline Drive, Lake Geneva, on behalf of Next Door Pub, to renovate two existing parking stalls to allow for an additional exterior waiting area at 411 Interchange North, Lake Geneva, Tax Key No. ZYUP00137M, including finding of fact and staff recommendations
- d. Discussion/Action on an Amendment to a Precise Implementation Plan filed by Eric Drazkowski, Engineer & Tom Schermerhorn, Architect of Excel Engineering, Inc, 100 Camelot Drive, Fond du Lac, WI 54935, on behalf of Brunk Industries, to modify the walk and culvert connection between the existing facilities and new facility along East Sheridan Springs Road at 1225 Sage Street, Lake Geneva, Tax Key No. ZA471200001, including finding of fact, staff recommendations and contingent upon right-of-way agreement with the city, addressing volume and signage on both ends of the sidewalks, indemnity and insurance.
- e. Discussion/Action on a Precise Implementation Plan filed by McMurr II, LLC, 351 W. Hubbard, Suite 610, Chicago, IL 60654, for the continuation of phase I of the Summerhaven of Lake Geneva Condominiums, including finding of fact and staff recommendations: setback exceptions provided for the existing dwelling and the proposed setback reduction to install attached garage to existing house, the pool house and pool installation, reduce unit 209 & 207 duplex to a single family residence, the final road lift installation for phase 1 roadway complete and road installation to a temporary tee turn around for fire department vehicles on the proposed Murray Drive extension, and to include a development agreement amendment to add the 5 years for paving and the cost added to the existing letter of credit.

16. Discussion/Action on Brunk Industries right-of-way agreement on Sheridan Springs Road

17. Update/Discussion/Action on parking rate increase and beach attendance

18. Update/Discussion on storm damage and flooding

19. Presentation of Accounts – Alderman Kordus *(Recommended by Finance, License and Regulation on July 18, 2017)*

- a. Purchase Orders (none)
- b. Prepaid Bills in the amount of \$7,930.77
- c. Regular Bills in the amount of \$129,826.86 *(amended from FLR)*

20. Mayoral Appointments.

- a. Appointment of John Halverson as Alderman Liaison to the Lake Geneva Business Improvement District

21. Closed Session

- a. Motion to go into Closed Session pursuant to Wis. Stat. 19.85 (1)(b) for considering licensing of Hanna Brewer by a board or commission or the investigation of charges against such person and the taking of formal action on any such matter (City Attorney Draper)

- b. Motion to go into Closed Session pursuant to Wis. Stat. 19.85(1)(c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility regarding:
 - 1. Police Chief Rasmussen
 - 2. Lieutenant Gritzner
 - 3. Lieutenant Way
 - 4. Communications Supervisor Froggatt
 - 5. Police Administrative Assistant Papenfus
 - 6. City Administrator Blaine Oborn

22. Open Session

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

23. Adjournment

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

7/21/2017 7:17pm-Original Posting 7/21/2017 7:58pm-Amended Posting
cc: Aldermen, Mayor, Administrator, Attorney, Department Heads, Media

MANAGEMENT COMMUNICATIONS
CITY OF LAKE GENEVA, WISCONSIN
DECEMBER 31, 2016

CITY OF LAKE GENEVA, WISCONSIN
December 31, 2016

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva, Wisconsin, (the "City") for the year ended December 31, 2016. The City's financial statements, including our report thereon dated July 19, 2017 are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Significant Audit Findings

Consideration of Internal Control

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 64 – 65 of the annual report.

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

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

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

- Finding 2016-001 Segregation of Duties
- Finding 2016-002 Preparation of Annual Financial Report

These findings are described in detail in the schedule of findings and responses on pages 66 - 67 of the annual report.

The City's written response to the significant deficiencies identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statements. As described in Note C.1 to the financial statements, the City changed accounting policies related to fair value measurement by adopting Statement of Governmental Accounting Standards Board (GASB) No. 72, *Fair Value Measurement and Application* in 2016. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Management's estimate of the allowance for uncollectible accounts for ambulance receivables are based on the outstanding balances and historical loss levels. We evaluated key factors and assumptions used to develop the allowance which considered management's knowledge, past experience and communications with the City's third part billing provider in determining that the allowance is reasonable in relation to the financial statements taken as a whole.

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

Management's estimate of the fair value of the investments is based on ending market values as of December 31, 2016 as reported by the investment managers. We evaluated the key factors and assumptions used in valuing the investments in determining that they are reasonable in relation to the financial statements taken as a whole.

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

Management's estimate of the net pension liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension asset and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 19, 2017. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis and the schedules relating to pensions and other post-employment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Common Council, and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Certified Public Accountants
Green Bay, Wisconsin
July 19, 2017

SUMMARY FINANCIAL INFORMATION

City Governmental Fund Balances

Presented below is a summary of the various City governmental fund balances on December 31, 2016, including a comparison to the prior year. This information is provided for assisting management in assessing financial results for 2016 and for indicating financial resources available at the start of the 2017 budget year.

	2016	2015
General Fund		
Nonspendable		
Delinquent taxes	\$ 6,883	\$ 6,463
Prepaid items	120,922	130,136
Assigned	557,839	547,332
Unassigned	3,268,144	2,567,942
Total General Fund	<u>3,953,788</u>	<u>3,251,873</u>
Special Revenue Funds		
Parking meters and lots		
Assigned	900,000	824,999
Lakefront operations		
Assigned	909,856	834,856
Public Library		
Restricted for library	600,685	499,302
Cemetery operations		
Assigned	123,279	137,002
Total Special Revenue Funds	<u>2,533,820</u>	<u>2,296,159</u>
General Debt Service Fund		
Restricted for debt service	-	34,663
Capital Projects Funds		
Capital improvements		
Restricted for capital improvements	-	827,580
Assigned for capital improvements	274,309	226,406
Total	<u>274,309</u>	<u>1,053,986</u>
Tax incremental financing district no. 4		
Restricted for district plan expenditures	-	9,999,465
Equipment Replacement		
Committed for equipment purchases	582,484	669,009
Assigned for equipment purchases	1,917,360	125,010
Total	<u>2,499,844</u>	<u>794,019</u>
Impact fees		
Restricted for impact fees	135,705	127,008
Committed for impact fees	15,000	15,000
Assigned for impact fees	31,113	31,113
Total	<u>181,818</u>	<u>173,121</u>
Total Capital Projects Funds	<u>2,955,971</u>	<u>12,020,591</u>
Permanent Funds		
Cemetery perpetual care		
Nonspendable - Cemetery care	564,576	522,308
Swanson Library Endowment		
Nonspendable - Library endowment	112,890	106,141
Restricted - Library	5,940	3,034
Total Swanson Library Endowment	<u>118,830</u>	<u>109,175</u>
Total Permanent Funds	<u>683,406</u>	<u>631,483</u>
Totals	<u>\$ 10,126,985</u>	<u>\$ 18,234,769</u>

City Governmental Fund Balances (Continued)

General Fund

The City's general fund increased \$701,915. Detailed comparison of the City's general fund revenues and expenditures to budget can be found on pages 56 - 59 in the City's annual financial report.

The City's unassigned general fund balance represents approximately 39% of the total 2016 general fund expenditures. In 2006, the City Council adopted a minimum fund balance policy whereas the unassigned fund balance is equivalent to three months of expenditures of general fund. This amount is to be maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Actual 2016 general fund expenditures	\$ 8,300,572
Minimum fund balance %	25%
Minimum fund balance amount	<u>\$ 2,075,143</u>

The City's unassigned fund balance of \$3,268,144 meets the minimum fund balance amount.

Swanson Library Endowment

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

COMMENTS AND OBSERVATIONS

1. Accounting and Reporting for Other Post-employment Benefits

In June 2015, the Governmental Accounting Standards Board (GASB) issued two new pronouncements relating to other post-employment benefits (OPEB). GASB Statement No. 74, *Financial Reporting for Post-employment Benefit Plans Other than Pension Plans* and GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions* significantly change the accounting and financial reporting of post-employment benefits that was established in GASB Statement Nos. 43 and 45. The primary purpose of these Statements is to improve accounting and financial reporting of OPEB obligations and enhance transparency of OPEB related information in your financial statements similar to how GASB Statements Nos. 67 and 68 were designed.

Currently, governments report a liability related to other post-employment liabilities for the unfunded portion of the annual required contribution, which includes an amortization of the Unfunded Actuarial Liability (UAL) over an open period of time, not to exceed 30 years. Upon implementing the new standards, the City will recognize the difference between total OPEB liability and any plan assets (net OPEB liability) in the government-wide and proprietary financial statements, often resulting in a significant increase in the OPEB liability reported in your financial statements. The new standards also require that the entry age normal cost method be used to determine the liability, deferred inflows and outflows of resources to be reported for changes in economic and demographic assumptions and differences between expected and actual experience, and additional note disclosures and schedules.

The new standards are effective for financial statements for OPEB plans for fiscal years beginning after June 15, 2016 and for employers for fiscal years beginning after June 15, 2017. We recommend that the City evaluate impact of the new standards with your actuary, and determine an implementation strategy to minimize your costs while ensuring adequate communication of the impact of these changes will have on your financial statements. As you develop your implementation strategy, you should evaluate the following:

- Do you anticipate any changes in benefits? If yes, you should approve benefit changes prior to implementation, as any changes in benefits in the future are treated as a current year activity.
- What is your valuation measurement date? You can roll back to a valuation date 12 months prior to year end, allowing you to complete your actuarial valuation prior to year end or you can roll forward to your reporting date, requiring your actuarial valuation to be completed after year end but before you anticipate issuance of your financial statements.

The webinar, "Understanding and Implementing the New GASB 74 and 75 Requirements" is available in the education center of our website to assist you in implementing the new standards.

COMMENTS AND OBSERVATIONS (Continued)

2. Capital Asset Tracking

Currently, the City relies on manual excel spreadsheets, updated annually by us based on information provided by the City, to report capital asset transactions in the City's financial statements. Generally, manual excel spreadsheets, while adequate for financial reporting, represent a point in time balance and potential formula errors increase the likelihood of financial reporting errors.

Accordingly, we recommend the City evaluate options for improving its capital asset tracking system, including purchasing a software system or integrating your capital assets into an automated capital asset system maintained by Schenck. We believe enhanced tracking systems would improve data available to the City and reduce the likelihood that formula errors could impact the City's financial statements.

3. Segregation of Duties

In addition to following generally accepted auditing standards, we traditionally perform our audits in accordance with *Government Auditing Standards*, which require us to review, but not opine on, your internal controls and also test your compliance with laws and regulations. As a result, we include a separate audit report in both the City and Utility Commission's Annual Financial Report.

From our perspective, the audit of the City and Utility Commission went extremely well and the financial records and information requested were readily available to us. We encountered no difficulties with the transition of a new Comptroller at the City or during our first audit of the Utility Commission, and we appreciate everyone's cooperation. From an internal control perspective, we noted that, because of the size of the City and Utility Commission's accounting staff, certain responsibilities are not segregated, which is not unusual or unexpected; however, we believe an evaluation and assessment of opportunities to enhance or add compensating controls or increase the involvement of other City and/or Commission employees in certain processes would be appropriate. Specifically, we included the following recommendations in our communication to the Utility Commission:

Observations	Recommendations
1. Multiple employees receipt and potentially void receipts or make adjustments to amounts billed.	Any voids and billing adjustments should be properly supported by the reason and potentially approved by another employee.
2. One employee creates new vendors and employees, enters and processes pay rate changed and issues checks, and then subsequently reconciles the bank statement to Commission records.	New vendors should be approved by the director, and subsequently created in the system. All pay rate and other changes to the system should be approved prior to changes. In addition, a second employee currently reviews payroll registers after processing but should formally approve the payroll reports reviewed. Finally, the bank reconciliation, once completed, should be reviewed and approved by another Commission employee.
3. Journal entries prepared were reasonable and had business purpose, but a formal approval of the journal entry was not always evident.	Documentation of proper approval is an important internal control. In many instances, the employee responsible for preparing journal entries often is not responsible for the actual data entry, to allow this approval to occur.

COMMENTS AND OBSERVATIONS (Continued)

3. Segregation of Duties (Continued)

As previously discussed, the documentation available for the audit was very good, and no transactions tested within our audit did not make business sense. Accordingly, our recommendations were designed to include compensating controls, often the inclusion of a separate review and approval function, which would further enhance and improve the City's internal control policies and procedures.

In addition, given the size of the City, it is important that the City Council and the Commissioners take an active role in reviewing and approving financial reports and check registers, and ask management questions, when appropriate.

From an overall perspective, we further recommend the City complete an assessment of their processes and procedures to ensure all key functions have appropriate employees trained to be able to complete the activity if the employee with primary responsibility is unavailable for an extended period of time.

APPENDIX

CITY OF LAKE GENEVA

626 GENEVA STREET
LAKE GENEVA, WISCONSIN 53147
(262) 248-3673 • Fax (262) 248-4715



July 19, 2017

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

This representation letter is provided in connection with your audit of the financial statements of the City of Lake Geneva, Wisconsin (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information as of December 31, 2016, and the respective changes in the financial position and where applicable, cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of July 19, 2017, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 29, 2016, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. In regards to accounting estimates:
 - The measurement processes used by management in determining accounting estimates is appropriate and consistent.
 - The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - The disclosures related to accounting estimates are complete and appropriate.
 - No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

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

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

Government - specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have a process to track the status of audit findings and recommendations.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
22. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. As part of your audit, you assisted with preparation of the financial statements and related notes and the state financial report. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, and the state financial report.
29. In regard to the capital asset depreciation services performed by you, we have -
 - a. Assumed all management responsibilities.
 - b. Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
30. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
31. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
32. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
33. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
34. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

41. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
42. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
43. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
44. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. We acknowledge our responsibility for presenting the nonmajor fund combining statements and individual fund statements (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
48. We agree with the findings of specialists in evaluating the other post-employment benefits, pension benefits, and incurred but not reported claims and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
49. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
50. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
51. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
52. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
53. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.

54. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
55. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
56. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, as discussed in Note D.7. The City is therefore unable to disclose the impact that adopting this GASB Statement will have on its financial position and the results of its operations when the Statement is adopted.
57. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed:


Alyssa Slater, City Comptroller

Signed:


Blain Oborn, City Administrator

ANNUAL FINANCIAL REPORT
CITY OF LAKE GENEVA, WISCONSIN
DECEMBER 31, 2016

CITY OF LAKE GENEVA, WISCONSIN
December 31, 2016

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva, Wisconsin (the "City") as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Parking Meters and Lots Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note C.1 to the financial statements, in 2016 the City adopted new accounting guidance, GASB Statement No. 72, *Fair Value Measurement*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and the schedules relating to pensions and other post-employment benefits on pages 52 through 54 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Summarized Financial Information

We have previously audited the City of Lake Geneva's 2015 financial statements, and our report dated June 21, 2016, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2017, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Certified Public Accountants
Green Bay, Wisconsin
July 19, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF LAKE GENEVA

626 GENEVA STREET
LAKE GENEVA, WISCONSIN 53147
(262) 248-3673 • Fax (262) 248-4715



Management's Discussion and Analysis Fiscal Year 2016

The management of the City of Lake Geneva, Wisconsin (the "City") offers readers of the City's financial statements this narrative and analysis of the financial activities of the City for the fiscal year ended December 31, 2016.

Financial Highlights

- As of the December 31, 2016, the assets and deferred outflows of the City of Lake Geneva exceeded its liabilities and deferred inflows of resources by \$58,248,554. This represents a 12.4% decrease over the 2015 net position balance of \$66,547,173. The decrease is due primarily to the close-out of the City's tax incremental district no. 4 which resulted in refunds to other taxing entities of \$6,532,561.
- The general fund balance at the end of 2016 was \$3,953,788, an increase of \$701,915 from the prior year.
- Of the general fund balance, \$127,805 is nonspendable for prepaid items and delinquent taxes, \$557,839 has been assigned for various uses, and \$3,268,144 is currently unassigned.
- The outstanding general obligation debt as of December 31, 2016 is \$5,335,000. This compares to \$6,290,000 at the end of 2015.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Lake Geneva's basic financial statements. The basic financial statements comprise three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements and 3) Notes to the Basic Financial Statements.

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

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

The **Statement of Net Position** presents information on all City of Lake Geneva, Wisconsin's assets, liabilities and deferred outflows and inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or decreasing. (See pages 11 - 12 of this report.)

The **Statement of Activities** presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave.) (See pages 13 - 14 of this report.)

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The City of Lake Geneva, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the City's funds can be divided into three categories: government funds, proprietary funds, and fiduciary funds.

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

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

The City has identified six major government funds: General, General Debt Service, Capital Improvements, Parking Meters and Lots, Equipment Replacement and Tax Incremental District No. 4.

- General Fund: Accounts for the City's primary operating activities.
- General Debt Service Fund: Accounts for financial resources and payments made on long-term general obligation debt.
- Capital Improvements Fund: Accounts for proceeds from long-term borrowing and other resources to be used for capital improvement projects.
- Parking Meters and Lots: Accounts for resources collected from parking meters and parking citations, which using resources for operations and related capital improvements.
- Equipment Replacement Fund: Accounts for proceeds from long-term borrowing and other resources to be used for equipment replacement.
- Tax Incremental District No. 4 Fund: Accounts for financial sources to be used for the activity in the TIF District No. 4.

The net change in fund balances for the year is a loss of \$8,107,784. The total fund balance for all governmental funds is \$10,126,985. (See pages 15 - 22.)

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

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

The net change in position for the Water Utility is an increase of \$151,950 and the Sewer Utility had a decrease of \$224,651. Water Utility net position totaled \$12,817,913. Sewer Utility net position totaled \$14,062,743, for a proprietary/enterprise fund total of \$26,880,656. (See pages 23 - 26)

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

Government-wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$58,248,554 at the close of 2016.

City of Lake Geneva, Wisconsin's Net Position						
	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 18,263,894	\$ 28,264,981	\$ 2,855,363	\$ 4,090,250	\$ 21,119,257	\$ 32,355,231
Capital assets	27,541,947	28,191,309	24,594,974	23,723,139	52,136,921	51,914,448
Total Assets	45,805,841	56,456,290	27,450,337	27,813,389	73,256,178	84,269,679
Deferred outflows of resources	3,093,127	867,082	422,298	130,173	3,515,425	997,255
Long-term liabilities outstanding	8,526,879	7,829,751	302,102	257,160	8,828,981	8,086,911
Other liabilities	759,796	1,778,838	532,530	733,045	1,292,326	2,511,883
Total Liabilities	9,286,675	9,608,589	834,632	990,205	10,121,307	10,598,794
Deferred inflows of resources	8,244,395	8,120,967	157,347	-	8,401,742	8,120,967
Net Position						
Net investment in capital assets	22,130,220	22,726,755	24,594,974	23,723,139	46,725,194	46,449,894
Restricted	1,419,796	12,091,076	66,404	1,346,506	1,486,200	13,437,582
Unrestricted	7,817,882	4,775,985	2,219,278	1,883,712	10,037,160	6,659,697
Total Net Position	\$ 31,367,898	\$ 39,593,816	\$ 26,880,656	\$ 26,953,357	\$ 58,248,554	\$ 66,547,173

By far the largest portion of the City's net position (80%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$10,037,160 may be used to meet the City's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities decreased the City's net position by \$8,225,918 and business-type activities decreased the City's net position by \$72,701 during the current fiscal year. Key elements of these changes are as follows:

City of Lake Geneva, Wisconsin's Change in Net Position						
	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Revenues						
Program Revenues						
Charges for services	\$ 3,956,430	\$ 3,696,089	\$ 3,097,880	\$ 2,629,702	\$ 7,054,310	\$ 6,325,791
Operating grants and contribution	887,057	886,204	-	-	887,057	886,204
Capital grants and contributions	-	250	210,679	288,201	210,679	288,451
General Revenues						
Property taxes	6,487,507	6,331,069	-	-	6,487,507	6,331,069
Property tax increment	1,633,460	1,696,930	-	-	1,633,460	1,696,930
Other taxes	669,914	601,722	-	-	669,914	601,722
Grants and contributions not restricted to specific programs	204,350	182,725	-	-	204,350	182,725
Other	325,168	224,008	25,408	8,157	350,576	232,165
Total Revenues	14,163,886	13,618,997	3,333,967	2,926,060	17,497,853	16,545,057
Expenses						
General government	2,780,409	3,185,063	-	-	2,780,409	3,185,063
Public safety	4,428,320	4,063,648	-	-	4,428,320	4,063,648
Public works	6,853,797	5,899,364	-	-	6,853,797	5,899,364
Health and human services	209,557	193,210	-	-	209,557	193,210
Culture and recreation	1,578,588	1,604,528	-	-	1,578,588	1,604,528
Conservation and development	6,744,320	160,031	-	-	6,744,320	160,031
Interest and fiscal charges	114,243	163,766	-	-	114,243	163,766
Water utility	-	-	1,459,576	1,538,284	1,459,576	1,538,284
Sewer utility	-	-	1,627,662	1,619,230	1,627,662	1,619,230
Total Expenses	22,709,234	15,269,610	3,087,238	3,157,514	25,796,472	18,427,124
Increase in Net Position						
Before Transfers	(8,545,348)	(1,650,613)	246,729	(231,454)	(8,298,619)	(1,882,067)
Transfers	319,430	324,039	(319,430)	(324,039)	-	-
Change in Net Position	(8,225,918)	(1,326,574)	(72,701)	(555,493)	(8,298,619)	(1,882,067)
Net Position - January 1	39,593,816	40,920,390	26,953,357	27,508,850	66,547,173	68,429,240
Net Position - December 31	\$ 31,367,898	\$ 39,593,816	\$ 26,880,656	\$ 26,953,357	\$ 58,248,554	\$ 66,547,173

As previously discussed, the City closed tax incremental district no. 4 during 2016, resulting in refunding to other taxing entities of \$6,532,561, which is reported in conservation and development above.

Financial Analysis of the City's Funds

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

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

General Fund Revenues and Transfers In	
Budget	\$ 8,489,006
Actual	11,027,631
Variance	<u>\$ 2,538,625</u>

The positive revenue variance was primarily due to the following:

- Room tax revenue was \$165,330 over budget.
- Transfers in exceeded budget by \$2,110,496 - mainly due to the closing of TID No. 4.

General Fund Expenditures and Transfers Out	
Budget	\$ 8,492,457
Actual	10,327,334
Variance	<u>\$ (1,834,877)</u>

The functions with significant budget variances are listed below:

- Practically all of the expense budget variance was due to the increase in transfers out related to the closing of TID No. 4 and transferring funds to Equipment Replacement fund.

General Fund Balance	
Beginning of year	\$ 3,251,873
End of the year	3,953,788
Change in Fund Balance	<u>\$ 701,915</u>

Proprietary funds. (See pages 23 - 26.) The City's proprietary funds provide the same type of information found in the City's government-wide financial statements, but in more detail. Also, a separation of the financial activities of the sewer and water utilities can be found on these pages.

Net position of the water utility fund at the end of the year amounted to \$12,817,913, an increase of \$151,950 from the prior year. Operating income for the water utility fund totaled \$358,909.

Net position of the sewer utility at the end of the year totaled \$14,062,743, a decrease of \$224,651 from the prior year. Operating loss for the sewer utility fund totaled \$348,267.

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

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2016 amounts to \$52,136,921 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, infrastructure (streets and bridges), and construction in progress.

City of Lake Geneva, Wisconsin's Capital Assets						
	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 3,601,266	\$ 3,601,266	\$ 926,030	\$ 765,749	\$ 4,527,296	\$ 4,367,015
Property held for future	-	-	-	197,158	-	197,158
Construction in progress	2,063,132	8,301	28,440	528,805	2,091,572	537,106
Buildings	13,114,959	13,104,969	9,082,934	7,450,876	22,197,893	20,555,845
Land improvements	821,245	238,446	36,877	-	858,122	238,446
Machinery and equipment	11,881,122	11,235,422	10,627,771	8,539,534	22,508,893	19,774,956
Infrastructure	86,353,329	86,069,030	22,490,767	23,881,615	108,844,096	109,950,645
Accumulated depreciation	(90,293,106)	(86,066,125)	(18,597,845)	(17,640,598)	(108,890,951)	(103,706,723)
Total	\$ 27,541,947	\$ 28,191,309	\$ 24,594,974	\$ 23,723,139	\$ 52,136,921	\$ 51,914,448

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$5,335,000.

City of Lake Geneva, Wisconsin's Capital Assets General Obligation Debt and Alliant Energy Note						
	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
General Obligation Debt						
Notes	\$ 5,335,000	\$ 6,290,000	\$ -	\$ -	\$ 5,335,000	\$ 6,290,000
Alliant Energy	-	2,270	-	-	-	2,270
Total General Obligation Debt	\$ 5,335,000	\$ 6,292,270	\$ -	\$ -	\$ 5,335,000	\$ 6,292,270

Debt Service - Governmental Activities: (Page 41) All general obligation notes are backed by the full faith and credit of the City. In accordance with Wisconsin Statutes, total general obligation debt of City may not exceed five percent (5%) of the equalized value of taxable property of the City. This debt limit as of December 31, 2016 was \$59,540,825. Total general obligation debt outstanding at year-end was \$5,335,000. The outstanding GO debt applicable to the debt limit represents 9% of the City's debt capacity.

Economic Factors and Next Year's Budget and Rates

- The economic condition and outlook of the City has remained quite stable.
- The 2017 Budget is reflective of the City's commitment to maintaining sound fiscal policy with an emphasis on establishing fiscally sound reserve funds.

Contacting the City's Financial Management

The administrative staff hopes the Management Discussion and Analysis is informative. We encourage you to read the 2016 audit in detail. If you would like additional information regarding the audit report, please contact City Administrator Blaine Oborn (262-248-3673) or City Comptroller Alyssa Slater (262-248-3673).

CITY OF LAKE GENEVA, WISCONSIN
Statement of Net Position
December 31, 2016
(With summarized financial information as of December 31, 2015)

	Primary Government			
	Governmental Activities	Business-type Activities	Totals	
			2016	2015
ASSETS				
Cash and investments	\$ 10,140,055	\$ 1,955,764	\$ 12,095,819	\$ 20,283,369
Receivables				
Taxes	7,103,746	-	7,103,746	8,126,411
Delinquent personal property taxes	6,883	-	6,883	6,463
Accounts	195,186	592,032	787,218	674,086
Other	-	44,127	44,127	24,586
Special assessments	247,115	444,092	691,207	732,564
Internal balances	331,157	(331,157)	-	-
Inventories	-	83,109	83,109	82,791
Prepaid items	120,922	992	121,914	135,462
Other assets				
Net pension asset	-	-	-	965,799
Restricted cash and investments	118,830	66,404	185,234	1,323,700
Capital assets, not being depreciated				
Land	3,601,266	728,872	4,330,138	4,367,015
Property held for future	-	197,158	197,158	197,158
Construction in progress	2,063,132	28,440	2,091,572	537,106
Capital assets, being depreciated				
Land improvements	821,245	36,877	858,122	238,446
Buildings	13,114,959	9,082,934	22,197,893	20,555,845
Machinery and equipment	11,881,122	10,627,771	22,508,893	19,774,956
Infrastructure	86,353,329	22,490,767	108,844,096	109,950,645
Accumulated depreciation	(90,293,106)	(18,597,845)	(108,890,951)	(103,706,723)
TOTAL ASSETS	45,805,841	27,450,337	73,256,178	84,269,679
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension	3,093,127	422,298	3,515,425	997,255
LIABILITIES				
Accounts payable	523,358	31,200	554,558	739,841
Accrued liabilities	149,994	17,091	167,085	163,672
Accrued interest	32,544	-	32,544	45,038
Deposits	53,900	-	53,900	87,947
Unearned revenue	-	484,239	484,239	505,839
Noncurrent liabilities				
Due within one year	887,276	-	887,276	969,546
Due in more than one year	4,670,342	50,242	4,720,584	5,647,324
Net pension liability	545,687	74,767	620,454	-
Other post-employment benefits	2,423,574	177,093	2,600,667	2,439,587
TOTAL LIABILITIES	9,286,675	834,632	10,121,307	10,598,794
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	7,096,006	-	7,096,006	8,120,967
Deferred inflows related to pension	1,148,389	157,347	1,305,736	-
TOTAL DEFERRED INFLOWS OF RESOURCES	8,244,395	157,347	8,401,742	8,120,967
NET POSITION				
Net investment in capital assets	22,130,220	24,594,974	46,725,194	46,449,894
Restricted				
Cemetery perpetual care funds	564,576	-	564,576	522,308
Library	719,515	-	719,515	608,477
Tax incremental district	-	-	-	9,999,465
Impact fees	135,705	-	135,705	127,008
Pension benefits	-	-	-	965,799
Plant replacement	-	66,404	66,404	1,214,525
Unrestricted	7,817,882	2,219,278	10,037,160	6,659,697
TOTAL NET POSITION	\$ 31,367,898	\$ 26,880,656	\$ 58,248,554	\$ 66,547,173

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

CITY OF LAKE GENEVA, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2016
(With summarized financial information for the year ended December 31, 2015)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 2,780,409	\$ 235,368	\$ 1,610	\$ -
Public safety	4,428,320	829,016	69,632	-
Public works	6,853,797	1,448,632	777,787	-
Health and human services	209,557	47,089	-	-
Culture and recreation	1,578,588	1,396,325	37,536	-
Conservation and development	6,744,320	-	492	-
Interest and fiscal charges	114,243	-	-	-
Total Governmental Activities	22,709,234	3,956,430	887,057	-
Business-type Activities				
Water	1,459,576	1,818,485	-	106,932
Sewer	1,627,662	1,279,395	-	103,747
Total Business-type Activities	3,087,238	3,097,880	-	210,679
Total Primary Government	\$ 25,796,472	\$ 7,054,310	\$ 887,057	\$ 210,679
Component Unit				
Business improvement district	\$ 268,504	\$ -	\$ -	\$ -

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

Change in Net Position
Net Position - January 1
Net Position - December 31

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

Net (Expense) Revenue and Changes in Net Position					
Governmental Activities	Business-type Activities	Primary Government		Component Unit	
		2016	2015	2016	2015
\$ (2,543,431)	\$ -	\$ (2,543,431)	\$ (2,933,408)	\$ -	\$ -
(3,529,672)	-	(3,529,672)	(3,318,917)	-	-
(4,627,378)	-	(4,627,378)	(3,807,322)	-	-
(162,468)	-	(162,468)	(146,952)	-	-
(144,727)	-	(144,727)	(157,563)	-	-
(6,743,828)	-	(6,743,828)	(159,139)	-	-
(114,243)	-	(114,243)	(163,766)	-	-
<u>(17,865,747)</u>	<u>-</u>	<u>(17,865,747)</u>	<u>(10,687,067)</u>	<u>-</u>	<u>-</u>
-	465,841	465,841	35,563	-	-
-	(244,520)	(244,520)	(275,174)	-	-
-	221,321	221,321	(239,611)	-	-
<u>(17,865,747)</u>	<u>221,321</u>	<u>(17,644,426)</u>	<u>(10,926,678)</u>	<u>-</u>	<u>-</u>
-	-	-	-	(268,504)	(214,991)
5,416,801	-	5,416,801	5,294,005	-	-
1,070,706	-	1,070,706	1,037,064	-	-
1,633,460	-	1,633,460	1,696,930	-	-
669,914	-	669,914	601,722	198,745	199,000
-	-	-	-	34,608	-
204,350	-	204,350	182,725	-	-
133,215	25,408	158,623	29,889	913	660
182,688	-	182,688	197,716	-	1,551
9,265	-	9,265	4,560	-	-
319,430	(319,430)	-	-	-	-
<u>9,639,829</u>	<u>(294,022)</u>	<u>9,345,807</u>	<u>9,044,611</u>	<u>234,266</u>	<u>201,211</u>
(8,225,918)	(72,701)	(8,298,619)	(1,882,067)	(34,238)	(13,780)
<u>39,593,816</u>	<u>26,953,357</u>	<u>66,547,173</u>	<u>68,429,240</u>	<u>52,801</u>	<u>66,581</u>
<u>\$ 31,367,898</u>	<u>\$ 26,880,656</u>	<u>\$ 58,248,554</u>	<u>\$ 66,547,173</u>	<u>\$ 18,563</u>	<u>\$ 52,801</u>

CITY OF LAKE GENEVA, WISCONSIN
Balance Sheet
Governmental Funds
December 31, 2016
(With summarized financial information as of December 31, 2015)

	General	Parking Meters and Lots	General Debt Service
ASSETS			
Cash and investments	\$ 6,389,035	\$ -	\$ -
Receivables			
Taxes	4,778,250	-	1,070,706
Delinquent personal property taxes	6,883	-	-
Accounts	173,588	-	-
Special assessments	247,115	-	-
Due from other funds	371,126	1,039,237	-
Prepaid items	120,922	-	-
Restricted cash and investments	-	-	-
TOTAL ASSETS	\$ 12,086,919	\$ 1,039,237	\$ 1,070,706
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 210,090	\$ 139,237	\$ -
Accrued liabilities	123,694	-	-
Due to other funds	2,712,686	-	-
Deposits	2,500	-	-
Total Liabilities	3,048,970	139,237	-
Deferred Inflows of Resources			
Property taxes levied for subsequent year	4,770,510	-	1,070,706
Special assessments	247,115	-	-
Other	66,536	-	-
Total Deferred Inflows of Resources	5,084,161	-	1,070,706
Fund Balances			
Nonspendable			
Delinquent taxes	6,883	-	-
Prepaid items	120,922	-	-
Cemetery perpetual care	-	-	-
Library endowment	-	-	-
Restricted			
Debt service	-	-	-
Capital projects funds	-	-	-
Library	-	-	-
Impact fees	-	-	-
Tax incremental district	-	-	-
Committed			
Equipment replacement	-	-	-
Assigned			
General fund	557,839	-	-
Special revenue funds	-	900,000	-
Capital projects funds	-	-	-
Unassigned			
General fund	3,268,144	-	-
Total Fund Balances	3,953,788	900,000	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 12,086,919	\$ 1,039,237	\$ 1,070,706

Capital Improvements	Equipment Replacement	TID No. 4 Capital Projects	Other Governmental Funds	Total Governmental Funds	
				2016	2015
\$ 23,360	\$ 2,528,123	\$ -	\$ 1,199,537	\$ 10,140,055	\$ 18,274,594
-	677,990	-	576,800	7,103,746	8,126,411
-	-	-	-	6,883	6,463
-	-	14,115	7,483	195,186	217,574
-	-	-	-	247,115	248,383
343,389	-	6,900	1,395,831	3,156,483	4,150,907
-	-	-	-	120,922	130,136
-	-	-	118,830	118,830	109,175
\$ 366,749	\$ 3,206,113	\$ 21,015	\$ 3,298,481	\$ 21,089,220	\$ 31,263,643

\$ 92,440	\$ 28,279	\$ 6,600	\$ 46,712	\$ 523,358	\$ 527,037
-	-	14,415	11,885	149,994	149,270
-	-	-	112,640	2,825,326	3,832,480
-	-	-	51,400	53,900	87,947
92,440	28,279	21,015	222,637	3,552,578	4,596,734

-	677,990	-	576,800	7,096,006	8,120,967
-	-	-	-	247,115	248,383
-	-	-	-	66,536	62,790
-	677,990	-	576,800	7,409,657	8,432,140

-	-	-	-	6,883	6,463
-	-	-	-	120,922	130,136
-	-	-	564,576	564,576	522,308
-	-	-	112,890	112,890	106,141
-	-	-	-	-	34,663
-	-	-	-	-	827,580
-	-	-	606,625	606,625	502,336
-	-	-	135,705	135,705	127,008
-	-	-	-	-	9,999,465
-	582,484	-	15,000	597,484	684,009
-	-	-	-	557,839	547,332
-	-	-	1,033,135	1,933,135	1,796,857
274,309	1,917,360	-	31,113	2,222,782	382,529
-	-	-	-	3,268,144	2,567,942
274,309	2,499,844	-	2,499,044	10,126,985	18,234,769

\$ 366,749	\$ 3,206,113	\$ 21,015	\$ 3,298,481	\$ 21,089,220	\$ 31,263,643
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CITY OF LAKE GENEVA, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2016

(With summarized financial information as of December 31, 2015)

<u>Reconciliation to the Statement of Net Position</u>	2016	2015
Total Fund Balances as shown on previous page	\$ 10,126,985	\$ 18,234,769
Amounts reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	27,541,947	28,191,309
The City's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension asset	-	833,818
Deferred outflows of resources	3,093,127	867,082
Net pension liability	(545,687)	-
Deferred inflows of resources	(1,148,389)	-
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Special assessments	247,115	248,383
Other	66,536	62,790
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Notes payable	(5,335,000)	(6,290,000)
Debt premium	(76,727)	(89,003)
Alliant Energy notes payable	-	(2,270)
Compensated absences	(145,891)	(157,882)
Other post-employment benefit	(2,423,574)	(2,260,142)
Accrued interest on long-term obligations	(32,544)	(45,038)
Net Position of Governmental Activities as Reported on the Statement of Net Position (see pages 11 - 12)	<u>\$ 31,367,898</u>	<u>\$ 39,593,816</u>

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

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016
(With summarized financial information for the year ended December 31, 2015)

	General	Parking Meters and Lots	General Debt Service
Revenues			
Taxes	\$ 5,276,555	\$ -	\$ 1,070,706
Special assessments	1,268	-	-
Intergovernmental	1,055,634	-	-
Licenses and permits	435,751	24,968	-
Fines and forfeits	134,657	305,012	-
Public charges for services	459,068	1,105,050	-
Intergovernmental charges for services	162,456	-	-
Investment income	36,728	2,084	-
Miscellaneous	62,533	1,862	-
Total Revenues	<u>7,624,650</u>	<u>1,438,976</u>	<u>1,070,706</u>
Expenditures			
Current			
General government	2,503,509	-	-
Public safety	3,830,328	-	-
Public works	1,510,828	726,490	-
Health and human services	-	-	-
Culture and recreation	244,148	-	-
Conservation and development	211,759	-	-
Capital outlay			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and human services	-	-	-
Culture and recreation	-	-	-
Debt service			
Principal retirement	-	-	956,059
Interest and fiscal charges	-	-	149,310
Total Expenditures	<u>8,300,572</u>	<u>726,490</u>	<u>1,105,369</u>
Excess of Revenues Over (Under) Expenditures	<u>(675,922)</u>	<u>712,486</u>	<u>(34,663)</u>
Other Financing Sources (Uses)			
Sale of capital assets	1,618	-	-
Transfers in	3,402,981	-	-
Transfers out	(2,026,762)	(637,485)	-
Total Other Financing Sources (Uses)	<u>1,377,837</u>	<u>(637,485)</u>	<u>-</u>
Net Change in Fund Balances	701,915	75,001	(34,663)
Fund Balances - January 1	<u>3,251,873</u>	<u>824,999</u>	<u>34,663</u>
Fund Balances - December 31	<u>\$ 3,953,788</u>	<u>\$ 900,000</u>	<u>\$ -</u>

(Continued)

Capital Improvements	Equipment Replacement	TID No. 4 Capital Projects	Other Governmental Funds	Total Governmental Funds	
				2016	2015
\$ 90,000	\$ 130,000	\$ 1,633,460	\$ 591,800	\$ 8,792,521	\$ 8,631,357
-	-	-	-	1,268	3,178
-	-	-	310,384	1,366,018	1,338,392
-	-	-	-	460,719	409,803
-	-	-	22,066	461,735	424,419
-	-	-	1,137,926	2,702,044	2,550,316
-	-	-	-	162,456	133,004
4,491	503	18,418	79,276	141,500	18,188
-	-	-	9,799	74,194	102,519
<u>94,491</u>	<u>130,503</u>	<u>1,651,878</u>	<u>2,151,251</u>	<u>14,162,455</u>	<u>13,611,176</u>
-	-	-	-	2,503,509	2,917,375
-	-	-	-	3,830,328	3,633,432
-	451,440	-	-	2,688,758	1,881,358
-	-	-	173,883	173,883	167,674
-	-	-	1,285,454	1,529,602	1,434,099
-	-	6,532,561	-	6,744,320	160,031
7,011	-	8,596	-	15,607	109,101
224,282	-	-	-	224,282	149,577
639,902	-	1,244,011	-	1,883,913	979,657
-	-	-	43,553	43,553	9,979
10,620	-	1,839,413	4,551	1,854,584	78,976
-	-	-	1,211	957,270	917,704
-	-	-	15	149,325	194,575
<u>881,815</u>	<u>451,440</u>	<u>9,624,581</u>	<u>1,508,667</u>	<u>22,598,934</u>	<u>12,633,538</u>
<u>(787,324)</u>	<u>(320,937)</u>	<u>(7,972,703)</u>	<u>642,584</u>	<u>(8,436,479)</u>	<u>977,638</u>
7,647	-	-	-	9,265	22,412
-	2,026,762	-	13,184	5,442,927	1,571,497
-	-	(2,026,762)	(432,488)	(5,123,497)	(1,247,458)
<u>7,647</u>	<u>2,026,762</u>	<u>(2,026,762)</u>	<u>(419,304)</u>	<u>328,695</u>	<u>346,451</u>
<u>(779,677)</u>	<u>1,705,825</u>	<u>(9,999,465)</u>	<u>223,280</u>	<u>(8,107,784)</u>	<u>1,324,089</u>
<u>1,053,986</u>	<u>794,019</u>	<u>9,999,465</u>	<u>2,275,764</u>	<u>18,234,769</u>	<u>16,910,680</u>
<u>\$ 274,309</u>	<u>\$ 2,499,844</u>	<u>\$ -</u>	<u>\$ 2,499,044</u>	<u>\$ 10,126,985</u>	<u>\$ 18,234,769</u>

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2016
(With summarized financial information for the year ended December 31, 2015)

<u>Reconciliation to the Statement of Activities</u>	2016	2015
Net change in fund balances - total governmental funds	\$ (8,107,784)	\$ 1,324,089
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	3,838,373	1,092,498
Depreciation is reported in the government-wide statements	(4,471,853)	(4,448,061)
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.		
Proceeds from the disposition of capital assets as reported on the governmental funds operating statement	(9,265)	(22,412)
Loss on disposition reported on the statement of activities	(15,882)	-
Gain on disposition reported on the statement of activities	9,265	4,560
Book value of capital assets disposed of	(15,882)	(17,852)
Revenues not currently available are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		
Special assessments	(1,268)	(3,178)
Other	3,746	4,721
Changes in the net pension asset (liability) and related deferred inflows and outflows of resources as a result of employer contributions, changes in assumptions and proportionate share and the difference between the expected and actual experience of the pension plan		
	(301,849)	10,210
Debt issued provide current financial resources to governmental funds, but issuing these obligations increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal retired	957,270	917,704
Debt premium	12,276	12,276
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Other post-employment benefits	(163,432)	(230,932)
Compensated absences	11,991	(8,300)
Accrued interest on debt	12,494	20,251
Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 13 - 14)	\$ (8,225,918)	\$ (1,326,574)

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

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2016
(With comparative financial information for the year ended December 31, 2015)

	Budgeted Amounts		2016 Actual Amounts	Variance Final Budget - Positive (Negative)	2015 Actual Amounts
	Original	Final			
Revenues					
Taxes	\$ 5,111,225	\$ 5,111,225	\$ 5,276,555	\$ 165,330	\$ 5,098,363
Special assessments	1,268	1,268	1,268	-	3,178
Intergovernmental	1,035,655	1,035,655	1,055,634	19,979	982,627
Licenses and permits	378,850	378,850	435,751	56,901	393,714
Fines and forfeits	130,500	130,500	134,657	4,157	144,775
Public charges for services	355,738	355,738	459,068	103,330	373,611
Intergovernmental charges for services	153,156	153,156	162,456	9,300	133,004
Investment Income	6,202	6,202	36,728	30,526	10,245
Miscellaneous	23,928	23,928	62,533	38,605	90,837
Total Revenues	7,196,522	7,196,522	7,624,650	428,128	7,230,354
Expenditures					
Current					
General government	2,682,397	2,644,557	2,503,509	141,048	2,917,375
Public safety	3,818,851	3,856,691	3,830,328	26,363	3,631,011
Public works	1,601,264	1,601,264	1,510,828	90,436	1,357,232
Culture and recreation	208,870	208,870	244,148	(35,278)	209,502
Conservation and development	181,075	181,075	211,759	(30,684)	160,031
Total Expenditures	8,492,457	8,492,457	8,300,572	191,885	8,275,151
Excess (Deficiency) of Revenues Under Expenditures	(1,295,935)	(1,295,935)	(675,922)	620,013	(1,044,797)
Other Financing Sources (Uses)					
Sale of capital assets	-	-	1,618	1,618	4,131
Transfers in	1,292,485	1,292,485	3,402,981	2,110,496	1,557,592
Transfers out	-	-	(2,026,762)	(2,026,762)	-
Total Other Financing Sources (Uses)	1,292,485	1,292,485	1,377,837	85,352	1,561,723
Net Change in Fund Balance	(3,450)	(3,450)	701,915	705,365	516,926
Fund Balance - January 1	3,251,873	3,251,873	3,251,873	-	2,734,947
Fund Balance - December 31	\$ 3,248,423	\$ 3,248,423	\$ 3,953,788	\$ 705,365	\$ 3,251,873

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

CITY OF LAKE SR1EVA, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Parking Meters and Lots Special Revenue Fund
For the Year Ended December 31, 2016
(With comparative financial information for the year ended December 31, 2015)

	Budgeted Amounts		2016 Actual Amounts	Variance Final Budget - Positive (Negative)	2015 Actual Amounts
	Original	Final			
Revenues					
Licenses and permits	\$ 18,308	\$ 18,308	\$ 24,968	\$ 6,660	\$ 16,089
Fines and forfeits	255,000	255,000	305,012	50,012	255,651
Public charges for services	910,000	910,000	1,105,050	195,050	1,027,988
Investment Income	2,000	2,000	2,084	84	2,682
Miscellaneous	900	900	1,862	962	1,814
Total Revenues	1,186,208	1,186,208	1,438,976	252,768	1,304,224
Expenditures					
Current					
Public works	629,998	629,998	726,490	(96,492)	524,126
Excess of Revenues Under Expenditures	556,210	556,210	712,486	156,276	780,098
Other Financing Uses					
Transfers out	(531,210)	(531,210)	(637,485)	(106,275)	(705,100)
Net Change in Fund Balance	25,000	25,000	75,001	50,001	74,998
Fund Balance - January 1	824,999	824,999	824,999	-	750,001
Fund Balance - December 31	\$ 849,999	\$ 849,999	\$ 900,000	\$ 50,001	\$ 824,999

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

CITY OF LAKE GENEVA, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2016
(With summarized financial information as of December 31, 2015)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2016	2015
ASSETS				
Current assets				
Cash and investments	\$ 871,824	\$ 1,083,940	\$ 1,955,764	\$ 2,008,775
Receivables				
Accounts	348,118	243,914	592,032	456,512
Other	33,396	10,731	44,127	24,586
Due from other funds	-	-	-	18,392
Inventories and prepaid expenses	83,689	412	84,101	88,117
Total Current Assets	1,337,027	1,338,997	2,676,024	2,596,382
Noncurrent assets				
Receivables				
Special assessments	20,902	423,190	444,092	484,181
Net pension asset	-	-	-	131,981
Restricted assets				
Cash and investments	2,390	64,014	66,404	1,214,525
Capital assets not being depreciated				
Land	131,241	597,631	728,872	765,749
Property held for future use	197,158	-	197,158	197,158
Construction in progress	28,440	-	28,440	528,805
Capital assets, being depreciated				
Land improvements	-	36,877	36,877	-
Buildings	1,265,268	7,817,666	9,082,934	7,450,876
Machinery and equipment	5,027,356	5,600,415	10,627,771	8,539,534
Infrastructure	13,367,021	9,123,746	22,490,767	23,881,615
Less: Accumulated depreciation	(8,135,993)	(10,461,852)	(18,597,845)	(17,640,598)
Total Capital Assets, Net of Accumulated Depreciation	11,880,491	12,714,483	24,594,974	23,723,139
Total Noncurrent Assets	11,903,783	13,201,687	25,105,470	25,553,826
TOTAL ASSETS	13,240,810	14,540,684	27,781,494	28,150,208
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension	317,118	105,180	422,298	130,173
LIABILITIES				
Current Liabilities				
Accounts payable	8,382	22,818	31,200	212,804
Accrued liabilities	10,276	6,815	17,091	14,402
Due to other funds	327,782	3,375	331,157	336,819
Unearned revenue	85,911	398,328	484,239	505,839
Total Current Liabilities	432,351	431,336	863,687	1,069,864
Noncurrent Liabilities				
Compensated absences	37,315	12,927	50,242	77,715
Net pension liability	56,437	18,330	74,767	-
Other post employment benefits	95,141	81,952	177,093	179,445
Total Noncurrent Liabilities	188,893	113,209	302,102	257,160
TOTAL LIABILITIES	621,244	544,545	1,165,789	1,327,024
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pension	118,771	38,576	157,347	-
NET POSITION				
Net investment in capital assets	11,880,491	12,714,483	24,594,974	23,723,139
Restricted for				
Plant replacement	2,390	64,014	66,404	1,214,525
Pension benefits	-	-	-	131,981
Unrestricted	935,032	1,284,246	2,219,278	1,883,712
TOTAL NET POSITION	\$ 12,817,913	\$ 14,062,743	\$ 26,880,656	\$ 26,953,357

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

CITY OF LAKE GENEVA, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2016
(With summarized financial information for the year ended December 31, 2015)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2016	2015
Operating Revenues				
Charges for services	\$ 1,544,410	\$ 1,076,595	\$ 2,621,005	\$ 2,248,248
Other	274,075	202,800	476,875	381,454
Total Operating Revenues	<u>1,818,485</u>	<u>1,279,395</u>	<u>3,097,880</u>	<u>2,629,702</u>
Operating Expenses				
Operation and maintenance	1,013,025	1,046,349	2,059,374	2,139,649
Depreciation	426,663	557,663	984,326	963,752
Taxes	19,888	23,650	43,538	53,659
Total Operating Expenses	<u>1,459,576</u>	<u>1,627,662</u>	<u>3,087,238</u>	<u>3,157,060</u>
Operating Income (Loss)	<u>358,909</u>	<u>(348,267)</u>	<u>10,642</u>	<u>(527,358)</u>
Nonoperating Revenues (Expenses)				
Interest income	5,539	19,869	25,408	8,157
Contributions to other City departments	-	-	-	(454)
Total Nonoperating Revenues (Expenses)	<u>5,539</u>	<u>19,869</u>	<u>25,408</u>	<u>7,703</u>
Income (Loss) Before Contributions and Transfers	<u>364,448</u>	<u>(328,398)</u>	<u>36,050</u>	<u>(519,655)</u>
Capital contributions	106,932	103,747	210,679	288,201
Transfers out	<u>(319,430)</u>	<u>-</u>	<u>(319,430)</u>	<u>(324,039)</u>
Change in Net Position	151,950	(224,651)	(72,701)	(555,493)
Net Position - January 1	<u>12,665,963</u>	<u>14,287,394</u>	<u>26,953,357</u>	<u>27,508,850</u>
Net Position - December 31	<u>\$ 12,817,913</u>	<u>\$ 14,062,743</u>	<u>\$ 26,880,656</u>	<u>\$ 26,953,357</u>

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

CITY OF LAKE GENEVA, WISCONSIN

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2016

(With summarized financial information for the year ended December 31, 2015)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2016	2015
Cash Flows from Operating Activities				
Cash received from customers and municipality	\$ 1,684,698	\$ 1,253,860	\$ 2,938,558	\$ 2,634,206
Cash payments to suppliers and municipality	(505,405)	(752,950)	(1,258,355)	(1,253,837)
Cash payments to employees	(461,718)	(515,593)	(977,311)	(753,286)
Net Cash Provided (Used) by Operating Activities	717,575	(14,683)	702,892	627,083
Cash Flows from Noncapital and Related Financing Activities				
Transfer to other funds	(324,039)	-	(324,039)	(315,671)
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(750,115)	(1,092,046)	(1,842,161)	(798,190)
Contribution to other City departments	-	-	-	(454)
Special assessment collections	2,540	42,629	45,169	15,233
Capital contributions received	87,852	103,747	191,599	145,755
Net Cash Used by Capital and Related Financing Activities	(659,723)	(945,670)	(1,605,393)	(637,656)
Cash Flows from Investing Activities				
Interest income received	5,539	19,869	25,408	8,157
Purchase of long-term investments	-	-	-	(1,288,774)
Redemption of long-term investments	256,171	351,385	607,556	1,285,406
Net Cash Provided by Investing Activities	261,710	371,254	632,964	4,789
Change in Cash and Cash Equivalents	(4,477)	(589,099)	(593,576)	(321,455)
Cash and Cash Equivalents - Beginning of Year	610,817	1,323,709	1,934,526	2,255,981
Cash and Cash Equivalents - End of Year	\$ 606,340	\$ 734,610	\$ 1,340,950	\$ 1,934,526
Reconciliation to Statement of Net Position				
Cash and investments in current assets	\$ 871,824	\$ 1,083,940	\$ 1,955,764	\$ 2,008,775
Cash and investments in restricted assets	2,390	64,014	66,404	1,214,525
Less: Long-term investments	(267,874)	(413,344)	(681,218)	(1,288,774)
Total Cash and Cash Equivalents	\$ 606,340	\$ 734,610	\$ 1,340,950	\$ 1,934,526

(Continued)

CITY OF LAKE GENEVA, WISCONSIN
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2016
(With summarized financial information for the year ended December 31, 2015)

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Totals	
			2016	2015
Reconciliation of Operating Income (Loss) to				
Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 358,909	\$ (348,267)	\$ 10,642	\$ (527,358)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	426,663	557,663	984,326	963,752
Depreciation charged to sewer utility	36,622	(36,622)	-	-
Change in pension related assets, liabilities and deferred outflows and inflows related to pension	56,610	15,360	71,970	6,519
Changes in assets and liabilities				
Accounts receivable	(155,752)	691	(155,061)	(31,504)
Due from other funds	18,392	-	18,392	36,008
Inventories and prepaid expenses	4,428	(412)	4,016	(1,881)
Accounts payable	(23,669)	(157,935)	(181,604)	133,558
Due to other funds	1,266	(2,319)	(1,053)	(15,338)
Accrued and other current liabilities	786	1,903	2,689	11,657
Compensated absences	(7,664)	(19,809)	(27,473)	32,963
Other post employment benefits	(1,323)	(1,029)	(2,352)	16,087
Unearned revenue	2,307	(23,907)	(21,600)	2,620
Net Cash Provided (Used) by Operating Activities	\$ 717,575	\$ (14,683)	\$ 702,892	\$ 627,083
Noncash Investing, Capital and Financing Activities				
Capital assets contributed by developers	\$ 14,000	\$ -	\$ 14,000	\$ 142,446

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

CITY OF LAKE GENEVA, WISCONSIN
Statement of Net Position
Fiduciary Fund - Tax Collection Agency Fund
December 31, 2016

(With summarized financial information as of December 31, 2015)

	2016	2015
ASSETS		
Cash and investments	\$ 8,740,386	\$ 7,925,508
Receivables		
Taxes	12,248,208	12,299,048
	<u>12,248,208</u>	<u>12,299,048</u>
TOTAL ASSETS	<u>\$ 20,988,594</u>	<u>\$ 20,224,556</u>
LIABILITIES		
Due to other governments	<u>\$ 20,988,594</u>	<u>\$ 20,224,556</u>

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

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

Downtown Lake Geneva Business Improvement District

The Downtown Lake Geneva Business Improvement District ("BID"), created under the provisions of Wisconsin Statute Section 66.1109, is a discretely presented component unit with a separate eight-member board of directors. The BID nomination of the board of directors must be approved by the Common Council. The purpose of the BID is to allow businesses within the district boundaries to develop, manage, and promote the district and to establish an assessment method to finance these activities. The BID has its own independent budgetary authority and borrowing capabilities. However, the City can impose its will on the BID. The BID financial information is presented for the fiscal year ended December 31, 2016. Separate financial statements for the BID can be obtained from its office at 626 Geneva Street, Lake Geneva, Wisconsin 53147.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Government-wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

The City reports the following major governmental funds:

GENERAL FUND

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

PARKING METERS AND LOTS SPECIAL REVENUE FUND

This fund accounts for collections through parking meters and parking violations, to support wages for monitoring operations and providing resources to support capital purchases.

GENERAL DEBT SERVICE FUND

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

CAPITAL IMPROVEMENTS FUND

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

EQUIPMENT REPLACEMENT CAPITAL PROJECTS FUND

This fund accounts for acquisition of major equipment purchased other than those financed by proprietary fund types.

TID DISTRICT NO. 4 CAPITAL PROJECTS FUND

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following major proprietary funds:

WATER UTILITY ENTERPRISE FUND

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

SEWER UTILITY ENTERPRISE FUND

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

The City reports the following fund type:

The City accounts for assets held for other governmental agencies in an agency fund. The City reports the Tax Collection Fund as an agency fund.

3. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

b. Receivables

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

Property tax calendar - 2016 tax roll

Levy date	December 2016
Real estate tax collection due dates:	January 31, 2017
Payment in full or first installment due	January 31, 2017
Second installment due	July 31, 2017
Personal property taxes in full	January 31, 2017
Tax sale - 2016 delinquent real estate taxes	September 2018

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

c. Interfund Receivables and Payables

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

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

d. Inventories

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

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Prepaid Items

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

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

f. Capital Assets

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

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

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

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

g. Compensated Absences

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

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category in the government-wide statement of net position. The item is related to the City's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category in the government-wide statement of net position. The first is property taxes, which will be recognized as an inflow of resources in the subsequent year for which it was levied. The second is related to the City's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants. The City also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, special assessments and ambulance receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts became available.

i. Long-term Obligations

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

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

j. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

k. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Committed fund balance - Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of City management. The City Council has not authorized management to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

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

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

5. Use of Estimates

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

6. Summarized Comparative Information

The basic financial statements include certain prior-year summarized comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2015, from which the summarized information was derived.

7. Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements with no change in previously reported net position, changes in net position, fund balance or changes in fund balance.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

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

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

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2016.

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the City's governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2016 as follows:

Funds	Function	Excess Expenditures
General fund	Culture and recreation	\$ 35,278
General fund	Conservation and development	30,684
Parking meters and lots	Public works	96,492
TID No. 4 capital projects	Conservation and development	532,561
TID No. 4 capital projects	Capital outlay - culture and recreation	404,413

Excess expenditures were financed by available budget balances in other activities within the fund or additional revenue streams.

CITY OF LAKE GENEVA, WISCONSIN

Notes to Basic Financial Statements

December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

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

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

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

The carrying amount of the City's cash and investments totaled \$21,021,439 on December 31, 2016 as summarized below:

Petty cash and cash on hand	\$ 2,275
Deposits with financial institutions	4,072,064
Investments	16,947,100
	<u>\$ 21,021,439</u>

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 12,095,819
Restricted cash and investments	185,234
Fiduciary Fund Statement of Net Position	
Agency fund	8,740,386
	<u>\$ 21,021,439</u>

Fair Value Measurements

The City implemented GASB Statement No. 72, *Fair Value Measurement and Application*, for the year ending December 31, 2016. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following fair value measurements as of December 31, 2016:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
Mutual funds	\$ 848,660	\$ -	\$ -
Exchange traded funds	92,184	-	-
Total investments by fair value level	<u>\$ 940,844</u>	<u>\$ -</u>	<u>\$ -</u>

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

CITY OF LAKE GENEVA, WISCONSIN

Notes to Basic Financial Statements

December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Custodial Credit Risk

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

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

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

As of December 31, 2016, \$340,682 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

Credit Risk

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

Investment Type	Amount	Exempt From Disclosure	AAA	AA	Not Rated
Mutual funds	\$ 848,660	\$ -	\$ -	\$ -	\$ 848,660
Exchange traded funds	92,184	-	-	-	92,184
Wisconsin Local Government Investment Pool	16,006,256	-	-	-	16,006,256
Totals	\$16,947,100	\$ -	\$ -	\$ -	\$16,947,100

Concentration of Credit Risk

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interest Rate Risk

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

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Mutual funds	\$ 848,660	\$ 848,660	\$ -	\$ -	\$ -
Exchange traded funds	92,184	92,184	-	-	-
Wisconsin Local Government Investment Pool	16,006,256	16,006,256	-	-	-
Totals	\$16,947,100	\$16,947,100	\$ -	\$ -	\$ -

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$16,006,256 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2016, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

2. Restricted Assets

Restricted assets on December 31, 2016 totaled \$185,234 and consisted of cash and investments held for the following purposes:

	Swanson Library Endowment	Water Utility	Sewer Utility	Total
Restricted Cash and Investments				
Library endowment	\$ 118,830	\$ -	\$ -	\$ 118,830
Plant and equipment replacement fund	-	2,390	64,014	66,404
Total	\$ 118,830	\$ 2,390	\$ 64,014	\$ 185,234

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

Library endowment

A donor established an endowment with the Library which requires the original gift plus appreciation to be held in perpetuity. Income is available to be spent by the Library.

Plant and equipment replacement fund

Represents resources set aside to fund plant renewals and replacements or make up potential future deficiencies in the redemption account.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

3. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

	Beginning Balance	Reclass- ification	Increases	Decreases	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 3,601,266	\$ -	\$ -	\$ -	\$ 3,601,266
Construction in progress	8,301	-	2,063,132	8,301	2,063,132
Subtotals	<u>3,609,567</u>	<u>-</u>	<u>2,063,132</u>	<u>8,301</u>	<u>5,664,398</u>
Capital assets, being depreciated:					
Land improvements	238,446	-	582,799	-	821,245
Buildings	13,104,969	-	9,990	-	13,114,959
Machinery and equipment	11,235,422	-	688,454	42,754	11,881,122
Infrastructure	86,069,030	-	502,299	218,000	86,353,329
Subtotals	<u>110,647,867</u>	<u>-</u>	<u>1,783,542</u>	<u>260,754</u>	<u>112,170,655</u>
Less accumulated depreciation for:					
Land improvements	35,875	-	19,961	-	55,836
Buildings	8,593,365	-	312,966	-	8,906,331
Machinery and equipment	9,152,588	-	411,897	26,872	9,537,613
Infrastructure	68,284,297	-	3,727,029	218,000	71,793,326
Subtotals	<u>86,066,125</u>	<u>-</u>	<u>4,471,853</u>	<u>244,872</u>	<u>90,293,106</u>
Total capital assets, being depreciated, net	<u>24,581,742</u>	<u>-</u>	<u>(2,688,311)</u>	<u>15,882</u>	<u>21,877,549</u>
Governmental activities capital assets, net	<u>\$ 28,191,309</u>	<u>\$ -</u>	<u>\$ (625,179)</u>	<u>\$ 24,183</u>	<u>27,541,947</u>
Less related long-term debt outstanding					<u>5,411,727</u>
Net investment in capital assets					<u>\$ 22,130,220</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 765,749	\$ (36,877)	\$ -	\$ -	\$ 728,872
Property held for future use	197,158	-	-	-	197,158
Construction in progress	528,805	-	1,112,077	1,612,442	28,440
Subtotals	<u>1,491,712</u>	<u>(36,877)</u>	<u>1,112,077</u>	<u>1,612,442</u>	<u>954,470</u>
Capital assets, being depreciated:					
Land improvements	-	36,877	-	-	36,877
Buildings	7,450,876	35,436	1,596,622	-	9,082,934
Machinery and equipment	8,539,534	2,021,801	66,436	-	10,627,771
Infrastructure	23,881,615	(2,057,237)	693,468	27,079	22,490,767
Subtotals	<u>39,872,025</u>	<u>36,877</u>	<u>2,356,526</u>	<u>27,079</u>	<u>42,238,349</u>
Less accumulated depreciation	<u>17,640,598</u>	<u>-</u>	<u>984,326</u>	<u>27,079</u>	<u>18,597,845</u>
Total capital assets, being depreciated, net	<u>22,231,427</u>	<u>36,877</u>	<u>1,372,200</u>	<u>-</u>	<u>23,640,504</u>
Business-type activities capital assets, net	<u>\$ 23,723,139</u>	<u>\$ -</u>	<u>\$ 2,484,277</u>	<u>\$ 1,612,442</u>	<u>24,594,974</u>
Less related long-term debt outstanding					<u>-</u>
Net investment in capital assets					<u>\$ 24,594,974</u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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

Governmental activities	
General government	\$ 221,698
Public safety	216,856
Public works	3,840,356
Health and human services	23,776
Culture and recreation	169,167
Total depreciation expense - governmental activities	<u>\$ 4,471,853</u>
Business-type activities	
Water	\$ 426,663
Sewer	557,663
Total depreciation expense - business-type activities	<u>\$ 984,326</u>

4. Interfund Receivable/Payables, Advance and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2016 are detailed below:

	Interfund Receivables	Interfund Payables
Governmental Funds		
General Fund	\$ 371,126	\$ 2,712,686
Capital Improvements Fund	343,389	-
TID No. 4 Capital Projects	6,900	-
Parking Meters and Lots	1,039,237	-
Lakefront Operations	1,061,417	72,671
Public Library	206,998	-
Cemetery Operations	125,916	-
Cemetery Perpetual Care	1,500	-
Impact Fees	-	39,969
Enterprise Funds		
Water Utility	-	327,782
Sewer Utility	-	3,375
Totals	<u>\$ 3,156,483</u>	<u>\$ 3,156,483</u>

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2016 were as follows:

	Transfer to:			
	General	Equipment Replacement	Cemetery Operations	Totals
Transfers from:				
General Fund	\$ -	\$ 2,026,762	\$ -	\$ 2,026,762
Parking Meters and Lots	637,485	-	-	637,485
TID No. 4 Capital Projects	2,026,762	-	-	2,026,762
Lakefront Operations	419,304	-	-	419,304
Cemetery Perpetual Care	-	-	13,184	13,184
Water Utility	319,430	-	-	319,430
Totals	<u>\$ 3,402,981</u>	<u>\$ 2,026,762</u>	<u>\$ 13,184</u>	<u>\$ 5,442,927</u>

Transfers are used to (1) transfer the cemetery appropriation to the cemetery operations fund (\$13,184), (2) parking meters and lots and lakefront operations used for property tax relief (\$1,056,789), (3) TID No. 4 closing funds transfer to the general fund and subsequent transfer to assign for equipment replacement (\$2,026,762), (4) payment of property tax equivalent by the City's regulated water utility to the general fund (\$319,430).

5. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2016:

	Outstanding 1/1/16	Issued	Retired	Outstanding 12/31/16	Due Within One Year
Governmental activities:					
General Obligation Debt					
Notes	\$ 6,290,000	\$ -	\$ 955,000	\$ 5,335,000	\$ 875,000
Debt premium	89,003	-	12,276	76,727	12,276
Alliant Energy notes	2,270	-	2,270	-	-
Compensated absences	157,882	-	11,991	145,891	-
Governmental activities					
Long-term obligations	<u>\$ 6,539,155</u>	<u>\$ -</u>	<u>\$ 981,537</u>	<u>\$ 5,557,618</u>	<u>\$ 887,276</u>
Business-type activities:					
Compensated absences	<u>\$ 77,715</u>	<u>\$ 50,242</u>	<u>\$ 77,715</u>	<u>\$ 50,242</u>	<u>\$ -</u>

Total interest paid during the year on long-term debt totaled \$149,325.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Notes

\$2,980,000 issued 07/01/11; \$525,000 to \$585,000 due annually through 2021; interest 1.80% to 2.70%	\$ 2,775,000
\$2,560,000 issued 8/27/14; \$350,000 to \$385,000 due annually through 2023; interest 2.00% to 3.00%	<u>2,560,000</u>
Total Outstanding General Obligation Debt	<u><u>\$ 5,335,000</u></u>

Annual principal and interest maturities of the outstanding general obligation debt of \$5,335,000 on December 31, 2016 are as detailed below:

Year Ended December 31	Governmental Activities		
	General Obligation		
	Principal	Interest	Totals
2017	\$ 875,000	\$ 120,200	\$ 995,200
2018	895,000	99,230	994,230
2019	910,000	76,250	986,250
2020	935,000	51,380	986,380
2021	955,000	26,898	981,898
2022-2023	765,000	15,350	780,350
	<u>\$ 5,335,000</u>	<u>\$ 389,308</u>	<u>\$ 5,724,308</u>

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

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2016 was \$54,205,825 as follows:

Equalized valuation of the City	\$ 1,190,816,500
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	59,540,825
Total outstanding general obligation debt applicable to debt limitation	\$ 5,335,000
Less: Amounts available for financing general obligation debt	
Debt service fund	<u>-</u>
Net outstanding general obligation debt applicable to debt limitation	5,335,000
Legal Margin for New Debt	<u><u>\$ 54,205,825</u></u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

6. Pension Plan

a. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

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

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

The WRS also provides death and disability benefits for employees.

b. Post-Retirement Adjustments

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2006	0.8%	3%
2007	3.0%	10%
2008	6.6%	0%
2009	(2.1)%	(42)%
2010	(1.3)%	22%
2011	(1.2)%	11%
2012	(7.0)%	(7)%
2013	(9.6)%	9%
2014	4.7%	25%
2015	2.9%	2%

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

c. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$363,003 in contributions from the City.

Contribution rates as of December 31, 2016 are:

Employee Category	Employee	Employer
General (including teachers)	6.6%	6.6%
Executives & Elected Officials	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

d. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2016, the City reported a liability of \$620,454 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2015, the City's proportion was 0.03818226%, which was a decrease of 0.00111139% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the City recognized pension expense of \$760,450.

At December 31, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 104,963	\$ 1,305,736
Changes in assumptions	434,097	-
Net differences between projected and actual earnings on pension plan investments	2,540,318	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	47,517	-
Employer contributions subsequent to the measurement date	388,530	-
Total	\$ 3,515,425	\$ 1,305,736

\$388,530 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	\$ 811,929	\$ 315,990
2017	811,929	315,990
2018	811,929	315,990
2019	676,241	315,990
2020	14,867	41,776
Total	<u>\$ 3,126,895</u>	<u>\$ 1,305,736</u>

e. Actuarial Assumption

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability:	December 31, 2015
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

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

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 - 2011. The total pension liability for December 31, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 actuarial valuation.

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

	Current Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>				
U.S. Equities	27%	23%	7.6%	4.7%
International Equities	24.5%	22%	8.5%	5.6%
Fixed Income	27.5%	37%	4.4%	1.6%
Inflation Sensitive Assets	10%	20%	4.2%	1.4%
Real Estate	7%	7%	6.5%	3.6%
Private Equity/Debt	7%	7%	9.4%	6.5%
Multi-Asset	4%	4%	6.7%	3.8%
Total Core Fund	107%	120%	7.4%	4.5%
<u>Variable Fund Asset Class</u>				
U.S. Equities	70%	70%	7.6%	4.7%
International Equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	100%	7.9%	5.0%

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.57%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease to Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
City's proportionate share of the net pension liability (asset)	\$ 4,351,878	\$ 620,454	\$ (2,293,854)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

f. Payable to the WRS

At December 31, 2016 the City did not report a payable for an outstanding amount of contributions to the pension plan for the year ended December 31, 2016.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

7. Tower Rental Income

The City of Lake Geneva rents space on its water towers to various lessees for the mounting of telecommunications equipment. Rental income for the year ended December 31, 2016 was \$211,285. The remaining future rental payments due on the leases are as follows:

Year Ended December 31	Amount
2017	\$ 226,605
2018	236,913
2019	247,705
2020	259,004
2021	270,836
	<u>\$ 1,241,063</u>

8. Fund Equity

Portions of the City's fund balance have been assigned on December 31, 2016 as follows:

Funds/Departments	Purpose	Balance
General Fund		
Fire department	Donations	\$ 12,296
Fire department	CPR revenue	5,903
Police department	Uniform allowance	10,367
Police department	Donations	2,804
Police department	State seizures	9,020
Ambulance	EMS Act 102 program	7,016
Historical preservation	Donations	2,892
Post-employment	Post-employment liability	507,541
		<u>557,839</u>
Special revenue funds		
Parking meters and lots	Operations	900,000
Lakefront operations	Operations	909,856
Cemetery operations	Operations	123,279
		<u>1,933,135</u>
Capital projects funds		
Capital improvements	Capital expenditures	274,309
Equipment replacement	Equipment replacement	1,917,360
Impact fees	Impact fees	31,113
		<u>2,222,782</u>
Total Assigned Fund Balance		<u><u>\$ 4,713,756</u></u>

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

Actual 2016 general fund expenditures	\$ 8,300,572
Minimum fund balance %	25%
Minimum fund balance amount	<u><u>\$ 2,075,143</u></u>

The City's unassigned fund balance of \$3,268,144 meets the minimum fund balance amount.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

9. Component Unit

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

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

a. Basis of Accounting/Measurement Focus

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

b. Deposits and Investments

At year-end, the carrying amount of BID deposits was \$45,059 and the bank balance was \$86,928. The entire bank balance was covered by federal depository insurance.

NOTE D - OTHER INFORMATION

1. Other Postemployment Benefits

Plan Description. The City operates a single-employer retiree benefit plan that provides postemployment health benefits to eligible employees and their families. There were 64 active and 10 retired members in the plan as of December 31, 2016. Benefits and eligibility for employees are established and amended through collective bargaining with the recognized bargaining agent for each group; and include postemployment health coverage. Benefits and eligibility for administrators and general support staff are established and amended by the governing body.

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

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

Component	Amount
Annual required contribution	\$ 270,521
Interest on net OPEB	109,781
Adjustment to annual required contribution	(143,320)
Annual OPEB cost (expense)	236,982
Contributions made	75,902
Change in net OPEB obligation	161,080
OPEB obligation - beginning of year	2,439,587
OPEB obligation - end of year	<u>\$ 2,600,667</u>

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE D - OTHER INFORMATION (Continued)

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

Additional information as of the latest actuarial valuation follows:

Valuation Date	January 1, 2016
Actuarial cost method	Unit Credit
Amortization method	30 year open level dollar
Remaining amortization period	30 years
Actuarial assumptions:	
Investment rate of return	4.50%
Healthcare cost trend rate	7.60% initial 5.00% ultimate
Projected salary increases	Not applicable

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

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

Fiscal Year Ended	Annual OPEB Cost	Percentage Of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2016	\$ 236,982	32%	\$ 2,600,667
12/31/2015	419,855	41%	2,439,587
12/31/2014	411,786	34%	2,192,568

Funded Status and Funding Progress

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

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
January 1, 2016	\$ -	\$ 2,612,337	-	\$ 2,612,337	\$ 2,952,660	88.5%
2012	-	3,132,602	-	3,132,602	3,778,432	82.9%
2008	-	3,081,962	-	3,081,962	4,098,954	75.2%

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

CITY OF LAKE GENEVA, WISCONSIN
Notes to Basic Financial Statements
December 31, 2016

NOTE D - OTHER INFORMATION (Continued)

2. Risk Management

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

The City maintains self-insurance for medical insurance. The claims liability of \$72,233 reported in the general fund at December 31, 2016 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2015 and 2016 follow:

	Liability January 1,	Current Year Claims and Changes in Estimates	Payments	Liability December 31,
2015	\$ 184,289	\$ 2,322,632	\$ 2,425,791	\$ 81,130
2016	81,130	1,772,988	1,781,885	72,233

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

3. Contingencies

a. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

b. From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

4. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2016 and 2017 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the City's January 1 equalized value as a result of net new construction and value increased from terminated TID. The actual limit for the City for the 2016 budget was 1.48%. The actual limit for the City for the 2017 budget was 0.80%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

5. Customer User Rates

Rates currently charged for water service as of December 31, 2016 were authorized by the Wisconsin Public Service Commission on March 16, 2016. Rates currently charged for sewer service as of December 31, 2016 were authorized by the City of Lake Geneva on April 1, 2013.

CITY OF LAKE GENEVA, WISCONSIN

Notes to Basic Financial Statements

December 31, 2016

NOTE D - OTHER INFORMATION (Continued)

6. Tax Incremental District No. 4 - Escrow

The City escrowed certain project plan expenditures of TID No. 4 prior to close-out of the District and treated the escrow as an expenditure, as amounts were appropriated and control of the funds was transferred to an escrow agent. A summary of projects and remaining funds held in the escrow as of December 31, 2016 follows:

Project	Description	Escrow
Underground Electric Bury	Overage Contingency	\$ 18,860
Main Street Widening	Parkway Lawn Restoration	21,999
Main Street Widening	Engineering Contract	22,080
Main Street Widening	Widening Contract	174,519
Main Street Widening	Additional Asphalt Work Estimate	30,000
Main Street Widening	Additional Sidewalk Repair	25,000
Main Street Widening	Irrigation System Repairs	18,000
Main Street Lighting	Lighting Contract	43,810
Dunn Field Sidewalks	Sidewalk in 4 Areas	299
Traver Hotel Redevelopment	Development Agreement	16,900
Theatre Redevelopment Grant	Construction Match at 85%	241,883
Theatre Redevelopment Grant	Projection & Sound Installation	50,000
Theatre Redevelopment Grant	Final Payment	40,000
Theatre Redevelopment Grant	Elevator Contingency	27,500
Riviera Grounds	Irrigation	7,215
		<u>\$ 738,065</u>

If remaining balances exist when the projects are completed, the escrow agent will disburse to the taxing jurisdictions.

7. Upcoming Accounting Pronouncements

In June 2015, the GASB issued a new standard addressing accounting and financial reporting for post-employment benefits other than pensions (OPEB). GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, addresses accounting and reporting by employer governments that provide OPEB benefits to their employees. The City will, after adoption of GASB No. 75, recognize on the face of the financial statements its OPEB liability. GASB No. 75 is effective for fiscal years beginning after June 15, 2017. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

8. Subsequent Event

Subsequent to December 31, 2016, the City issued \$3,500,000 in General Obligation Promissory Notes to PNC Bank with an interest rate of 2.337%. At the time of closing on the note agreement, the City drew down \$300,000 of funds. Future expected drawdown of funds are as follows:

July 1, 2017	\$	1,200,000
January 1, 2018	\$	1,000,000
January 1, 2019	\$	1,000,000

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Employer Contributions
 Other Post-Employment Benefit Plan
 For the Year Ended December 31, 2016

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2014	\$ 139,777	\$ 427,207	33%
2015	172,836	443,262	39%
2016	75,902	270,521	28%

See Notes to Required Supplementary Information.

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Funding Progress
 Other Post-Employment Benefit Plan
 For the Year Ended December 31, 2016

Actuarial Valuation Date January 1,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Unit Credit	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2016	\$ -	\$ 2,612,337	0.00%	\$ 2,612,337	\$ 2,952,660	88.5%
2012	-	3,132,602	0.00%	3,132,602	3,778,432	82.9%
2008	-	3,081,962	0.00%	3,081,962	4,098,954	75.2%

See Notes to Required Supplementary Information.

CITY OF LAKE GENEVA
Schedule of Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Last 10 Fiscal Years

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/15	0.03929365%	\$ (965,160)	\$ 4,508,233	21.41%	102.74%
12/31/16	0.03818226%	620,454	4,611,460	13.45%	98.20%

Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 369,634	\$ 369,634	\$ -	\$ 4,508,233	8.20%
12/31/16	363,003	363,003	-	4,611,460	7.87%

See Notes to Required Supplementary Information.

CITY OF LAKE GENEVA, WISCONSIN
Notes to Required Supplementary Information
December 31, 2016

NOTE A - WISCONSIN RETIREMENT SYSTEM

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

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the prior fiscal year. The District is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

SUPPLEMENTARY INFORMATION

CITY OF LAKE GENEVA, WISCONSIN

General Fund

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

For the Year Ended December 31, 2016

(With comparative financial information for the year ended December 31, 2015)

	Budgeted Amounts		2016 Actual Amounts	Variance Final Budget - Positive (Negative)	2015 Actual Amounts
	Original	Final			
Taxes					
General property	\$ 4,605,000	\$ 4,605,000	\$ 4,605,001	\$ 1	\$ 4,495,005
Omitted and other taxes	-	-	6,767	6,767	-
Mobile home	4,950	4,950	4,985	35	5,091
Room tax	500,000	500,000	657,612	157,612	596,169
Sales tax discount	375	375	550	175	462
Interest on taxes	900	900	1,640	740	1,636
Total Taxes	5,111,225	5,111,225	5,276,555	165,330	5,098,363
Special Assessments					
Curb and gutter	1,268	1,268	1,268	-	3,178
Intergovernmental					
Recycling	23,673	23,673	22,570	(1,103)	23,852
State shared revenues	168,230	168,230	171,060	2,830	107,384
Police department	10,120	10,120	9,758	(362)	8,177
Fire department	45,500	45,500	49,004	3,504	45,873
Emergency management	-	-	10,000	10,000	10,000
State aid for highways	755,516	755,516	754,677	(839)	755,393
Municipal services	2,446	2,446	2,430	(16)	2,589
Exempt computer	16,000	16,000	20,352	4,352	16,186
Aids in lieu of taxes	10,170	10,170	10,173	3	10,173
GLLEA accounting services	4,000	4,000	4,000	-	3,000
Other state grants	-	-	1,610	1,610	-
Total Intergovernmental	1,035,655	1,035,655	1,055,634	19,979	982,627
Licenses and Permits					
Licenses					
Liquor and malt beverage licenses	31,500	31,500	31,231	(269)	32,207
Operators	15,750	15,750	17,535	1,785	16,440
Cable TV franchise fees	107,000	107,000	114,932	7,932	108,691
Other business licenses	20,500	20,500	18,300	(2,200)	21,520
Dog and cat	500	500	1,006	506	709
Miscellaneous	13,500	13,500	13,040	(460)	15,505
Permits					
Building	100,000	100,000	115,882	15,882	93,075
Electrical	25,000	25,000	33,288	8,288	28,820
Plumbing	20,000	20,000	24,501	4,501	19,752
Zoning	15,000	15,000	20,451	5,451	18,290
Other miscellaneous	30,100	30,100	45,585	15,485	38,705
Total Licenses and Permits	378,850	378,850	435,751	56,901	393,714
Fines and Forfeits					
Court penalties and costs	115,500	115,500	124,952	9,452	129,794
Parking violations	15,000	15,000	8,860	(6,140)	14,741
Restitution	-	-	845	845	240
Total Fines and Forfeits	130,500	130,500	134,657	4,157	144,775

(Continued)

CITY OF LAKE GENEVA, WISCONSIN

General Fund

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

For the Year Ended December 31, 2016

(With comparative financial information for the year ended December 31, 2015)

	Budgeted Amounts		2016 Actual Amounts	Variance Final Budget - Positive (Negative)	2015 Actual Amounts
	Original	Final			
Public Charges for Services					
General government fees	10,500	10,500	13,476	2,976	15,359
Police department	10,538	10,538	12,676	2,138	12,125
Fire department	320,100	320,100	410,144	90,044	323,910
Street department	3,300	3,300	8,702	5,402	7,636
Snow and ice	2,000	2,000	-	(2,000)	1,722
Tree and brush	500	500	980	480	1,121
Traffic control	1,900	1,900	3,920	2,020	2,590
Parks	6,650	6,650	8,390	1,740	8,898
Miscellaneous fees and charges	250	250	780	530	250
Total Public Charges for Services	355,738	355,738	459,068	103,330	373,611
Intergovernmental Charges for Services					
Police department	98,156	98,156	110,081	11,925	90,747
Fire department	55,000	55,000	52,375	(2,625)	42,257
Total Intergovernmental Charges for Services	153,156	153,156	162,456	9,300	133,004
Investment income					
Interest income	6,000	6,000	36,527	30,527	9,861
Interest on special assessment	202	202	201	(1)	384
Total Investment Income	6,202	6,202	36,728	30,526	10,245
Miscellaneous					
Insurance recoveries	15,500	15,500	51,986	36,486	67,987
Rent of city property	3	3	26	23	151
Donation	7,475	7,475	9,161	1,686	21,324
Miscellaneous	950	950	1,360	410	1,375
Total Miscellaneous	23,928	23,928	62,533	38,605	90,837
Total Revenues	7,196,522	7,196,522	7,624,650	428,128	7,230,354
Other Financing Sources					
Sale of capital assets	-	-	1,618	1,618	4,131
Transfers In					
Capital Projects Funds					
Tax Incremental District #2	-	-	2,026,762	2,026,762	-
Special Revenue Funds					
Lakefront	449,275	449,275	419,304	(29,971)	528,453
Parking fund	531,210	531,210	637,485	106,275	705,100
Enterprise Fund					
Payment in lieu of tax	312,000	312,000	319,430	7,430	324,039
Total Transfers In	1,292,485	1,292,485	3,402,981	2,110,496	1,557,592
Total Other Financing Sources	1,292,485	1,292,485	3,404,599	2,112,114	1,561,723
Total Revenues and Other Financing Sources	\$ 8,489,007	\$ 8,489,007	\$ 11,029,249	\$ 2,540,242	\$ 8,792,077

CITY OF LAKE GENEVA, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2016

(With comparative financial information for the year ended December 31, 2015)

	Budgeted Amounts		2016 Actual Amounts	Variance Final Budget - Positive (Negative)	2015 Actual Amounts
	Original	Final			
General Government					
General government expense	\$ 152,238	\$ 114,398	\$ 165,810	\$ (51,412)	\$ 92,165
Insurance	234,000	234,000	213,662	20,338	230,628
Health and other benefits	1,325,980	1,325,980	1,133,991	191,989	1,674,451
Common council	40,872	40,872	41,280	(408)	40,833
Municipal court	73,898	73,898	74,697	(799)	68,541
City attorney	78,064	78,064	77,043	1,021	75,958
Outside legal services	25,000	25,000	47,758	(22,758)	21,160
Mayor	7,883	7,883	8,022	(139)	7,482
City administrator	127,531	127,531	125,554	1,977	150,325
City clerk	164,167	164,167	158,744	5,423	126,101
Accounting and data processing	230,311	230,311	245,053	(14,742)	214,528
City assessor	42,100	42,100	40,285	1,815	41,951
City hall building	180,353	180,353	163,230	17,123	165,556
Sheridan springs property	-	-	8,380	(8,380)	7,696
Total General Government	2,682,397	2,644,557	2,503,509	141,048	2,917,375
Public Safety					
Police department	2,736,431	2,736,431	2,775,343	(38,912)	2,517,620
Fire department	885,457	885,457	834,614	50,843	703,261
Fire hydrant rental	19,500	57,340	57,339	1	230,271
Building and zoning	141,616	141,616	124,382	17,234	134,142
Emergency management	35,847	35,847	38,650	(2,803)	45,717
Total Public Safety	3,818,851	3,856,691	3,830,328	26,363	3,631,011
Public Works					
DPW and engineering	10,800	10,800	3,108	7,692	5,502
Street and highway	674,541	674,541	617,523	57,018	522,051
Snow and ice	132,597	132,597	126,612	5,985	101,560
Tree and brush	96,460	96,460	100,475	(4,015)	60,636
Compost operations	67,805	67,805	46,549	21,256	54,568
Storm sewer	19,291	19,291	17,532	1,759	20,004
Traffic control	139,970	139,970	138,294	1,676	133,562
Recycling and sanitation	459,800	459,800	460,735	(935)	459,349
Total Public Works	1,601,264	1,601,264	1,510,828	90,436	1,357,232

(Continued)

CITY OF LAKE GENEVA, WISCONSIN

General Fund

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

For the Year Ended December 31, 2016

(With comparative financial information for the year ended December 31, 2015)

	Budgeted Amounts		2016 Actual Amounts	Variance Final Budget - Positive (Negative)	2015 Actual Amounts
	Original	Final			
Culture and Recreation					
Parks	135,245	135,245	159,689	(24,444)	139,573
Veteran's park	38,225	38,225	48,338	(10,113)	37,938
Leisure activities	35,400	35,400	36,121	(721)	31,991
Total Culture and Recreation	<u>208,870</u>	<u>208,870</u>	<u>244,148</u>	<u>(35,278)</u>	<u>209,502</u>
Conservation and development					
Plan commission	8,075	8,075	4,465	3,610	1,551
Conservation and development	173,000	173,000	207,294	(34,294)	158,480
Total Conservation and Development	<u>181,075</u>	<u>181,075</u>	<u>211,759</u>	<u>(30,684)</u>	<u>160,031</u>
Total Expenditures	<u>8,492,457</u>	<u>8,492,457</u>	<u>8,300,572</u>	<u>191,885</u>	<u>8,275,151</u>
Other Financing Uses					
Transfers out					
Capital Projects Fund					
Equipment replacement	-	-	2,026,762	(2,026,762)	-
Total Expenditures and Other Financing Uses	<u>\$ 8,492,457</u>	<u>\$ 8,492,457</u>	<u>\$ 10,327,334</u>	<u>\$ (1,834,877)</u>	<u>\$ 8,275,151</u>

CITY OF LAKE GENEVA, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Special Revenue Funds			
	Lakefront Operations	Public Library	Cemetery Operations	Total
ASSETS				
Cash and investments	\$ -	\$ 413,174	\$ -	\$ 413,174
Receivables				
Taxes	-	441,800	135,000	576,800
Accounts	7,298	-	185	7,483
Due from other funds	1,061,417	206,998	125,916	1,394,331
Restricted cash and investments	-	-	-	-
TOTAL ASSETS	\$ 1,068,715	\$ 1,061,972	\$ 261,101	\$ 2,391,788
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 32,531	\$ 13,538	\$ 643	\$ 46,712
Accrued liabilities	2,257	5,949	2,179	10,385
Due to other funds	72,671	-	-	72,671
Deposits held in trust	51,400	-	-	51,400
Total Liabilities	158,859	19,487	2,822	181,168
Deferred Inflows of Resources				
Property taxes levied for subsequent year	-	441,800	135,000	576,800
Fund Balances				
Nonspendable				
Cemetery perpetual care	-	-	-	-
Library endowment	-	-	-	-
Restricted				
Library	-	600,685	-	600,685
Impact fees	-	-	-	-
Committed				
Equipment replacement	-	-	-	-
Assigned				
Special revenue funds	909,856	-	123,279	1,033,135
Capital projects fund	-	-	-	-
Total Fund Balances	909,856	600,685	123,279	1,633,820
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,068,715	\$ 1,061,972	\$ 261,101	\$ 2,391,788

Permanent Funds			Capital Projects Impact Fees	Total Other Governmental Funds
Cemetery Perpetual Care	Swanson Library Endowment	Total		
\$ 564,576	\$ -	\$ 564,576	\$ 221,787	\$ 1,199,537
-	-	-	-	576,800
-	-	-	-	7,483
1,500	-	1,500	-	1,395,831
-	118,830	118,830	-	118,830
<hr/>				
\$ 566,076	\$ 118,830	\$ 684,906	\$ 221,787	\$ 3,298,481

\$ -	\$ -	\$ -	\$ -	\$ 46,712
1,500	-	1,500	-	11,885
-	-	-	39,969	112,640
-	-	-	-	51,400
<hr/>				
1,500	-	1,500	39,969	222,637

-	-	-	-	576,800
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564,576	-	564,576	-	564,576
-	112,890	112,890	-	112,890
-	5,940	5,940	-	606,625
-	-	-	135,705	135,705
-	-	-	15,000	15,000
-	-	-	-	1,033,135
-	-	-	31,113	31,113
<hr/>				
564,576	118,830	683,406	181,818	2,499,044

\$ 566,076	\$ 118,830	\$ 684,906	\$ 221,787	\$ 3,298,481
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CITY OF LAKE GENEVA, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in fund Balance
Nonmajor Governmental Funds
For the year Ended December 31, 2016

	Special Revenue Funds			
	Lakefront Operations	Public Library	Cemetery Operations	Total
Revenues				
Taxes	\$ -	\$ 441,800	\$ 150,000	\$ 591,800
Intergovernmental	25,296	285,088	-	310,384
Fines and forfeits	-	22,066	-	22,066
Public charges for services	1,078,647	-	39,164	1,117,811
Investment income	-	20,429	-	20,429
Miscellaneous	1,347	7,037	1,365	9,749
Total Revenues	1,105,290	776,420	190,529	2,072,239
Expenditures				
Current				
Health and human services	-	-	173,883	173,883
Culture and recreation	610,986	673,811	-	1,284,797
Capital outlay				
Health and human services	-	-	43,553	43,553
Culture and recreation	-	-	-	-
Debt service				
Principal retirement	-	1,211	-	1,211
Interest and fiscal charges	-	15	-	15
Total Expenditures	610,986	675,037	217,436	1,503,459
Excess of Revenues Over (Under)				
Expenditures	494,304	101,383	(26,907)	568,780
Other Financing Sources (Uses)				
Transfers in	-	-	13,184	13,184
Transfers out	(419,304)	-	-	(419,304)
Total Other Financing Sources (Uses)	(419,304)	-	13,184	(406,120)
Net Change in Fund Balances	75,000	101,383	(13,723)	162,660
Fund Balances - January 1	834,856	499,302	137,002	1,471,160
Fund Balances - December 31	\$ 909,856	\$ 600,685	\$ 123,279	\$ 1,633,820

Permanent Funds			Capital Projects	Total Other Governmental Funds
Cemetery Perpetual Care	Swanson Library Endowment	Total	Impact Fees	
\$ -	\$ -	\$ -	\$ -	\$ 591,800
-	-	-	-	310,384
-	-	-	-	22,066
7,925	-	7,925	12,190	1,137,926
47,527	10,312	57,839	1,008	79,276
-	-	-	50	9,799
<u>55,452</u>	<u>10,312</u>	<u>65,764</u>	<u>13,248</u>	<u>2,151,251</u>
-	-	-	-	173,883
-	657	657	-	1,285,454
-	-	-	-	43,553
-	-	-	4,551	4,551
-	-	-	-	1,211
-	-	-	-	15
<u>-</u>	<u>657</u>	<u>657</u>	<u>4,551</u>	<u>1,508,667</u>
<u>55,452</u>	<u>9,655</u>	<u>65,107</u>	<u>8,697</u>	<u>642,584</u>
-	-	-	-	13,184
(13,184)	-	(13,184)	-	(432,488)
<u>(13,184)</u>	<u>-</u>	<u>(13,184)</u>	<u>-</u>	<u>(419,304)</u>
42,268	9,655	51,923	8,697	223,280
<u>522,308</u>	<u>109,175</u>	<u>631,483</u>	<u>173,121</u>	<u>2,275,764</u>
<u>\$ 564,576</u>	<u>\$ 118,830</u>	<u>\$ 683,406</u>	<u>\$ 181,818</u>	<u>\$ 2,499,044</u>

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lake Geneva, Wisconsin, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City of Lake Geneva's basic financial statements, and have issued our report thereon dated July 19, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2016-001 and 2016-002 that we consider to be significant deficiencies.

Compliance and Other Matters

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

City of Lake Geneva, Wisconsin's Response to Findings

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

Purpose of this Report

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



Certified Public Accountants
Green Bay, Wisconsin
July 19, 2017

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Findings and Responses
 For the Year Ended December 31, 2016

Section I - Internal Control Over Financial Reporting

Finding No.	Control Deficiencies
2016-001	<p>Segregation of Duties</p> <p>Repeat of Finding 2014-001</p> <p>Condition: A limited number of City employees perform the majority of the accounting functions for the City of Lake Geneva.</p> <p>Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction.</p> <p>Cause: The lack of segregation of duties is due to the limited number of employees and the size of City's operations. In addition, the City has not conducted a risk assessment and analysis of its internal controls to identify compensating controls and other potential opportunities to enhance its control structure.</p> <p>Effect: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Segregation of duties ensures that no single employee has control over all phases of a transaction. Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities as a result of the lack of segregation of duties.</p> <p>Recommendation: We recommend the City Council continue to monitor the transactions and the financial records of the City. We further recommend the City complete a risk assessment and analysis of its internal controls to identify opportunities to strengthen and enhance controls over financial reporting.</p> <p>Management Response: Management believes that the cost of segregating cash receipts and cash disbursement duties from the related recording functions outweigh the benefits to be received.</p>

CITY OF LAKE GENEVA, WISCONSIN
 Schedule of Findings and Responses (Continued)
 For the Year Ended December 31, 2016

Section I - Internal Control Over Financial Reporting (Continued)

Finding No.	Control Deficiencies
2016-002	<p>Preparation of Annual Financial Report</p> <p>Repeat of Finding 2014-002</p> <p>Condition: Current City staff maintains accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. For the same reasons, the City contracts with us to compile the Wisconsin Municipal Financial Report Form C</p> <p>Criteria: The preparation and review of the annual financial report and municipal financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.</p> <p>Cause: City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.</p> <p>Effect: Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.</p> <p>Recommendation: We recommend the City continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report and municipal financial report.</p> <p>Management Response: Management believes the cost for additional staff time and training to prepare GASB 34 conversion entries outweigh the benefits to be received. Management has reviewed and approved the financial statements and other information prior to issuance.</p>

Section II - Compliance and Other Matters

There are no findings related to compliance and other matters that are required to be reported under government auditing standards generally accepted in the United States of America for the year ended December 31, 2016.

City of Lake Geneva

Licenses Issued Between: 7/24/2017 and 7/24/2017

Date: 7/16/2017

Time: 1:13 PM

Page: 1

Taxi Cab Company

<u>Issued</u>	<u>License No</u>	<u>Customer</u>	<u>Address</u>		<u>Total</u>
7/24/2017	2017 -5	Lakefront Shuttle & Servi	W3746 Lakeview Dr.	Lake Geneva, WI 5	50.00

Taxi Cab Driver

<u>Issued</u>	<u>License No</u>	<u>Customer</u>	<u>Address</u>		
7/24/2017	2017 -23	Robert T. McAllister	W3746 Lakeview Drive	Lake Geneva, WI 5	25.00

City of Lake Geneva

Licenses Issued Between: 7/24/2017 and 7/24/2017

Date: 7/16/2017

Time: 1:13 PM

Page: 2

Taxi Cab Company

<u>Issued</u>	<u>License No</u>	<u>Customer</u>	<u>Address</u>	<u>Total</u>
Grand Totals:		Count:	1	\$50.00

City of Lake Geneva

Licenses Issued Between: 7/24/2017 and 7/24/2017

Date: 7/16/2017

Time: 1:20 PM

Page: 1

Operator's Regular - Original

<u>Issued</u>	<u>License No</u>	<u>Customer</u>	<u>Address</u>		<u>Total</u>
7/24/2017	2017 -352	Natalie Christian Carsten Employer: Walgreens #5600	6704 25th Avenue 351 N Edwards Blvd	Kenosha, WI 53143 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -353	Daniel Adam Colwell Employer: Geneva Theater / Plaza Media L	1300 Serena Ln 244 Broad St	Burlington, WI 53 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -354	Mariah Rose Davis Employer: Carvetti's / Samson Enterprise	6617 Deerpath Rd 642 W Main St	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -355	Brianna C. Dreyer Employer: Carvetti's / Samson Enterprise	501 Evergreen Ave 642 W Main St	Silver Lake, WI 5 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -356	Patrick Joseph Guinen Employer: Carvetti's / Samson Enterprise	103a N Twelfth Pl 642 W Main St	Whitewater, WI 53 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -357	Jason Aaron Hecksel Employer: Gino's East DBA GE Geneva, LL	506 Zurich Ct 300 Wrigley Drive	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -358	Lucas G. Lyons Employer: Geneva Theater / Plaza Media L	323 Southeastern Court 244 Broad St	Geona City, WI 53 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -359	Duane Thomas Nicholas Employer: Baker House / Stone Soup LLC	12163 220th Ave 327 Wrigley Dr	Bristol, WI 53104 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -360	Leah G. Richter Employer: Gino's East DBA GE Geneva, LL	539 W Caine St #102 300 Wrigley Drive	Whitewater, WI 53 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -361	Douglas John Smith Employer: Comfort Suites / KNMG Hotels L	196 Walnut 300 E Main St	Delavan, WI 53115 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -362	Becky L. Stallings Employer: Board and Brush Lake Geneva LL	W5907 Pierce Rd 252 Center St	Elkhorn, WI 53121 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -363	Ryan J. Vendegna Employer: Carvetti's / Samson Enterprise	5104 Brookshire Dr 642 W Main St	McHenry, IL 60051 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -364	Veronika C. Vigil Employer: The Cove of Lake Geneva / Cove	W5674 Canary Rd 111 Center St.	Elkhorn, WI 53121 Lake Geneva, WI 53147	50.00
7/24/2017	2017 -365	Hannah M. Wanda Employer: Aldi Inc. (Wisconsin) DBA Aldi	17419 Hebron Rd 200 N. Edwards Blvd.	Harvard, IL 60033 Lake Geneva, WI 53147	50.00

City of Lake Geneva

Licenses Issued Between: 7/25/2017 and 7/25/2017

Date: 7/16/2017

Time: 11:06 AM

Page: 1

Operator's Regular - Renewals

<u>Issued</u>	<u>License No</u>	<u>Customer</u>	<u>Address</u>		<u>Total</u>
7/25/2017	2017 -338	Briana L. Krowlek Employer: Thumbs Up / Two Thumbs Up LLC	8737 Fishman Rd 260 Broad St	Burlington, WI 53 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -339	Catherine M. Petrassi Employer: Cove Condominium Assoc.	32200 45th St 111 Center St.	Apt 42, Burlington Lake Geneva, WI 53147	50.00
7/25/2017	2017 -340	Nancy M. Cherney Employer: Walgreens #5600	711 Ann St. 351 N Edwards Blvd	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -341	Jay M. McNulty Employer: Medusa Grill & Bistro LLC	39426 91st Street 501 Broad St.	Genoa City, WI 53 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -342	Andrew Werner Newcomb Employer: Tuscan Tavern & Grill / LG Hos	507 1/2 Broad St 430 N Broad St	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -343	Stephanie Lynn Cosey Employer: Jackson Wine LLC d/b/a Studio	1130 Park Row 401 Sheridan Springs Road	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -344	Sabrina M. Mace Employer: Sprecher's Restaurant & Pub /	N1234 Rosewood Dr 111 Center Street	Genoa City, WI 53 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -345	Amanda Catherine Crawford Employer: Carvetti's / Samson Enterprise	225 Country Club Dr #3D 642 W Main St	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -346	Jessica Brie Tesch Employer: Carvetti's / Samson Enterprise	824 Williams St 642 W Main St	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -347	Scott A. Hardwick Employer: Fat Cats / Chubby Kitty LLC	255 Elmwood Ave., #208 104 Broad St	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -348	Nancy S. Dvonch Employer: Lake Geneva Lanes / Sandal Inc	1116 S. Wells Street Apt 192 E Main St	Lake Geneva, WI 5 PO Box 366, Lake Geneva	50.00
7/25/2017	2017 -349	Riley Thomas Oman Employer: Medusa Grill & Bistro LLC	W5302 State Road 67 501 Broad St.	Williams Bay, WI Lake Geneva, WI 53147	50.00
7/25/2017	2017 -350	Scot Thomas Effenheim Employer: Medusa Grill & Bistro LLC	1122 Dodge St 501 Broad St.	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00
7/25/2017	2017 -351	Chad Shawn Arnett Employer: Fat Cats / Chubby Kitty LLC	1004 Williams St 104 Broad St	Lake Geneva, WI 5 Lake Geneva, WI 53147	50.00

Ordinance 17-12

AN ORDINANCE AMENDING JOINT UNIFORM LAKE LAW ORDINANCE OF GENEVA LAKE, WALWORTH COUNTY, WISCONSIN

The Common Council of the City of Lake Geneva, the Village Boards of the Village of Williams Bay and the Village of Fontana-on-Geneva Lake, and the Town Boards of the Town of Linn and the Town of Walworth, Walworth County, Wisconsin, do ordain jointly and identically, in conformity with Sections 30.77 and 30.81 of the Wisconsin Statutes, as follows:

1. The Joint Uniform Lake Law Ordinance of Geneva Lake, Walworth County, Wisconsin, be and the same is hereby repealed and recreated to read as follows:

Section I. Applicability and Enforcement.

- (a) The provisions of this ordinance are adopted in the interest of public health and safety and shall apply to persons, boats and other objects upon, in and under the waters and ice of Geneva Lake within the jurisdictions of the city, villages and towns above named, which are all such municipalities surrounding, riparian to, and having jurisdiction over said lake.
- (b) This ordinance shall be enforced by the officers, employees and agents of the Geneva Lake Law Enforcement Agency, and by the properly designated and authorized officers and agents of said municipalities.
- (c) Water Safety Patrol. The Geneva Lake Water Safety Committee, Inc., through its Water Safety Patrol shall:
1. Promote water safety upon Geneva Lake in Walworth County, Wisconsin, including water rescue, promulgating and encouraging practices conducive to the safety of persons and property incident to the use and enjoyment of water traffic, pleasure and sports.
 2. Educate in promoting water safety in all of its aspects.

Section II. State Boating and Water Safety Laws and Administrative Orders and Rules Adopted.

- (a) The statutory provisions describing and defining regulations with respect to water and ice traffic, boats, boating and related water and ice activities in the following enumerated Sections 30.50 through 30.81 inclusive of the Wisconsin Statutes, are hereby adopted and by reference made a part of this ordinance as if fully set forth herein. Any act required to be performed or prohibited by the provisions of any statute incorporated by reference herein is required or prohibited by this ordinance.
- (b) All rules and orders created by the Wisconsin Department of Natural Resources designated Chapter NR 5 of the Wisconsin Administrative Code, modifying or supplementing the foregoing provisions of the state law or which may be adopted or made in the future are hereby incorporated in and made a part of this ordinance by reference to the same as if they are or were to be set out herein verbatim.
- (c) All deletions, additions and amendments which may be made to the sections of the State laws enumerated under Section II (a) above are hereby adopted and incorporated herein by reference as of the time of their respective effective dates, as if they were to be set out herein verbatim.
- (d) Speed limits.
1. No person shall operate any boat powered by an engine, or any other boat, in or upon the waters of Geneva Lake at a speed in excess of 45 miles per hour between sunrise and sunset; nor at a speed in excess of 15 miles per hour between sunset and sunrise, except as noted in section II (d) 2 below.
 2. On weekends (from 12:01 p.m. every Friday to midnight Sunday) and on Memorial Days, July 3-5th, and Labor Days of each year, no person shall operate any boat powered by an engine, or any other boat, in or upon the waters of Geneva Lake at a speed in excess of 35 miles per hour between sunrise and sunset.
 3. The speed limit set forth in section II (d)1 shall not apply to Police Patrol boats in situations involving emergencies, or while engaged in law enforcement, nor to boats participating in a duly authorized race, regatta or water ski meet duly authorized by a permit while operating in the designated area authorized by said permit. The speed limit set forth in section II (d)1 shall not apply to Water Safety Patrol boats in situations involving emergencies.
- (e) Careless, negligent, or reckless operators.
1. No person shall operate or use any boat powered by an engine or any other boat, or manipulate any water skis,

aquaplane or similar device in or upon the waters of Geneva Lake in a careless, negligent, or reckless manner so as to endanger another person's life, safety or property of another.

Section III. Zones, Areas and Restrictions.

(a) Zones and areas defined.

1. All areas marked by buoys and/or regulatory markers and properly permitted by the DNR and local municipalities are so designated as swimming zones.
2. The traffic area shall be beyond 200 feet distant and parallel to the shoreline, and 100 feet from any dock, raft, pier, structure, mooring area or buoyed restricted area.

(b) Restrictions.

1. Traffic lights. Any municipality may install and operate boat traffic lights and when so installed and operating they must be obeyed by all boat or other watercraft operators using such traffic area.
2. No water traffic outside the traffic area shall exceed the "slow-no-wake" speed limit.

Section IV. Additional Safety Regulations and Rules.

(a) Swimming Regulations.

1. Swimming From Boats. No person shall swim from any boat unless such boat is anchored or the boat is manned by a competent person.
2. Swimming in Traffic Area. No person shall swim in the traffic area unless accompanied by a boat manned by a competent person. Such boat shall stay within 50 feet of and guard such swimmer. This paragraph is subject to the provisions set forth in paragraph 3 below.
3. Hours Limited. No person shall swim in the traffic area from sunset to sunrise.

(b) Water Skiing.

1. All water skiing is limited to the traffic area.
2. No watercraft which shall have in tow a person or persons on water skis, surf-boards, or similar devices shall be operated upon Geneva Lake unless such watercraft shall be occupied by at least 2 competent persons. One person shall operate the boat and observe boat traffic at all times and the second shall observe the towed person.
3. The drivers or operators of all watercraft by means of which aquaplanes, water skis, or similar devices are being towed, and the riders of such devices, must conform to the same rules and clearance as provided in this ordinance for motor boats.
4. Any person using water skis, an aquaplane or a similar device, or any person who is towed in any manner by a watercraft or other means shall wear a United States Coast Guard approved Personal Flotation Device.

(c) Spearfishing.

Under or in water spear fishing is prohibited within 100' of municipal piers, harbors, (Lake Geneva/Riviera, Williams Bay, Fontana, Linn Pier/Trinke Estates, Abbey Harbor) and marinas.

(d) Buoys to be out by the first day of winter.

1. All buoys shall be removed from the water by the first day of winter of each year.
2. Every municipality or the Water Safety Patrol may remove all buoys, regulatory markers or aids to navigation being privately owned or placed which are not removed before the first day of winter of each year.

Section V. Littering or Polluting.

(a) No person shall deposit, place or throw any cans, bottles, debris, refuse, garbage, solid or liquid waste, sewage or effluent into the waters of the lake or upon the ice when formed or cause or permit the same to be done by any agent or employee.

Section VI. Markers and Navigation Aids.

(a) Standard Markers. All regulatory markers, navigation aids and other waterway markers placed upon the waters of the lake shall comply with the regulations of the Department of Natural Resources and approval of the designee of the local government.

Section VIII. Repeal of Conflicting Ordinances.

Any ordinance conflicting with the provisions of this ordinance or any part thereof is hereby repealed.

Section IX. Severability.

If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional, by reason of any decision of any court of competent jurisdiction, such decision shall not affect the validity of any other section, subsection, sentence, clause or phrase or portion thereof. The Board or Council hereby adopting this ordinance declares that they would have passed this ordinance and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases or portions thereof may be declared invalid or unconstitutional.

Section X. Penalties.

1. Any person who shall violate Section 30.67(1) of the Wisconsin Statutes which are adopted as local ordinances in Section II of this ordinance shall, upon conviction thereof, shall forfeit and be subject to the penalties as set forth in Section 30.80 Wisconsin Statutes as amended from time to time and as set forth in the bond schedule as it is amended from time to time, on file with the court having jurisdiction for the enforcement of this Joint Uniform Lake Law Ordinance for Geneva Lake.
2. Any person violating Section 30.67(2) shall forfeit the amounts set forth in Section 30.80, Wisconsin Statutes as amended from time to time and as set forth in the bond schedule as it is amended from time to time, on file with the court having jurisdiction for the enforcement of the Joint Uniform Lake Law Ordinance for Geneva Lake.
3. Any person who shall violate sections 30.681(1)(a) or (b) or 30.684(5) of the Wisconsin Statutes which are adopted as local ordinances in Section II of this ordinance shall, upon conviction thereof, forfeit and be subject to the applicable penalties as set forth in Sections 30.80(6)(a) – (e) of the Wisconsin Statutes as amended from time to time and as set forth in the bond schedule as it is amended from time to time, on file with the court having jurisdiction for the enforcement of the Joint Uniform Lake Law Ordinance for Geneva Lake.
4. Any person who shall violate those provisions set forth in Section II of this ordinance and for which penalties are not specifically provided for herein shall, upon conviction thereof, forfeit an amount as set forth in the bond schedule as it is amended from time to time, on file with the court having jurisdiction for the enforcement of the Joint Uniform Lake Law Ordinance for Geneva Lake.
5. Any person violating any provision of the Joint Uniform Lake Law Ordinance for which a penalty is not provided for herein or which is not provided for in the bond schedule as it is amended from time to time, on file with the court having jurisdiction for the enforcement of the Joint Uniform Lake Law Ordinance of Geneva Lake, shall forfeit not more than \$500 for the first offense and shall forfeit not more than \$1,000 upon conviction of the same offense a 2nd or subsequent time within one year.

2. Effective Date.

This ordinance shall be in full force and effect upon and from its passage, approval and publication as required by law.

PASSED AND ADOPTED by the Common Council of the City of Lake Geneva, the Village Boards of the Village of Williams Bay and the Village of Fontana-on-Geneva Lake, and the Town Boards of the Town of Linn and the Town of Walworth, Walworth County, Wisconsin, on the dates set forth below.

Town of Linn	Month xx, 2017
Village of Williams Bay	Month xx, 2017
Village of Fontana	Month xx, 2017
Town of Walworth	Month xx, 2017
City of Lake Geneva	Month xx, 2017

Adopted, passed, and approved by the Common Council of the City of Lake Geneva, Walworth County, Wisconsin, this 24th day of July, 2017.

ALAN KUPSIK, Mayor

Attest:

SABRINA WASWO, City Clerk

First Reading: July 10, 2017
Second Reading: July 24, 2017
Adopted:
Published:



1224 S. Pine Street
 Burlington, WI 53105
 Phone (262) 767-2747
 Fax (262) 767-2750

Letter of Transmittal

Date: 7/12/2017	Job No. 16.0119
Attention: Tom Earle	
RE: Contract Change Order # 3	
Main Street Widening	

TO: Tom Earle
 Lake Geneva Utility Commission
 361 Main Street
 P.O. Box 187
 Lake Geneva, WI 53147

WE ARE SENDING YOU

- Shop Drawings Prints Under separate cover via _____ the following items:
 Copy of Letter Change Order Plans Samples Specifications
 Other

COPIES	DATE	NO.	DESCRIPTION
1	07/12/2017		CCO # 3 with signatures

THESE ARE TRANSMITTED as checked below:

- For approval Approved as submitted Resubmit ___ copies for approval
 For your use Approved as noted Submit ___ copies for distribution
 As requested Returned for corrections Return ___ corrected prints

For review and comment

FOR BIDS DUE:

• PRINTS RETURNED AFTER LOAN TO US

REMARKS:

COPY TO: File

SIGNED:

Martin J. Kelly
 Martin J. Kelly

②
 1/3



CONTRACT CHANGE ORDER

Change Order: #3 Date: July 11, 2017
 Name of Project: Main Street Widening
 OWNER: City of Lake Geneva
 CONTRACTOR: Payne & Dolan, Inc.
 ENGINEER: Kapur & Associates, Inc.

The following changes are hereby made to the Contract Documents: *See attached documentation.*

Justification: *(See attached)*

Change to CONTRACT PRICE -	\$ <u> 5,330.47 </u>
Original CONTRACT PRICE -	\$ <u> 182,948.17 </u>
Current CONTRACT PRICE adjusted by previous CHANGE ORDERS -	\$ <u> 191,063.00 </u>
The CONTRACT PRICE due to this CHANGE ORDER will be (increased) (decreased) by -	\$ <u> 5,330.47 </u> <i>MAL</i>
The new CONTRACT PRICE including this CHANGE ORDER will be -	\$ <u> 196,393.47 </u>

Change to CONTRACT TIME:

The CONTRACT TIME will be (increased) (decreased) by _____ calendar days.
 The date for completion of work will be _____ Substantial (Date).
 _____ Final (Date)

The CONTRACTOR and OWNER hereby agree that the compensation to the CONTRACTOR effected hereby constitutes full settlement of the claims of the CONTRACTOR under this contract arising out of or incident to the changes effected hereby.

This document will become a supplement to the contract and all provisions will apply hereto.

Recommended by the ENGINEER: *[Signature]* Date 7-11-17
 Name: Michael J. Kelly
 Title: Construction Manager

Accepted by the CONTRACTOR: *[Signature]* Date 7-11-17 *MAL*
 Name: Raymond A. Postolnik
 Title: Agent

Approved by the OWNER: _____ Date _____
 Name: Tom Earle
 Title: Director of Public Works

②
2/3

**Main Street Widening City of Lake Geneva
Justification of Price for Contract Change Order #3**

Item # SPV.0105.07 Asphalt Patching

A. **Description:** This item is to compensate the contractor for remobilizing, excavating, backfilling, and paving back 2 areas identified as failing after the asphaltic surface course was initially placed and before opening to traffic. Initial paving operations complied with specifications and the failures most likely attributed to water seepage from below the existing pavement of which was unpreventable at the time of initial paving.

B. **Method of Measurement:** The *Asphalt Patching* item shall be measured as a lump sum (LS) item for work completed in accordance with the contract.

C. **Basis of Payment:** The work under this item, measured as provided above, will be paid for at the agreed unit lump sum price, which price shall be full compensation for all labor, materials, and equipment; and for cleanup and incidentals necessary to complete the work in accordance with the contract and all specifications that apply.

The following is a summary spreadsheet for the mentioned above item:

CONTRACT CHANGE ORDER # 3

Extra Work					
Item No.	Item Description	Unit	Qty.	Bid Unit	Est. Total
SPV.0105.07	Asphalt Patching	LS	1	\$ 5,330.47	\$ 5,330.47
TOTAL-CCO #3					\$ 5,330.47

City of Lake Geneva and Chicago Title Escrow Agreement for TID 4 Funds

Contractor's/Vendor's/Grantee's Application For Payment No.

3

Application Period:

Application Date:

6/29/2017

To (Owner):

City of Lake Geneva

From (Contractor/Vendor/Grantee):

Payne & Dolan

Via (City Official/Engineer)

Project:

10) Main Street Widening

Contract/Quote:

Widening Contract

Application for Payment - Change Order Summary

Number	Additions Due From City	Deductions (Unused)
Total		

1. Current Contract/Quote/Grant Amount	238,218.17
2. Less Previous Non Escrow Payments	
3. Balance of Escrow	238,218.17
4. Less Previous Escrow Payments	184,478.38
5. Plus/Less Change Orders	-
6. Balance Available	53,739.79
7. Amount Due this Application	38,604.19

CERTIFICATION The undersigned Contractor/Vendor/Grantee certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract/Quote/Grant have been applied on account to discharge Contractor's/Vendor's/Grantee's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract/Quote/Grant Documents and is not defective.

Approved by: _____
City Official/Engineer Date

Approved by: _____
Owner Date

Approved by: _____
Bank (if applicable) Date

Approved by: _____
Escrow Agent Date

By:	Date:

City of Lake Geneva and Chicago Title Escrow Agreement for TID 4 Funds

Contractor's/Vendor's/Grantee's Application For Payment No.

3

Application Period:

Application Date:

7/10/2017

To (Owner):

City of Lake Geneva

From (Contractor/Vendor/Grantee):

Systems Design

Via (City Official/Engineer)

Director of Public Works & Utilities

Project:

10) Main Street Widening

Contract/Quote:

Irrigation System Repairs

Application for Payment - Change Order Summary

Number	Additions Due From City	Deductions (Unused)
Total		

1. Current Contract/Quote/Grant Amount

18,000.00

2. Less Previous Non Escrow Payments

-

3. Balance of Escrow

18,000.00

4. Less Previous Escrow Payments

-

5. Plus/Less Change Orders

-

6. Balance Available

18,000.00

7. Amount Due this Application

2,897.78

CERTIFICATION The undersigned Contractor/Vendor/Grantee certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract/Quote/Grant have been applied on account to discharge Contractor's/Vendor's/Grantee's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract/Quote/Grant Documents and is not defective.

Approved by:

City Official/Engineer

Date

Approved by:

Owner

Date

Approved by:

Bank (if applicable)

Date

By:

Date:

Approved by:

Escrow Agent

Date

MEMORANDUM TO THE CITY OF LAKE GENEVA

To: Mr. Tom Earle

Public Work Commission

From: Greg Governatori

Date: July 18th, 2017

Re: Bid Approval and Recommendation for the 2017 Street Improvement Project

This memo is in regard to the bid opening for the above referenced project, which was held at 10:00 am on July 17, 2017. Bids were received from three (3) contractors to complete the project as detailed in the plans and specifications prepared by our office. Payne & Dolan, Inc. of Kenosha was the apparent low bidder for this project, with a Total Bid of \$525,942.84. The below table summarizes the final tab results of the bidders.

	Engineers Estimate	Bidder No. 1 Payne & Dolan Inc. (Kenosha, Wi)	Bidder No. 2 Wolf Paving (Oconomowoc)	Bidder No. 3 Stark Asphalt (Brookfield, Wi)
TOTAL BASE BID:	\$228,566.00	\$224,063.61	\$283,069.99	\$241,839.00
ALTERNATE BID #1	\$198,400.00	\$174,669.50	\$222,086.06	\$207,614.30
ALTERNATE BID #2	\$136,748.00	\$127,209.73	\$155,261.06	\$140,165.00
TOTAL BID:	\$563,714.00	\$525,942.84	\$660,417.11	\$589,618.30

** Denotes adjusted bid total due to math error.

Based on the review of the bid and the review of the bidder's qualification statement, it is our recommendation to award the **2017 Street Improvement Project** contract to **Payne & Dolan, Inc.** for the total cost of \$525,942.84. A bid bond of 5% of the contract price, and qualification statement were submitted and complete. The General Bid Tab is attached for your review.

Discussion/Recommendation on 2017 Street Improvement Program Bid award

Public Works Committee recommended Payne & Dolan for \$525,942.84.

Hedlund/Skates motion to recommend approval of BID award to Payne & Dolan in an amount not to exceed \$525,942.84 for the 2017 Street Improvement Project and direction to staff to process with getting bids for the 900 and 1000 block of Main Street. The items approved are 1, 2 and 3. We budgeted \$750,000 and it came in around \$160,000 under budget. This includes the 900 block of Main Street. It was supposed to be a mill and overlay; however, it's deteriorating faster than anticipated so it will have to be a complete rebuild. Public Works directed staff to go out and get primary bids on the 900 block of Main Street and secondary bids on the 1000 block of Main Street. They can then determine how far the rebuild should go. Bids may not go out until September as engineering could take up to 2 months. Motion carried 4 to 0.

Presentation of Accounts

Purchase Orders (none)

Hedlund/Halverson motion to approve the Prepaid Bills in the amount of \$7,930.77. Motion carried 4 to 0.

Hedlund/Skates motion to approve the Regular Bills in the amount of \$129,435.28. Motion carried 4 to 0.

Adjournment

Skates/Halverson motion to adjourn at 7:01pm. Motion carried 4 to 0.

/s/ Sabrina Waswo, City Clerk

THESE MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE FINANCE, LICENSE & REGULATION COMMITTEE

**PUBLIC WORKS COMMITTEE MINUTES
TUESDAY, JULY 18, 2017 – 5:00 P.M.
CITY HALL, MEETING ROOM 2A**

Meeting was called to order by Ald. Kordus at 5:00 p.m.

Roll call: Present: Alderman Kordus, Hedlund, Flower, Skates and Straube. Also present: City Administrator Oborn, DPW Earle, Mayor Kupsik, Parking Manager Mullally. Members of the public present: Greg Governatori, Kapur & Associates; David Lindelow, Board Chairman of Visit Lake Geneva; Greg Odden, Glen Fern Construction; Ken Etten, McCormack & Etten Architects LLP.

Comments from the public limited to 3 minutes. None

Approval of Public Works Committee meeting minutes from June 20, 2017 as prepared and distributed Skates/Hedlund motion to approve. Passed unanimously.

Director of Public Works Report

DPW Earle reported they have been working on the flood damage and we continue to have catch basins that are failing. He presented a list of the damage to date but warned that there could be more. The Streets Department is feeling the pressure of a reduced workforce during the busy season. The lights along Main Street are in the process of being installed now. They are working on the last base before the light poles are fitted and then the only thing left will be landscaping and trees. Ald. Hedlund asked about Field 5 at Veterans Park. Earle reported that water runs from the roadway and pushes the sod and gravel onto Field 4. Ald. Skates said that he was called out to Veterans Park and saw the damage himself. He would like to shut this field down as we continually have to spend money to repair it. Discussion followed.

Discussion/Recommendation on reconstruction of the roadway on the 900 block of Main Street including consideration of a new water main

Earle reported that the road in this area is very problematic and we have repaired it multiple times. There is concrete underneath the road that is very old and is crumbling which causes the road to fail. His recommendation is to spend the money on reconstructing this stretch of the roadway including new curb to collect the water that currently just runs into the road. Discussion followed. Mr. Governatori said this would need to be bid separately as the project would cost too much for a change order and it is not currently in the Street Improvement Plan as a reconstruction. *Kordus/Hedlund motion to bid out the reconstruction of the roadway on the 900 block of Main Street including consideration of a new water main with an alternate bid for the 1000 block of Main Street.*

Ald. Flower is concerned that she has not seen any plans for the Road Improvement Program and she feels that we jump all over the City repairing roads which she feels is inefficient. She said money was just spent to patch this section of road and there are other roads in the City that need repair. Discussion followed. Earle said there are 49.5 miles of road in the City and we only have a certain amount of money to spend each year. He has to pick which roads take priority. He agrees that we could get better prices if we concentrate repairs to one ward but in the past this has resulted in multiple complaints that the City is favoring one ward over another. Ald. Skates said that it is this body of people and the City Council who need to make the decision to change the way we repair roads in the future. If that is what is needed, we can give direction starting in 2018. Discussion continued. Ald. Flower asked who would pay for the new water main and Earle said that he always checks with the Utility Commission when selecting roads and the Utility Director is open to the possibility of installing a new main along this stretch of road. The Commission would pay for the new water main. *Passed unanimously.*

Discussion/Recommendation on the 2017 Street Improvement Program bid award

Earle said that we would need to pull the 900 block of Main Street from the bid as this was included as a mill and overlay not a reconstruct. Ald. Flower asked if there is a map showing the roads to be reworked. Earle said that there is a map as part of the bid packet and he will make sure to send it to the committee. *Hedlund/Skates motion to approve the 2017 Street Improvement Program Bid Award to Payne & Dolan for an amount not to exceed \$525,942.84. Passed unanimously.*



**LAKE GENEVA BUSINESS IMPROVEMENT DISTRICT
BOARD MEETING**

Monday, July 10, 2017 – 8:00 a.m.

Baker House

327 Wrigley Drive, Lake Geneva, WI 53147

1. Call to Order
2. Roll Call
3. Approval of minutes from the June 5th, Regular Business Improvement District meeting
4. Financials
5. City News
6. Visit Lake Geneva News
7. Director's Update
 - a. Paint-In surveys and wrap up
 - b. Lake Geneva Marathon
 - c. BID Research
 - d. Office Space
 - e. BID CC
 - f. Auxiliary Memberships
 - g. Street Banner Request
 - h. Event Sponsorships
 - i. Pedestrian Study Overview
8. City Council/BID Liaison
9. Vacant Board Position Update: Filled
 - a. Tessa August approved at June 12th City Council meeting to complete the remainder of Tammie Carsetensen's term, which expires January 1, 2018
10. Other Business
11. Set Next Meeting Date: August 7, 2017
12. Adjourn

STAFF REPORT
To Lake Geneva Plan Commission
Meeting Date: July 17, 2017

Agenda Item #15 a & b

Applicant:

Mark & Jeanne Hathaway
420 Elmwood Ave
Lake Geneva, WI 53147

Request:

Proposed Planned Development

GDP / PIP

Description:

The applicant is submitting a request to consider a Planned Development for the property located at 420 Elmwood Ave which is located in the S-4 Zoning Classification which will require two approvals. This memo will suffice to review both requests the two step request to approve are:

1. General Development Plan
2. Precise Implementation Plan

The applicants were issued a building permit which was reviewed and inspected by a previous Lake Geneva inspector. The permit was issued in error.

The applicants were later notified the building was a non-conforming structure after the project was completed. They were informed by the interim-inspector the building was too high and too close to the allowed setbacks for an accessory structure.

The applicants identified in their request that the building was to be used as an office with bathroom area above the garage as identified and labeled on the plans that were approved on 3/31/16 by inspector Robers.

Staff's recommendation is to continue with the Planned Development process to allow the building to remain as built however identify the building is not to be used by any other uses than what was originally applied for and approved as of 3/31/16 by the applicant as "Office and Bathroom".

- No sleeping areas allowed -
- No Vacation Rental Permitted -

There currently is only 1 exit from the second floor area of the garage therefore does not allow for sleeping facilities in accordance with the building codes.

Action by the Plan Commission:

Recommendation to the Common Council on the proposed Planned Development (PD)

As part of the consideration of the requested PD, the Plan Commission is required to:

- Provide the Common Council with a *recommendation* regarding the proposed CUP;

- Include *findings* required by the Zoning Ordinance for CUPs; and,
- Provide specific suggested *requirements* to modify the project as submitted.

Staff Review Comments:

1. Staff recommends that the Plan Commission recommend *approval* of the proposed Planned Development.
2. Staff recommends the Plan Commission adopt the *affirmative set of findings* provided above.
3. Staff recommends that the *following conditions* be attached:
 - a. The structure is never used as a sleeping area or rental property (vacation or apartment) of which primary use would allow overnight sleeping quarters. The identified area does not meet the building codes to allow for required number of emergency egress points to grade which is a significant life safety concern.
 - b. All movable accessory structures currently on the property shall be located a minimum 3' from the property line as required in the S-4 zoning Classification.

Required Plan Commission Findings on the PD for Recommendation to the Common Council:

A proposed PD must be reviewed by the standards, below:

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

Applicant's proposal and any requirements recommended by the Applicant to ameliorate such impacts.

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

Staff Recommendation on the Proposed Planned Development Permit:

4. Staff recommends that the Plan Commission recommend *approval* of the proposed Planned Development.
5. Staff recommends the Plan Commission adopt the *affirmative set of findings* provided above.
6. Staff recommends that the *following conditions* be attached:
 - a. The structure shall never be used as a sleeping area or rental property (vacation or apartment) which primary use would allow overnight sleeping quarters. The area does not meet the building codes to allow for proper emergency egress.

Application by Greg Odden, 705 Madison Street, Lake Geneva, WI 53147, to change the exterior color of façade at 201 Wrigley Drive, Flat Iron Park.

Greg Odden presented the request to renovate the exterior façade at Visit Lake Geneva, with historic colors. Commissioner Hill verified the siding would be updated with the sample material & color provided. All exposed wood will match the color sample. The roof will be updated and the shutters will be removed.

Kupsik/Hill motion to approve and include all staff recommendations

Roll Call: Kupsik, Skates, Hill, Esarco, Frederick, Horne voting “yes.” Motion carried 6 to 0.

Public Hearing and Recommendation on a General Development Plan (GDP) filed by Mark & Jeanne Hathaway, 420 Elmwood Avenue, Lake Geneva, WI 53147, to allow for an existing two story accessory structure alteration at 420 Elmwood Avenue, Tax Key No. ZYUP00067.

Zoning Administrator Walling explained this GDP and PIP application, stating the applicant applied for this space to be used as an office above their garage in 2016. The project was constructed and a couple steps were identified after construction, which led to the need for this application to allow a building which doesn't meet our current zoning ordinances. Staff recommends the motion reflect the 2nd floor not be used as a sleeping environment or dwelling unit.

Speaker 1: Alice Moran, 424 Elmwood Avenue, has no objections at all and feels this structure benefits the neighborhood.

Hill/Skates motion to close the public hearing. Motion carried 6 to 0.

Hill/Skates motion to approve the General Development Plan including staff recommendations, fact finding, noting specifically that the 2nd story area will not be allowed to be used as a sleeping or dwelling unit. Alderman Skates emphasized all movable accessory structures on property shall be located 3 feet from the property line as required by the SR-4 zoning classification.

Roll Call: Kupsik, Skates, Hill, Esarco, Frederick, Horne voting “yes.” Motion carried 6 to 0.

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Zoning Administrator Walling stated the PIP application is the 2nd step of approval process for this request.

Kupsik/Skates motion to close the public hearing. Motion carried 6 to 0.

Kupsik/Horne motion to approve the Precise Implementation Plan and staff recommendations and fact finding.

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Public Hearing and Recommendation on a Conditional Use Site Plan Amendment filed by Rick Bittner, 259 Skyline Drive, Lake Geneva, WI 53147, on behalf of Next Door Pub, to renovate two existing parking stalls to allow for additional exterior waiting area at 411 Interchange North, Tax Key No. ZYUP00137M.

Rick Bittner presented his request to add an exterior waiting area by eliminating 2 parking spaces in front of the building. Mr. Bittner stated he has plenty of parking for his business on the adjacent property which he leases. He also presented samples for the proposed deck which will resemble the existing deck area.

Hill/Skates motion to close the public hearing. Motion carried 6 to 0.

Kupsik/Hill motion to approve and include staff recommendations and fact finding.

Roll Call: Kupsik, Skates, Hill, Esarco, Frederick, Horne voting “yes.” Motion carried 6 to 0.

Public Hearing and Recommendation on an Amendment to a Precise Implementation Plan filed by Eric Drazkowski, Engineer & Tom Schermerhorn, Architect of Excel Engineering, Inc, 100 Camelot Drive, Fond du Lac, WI 54935, on behalf of Brunk Industries, to modify walk and culvert connection between the existing facilities and new facility along E Sheridan Springs Road at 1225 Sage Street, Tax Key No. ZA471200001.

Devin Winter, Excel Engineering, explained their request to extend or update the existing 5' sidewalk between their existing and proposed facilities from 5' wide to 10' wide which will be used to transport materials between the two

APPLICATION FOR ZONING MAP AMENDMENT FOR PLANNED DEVELOPMENT
ZONING INCLUDING GENEVRA DEVELOPMENT PLAN APPROVAL (PD/GDP) AND
ONE PRECISE IMPLEMENTATION PLAN APPROVAL (PD/PIP)

ZYUP 00867

Name of Applicant: Mark + Jeanne Hathaway

Address of Applicant: 420 Elmwood ave.
Lake Geneva WI 53147

Telephone No. (262) 745-9088 (847) 809-9503

Fax and/or email: () Jeannchathaway@gmail.com

Name of Owner: Mark + Jeanne Hathaway

Address of Owner: 420 Elmwood Ave.
Lake Geneva WI 53147

Telephone No. (262) 745-9088 (847) 809-9503

Fax and/or email: () markhathaway@gmail.com

Subject property address and/or complete legal description (use attached sheet if necessary):

- ALL THAT PART OF THE NE 1/4 OF SECTION 35, TOWNSHIP 2 NPRTH, RANGE 17 EAST, IN THE CITY OF LAKE GENEVA, BOUNDED AND DESCRIBED AS FOLLOWS: COMMENCING AT A POINT
- 170 FEET SOUTH OF THE SOUTHWEST CORNER OF THE INTERSECTION OF ELMWOOD AVE.
- AT DODGE ST. IN SAID CITY OF LAKE GENEVA; THENCE SOUTH ALONG THE WEST LINE OF ELMWOOD AVENUE 55.00 FEET; THENCE WEST 150.00 FEET; THENCE NORTH 55 FEET TO A POINT; THENCE EAST 150 FEET TO THE POINT OF BEGINNING.

Current Zoning District: SR 4

Fee of \$750.00 payable upon filing application.

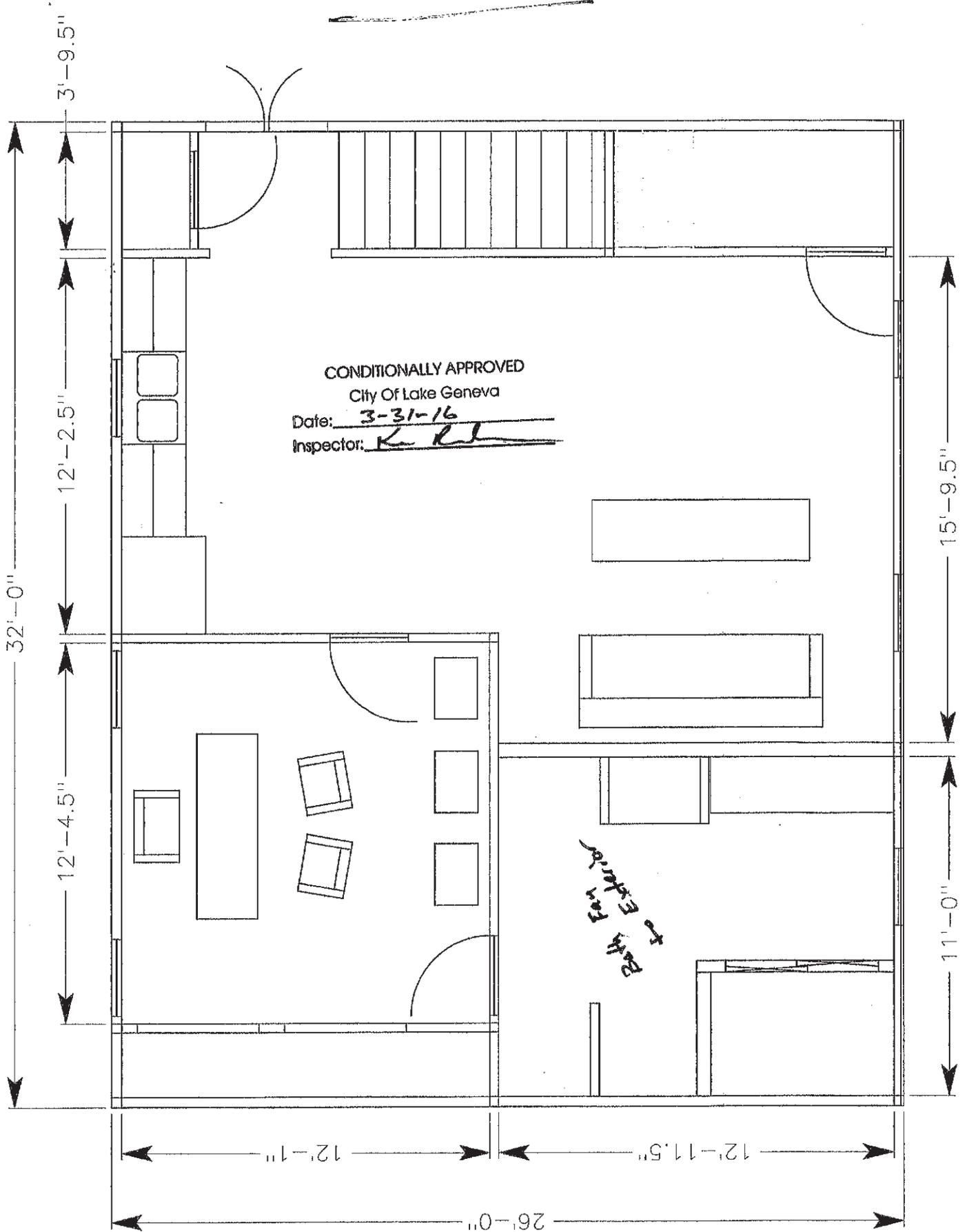
4/26/2017
Date

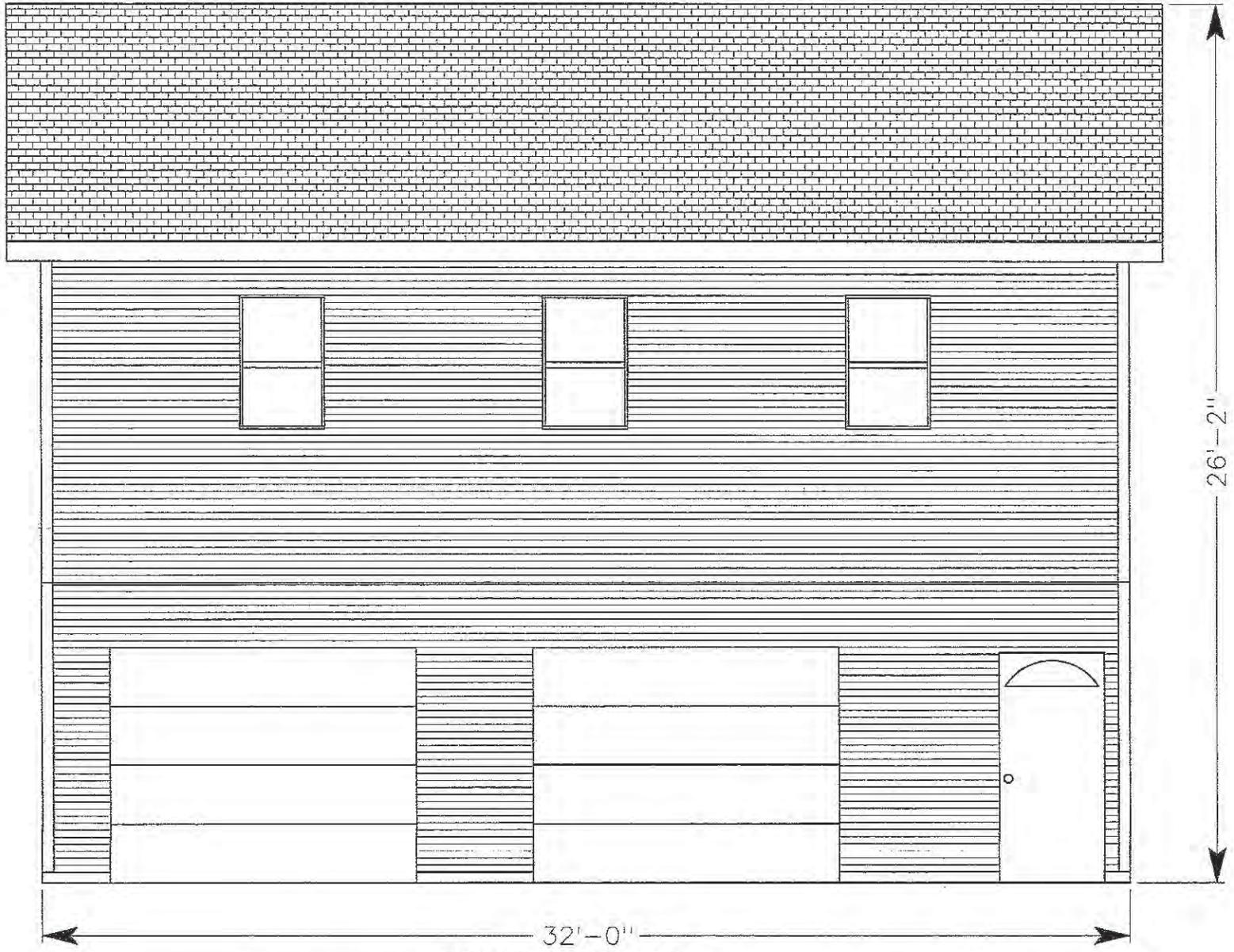
Jeanne L. Hathaway
Signature of Applicant



420 Elmwood Ave.

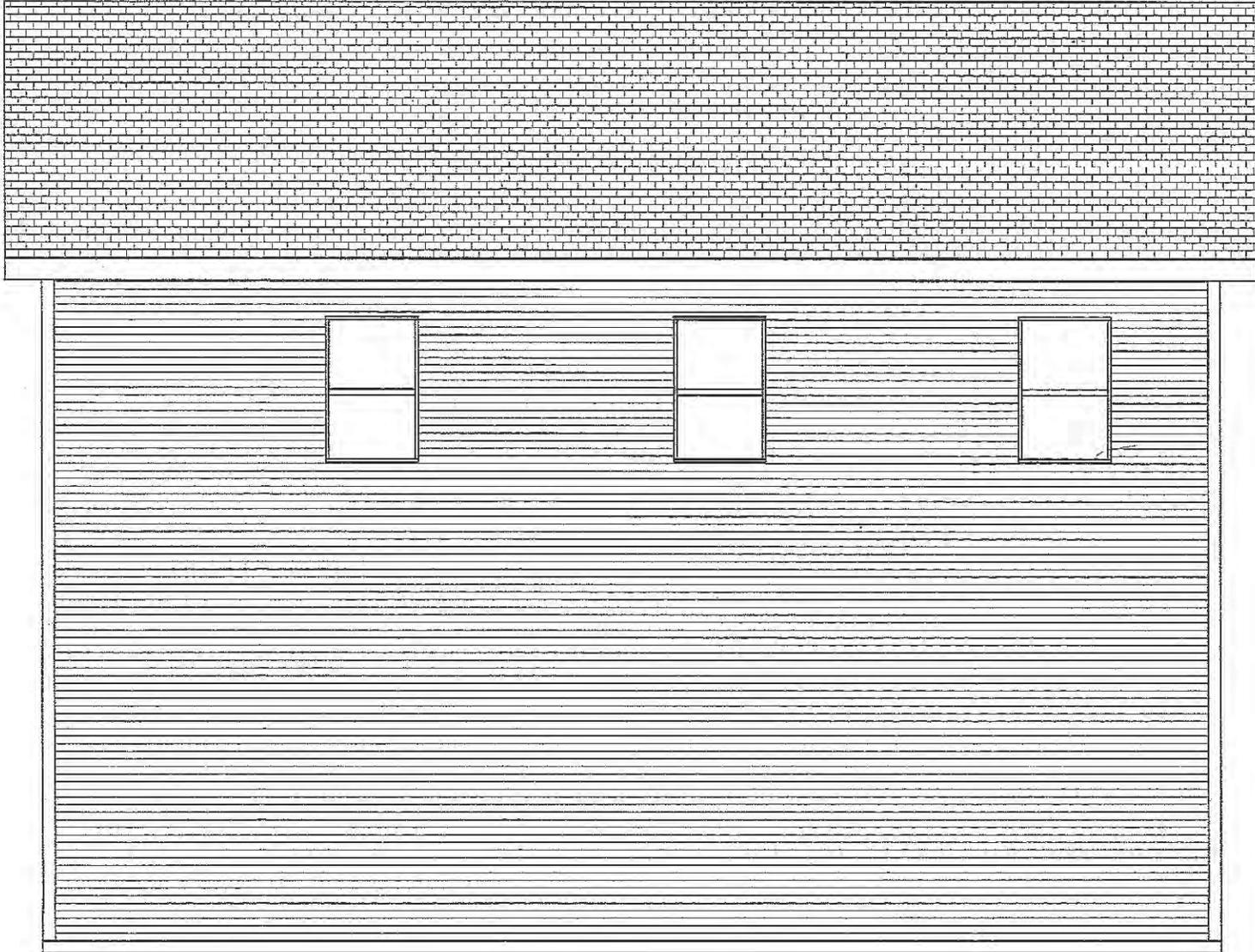
OWNERS COPY



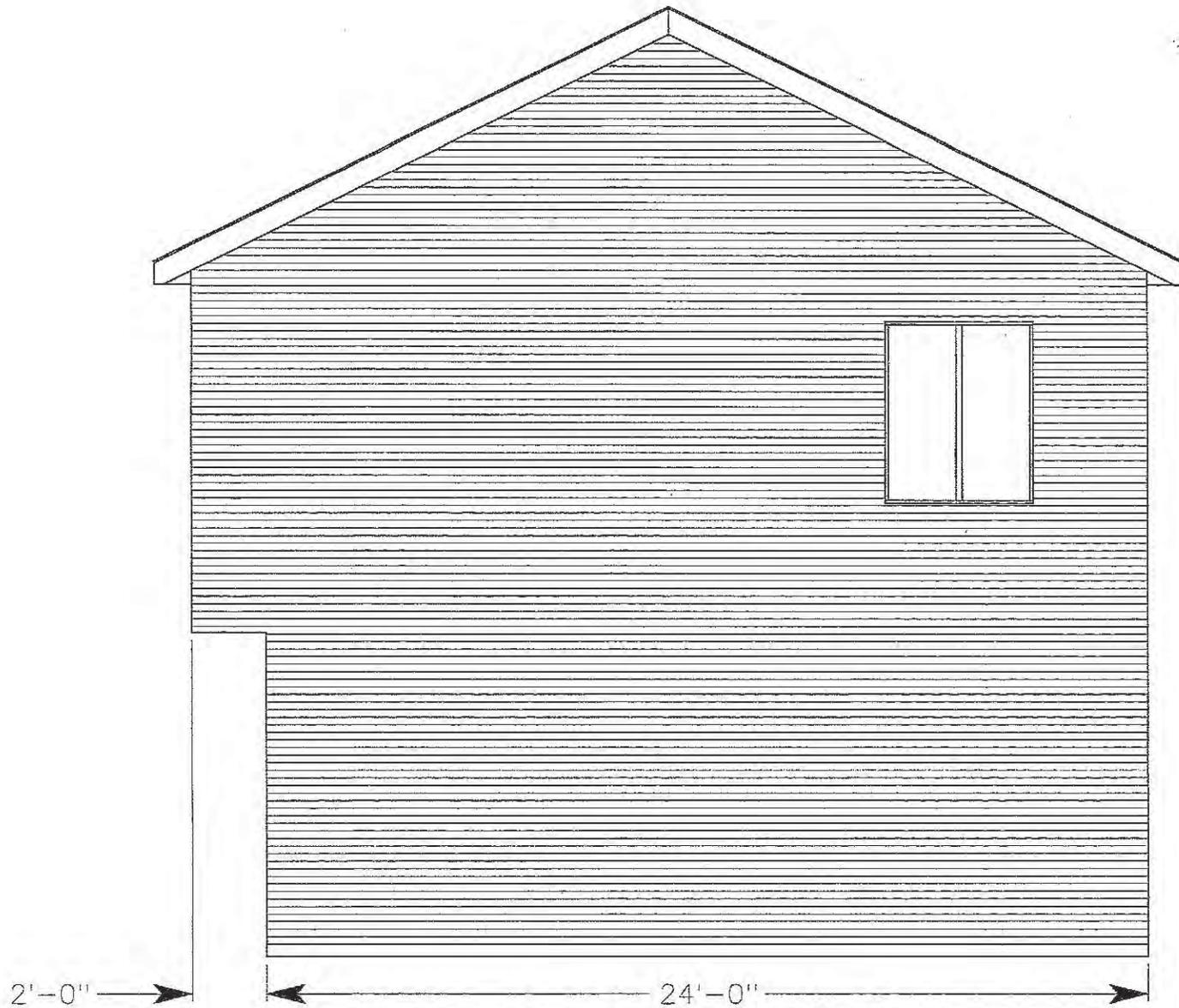


NORTH ELEVATION

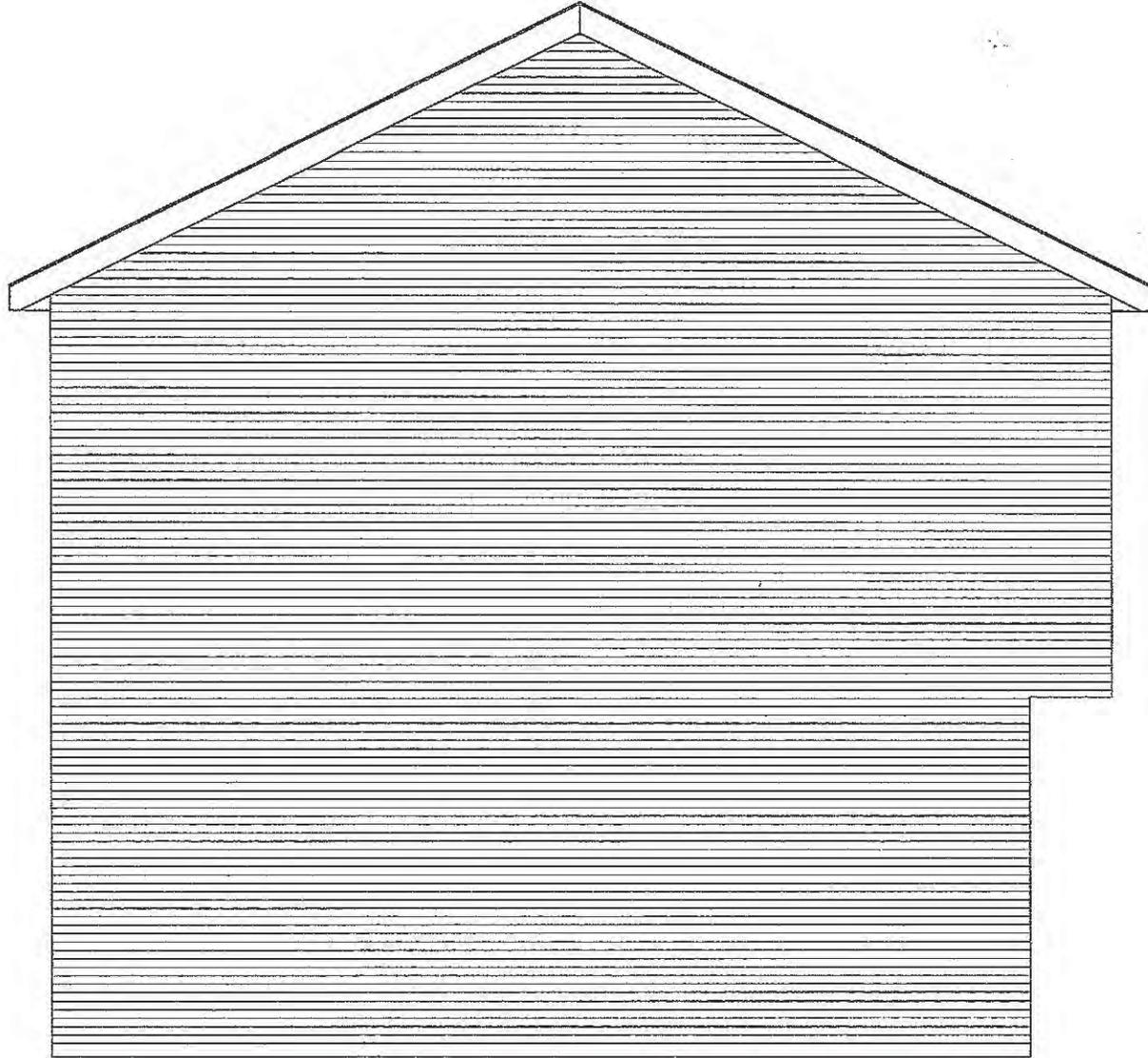
420 ELMWOD AVENUE
LAKE GENEVA WI 53147



SOUTH ELEVATION
420 ELMWOD AVENUE
LAKE GENEVA WI 53147



WEST ELEVATION
420 ELMWOD AVENUE
LAKE GENEVA WI 53147



EAST ELEVATION
420 ELMWOD AVENUE
LAKE GENEVA WI 53147

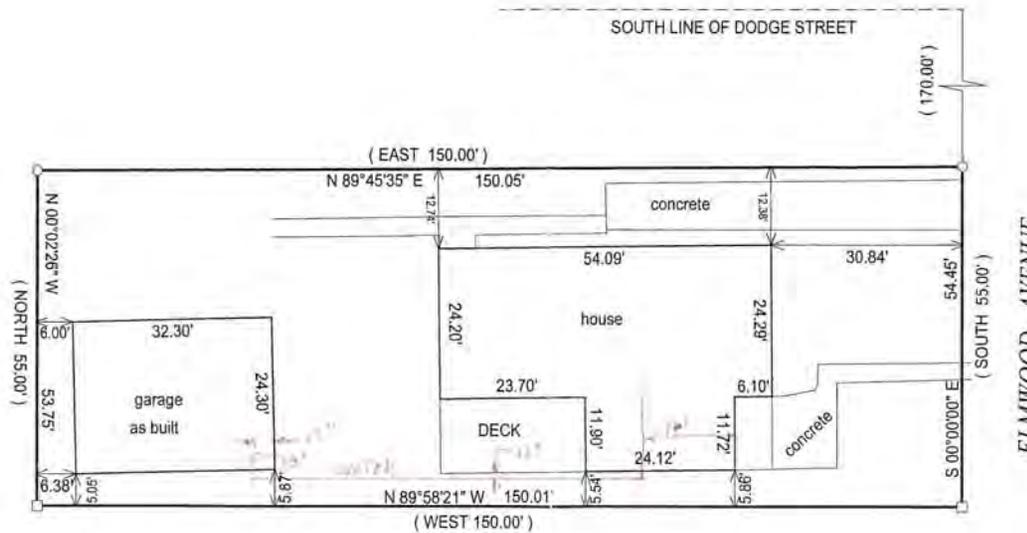
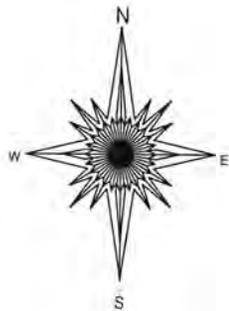
PREPARED FOR:
 MARK AND JEAN HATHAWAY
 420 ELMWOOD AVE
 LAKE GENEVA WI 53147

PLAT OF SURVEY

- OF -

PATHFINDER SURVEYING INC.
 (formerly)
 J.K. SURVEYING INC.
 P.O. BOX 322
 LAKE GENEVA, WI 53147
 WWW.PATHFINDERSURVEYING.NET
 262-248-8303

ALL THAT PART OF THE NE 1/4 OF SECTION 35, TOWNSHIP 2 NPRTH, RANGE 17 EAST, IN THE CITY OF LAKE GENEVA, BOUNDED AND DESCRIBED AS FOLLOWS: COMMENCING AT A POINT 170 FEET SOUTH OF THE SOUTHWEST CORNER OF THE INTERSECTION OF ELMWOOD AVE. AT DODGE ST. IN SAID CITY OF LAKE GENEVA; THENCE SOUTH ALONG THE WESLY LINE OF ELMWOOD AVENUE 55.00 FEET; THENCE WEST 150.00 FEET; THENCE NORTH 55 FEET TO A POINT; THENCE EAST 150 FEET TO THE POINT OF BEGINNING.



- () = recorded as
- = found iron bar
- = found iron pipe
- = set iron pipe
- = set iron bar

SCALE 1" = 20'
 JOB # 14-222ud
 TAX ID # ZYUP00067



Rick Bower
 Plumbing Division

rickbower@olearyplumbingandheating.com



BASIS OF BEARING OF THIS PLAT: THE WEST LINE OF ELMWOOD AVE. WAS ASSUMED TO BEAR SOUTH.

"I hereby certify that I have surveyed the above described property and that the above map is a true representation of its exterior boundary and shows the size and location of all visible structures, apparent easements and encroachments if any."

This survey is made for the present owners of the property, and those who purchase, mortgage, or guarantee the title thereto, within one year from the date hereof.

DATED THIS 24TH DAY OF SEPTEMBER, 2014.

REVISED 04/11/2017 SHOW GARAGE AS BUILT
 REVISED 10-1-2014 ADDED ADDITIONAL TIES



JEFFREY L. KIMPS S - 2436
 Wisconsin Registered Land Surveyor
 (original if signed in red)



(Comp.)

424 EIMWOOD AVE.



Overview

				
Status	Price/Sq Ft	On realtor.com [®]	Built	Style
Active With Offer	\$169	1 day	1945	Condo/townho...

Move-in beautiful 4BR, 3BA, 2 story just 2.5 blocks to Geneva Lake. Enjoy 600' beachfront, boat moorings (wait list), fishing pier, kayak racks, dog beach, downtown shops and restaurants just an easy walk away. Features include wood floors throughout, custom kitchen w/center island + pantry, 2 paver brick patios, main flr BR/BA, laundry, spacious living rm w/9' ceilings, stone FP, dining w/built-in bookshelves, 4 season porch w/FP, 2nd flr master w/Kohler body spray shower, Jacuzzi, and balcony, 2 car det garage w/totally renovated guest suite above featuring kitchen and private sundeck.

Schools

- School District: Lake Geneva-Genoa City Uhs
- High School: Badger
- Middle School: Lgms
- Elementary School: Central Denison

Features

Bedrooms

- Bedrooms: 4
- Master Bedroom: 13x17
- Bedroom 2: 11x11
- Bedroom 3: 11x11
- Bedroom 4: 10x10
- Master Bedroom on Upper Level
- Bedroom 2 on Upper Level
- Bedroom 3 on Upper Level
- Bedroom 4 on Main Level

Bathrooms

- Full Bathrooms: 3
- At Least One Bathtub
- Ceramic Tile
- Jetted Tub
- Mbr Bath Separate Tub
- Mbr Bath Walk-In Shower
- Off Master Bedroom
- Shower Stall

Kitchen and Dining

- Kitchen: 11x19
- Dining: 11x10
- Kitchen on Main Level
- Dining on Main Level

Exterior and Lot Features

- Patio, Sprinkler System
- Guest House
- Storage Shed
- Est. Acreage: 0.19





CONDITIONAL USE RESOLUTION 17-R50

A resolution authorizing the issuance of a Conditional Use Permit to Rick Bittner for the Next Door Pub for a Site Plan Amendment to renovate two existing parking stalls to allow for an additional exterior waiting area at 411 Interchange North, Lake Geneva, WI 53147.

WHEREAS, the City Plan Commission has considered the application of Rick Bittner for the Next Door Pub;

WHEREAS, The City Plan Commission held a Public Hearing thereon pursuant to proper notice given on July 17, 2017.

NOW, THEREFORE, BE IT RESOLVED, that the Zoning Administrator be, and is hereby authorized, to issue a Conditional Use Permit to Rick Bittner for the Next Door Pub for a Site Plan Amendment to renovate two existing parking stalls to allow for an additional exterior waiting area at 411 Interchange North, Lake Geneva, WI 53147, in the Planned Business (PB) zoning district, Tax Parcel ZYUP00137M to include all staff recommendations and affirmative findings of fact.

Granted by action of the Common Council of the City of Lake Geneva this 24th day of July 2017.

Alan Kupsik, Mayor

ATTEST:

Sabrina Waswo, City Clerk

Application by Greg Odden, 705 Madison Street, Lake Geneva, WI 53147, to change the exterior color of façade at 201 Wrigley Drive, Flat Iron Park.

Greg Odden presented the request to renovate the exterior façade at Visit Lake Geneva, with historic colors. Commissioner Hill verified the siding would be updated with the sample material & color provided. All exposed wood will match the color sample. The roof will be updated and the shutters will be removed.

Kupsik/Hill motion to approve and include all staff recommendations

Roll Call: Kupsik, Skates, Hill, Esarco, Frederick, Horne voting “yes.” Motion carried 6 to 0.

Public Hearing and Recommendation on a General Development Plan (GDP) filed by Mark & Jeanne Hathaway, 420 Elmwood Avenue, Lake Geneva, WI 53147, to allow for an existing two story accessory structure alteration at 420 Elmwood Avenue, Tax Key No. ZYUP00067.

Zoning Administrator Walling explained this GDP and PIP application, stating the applicant applied for this space to be used as an office above their garage in 2016. The project was constructed and a couple steps were identified after construction, which led to the need for this application to allow a building which doesn't meet our current zoning ordinances. Staff recommends the motion reflect the 2nd floor not be used as a sleeping environment or dwelling unit.

Speaker 1: Alice Moran, 424 Elmwood Avenue, has no objections at all and feels this structure benefits the neighborhood.

Hill/Skates motion to close the public hearing. Motion carried 6 to 0.

Hill/Skates motion to approve the General Development Plan including staff recommendations, fact finding, noting specifically that the 2nd story area will not be allowed to be used as a sleeping or dwelling unit. Alderman Skates emphasized all movable accessory structures on property shall be located 3 feet from the property line as required by the SR-4 zoning classification.

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Zoning Administrator Walling stated the PIP application is the 2nd step of approval process for this request.

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Devin Winter, Excel Engineering, explained their request to extend or update the existing 5' sidewalk between their existing and proposed facilities from 5' wide to 10' wide which will be used to transport materials between the two

STAFF REPORT
To Lake Geneva Plan Commission
Meeting Date: July 17, 2017

Agenda Item #15.c.

Applicant:

Rick Bittner
259 Skyline Dr
Lake Geneva, WI 53147

Request:

Next Door Pub
411 Interchange North
Proposed Conditional Use Site Plan Amendment

Description:

The applicant is submitting a request to amend the existing Conditional Use Permit (CUP) site plan to renovate two existing parking stalls to allow for additional exterior waiting area, located at 411 Interchange North. The City has previously approved CUP for this site, in order to permit the amendment staff has identified the current site is lacking in required parking stalls, and after discussions with the applicant and they provided the standing contract they have with the adjacent neighbor to rent areas for overflow parking.

The property is zoned Planned Business. No outdoor lighting is proposed. No permanent or structural changes are proposed to the exterior of the existing building only converting two parking spaces to outdoor waiting area. All activities will occur on private property.

Action by the Plan Commission:

Recommendation to the Common Council on the proposed amendment to the Conditional Use Permit (CUP):

As part of the consideration of the requested CUP, the Plan Commission is required to:

- Provide the Common Council with a *recommendation* regarding the proposed CUP;
- Include *findings* required by the Zoning Ordinance for CUPs; and,
- Provide specific suggested *requirements* to modify the project as submitted.

Staff Review Comments:

The proposed added exterior waiting area will have no impacts to neighborhoods are anticipated.

No lighting is proposed for the site. Staff notes that the Zoning Code allows for shielded full cutoff lighting fixtures are required in all other cases should they choose to add additional lighting in the future.

The amendment to the conditional use permit is to allow for the addition of exterior space which will allow for additional exterior waiting area.

Required Plan Commission Findings on the CUP for Recommendation to the Common Council:

A proposed CUP must be reviewed by the standards, below:

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

plan, program, map, or ordinance adopted or under consideration pursuant to official notice by the City or other governmental agency having jurisdiction to guide development.

4. The proposed conditional use does not maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.
5. The proposed conditional use is not located in an area that will be adequately served by, and will impose an undue burden on any of the improvements, facilities, utilities or services provided by public agencies serving the subject property.
6. The potential public benefits of the proposed conditional use do not outweigh all potential adverse impacts of the proposed conditional use after taking into consideration the Applicant's proposal and any requirements recommended by the Applicant to ameliorate such impacts.

Staff Recommendation on the Proposed Conditional Use Permit:

1. Staff recommends that the Plan Commission recommend *approval* of the proposed amendment to the existing conditional use as submitted, with the findings under A.1-6., above.
2. Staff recommends the Plan Commission adopt the *affirmative set of findings* provided above.

APPLICATION FOR CONDITIONAL USE

City of Lake Geneva

SITE ADDRESS/PARCEL NO. AND FULL LEGAL DESCRIPTION REQUIRED (ATTACH SEPARATE SHEET IF NECESSARY):

All INTERCHANGE NORTH, LAKE GENEVA WI 53147
Parcel # ZYUP 00137M

NAME AND ADDRESS OF CURRENT OWNER:

BITTNER Properties
299 SKYLANE, LAKE GENEVA, WI 53147

TELEPHONE NUMBER OF CURRENT OWNER: 414-429-2606

NAME AND ADDRESS OF APPLICANT:

Rick Bittner
299 SKYLANE LAKE GENEVA, WI 53147

TELEPHONE NUMBER OF APPLICANT: 414-429-2606

PROPOSED CONDITIONAL USE:

Addition to current front deck at Next Door Pub
& Pizzeria.

ZONING DISTRICT IN WHICH LAND IS LOCATED: _____

NAMES AND ADDRESSES OF ARCHITECT, PROFESSIONAL ENGINEER AND CONTRACTOR OF PROJECT:

RICHARD DAMMEIR Builders
1033 Williams St. LAKE GENEVA, WI 53147
(262)-248-1411

SHORT STATEMENT DESCRIBING ACTIVITIES TO BE CARRIED ON AT SITE:

Waiting area expansion for Restaurant, Expansion of
beverage service & food service (14'x17')

CONDITIONAL USE FEE PAYABLE UPON FILING APPLICATION: \$400.00 [\$100 FOR APPLICATIONS UNDER SEC. 98-407(3)] Paid 6/9/17

6/4/17
DATE

Rick Bittner
SIGNATURE OF APPLICANT

- _____ (c) A written description of the proposed conditional use describing the type of activities, buildings, and structures proposed for the subject property and their general locations;
- _____ (d) A site plan (conforming to the requirements of Section 98-908(3)) of the subject property as proposed for development OR if the proposed conditional use is a group development (per Section 98-208) a proposed preliminary plat or conceptual plat may be substituted for the required site plan, provided said plat contains all information required on said site plan per Section 98-908.
- _____ (e) Written justification for the proposed conditional use:
 - _____ Indicating reasons why the Applicant believes the proposed conditional use is appropriate with the recommendations of the City of Lake Geneva Comprehensive Master Plan, particularly as evidenced by compliance with the standards set out in Section 98-905(4)(b)1.-6. *(See below)*

III. JUSTIFICATION OF THE PROPOSED CONDITIONAL USE

1. How is the proposed conditional use (the use in general, independent of its location) in harmony with the purposes, goals, objectives, policies and standards of the City of Lake Geneva Comprehensive Plan, the Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City?

2. How is the proposed conditional use, in its specific location, in harmony with the purposes, goals, objectives, policies and standards of the City of Lake Geneva Comprehensive Plan, the Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City?

positive effect as patrons are moved outside of building

3. Does the proposed conditional use, in its proposed location and as depicted on the required site plan (see Section 98-905(3)(d)), result in any substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future be developed as a result of the implementation of the provisions of the Zoning Ordinance, the Comprehensive Plan, or any other plan, program, map ordinance adopted or under consideration pursuant to official notice by the City or other governmental agency having jurisdiction to guide development?

NO IMPACT

4. How does the proposed conditional use maintain the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property?

NO CHANGE, HARD SURFACE COVERED WITH HARD SURFACE

5. Is the proposed conditional use located in an area that will be adequately served by, and will not impose an undue burden on, any of the improvements, facilities, utilities or services provided by public agencies serving the subject property?

NO IMPACT

6. Do the potential public benefits of the proposed conditional use outweigh all potential adverse impacts of the proposed conditional use (as identified in Subsections 98-905(4)(b)1.-5.), after taking into consideration the Applicant's proposal and any requirements recommended by the Applicant to ameliorate such impacts?

Reduce inside congestion at Restaurant front waiting area

IV.FINAL APPLICATION PACKET INFORMATION

____ Receipt of 5 full scale copies in blueline or blackline of complete Final Application Packet by Zoning Administrator: Date: _____ by: _____

____ Receipt of 25 reduced (8.5" by 11" text and 11" x 17" graphics) copies of complete Final Application Packet by Zoning Administrator: Date: _____ by: _____

____ Certification of complete Final Application Packet and required copies to the Zoning Administrator by City Clerk: Date: _____ by: _____

____ Class 2 Legal Notice sent to official newspaper by City Clerk: Date: _____ by: _____

____ Class 2 Legal Notice published on _____ and _____ by: _____

____ Conditional Use recorded with the County Register of Deeds Office: Date: _____ by: _____

June 4, 2017

Submittal for Deck Expansion
Next Door Pub & Pizzeria
411 Interchange North
Lake Geneva, WI 53147

Written Description of Intended Use:

- No Change to existing Zoning is required
- No "business change of use" is being requested. Current business is a restaurant and that will remain
- Location has no residences and there are none at any adjacent properties
- There will be no change to the existing "hard surface" area of the partial. Proposed decking will be covering asphalt area.
- Plantings will be replaced 1 for 1 at a minimum.
- There will not be any changes to hours of operation.
- There will be a loss of two parking spaces, but both are not always used as they are very tight. We have replaced this loss with an addition to a rented parking lot to the rear of our building

Business basis for deck changes:

As the business has grown, we have attempted to increase the space available for guests waiting to be seated. We are now out of internal room to expand the waiting area without reducing the number of restaurant seats and negating the value of enlarging the waiting area. In addition, during the busiest summer months, we are pushing the building capacity limit of 185 persons.

Our plan is to add waiting area outside the building. This has only seasonal value but adding space will be available during the peak summer season. If we can encourage patrons waiting for table seating outside the restaurant, we reduce the congestion at the front door.

We currently offer beverage and appetizer service on the existing deck (service by a server only). Our plan is to just expand that service to a larger area.

The deck itself will look as close as possible to the current deck. We can't use the brick pavers that are on the current deck as we would trap water run-off from the property at the rear and there is a back to front natural slope to the entire area. We will not create any additional run-off with this addition. The deck will have below frost pylons as required and Trex, composite decking that is designed for this purpose.

The two parking spaces that we are removing are very tight and create a bottleneck area. We have recently upgraded and expanded the lot to the rear of the building. We are now well in excess of the required parking for the number of seats inside and also if we add any of the outside area seating.

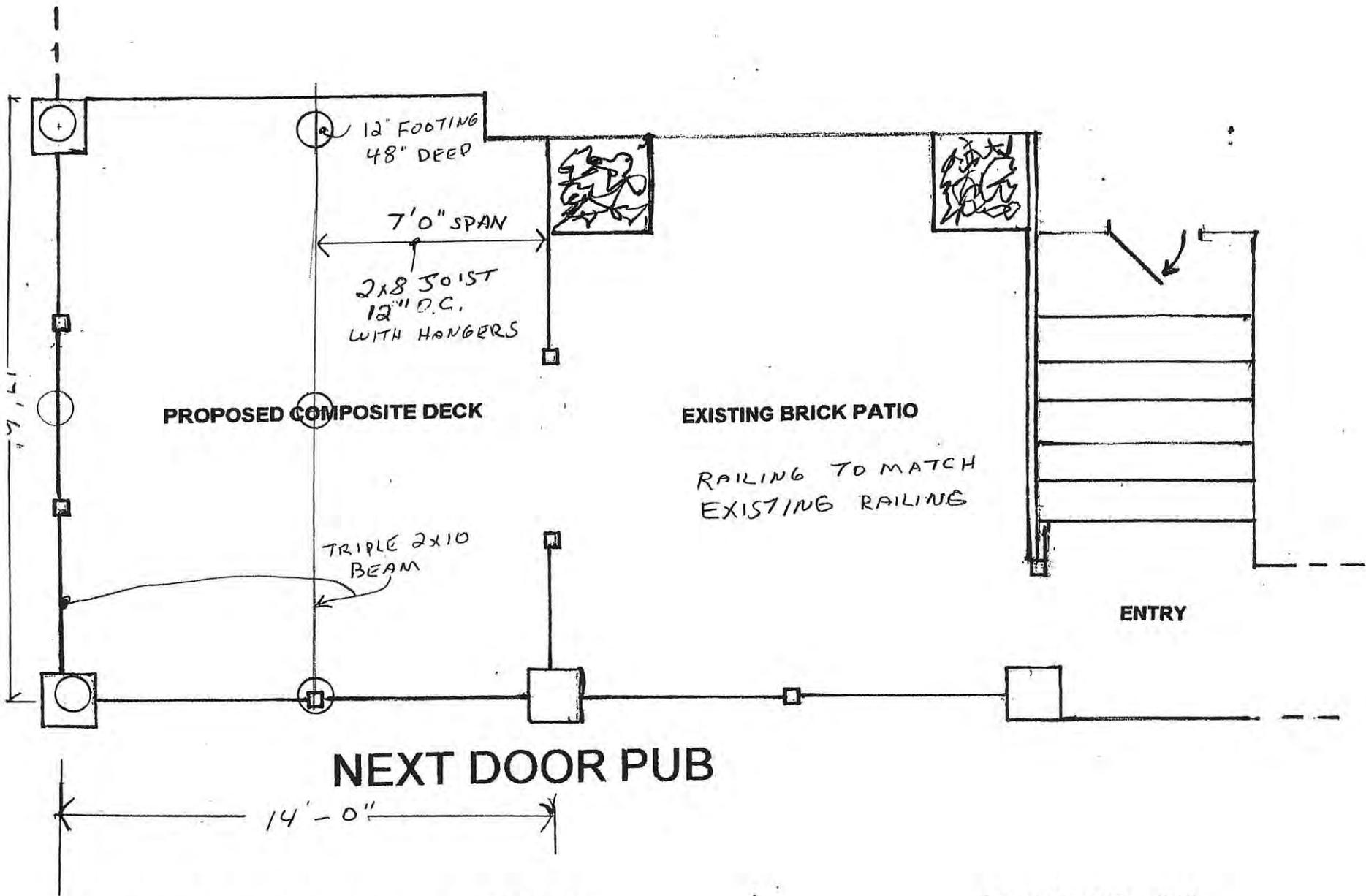
Thank You for your consideration

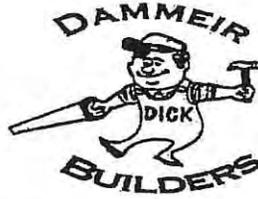


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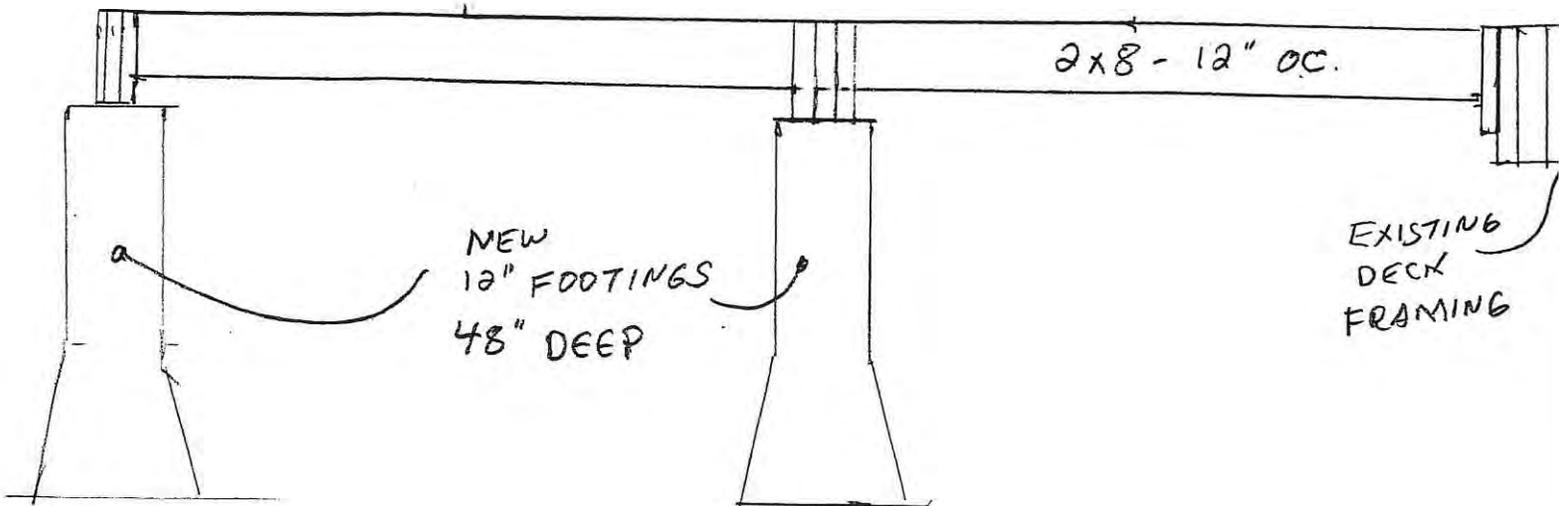
Next Door Pub & Pizzeria

WINNER OF
Best of W. York
County 2005 Award
Best Pub • Best Local Dining
Best Pizza • Best Overall Restaurant





**1033 N. Williams Street
Lake Geneva, WI 53147
Phone 262-325-9103 Fax 262-248-1411**



STAFF REPORT
To Lake Geneva Plan Commission
Meeting Date: June 19, 2017

Agenda Item #15.d.

Applicant:

Brunk Industries Inc.
1225 Sage Street
Lake Geneva, WI. 53147

Request:

Amend the existing Certified Survey Map (CSM)

Description:

This request is to approve a proposed amendment to the existing Certified Survey Map (CSM) to modify walk and culvert connection between the existing facilities and new facility along E Sheridan Springs Road.

The result of this CSM will be the installation of a dual use walk and equipment access with the proposed width of 10' cross access in addition to the installation of a culvert, and with all of the minimum standards of the Planned Development (PD) zoning.

Project Details from Submittal dated May 12, 2017 and revisions dated June 21, 2017 to include Excel Engineering Survey CSM :

The proposed CSM drawing is provided on one page on project No. 1650900

Action by the Plan Commission:

Recommendation to the Common Council on the proposed Certified Survey Map (CSM) amendment:

As part of the consideration of the requested CSM, the Plan Commission is required to:

- Provide the Common Council with a *recommendation* regarding the proposed CSM amendment.

Staff Recommendation on the proposed Certified Survey Map (CSM) amendment:

1. Staff recommends that the Plan Commission recommend *approval* of the CSM as submitted, subject to approval of the proposed zoning map amendment for both side walk and culvert installation; and subject to compliance with detailed technical review comments provided by the City's consulting engineer.

Public Hearing and Recommendation on an Amendment to a Precise Implementation Plan filed by Eric Draskowski, Engineer & Tom Schermerhorn, Architect of Excel Engineering, Inc, 100 Camelot Drive, Fond du Lac, WI 54935, on behalf of Brunk Industries, to modify walk and culvert connection between the existing facilities and new facility along E Sheridan Springs Road at 1225 Sage Street, Tax Key No. ZA471200001.

Devin Winter, Excel Engineering, explained their request to extend or update the existing 5' sidewalk between their existing and proposed facilities from 5' wide to 10' wide which will be used to transport materials between the two facilities. Zoning Administrator Walling stated the concrete sidewalk width will be 6" which meets the heavy load requirements for fork lift operations. The 10' wide sidewalk with a 6" depth would allow for the equipment weight during transport. Walling said there is a significant grade change and culvert so this proposal was the best solution.

City Administrator Oborn added the sidewalk is on city right of way so this application would be contingent upon a Right of Way Agreement. Commissioner Hill asked for the details of the Right of Way Agreement. City Attorney Draper clarified the liability & maintenance would go to Brunk Industries, the volume of usage would be addressed and if the city determines the sidewalk is needed for other purposes, they would agree to abandon it. The city would be named for additional liability on the sidewalk. Commissioner Esarco noted the sidewalk is used a lot for bikes and pedestrians to transition from Sage Street to Sheridan Springs Road. A Brunk representative asked about the usage limitations in the Right of Way Agreement, which had been discussed with Brunk at the city staff meetings, according to Alderman Skates and Mayor Kupsik. Another Brunk representative, Scott Adams, agreed the sidewalk is used by pedestrians, a majority of which are Brunk employees.

Mr. Winter stated the plans reflect cautionary signs for a shared route of pedestrians and equipment located on both ends of the sidewalk.

Kupsik/Hill motion to close the public hearing. Motion carried 6 to 0.

Skates/Frederick motion to approve and include staff recommendations and fact finding and confirmation of the Right of Way Agreement which addresses volume and asks for signage to be provided on either end of sidewalk.

Roll Call: Kupsik, Skates, Hill, Esarco, Frederick, Horne voting "yes." Motion carried 6 to 0.

Public Hearing and Recommendation of a Precise Implementation Plan filed by McMurr II, LLC, 351 W. Hubbard, Suite 610, Chicago, IL 60654, for the continuation of phase I of the Summerhaven of Lake Geneva Condominiums.

Jim Howe, Attorney at Godfrey Law Firm, Elkhorn, representing McMurr II LLC, discussed prior work to the site not pertinent to the current application (future phases of the development). Howe presented their request for a 2nd amendment to the PIP to allow flexibility for a garage to be 10.85 feet from the right-of-way at its northwest corner, the building of a pool and pool house from the original plan, to change a duplex to a single family dwelling on lot 207 with flexibility of a rear yard setback of 6' instead of 15', and install the final lift of asphalt on phase one of Summerhaven, and install municipal water and sanitary sewer mains to serve five lots on Murray Drive and the pool and pool house.

Speaker #1: Grace Hanny, 311 Oakwood Lane, received a notice regarding this property and asked for clarification on the proposed changes in phases 1, 2, and 3 to Summerhaven. Mr. Howe stated phase 1 includes 27 units, the pool & pool house, changing a duplex classification to a single family dwelling and finishing the street past the pool and pool house including the utilities. Phase 2 and 3 proposals will be presented to the Plan Commission in the future.

Kupsik/Frederick motion to close the public hearing. Motion carried 6 to 0.

Kupsik/Esarco motion to approve and include fact finding and staff recommendations: setback exceptions provided for the existing dwelling and the proposed setback reduction to install attached garage to existing house, the pool house and pool installation, reduce unit 209 & 207 duplex to a single family residence, the final road lift installation for phase 1 roadway complete and road installation to a temporary tee turn around for fire department vehicles on the proposed Murray Drive extension, and to include a development agreement amendment to add the 5 years for paving and the cost added to the existing letter of credit they retain.

Commissioner Hill asked about sidewalks in this development. City Attorney Draper stated Summerhaven is a private development and has private roads, not open to public.

Roll Call: Kupsik, Skates, Hill, Esarco, Frederick, Horne voting "yes." Motion carried 6 to 0.

APPLICATION FOR PRECISE IMPLEMENTATION PLAN AMENDMENT

City of Lake Geneva

Site Address/Parcel No. and full Legal Description required (attach separate sheet if necessary):

1225 Sage Street Lake Geneva, WI 53147

See attached previously approved CSM

Name and Address of Current Owner:

Brunk Factory Building, LLC

1225 Sage Street, Lake Geneva, WI 53147

Telephone No. of Current Owner including area code: 262-248-8873

Name and Address of Applicant:

Same as Owner

Telephone No. of Applicant including area code: Same as Owner

Proposed Use:

Manufacturing

Zoning District in which land is located: Planned Development-Planned Industrial Overlay

Names and Addresses of architect, professional engineer and contractor of project:

Excel Engineering Inc

CD Smith Construction Inc.

Eric Drazkowski-Engineer / Tom Schermerhorn-Architect

Joe Van Handel

100 Camelot Drive

889 E Johnson St

Fond du Lac, WI 54935

Fond du Lac, WI 54935

Short statement describing activities to take place on site:

Amendment to original PIP to modify walk and culvert for connection between
the existing facility and new facility along E Sheridan Springs Road.

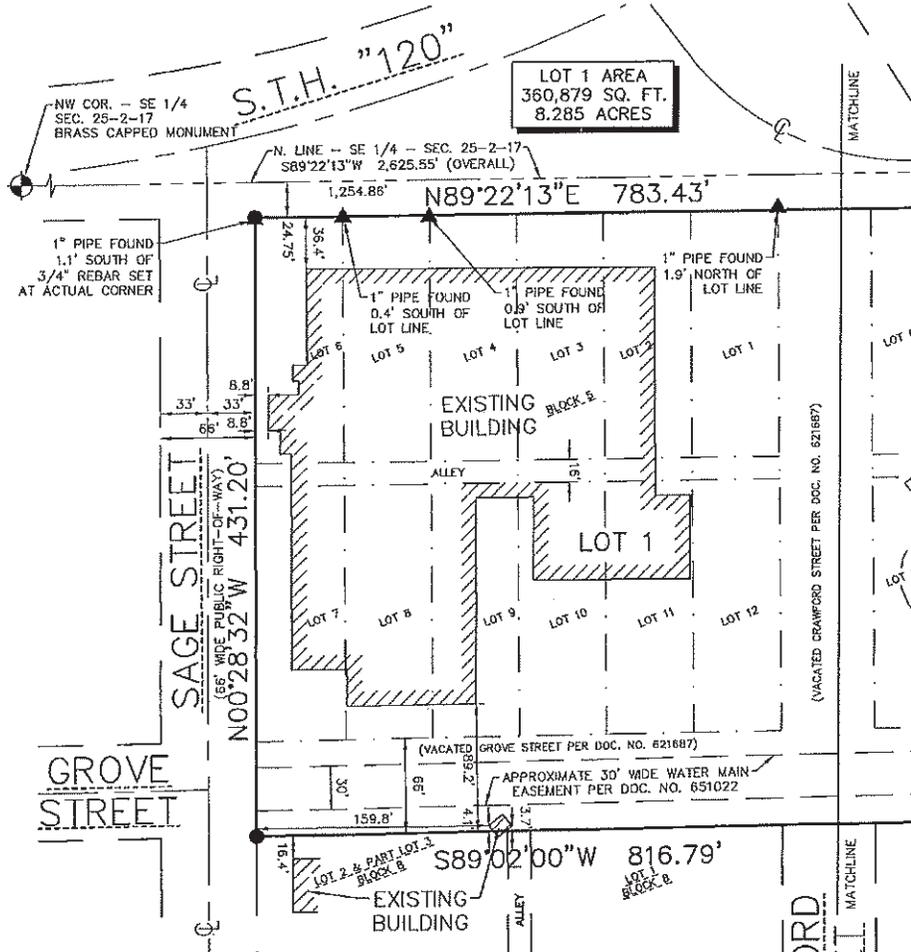
PIP Amendment fee \$400.00, payable upon filing application.


Signature of Applicant

CERTIFIED SURVEY MAP NO.

FOR
BRUNK FACTORY BUILDING, LLC.

LOTS 1-12 IN BLOCK 4, LOTS 1-12 IN BLOCK 5, PART OF VACATED GROVE STREET, PART OF VACATED CRAWFORD STREET, PART OF VACATED WAVERLY STREET, AND PART OF A VACATED ALLEY OF GENEVA LAKE CRAWFORD MANUFACTURING COMPANY'S ADDITION, ALL BEING PART OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 2 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN.



NOTE:
THIS SURVEY IS BASED UPON INFORMATION CONTAINED IN QUIT CLAIM DEED RECORDED AS DOC. NO. 941181



LEGEND

- - 3/4" IRON REBAR FOUND
- ⊙ - 2" IRON PIPE FOUND
- - 3/4" x 18" REBAR SET WEIGHING 1.50 LBS/FT.
- ▲ - 1" IRON PIPE FOUND
- ⊕ - SECTION CORNER MONUMENT FOUND

NORTH POINT REFERENCED TO THE WISCONSIN COORDINATE GRID SYSTEM, SOUTH ZONE. THE NORTH LINE OF THE SOUTHEAST QUARTER HAS A RECORDED BEARING OF SOUTH $89^{\circ}-22'-13''$ WEST.



OWNER:
BRUNK FACTORY BUILDING, LLC.
1225 N. SAGE STREET
LAKE GENEVA, WI 53147
SHEET 1 OF 4 SHEETS



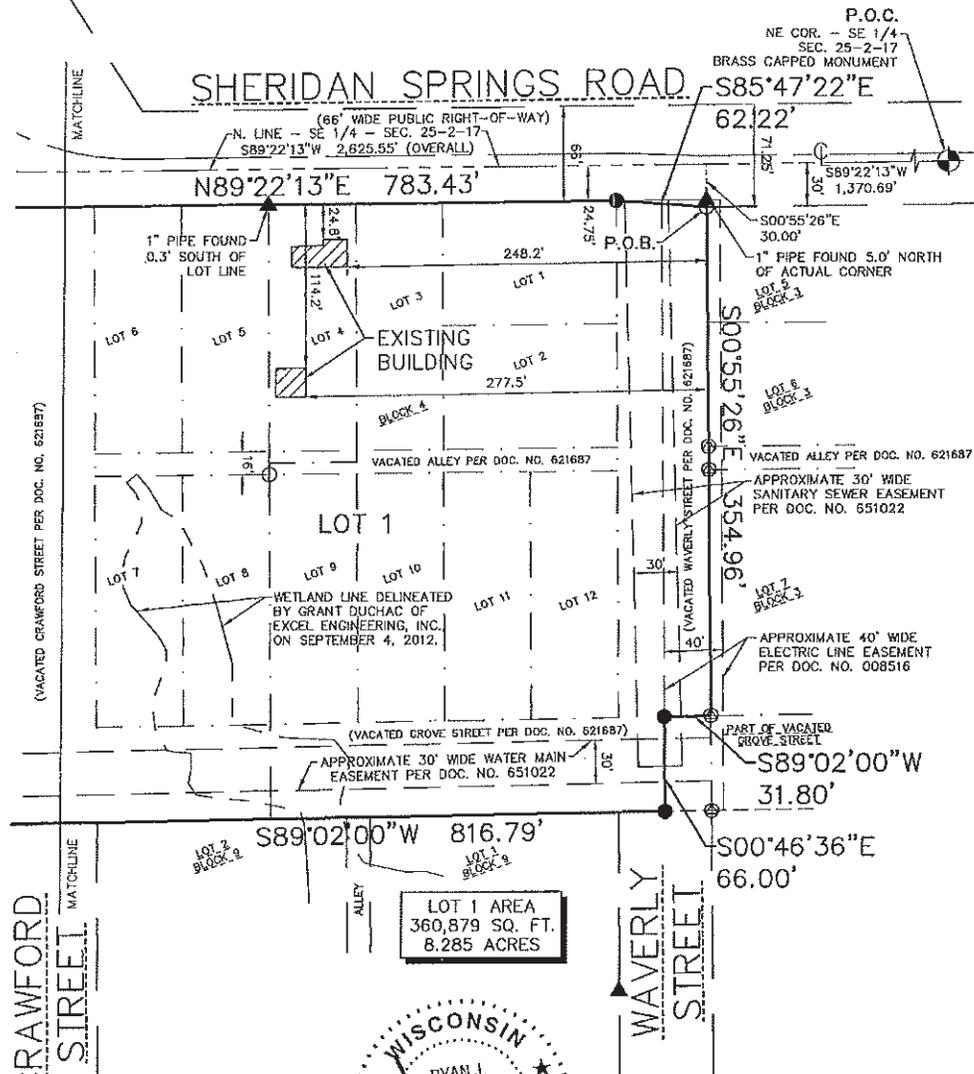
Excel
ENGINEERING Inc.
SURVEYING GROUP
PROJECT NO. 1650900

Always a Better Plan
100 CAMELOT DRIVE
FOND DU LAC, WI 54935
PHONE: (920) 926-9800
FAX: (920) 926-9801

CERTIFIED SURVEY MAP NO.

FOR
BRUNK FACTORY BUILDING, LLC.

LOTS 1-12 IN BLOCK 4, LOTS 1-12 IN BLOCK 5, PART OF VACATED GROVE STREET, PART OF VACATED CRAWFORD STREET, PART OF VACATED WAVERLY STREET, AND PART OF A VACATED ALLEY OF GENEVA LAKE CRAWFORD MANUFACTURING COMPANY'S ADDITION, ALL BEING PART OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 2 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN.



CRAWFORD STREET
MATCHLINE

WAVERLY STREET
MATCHLINE

LOT 1 AREA
360,879 SQ. FT.
8.285 ACRES

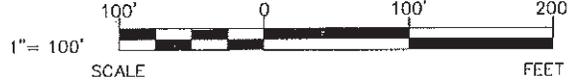
LEGEND

- - 3/4" IRON REBAR FOUND
- ⊙ - 2" IRON PIPE FOUND
- - 3/4" x 18" REBAR SET WEIGHING 1.50 LBS/FT.
- ▲ - 1" IRON PIPE FOUND
- ⊕ - SECTION CORNER MONUMENT FOUND



OWNER:
BRUNK FACTORY BUILDING, LLC.
1225 N. SAGE STREET
LAKE GENEVA, WI 53147
SHEET 2 OF 4 SHEETS

NORTH POINT REFERENCED TO THE WISCONSIN COORDINATE GRID SYSTEM, SOUTH ZONE. THE NORTH LINE OF THE SOUTHEAST QUARTER HAS A RECORDED BEARING OF SOUTH $89^{\circ}-22'-13''$ WEST.





Always a Better Plan

100 CAMBLOT DRIVE
FOND DU LAC, WI 54935
PHONE: (920) 926-9800
FAX: (920) 926-9801

EXCEL ENGINEERING, Inc.
SURVEYING GROUP
PROJECT NO. 1650900

CERTIFIED SURVEY MAP NO. _____

LOTS 1-12 IN BLOCK 4, LOTS 1-12 IN BLOCK 5, PART OF VACATED GROVE STREET, PART OF VACATED CRAWFORD STREET, PART OF VACATED WAVERLY STREET, AND PART OF A VACATED ALLEY OF GENEVA LAKE CRAWFORD MANUFACTURING COMPANY'S ADDITION, ALL BEING PART OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 2 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN.

SURVEYOR'S CERTIFICATE

I, Ryan Wilgreen, Professional Land Surveyor, hereby certify:

That I have surveyed, divided and mapped a parcel of land described below.

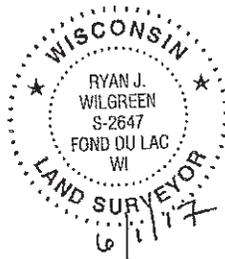
That I have made such Certified Survey under the direction of Brunk Factory Building, LLC bounded and described as follows:

Lots 1-12 in Block 4, Lots 1-12 in Block 5, part of vacated Grove Street, part of vacated Crawford Street, part of vacated Waverly Street, and part of a vacated alley of Geneva Lake Crawford Manufacturing Company's Addition to the Village of Geneva (now City of Lake Geneva) recorded July 2, 1875 in the Walworth County Register of Deeds Office on Pages 78 and 79, all being a part of the Northwest 1/4 of the Southeast 1/4 of Section 25, Township 2 North, Range 17 East, City of Lake Geneva, Walworth County, Wisconsin being more particularly described as follows:

Commencing at the Northeast corner of the Southeast 1/4 of said Section 25; thence South 89°-22'-13" West along the North line of said Southeast 1/4, a distance of 1,370.69 feet to the Northerly extension of the Easterly right-of-way line of Waverly Street vacated per Order for Alteration of a recorded plat of subdivision recorded in the Walworth County Register of Deeds office as Document No. 621687; thence South 00°-55'-26" East along said Northerly extension, a distance of 30.00 feet to the Southerly right-of-way line of Sheridan Springs Road, said point also being the point of beginning; thence continuing South 00°-55'-26" East along said Easterly right-of-way line, a distance of 354.96 feet to the Northerly right-of-way line of Grove street vacated per said Document No. 621687; thence South 89°-02'-00" West along said Northerly right-of-way line, a distance of 31.80 feet to the centerline of said vacated Waverly Street; thence South 00°-46'-36" East along said centerline, a distance of 66.00 feet to the Southerly right-of-way line of said vacated Grove Street; thence South 89°-02'-00" West along said Southerly right-of-way line, a distance of 816.79 feet to the Easterly right-of-way line of Sage Street; thence North 00°-28'-32" West along said Easterly right-of-way line, a distance of 431.20 feet to the Westerly extension of the Southerly right-of-way line of Sheridan Springs Road, said line lies 24.75 feet South of and parallel with the North line of the Southeast 1/4 of said Section 25; thence North 89°-22'-13" East along said Southerly right-of-way line and it's Westerly extension, a distance of 783.43 feet to the Westerly right-of-way line of said vacated Waverly Street; thence South 85°-47'-22" East along said Southerly right-of-way line, a distance of 62.22 feet to the point of beginning and containing 8.285 acres (360,879 sq. ft.) of land more or less, and being subject to all easements and restrictions of record.

That such is a correct representation of all the exterior boundaries of the land surveyed and the subdivision thereof made.

That I have fully complied with the provisions of Section 236.34 of the Wisconsin Statutes and the Subdivision Ordinance of The City of Lake Geneva in surveying, dividing, and mapping the same.



Ryan Wilgreen 6/1/17
Ryan Wilgreen, P.L.S. No. S-2647
ryan.w@excelengineer.com
Excel Engineering, Inc.
Fond du Lac, Wisconsin 54935

Project Number: 1650900

CERTIFIED SURVEY MAP NO. _____

LOTS 1-12 IN BLOCK 4, LOTS 1-12 IN BLOCK 5, PART OF VACATED GROVE STREET,
PART OF VACATED CRAWFORD STREET, PART OF VACATED WAVERLY STREET, AND
PART OF A VACATED ALLEY OF GENEVA LAKE CRAWFORD MANUFACTURING
COMPANY'S ADDITION, ALL BEING PART OF THE NORTHWEST 1/4 OF THE
SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 2 NORTH, RANGE 17 EAST,
CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN.

OWNER'S CERTIFICATE

Brunk Factory Building, LLC, duly organized and existing under and by virtue of the laws of the State of Wisconsin, as Owner does hereby certify that said Limited Liability Company caused the land described on this plat to be surveyed, divided, and mapped as represented on this plat.

Brunk Factory Building, LLC does further certify that this plat is required by s.236.10 or s.236.12 to be submitted to the following for approval or objection:

- 1. City of Lake Geneva

WITNESS the hand and seal of said owners this _____ day of _____, 20__.

IN PRESENCE OF:

Brunk Factory Building, LLC

Witness

Lars E. Brunk, President

STATE OF WISCONSIN)
_____ COUNTY)SS

Personally came before me this _____ day of _____, 20__, the above named Lars E. Brunk to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, _____ County, WI

My Commission Expires: _____

PLAN COMMISSION CERTIFICATE

Approved by resolution by the City of Lake Geneva Planning Commission on this _____ day of _____, 20__.

Chairman

City Clerk



APPLICATION SUBMITTAL REQUIREMENTS
PD STEP 4: PRECISE IMPLEMENTATION PLAN (PIP)

Prior to submitting the 25 complete applications as certified by the Zoning Administrator, the Applicant shall submit 5 initial draft application packets for staff review, followed by one revised draft final application packet based upon staff review and comments.

Initial Packet (5 Copies to Zoning Administrator)

Date: _____ by: _____



Draft Final Packet (1 Copy to Zoning Administrator)

Date: _____ by: _____



A. After the effective date of the rezoning to PD/GDP, the Applicant may file an application for the proposed PIP with the Plan Commission. This submittal packet shall contain the following items, prior to its acceptance by the Zoning Administrator and placing the item on the Plan Commission agenda for PIP review.

Included in original and approved PIP package.

(1) **A location map** of the subject property and its vicinity at 11" x 17", as depicted on a copy of the City of Lake Geneva Land Use Plan Map;

Included in original and approved PIP package.

(2) **A map of the subject property** for which the PD is proposed:

____ Showing all lands within 300 feet of the boundaries of the subject property;

____ Referenced to a list of the names and addresses of the owners of all lands on said map as the same appear on the current records of the Register of Deeds of Walworth County (as provided by the City of Lake Geneva);

____ Clearly indicating the current zoning of the subject property and its environs, and the jurisdiction(s) which maintains that control;

____ Map and all its parts clearly reproducible with a photocopier;

____ Map size of 11" by 17" and map scale not less than one inch equals 800 feet;

____ All lot dimensions of the subject property provided;

____ Graphic scale and north arrow provided.

See Amendment Narrative

(3) **A general written description** of proposed PIP including:

____ Specific project themes and images;

____ The specific mix of dwelling unit types and/or land uses;

____ Specific residential densities and non-residential intensities as described by dwelling units per acre, floor area ratio and impervious surface area ratio;

____ The specific treatment of natural features;

____ The specific relationship to nearby properties and public streets.

____ A Statement of Rationale as to why PD zoning is proposed identifying perceived barriers in the form of requirements of standard zoning districts and opportunities for community betterment through the proposed PD zoning.

____ A complete list of zoning standards which will not be met by the proposed PIP and the location(s) in which they apply and a complete list of zoning standards which will be more than met by the proposed PIP and the location(s) in which they apply shall be identified. Essentially, the purpose of this listing shall

be to provide the Plan Commission with information necessary to determine the relative merits of the project in regard to private benefit versus public benefit, and in regard to the mitigation of potential adverse impacts created by design flexibility.

Amended Area Only 

- (4) **A Precise Implementation Plan Drawing** at a minimum scale of 1"=100' (and reduced to 11" x 17") of the proposed project showing at least the following information in sufficient detail: *(See following page)*
- _____ A PIP site plan conforming to all requirements of Section 98-908(3). If the proposed PD is a group development (per Section 98-208) also provide a proposed preliminary plat or conceptual plat;
 - _____ Location of recreational and open space areas and facilities specifically describing those that are to be reserved or dedicated for public acquisition and use;
 - _____ Statistical data on minimum lot sizes in the development, the precise areas of all development lots and pads, density/intensity of various parts of the development, floor area ratio, impervious surface area ratio and landscape surface area ratio of various land uses, expected staging, and any other plans required by the Plan Commission or City Council; and
 - _____ Notations relating the written information (3), above to specific areas on the GDP Drawing.

Amended Area Only 

- (5) **A landscaping plan for subject property**, specifying the location, species, and installed size of all trees and shrubs. Include a chart which provides a cumulative total for each species, type and required location (foundation, yard, street, paved area or bufferyard) of all trees and shrubs.

Included in original and approved PIP package.

- (6) **A series of building elevations** for the entire exterior of all buildings in the PD, including detailed notes as to the materials and colors proposed.

Included in original and approved PIP package.

- (7) **A general signage plan** including all project identification signs, concepts for public fixtures and signs (such as street light fixtures and/or poles or street sign faces and/or poles), and group development signage themes which are proposed to vary from City standards or common practices.

Included in original and approved PIP package.

- (8) **A general outline of the intended organizational structure** for a property owners association, if any; deed restrictions and provisions for private provision of common services, if any.

See Amendment Narrative 

- (9) **A written description** which demonstrates the full consistency of the proposed PIP with the approved GDP.

See Amendment Narrative 

- (10) **A written description** of any and all variations between the requirements of the applicable PD/GDP zoning district and the proposed PIP development; and,

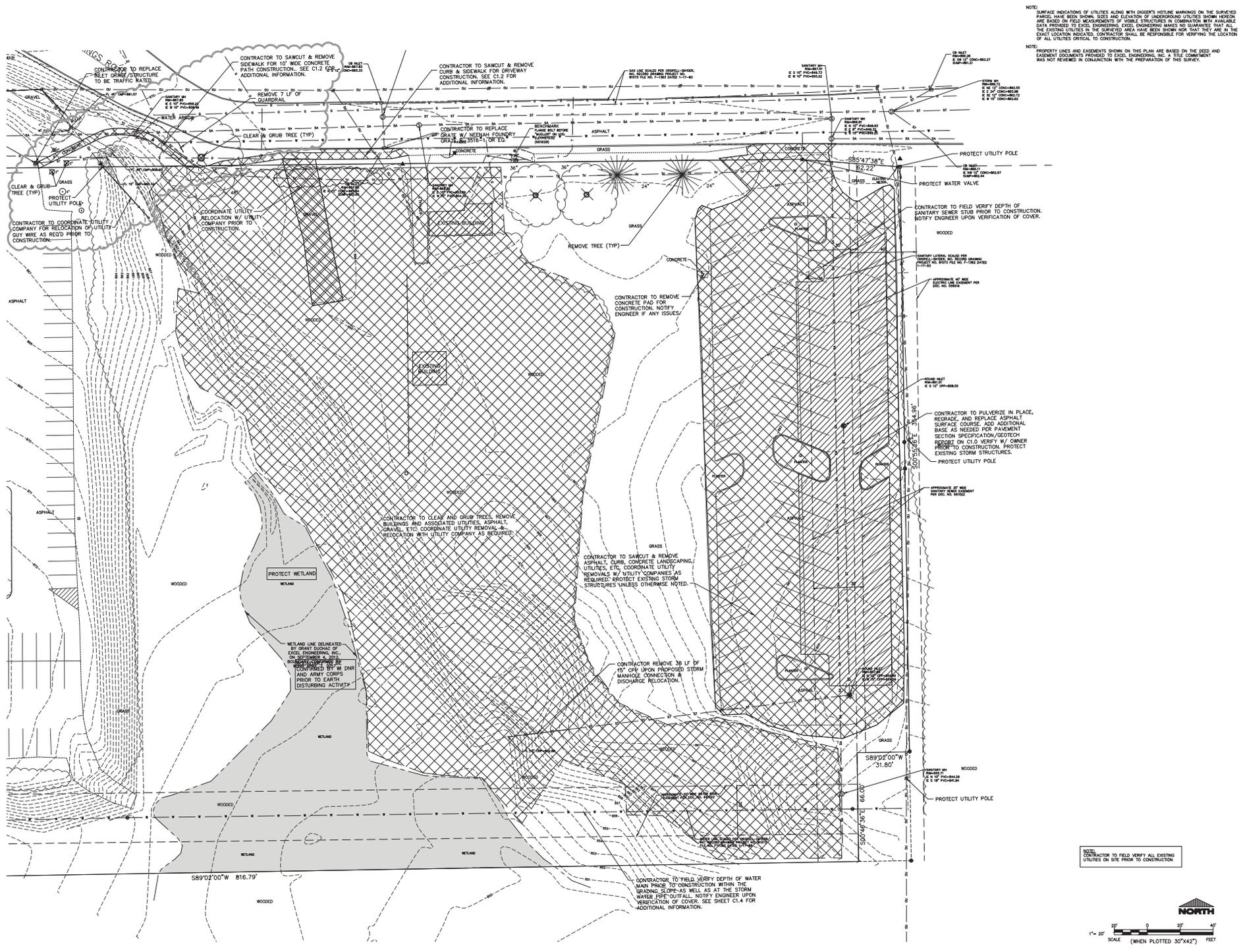


6/8/2017

Brunk Industries, Inc.
Lake Geneva, WI

PIP Amendment Narrative

An Amendment to the Precise Implementation Plan to the already approved Planned Development is proposed to obtain approval for a culvert and sidewalk modification east of the existing Brunk Industries facility along E Sheridan Springs Road to connect the existing and new facilities. The culvert will be removed and relocated and the sidewalk will be expanded from 5' to 10'.



NOTE: SURFACE INDICATIONS OF UTILITIES ALONG WITH DIGGER'S HOTLINE MARKINGS ON THE SURVEYED PARCELS HAVE BEEN SHOWN. SIZE AND ELEVATION OF UNDERGROUND UTILITIES SHOWN HEREON ARE BASED ON FIELD MEASUREMENTS OF VISIBLE STRUCTURES IN COMBINATION WITH AVAILABLE DATA PROVIDED TO EXCEL ENGINEERING, INC. ENGINEERING HAS NO GUARANTEE THAT ALL THE EXISTING UTILITIES IN THE SURVEYED AREA HAVE BEEN SHOWN NOR THAT THEY ARE IN THE EXACT LOCATION INDICATED. CONTRACTOR SHALL BE RESPONSIBLE FOR VERIFYING THE LOCATION OF ALL UTILITIES CRITICAL TO CONSTRUCTION.

NOTE: PROPERTY LINES AND EASEMENTS SHOWN ON THIS PLAN ARE BASED ON THE DEED AND EASEMENT DOCUMENTS PROVIDED TO EXCEL ENGINEERING, INC. A TRUE COMMENTARY WAS NOT REVIEWED IN CONNECTION WITH THE PREPARATION OF THIS SURVEY.



PROJECT INFORMATION
 Project Number: 1659900

PROPOSED BUILDING FOR:
BRUNK INDUSTRIES, INC.
 1225 SAGE ST. • LAKE GENEVA, WI 53147

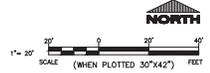
PROFESSIONAL SEAL

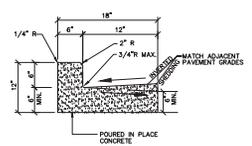
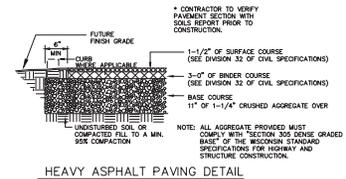
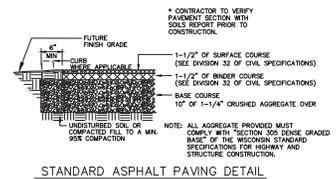
SHEET DATES	
ISSUE DATE	APR. 12, 2017
REVISION	C83 JUN 21, 2017

SHEET INFORMATION
 EXISTING SITE AND DEMOLITION PLAN
 SHEET NUMBER

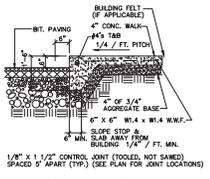
C1.1

NOTE: CONTRACTOR TO FIELD VERIFY ALL EXISTING UTILITIES ON SITE PRIOR TO CONSTRUCTION

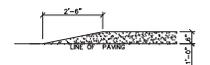




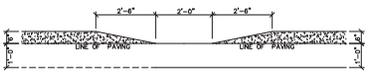
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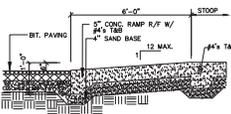
RAISED WALK DETAIL
NO SCALE



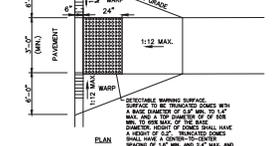
TAPERED CURB DETAIL
NO SCALE



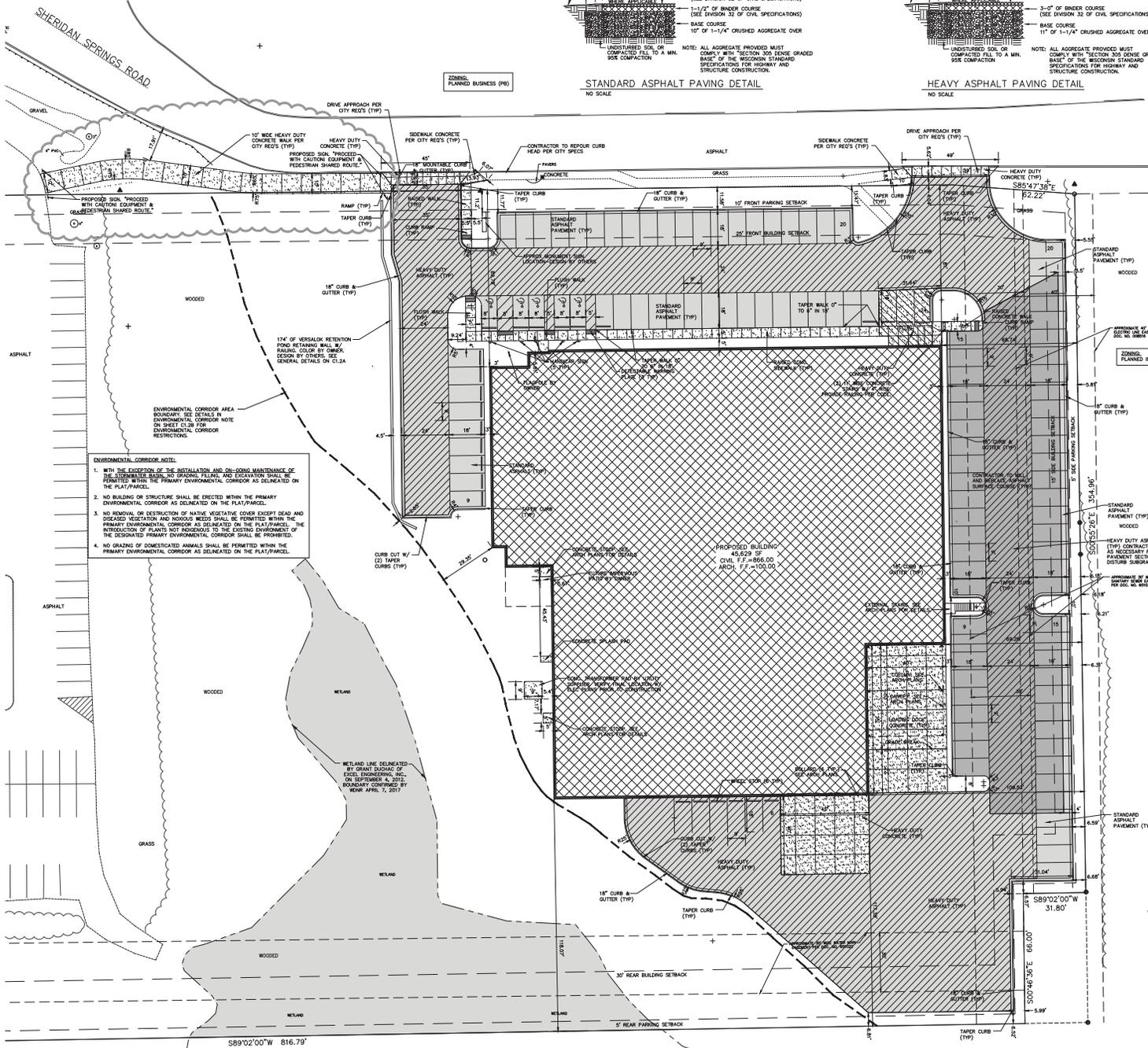
CURB CUT DETAIL
NO SCALE

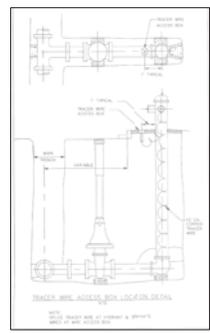
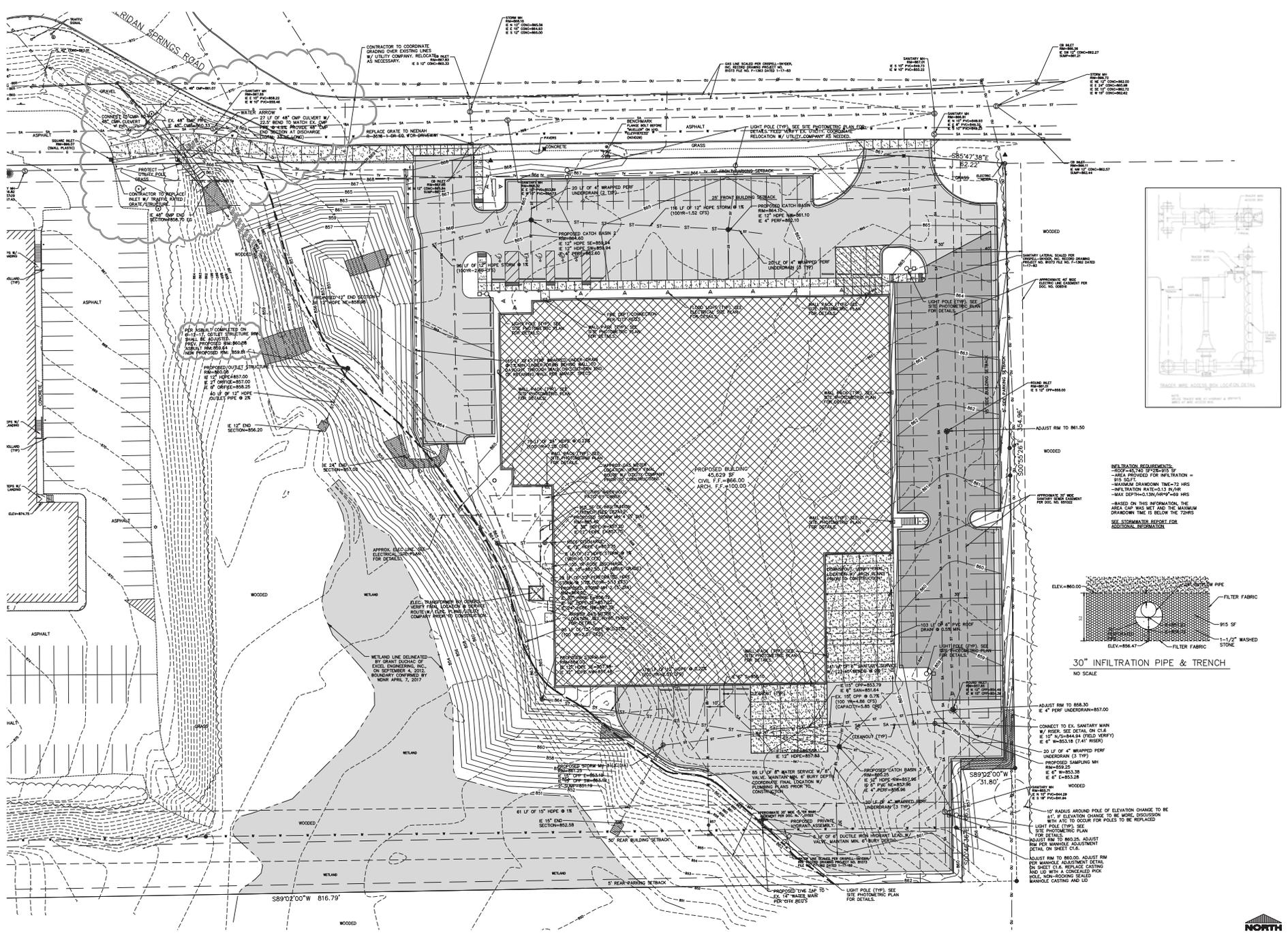


CURB RAMP DETAIL
NO SCALE

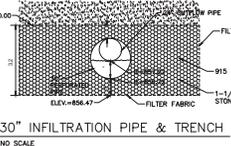


FLUSH WALK DETAIL
NO SCALE





INFILTRATION REQUIREMENTS:
 - AREA PROVIDED FOR INFILTRATION = 575 SQ FT
 - MAXIMUM DRAINAGE TIME = 72 HRS
 - INFILTRATION RATE = 0.15 IN/HRS
 - MAX DEPTH = 0.13 IN/HRS * 72 HRS
 - BASED ON THIS INFORMATION, THE AREA CAP WAS MET AND THE MAXIMUM DRAINAGE TIME IS BELOW THE 72HRS



30" INFILTRATION PIPE & TRENCH
 NO SCALE

PROFESSIONAL SEAL

SHEET DATES

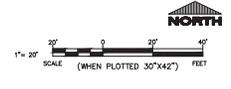
ISSUE DATE	APR. 12, 2017
REVISION	
CB1	MA 12, 2017
CB3	JUN 21, 2017

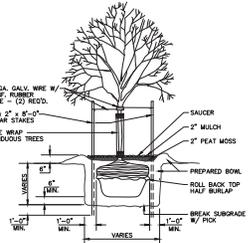
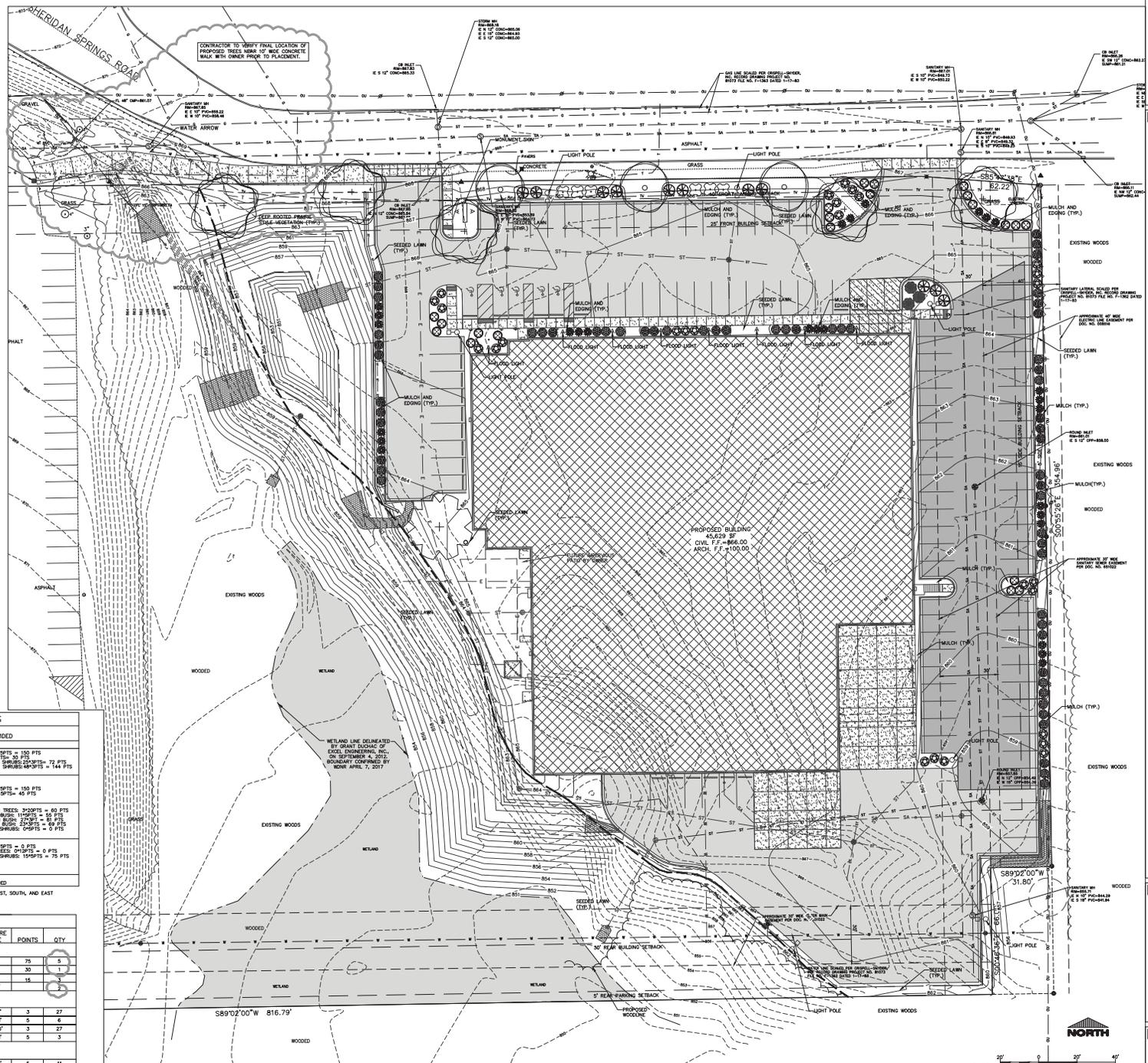
SHEET INFORMATION

UTILTY PLAN

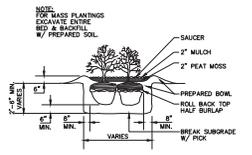
SHEET NUMBER

C1.





TREE PLANTING DETAIL
NO SCALE



SHRUB PLANTING DETAIL
NO SCALE

LANDSCAPING CALCULATIONS

ZONE	REQ. POINT CALCULATIONS	PLANTS PROVIDED
PAVED AREA	80 PTS PER 10,000 SF OR 20 PARKING STALLS 62,576 SF/10,000 SF*60 = 375 POINTS 2,036 CLMAX/TALL, 40X SHRUBS	CLMAX TREES: 277PTS = 150 PTS TALL TREES: 14,000SF = 80 PTS MEDIUM DECIDUOUS SHRUBS: 40PTS = 72 PTS MEDIUM DECIDUOUS SHRUBS: 40PTS = 144 PTS 396 TOTAL POINTS
STREET FRONTAGE	40 PTS PER 100 LF 4707/100*40 = 188 POINTS 1,006 CLMAX/TALL, 30X MEDIUM	CLMAX TREES: 277PTS = 150 PTS MEDIUM TREES: 310PTS = 45 PTS 195 TOTAL POINTS
BUILDING FOUNDATION	40 PTS PER 100 LF 967/100*40 = 387 POINTS	MEDIUM EVERGREEN TREES: 320PTS = 80 PTS LARGE DECIDUOUS TREES: 115PTS = 64 PTS MEDIUM EVERGREEN BUSH: 27*3PT = 81 PTS MEDIUM DECIDUOUS SHRUB: 24*3PTS = 72 PTS 265 TOTAL POINTS
BUILDING FLOOR AREA	10 PTS PER 1,000 SF 45,396 SF/1,000 SF*10 = 454 POINTS	CLMAX TREES: 0*2PTS = 0 PTS LARGE DECIDUOUS TREES: 10PTS = 0 PTS LARGE DECIDUOUS SHRUBS: 15*3PTS = 75 PTS 75 TOTAL POINTS
TOTALS	1,521 POINTS REQUIRED	946 POINTS PROVIDED

** EXISTING SITE COMPLETELY SURROUNDED BY VEGETATED BUFFER FROM THE WEST, SOUTH, AND EAST

LANDSCAPING NOTES

SYMBOL	COMMON NAME	BOTANICAL NAME	PLANTED SIZE	MATURE SIZE	POINTS	QTY
DECIDUOUS TREES						
○	Super Maple	Acer saccharum	2"	60"	75	5
○	Redmond Linden	Tilia americana	1 1/2"	60"	30	1
○	Star Birch	Betula starna	1 1/2"	30"	15	2
○	Flowering Dogwood (Spring Snow)	Magnolia x hybrid (Spring Snow)	2"	20"	3	2
DECIDUOUS SHRUBS						
●	Gladiolus Rose	Caprifolium x hybrid 'New Maiden'	24"	4'-7"	3	27
●	Archedwood Viburnum	Viburnum dentatum	36"	6'-8"	5	6
●	Burning Bush	Erythronium alatum 'Compacta'	30"-36"	4'-6"	3	27
●	Chinese Ulex	Syringa x chinensis	36"	6'-8"	5	3
EVERGREEN SHRUBS						
●	Pfitzer Juniper	Juniperus obtusata 'Pfitzeriana'	18"	4'-6"	5	11
●	Andromeda Juniper	Juniperus horizontalis 'Thurman'	12"	4'-5"	3	21
●	Globe Arborvitae	Thuja occidentalis 'woodward'	18"	3'-5"	3	60



STAFF REPORT
To Lake Geneva Plan Commission
Meeting Date: July 17, 2017

Agenda Item #15.e.

Applicant:
McMurr II, LLC.
351 W. Hubbard, Suite 610
Chicago, IL 60654

Request:
Summerhaven of Lake Geneva
Condominiums
Planned Development / Precise
Implementation Plan

Description:

The applicant is submitting a proposal for a Planned Development / Precise Implementation PD/PIP for the continuation of phase I of the Summerhaven of Lake Geneva Condominiums.

1. The project would begin with the review of the existing residence on Summerhaven Drive property which they are requesting setback allowances to reduce the side and rear setbacks to allow the construction of an attached garage.
2. Pool house and Pool installation.
3. Reduce unit 209 & 207 duplex to a Single Family residence.
4. Final road lift installation on the Phase I roadway.
5. Road installation to a temporary “T – Turnaround” for Fire Department Vehicles on the propose Murry Drive extension.
6. Future development will require additional Public Hearings at a later date.

The proposed design summary as “Exhibit A” provided by the applicant identifies the items to be addressed for this proposal, they are listed however during discussions with staff it was identified by the Fire Department the original submittal that was approved the proposed cul-de-sac did not meet the current turning radius necessary for Lake Geneva Fire Department equipment per NFPA1 codes. Therefore, the plan to allow a temporary “T-turnaround” after the pool house and pool construction area was an acceptable proposal as a temporary installation.

Understanding the applicant will need to resubmit to amend the Condominium Subdivision once their considerations to redesign the remaining areas to allow for the continuation of the road and additional units to the proposed cul-de-sac. In addition the cul-de-sac will not have an island as proposed as submitted albeit the plans were rushed to be received and they are aware the island will not be permitted as drawn.

Project Details from PIP Submittal

The proposed project submittal meets or exceeds all requirements of the Zoning Ordinance.

Proposed Site Plans: (project # 8868) (dated 06/29/2017) generated by Farris, Hansen & Associates

Public Hearing and Recommendation on an Amendment to a Precise Implementation Plan filed by Eric Drazkowski, Engineer & Tom Schermerhorn, Architect of Excel Engineering, Inc, 100 Camelot Drive, Fond du Lac, WI 54935, on behalf of Brunk Industries, to modify walk and culvert connection between the existing facilities and new facility along E Sheridan Springs Road at 1225 Sage Street, Tax Key No. ZA471200001.

Devin Winter, Excel Engineering, explained their request to extend or update the existing 5' sidewalk between their existing and proposed facilities from 5' wide to 10' wide which will be used to transport materials between the two facilities. Zoning Administrator Walling stated the concrete sidewalk width will be 6" which meets the heavy load requirements for fork lift operations. The 10' wide sidewalk with a 6" depth would allow for the equipment weight during transport. Walling said there is a significant grade change and culvert so this proposal was the best solution.

City Administrator Oborn added the sidewalk is on city right of way so this application would be contingent upon a Right of Way Agreement. Commissioner Hill asked for the details of the Right of Way Agreement. City Attorney Draper clarified the liability & maintenance would go to Brunk Industries, the volume of usage would be addressed and if the city determines the sidewalk is needed for other purposes, they would agree to abandon it. The city would be named for additional liability on the sidewalk. Commissioner Esarco noted the sidewalk is used a lot for bikes and pedestrians to transition from Sage Street to Sheridan Springs Road. A Brunk representative asked about the usage limitations in the Right of Way Agreement, which had been discussed with Brunk at the city staff meetings, according to Alderman Skates and Mayor Kupsik. Another Brunk representative, Scott Adams, agreed the sidewalk is used by pedestrians, a majority of which are Brunk employees.

Mr. Winter stated the plans reflect cautionary signs for a shared route of pedestrians and equipment located on both ends of the sidewalk.

Kupsik/Hill motion to close the public hearing. Motion carried 6 to 0.

Skates/Frederick motion to approve and include staff recommendations and fact finding and confirmation of the Right of Way Agreement which addresses volume and asks for signage to be provided on either end of sidewalk.

Roll Call: Kupsik, Skates, Hill, Esarco, Frederick, Horne voting "yes." Motion carried 6 to 0.

Public Hearing and Recommendation of a Precise Implementation Plan filed by McMurr II, LLC, 351 W. Hubbard, Suite 610, Chicago, IL 60654, for the continuation of phase I of the Summerhaven of Lake Geneva Condominiums.

Jim Howe, Attorney at Godfrey Law Firm, Elkhorn, representing McMurr II LLC, discussed prior work to the site not pertinent to the current application (future phases of the development). Howe presented their request for a 2nd amendment to the PIP to allow flexibility for a garage to be 10.85 feet from the right-of-way at its northwest corner, the building of a pool and pool house from the original plan, to change a duplex to a single family dwelling on lot 207 with flexibility of a rear yard setback of 6' instead of 15', and install the final lift of asphalt on phase one of Summerhaven, and install municipal water and sanitary sewer mains to serve five lots on Murray Drive and the pool and pool house.

Speaker #1: Grace Hanny, 311 Oakwood Lane, received a notice regarding this property and asked for clarification on the proposed changes in phases 1, 2, and 3 to Summerhaven. Mr. Howe stated phase 1 includes 27 units, the pool & pool house, changing a duplex classification to a single family dwelling and finishing the street past the pool and pool house including the utilities. Phase 2 and 3 proposals will be presented to the Plan Commission in the future.

Kupsik/Frederick motion to close the public hearing. Motion carried 6 to 0.

Kupsik/Esarco motion to approve and include fact finding and staff recommendations: setback exceptions provided for the existing dwelling and the proposed setback reduction to install attached garage to existing house, the pool house and pool installation, reduce unit 209 & 207 duplex to a single family residence, the final road lift installation for phase 1 roadway complete and road installation to a temporary tee turn around for fire department vehicles on the proposed Murray Drive extension, and to include a development agreement amendment to add the 5 years for paving and the cost added to the existing letter of credit they retain.

Commissioner Hill asked about sidewalks in this development. City Attorney Draper stated Summerhaven is a private development and has private roads, not open to public.

Roll Call: Kupsik, Skates, Hill, Esarco, Frederick, Horne voting "yes." Motion carried 6 to 0.

Action by the Plan Commission:

Recommendation to the Common Council on the proposed Precise Implementation Plan (PIP):

As part of the consideration of the requested PIP, the Plan Commission is required to:

- Provide the Common Council with a *recommendation* regarding the proposed PIP;
- Include *findings* required by the Zoning Ordinance for PIPs; and,
- Provide specific suggested *requirements* to modify the project as submitted.

Staff Review Comments:

The proposed PIP includes:

1. Setbacks exceptions provided for the existing dwelling and the proposed setback reduction to install the attached garage.
2. Pool house and Pool installation
3. Reduce unit 209 & 207 duplex to a Single Family residence.
4. Final road lift installation on Phase I roadway.
5. Road installation to a temporary “T – Turnaround” for Fire Department Vehicles on the propose Murry Drive extension.

Required Plan Commission Findings on the PIP for Recommendation to the Common Council:

A proposed PIP must be reviewed by the standards, below:

- A. If, after the public hearing, the Commission wishes to recommend *approval*, then the appropriate fact finding would be all of the following:
 - a. In general, the proposed Precise Implementation Plan is in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.
 - b. Specific to this site, the proposed Precise Implementation Plan is in harmony with the purposes, goals, objectives, policies and standards of the City's Comprehensive Plan, Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the City.
 - c. The proposed Precise Implementation Plan in its proposed location, and as depicted on the required site plan does not result in a substantial or undue adverse impact on nearby property, the character of the neighborhood, environmental factors, traffic factors, parking, public improvements, public property or rights-of-way, or other matters affecting the public health, safety, or general welfare, either as they now exist or as they may in the future be developed as a result of the implementation of the provisions of the Zoning Ordinance, the Comprehensive Plan or any other plan, program, map, or ordinance adopted or under consideration pursuant to official notice by the City or other governmental agency having jurisdiction to guide development.
 - d. The proposed Precise Implementation Plan maintains the desired consistency of land uses, land use intensities, and land use impacts as related to the environs of the subject property.

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

Staff Recommendation on the proposed Precise Implementation Plan:

1. Staff recommends that the Plan Commission recommend approval of the proposed Precise Implementation Plan as submitted, with the findings under A.1-6., above.
2. Staff recommends the Plan Commission adopt the *affirmative set of findings* provided above.
3. Finally, staff recommends that *the following additional condition of approval* be attached to the approval:
 - a. That the location of all approved building setbacks be verified by an on-site inspection by the Building Administrator prior to pouring building foundation walls.

APPLICATION FOR PRECISE IMPLEMENTATION PLAN AMENDMENT

City of Lake Geneva

Site Address/Parcel No. and full Legal Description required (attach separate sheet if necessary):

Summerhaven of Lake Geneva Condominium, southwest corner of intersection of Wells Street and Lake Geneva Boulevard. See attached Exhibit B for legal description.

Name and Address of Current Owner:

McMurr II, LLC, 351 W. Hubbard, Suite 610, Chicago, IL 60654, Attn: Murray S. Peretz

Telephone No. of Current Owner including area code: 312-527-3600 x 1

Name and Address of Applicant:

Same as Owner

Telephone No. of Applicant including area code: _____

Proposed Use:

See Project Narrative attached as Exhibit A hereto and incorporated herein.

Zoning District in which land is located: PD , Planned Development, Precise Implementation Plan

Names and Addresses of architect, professional engineer and contractor of project:

Warren Hansen, FARRIS, HANSEN & ASSOCIATES, INC., 7 West Ridgway, Elkhorn, WI 53121
262-723-2098

Short statement describing activities to take place on site:

See Exhibit A, Project Narrative.

PIP Amendment fee \$400.00, payable upon filing application.

McMurr II, LLC

By: 

Signature of Applicant Charles H. Jesser, Its
Authorized Representative

**APPLICATION SUBMITTAL REQUIREMENTS
PD STEP 4: PRECISE IMPLEMENTATION PLAN (PIP)**

Prior to submitting the 25 complete applications as certified by the Zoning Administrator, the Applicant shall submit 5 initial draft application packets for staff review, followed by one revised draft final application packet based upon staff review and comments.

Initial Packet (5 Copies to Zoning Administrator)

Date: _____ by: _____

↓ *Draft Final Packet (1 Copy to Zoning Administrator)*

Date: _____ by: _____

____ A. After the effective date of the rezoning to PD/GDP, the Applicant may file an application for the proposed PIP with the Plan Commission. This submittal packet shall contain the following items, prior to its acceptance by the Zoning Administrator and placing the item on the Plan Commission agenda for PIP review.

See Group Exhibit C -
Site Plan

____ (1) **A location map** of the subject property and its vicinity at 11" x 17", as depicted on a copy of the City of Lake Geneva Land Use Plan Map;

See Group Exhibit F

____ (2) **A map of the subject property** for which the PD is proposed:

____ Showing all lands within 300 feet of the boundaries of the subject property;

____ Referenced to a list of the names and addresses of the owners of all lands on said map as the same appear on the current records of the Register of Deeds of Walworth County (as provided by the City of Lake Geneva);

____ Clearly indicating the current zoning of the subject property and its environs, and the jurisdiction(s) which maintains that control;

____ Map and all its parts clearly reproducible with a photocopier;

____ Map size of 11" by 17" and map scale not less than one inch equals 800 feet;

____ All lot dimensions of the subject property provided;

____ Graphic scale and north arrow provided.

See Exhibit A -
Project Narrative

____ (3) **A general written description** of proposed PIP including:

____ Specific project themes and images;

____ The specific mix of dwelling unit types and/or land uses;

____ Specific residential densities and non-residential intensities as described by dwelling units per acre, floor area ratio and impervious surface area ratio;

____ The specific treatment of natural features;

____ The specific relationship to nearby properties and public streets.

____ A Statement of Rationale as to why PD zoning is proposed identifying perceived barriers in the form of requirements of standard zoning districts and opportunities for community betterment through the proposed PD zoning.

____ A complete list of zoning standards which will not be met by the proposed PIP and the location(s) in which they apply and a complete list of zoning standards which will be more than met by the proposed PIP and the location(s) in which they apply shall be identified. Essentially, the purpose of this listing shall

be to provide the Plan Commission with information necessary to determine the relative merits of the project in regard to private benefit versus public benefit, and in regard to the mitigation of potential adverse impacts created by design flexibility.

- See Group Exhibit C (4)A **Precise Implementation Plan Drawing** at a minimum scale of 1"=100' (and reduced to 11" x 17") of the proposed project showing at least the following information in sufficient detail: *(See following page)*
- _____ A PIP site plan conforming to all requirements of Section 98-908(3). If the proposed PD is a group development (per Section 98-208) also provide a proposed preliminary plat or conceptual plat;
 - _____ Location of recreational and open space areas and facilities specifically describing those that are to be reserved or dedicated for public acquisition and use;
 - _____ Statistical data on minimum lot sizes in the development, the precise areas of all development lots and pads, density/intensity of various parts of the development, floor area ratio, impervious surface area ratio and landscape surface area ratio of various land uses, expected staging, and any other plans required by the Plan Commission or City Council; and
 - _____ Notations relating the written information (3), above to specific areas on the GDP Drawing.
- See Exhibit A _____ (5)A **landscaping plan** for subject property, specifying the location, species, and installed size of all trees and shrubs. Include a chart which provides a cumulative total for each species, type and required location (foundation, yard, street, paved area or bufferyard) of all trees and shrubs.
- See Exhibit A _____ (6)A **series of building elevations** for the entire exterior of all buildings in the PD, including detailed notes as to the materials and colors proposed.
- See Exhibit A _____ (7)A **general signage plan** including all project identification signs, concepts for public fixtures and signs (such as street light fixtures and/or poles or street sign faces and/or poles), and group development signage themes which are proposed to vary from City standards or common practices.
- See Exhibit A _____ (8)A **general outline of the intended organizational structure** for a property owners association, if any; deed restrictions and provisions for private provision of common services, if any.
- See Exhibit A _____ (9)A **written description** which demonstrates the full consistency of the proposed PIP with the approved GDP.
- See Exhibit A _____ (10)A **written description** of any and all variations between the requirements of the applicable PD/GDP zoning district and the proposed PIP development; and,

**SUMMERHAVEN
OF
LAKE GENEVA CONDOMINIUM**

**SECOND AMENDMENT TO PRECISE
IMPLEMENTATION PLAN (PIP)**

**Applicant: McMurr II, LLC,
an Illinois limited liability company**

June 1, 2017

EXHIBIT A
PIP SECOND AMENDMENT - NARRATIVE

The property described in the attached Exhibit B incorporated herein, approximately 8.04 acres, is zoned by the City of Lake Geneva (“City”) as PD, Planned Development Zoning District (“Summerhaven”). Ten (10) duplex dwellings in five (5) buildings for Summerhaven have been constructed, as well as three (3) single-family dwellings. Much of the public infrastructure (municipal water and sanitary sewer mains) and most of the private infrastructure (storm water management system, private streets, and public utilities) have been installed to accommodate the thirty-seven (37) units originally approved for Summerhaven, as well as capacity for an additional forty-seven (47) units approved for the second and third phases of the original project.

McMurr II, LLC, an Illinois limited liability company (“McMurr II”), the Successor Declarant of Summerhaven and the owner of seventeen (17) of the units and the lands comprising the second and third phases of the original project, among other things, has cleared Summerhaven of the piles of broken asphalt resulting from the demolition of a parking lot by an earlier developer, has cleaned out the storm water management ponds to restore their capacity, has altered the storm water drainage to avoid flooding neighboring property on the north boundary of Summerhaven, and extended Summerhaven Drive to Lake Geneva Boulevard, paving the emergency vehicles access for Summerhaven.

Under the First Amendment to the PIP for Summerhaven by McMurr II, approved by the City May 27, 2014 (“First Amendment”), the number of approved duplex units is fourteen (14) in seven (7) buildings, and fifteen (15) single-family units, a total of twenty-nine (29) units.

McMurr II proposes the following amendments to the PIP for Summerhaven under this Second Amendment:

1. **Residence Street Yard Setback Flexibility – Garage:** Unit 208 of Summerhaven (“Unit 208”) contains a single-family residence that formerly served as part of the Stone Manor Estate (“Residence”). The use of the Residence as a clubhouse under the original PIP has been eliminated by the Third Amendment to the Declaration of Condominium for Summerhaven (“Third Condominium Amendment”) that was approved simultaneously by the City with the First Amendment and by the requisite majority of the Summerhaven unit owners and their lenders. McMurr II proposes to sell the Residence as a single-family residence. To be sold, the Residence must include a garage and a connecting addition (collectively, “Garage”). The Residence, as approved, has already been granted flexibility from the 18½ foot minimum street yard setback from the right-of-way for Summerhaven Drive, with the northeast corner of the Residence 10.4 feet from such right-of-way, and the porch only 2.08 feet from the right-of-way. Given the limitations imposed by the size of Unit 208 and the location of the Residence on Unit 208, McMurr II proposes that the Garage be granted flexibility to be 10.85 feet from the right-of-way at its northwest corner. The Garage will conform in style, color and materials to blend with the Residence, and will comply with the six (6) foot side yard setback at 7.6 feet. See

the attached Group Exhibit C incorporated herein for the site plan, north and west elevations, and the floor plans for the Residence and Garage.

2. **Pool and Pool House:** The original plan of Summerhaven, as well as §8.23 of the Third Condominium Amendment, call for an outdoor swimming pool and a pool house as an amenity for the Summerhaven unit owners of all phases, to be used and maintained by them. McMurr II proposes to construct the promised outdoor swimming pool and pool house (collectively, “Pool and Pool House”) on a common element of Summerhaven in the same general location as under the original plan. The Pool House, approximately six hundred twenty (620) square feet inside, will house pool equipment and men’s and women’s bathrooms. A wrought-iron fence, at least four (4) feet in height, will enclose the Pool and Pool House. Exterior lighting of the Pool and Pool House Area will be provided, with the lighting properly mounted and shielded to meet the lighting requirements of §98-707 of the City Zoning Ordinance. A temporary construction road accessing Wells Street will be installed to permit construction of the next phase of construction of the project. The construction road will be completely removed, the curb cut eliminated, and the area landscaped when the road is no longer necessary. See the Pool and Pool House Plans attached as Group Exhibit D and incorporated herein for the site plan, floor plan, foundation plan, wall types, building section and handicap details.

3. **Change Duplex to One Single-Family Dwelling:** McMurr II proposes to convert Units 209 and 207 from two (2) duplexes in one (1) building with a zero side yard setback to no principal building on Unit 209 and a single-family dwelling on Unit 207, with one (1) driveway entrance for Unit 207 on Murray Drive only, limited to the northeast fifty (50) feet of Unit 207, to ensure a safe distance between the driveway entrance and the intersection of Murray Drive and Summerhaven Drive. McMurr II requests flexibility to permit a six (6) foot rear yard setback, instead of fifteen (15) feet, on Unit 207. In support of such flexibility, note that the neighboring Unit 209, only three thousand three hundred twenty-three (3,323) square feet in area and about thirty-eight (38) feet in width, is unlikely to have a single-family dwelling located on it, particularly with twelve (12) feet in total side yard setbacks. The change in the mix of duplexes and single-family dwellings will reduce the number of approved duplexes to twelve (12) in six (6) buildings, and increase the number of single-family dwellings to sixteen (16), with one (1) vacant land unit, i.e., Unit 209, in Summerhaven. See attached Exhibit E incorporated herein, depicting Unit 207 as proposed.

4. **Final Lift and Murray Drive Terminus Installed for Phase One:** McMurr II will install the final lift of asphalt on the portions of Summerhaven that have been paved to the surface course, and will install municipal water and sanitary sewer mains to serve five (5) lots on Murray Drive and the Pool and Pool House. McMurr has posted with the City sufficient bond to cover the cost of the final lift and the installation of the mains. McMurr II will also install a turnaround at the north terminus of Murray Drive that meets applicable standards, to accommodate emergency vehicles and other traffic. Such a turnaround may result in the loss of a dwelling unit in Summerhaven, reducing the total number from twenty-nine (29) to twenty-eight (28). Such turnaround may intrude on adjoining real property owned by McMurr II, approximately 1.75 acres, Property Index Number ZSUM 00001, which is more particularly described in the attached Exhibit F incorporated herein.

Planned density in Summerhaven will be reduced from approximately 3.625 dwelling units per acre to approximately 3.5 dwelling units per acre, a slightly lower density that will not threaten the viability of the Summerhaven community. The floor area ratio and the impervious surface ratio of Summerhaven will be reduced slightly by the one (1) or two (2) dwelling unit reduction.

The reduction of one (1) or two (2) dwelling units will not substantially change the private street configuration, will not affect the existing storm water management plans, and will reduce the load on the municipal water and sewer mains already in place. Consequently, extensive re-engineering of the infrastructure will not be required.

The PD, Planned Development Zoning District, zoning for the second and third phases of the original project has expired, and the City has rezoned the phases to TR-6, Two Family Zoning District. The ten (10) year period during which the phases could be added to Summerhaven as expansion units under the Wisconsin Condominium Ownership Act has also expired. McMurr II shall apply to the City to rezone these phases as PD, Planned Development Zoning District. McMurr II will propose a cross-easement agreement between Summerhaven and the condominium association of the other two (2) phases, to maintain, repair and replace the private roads, storm water management facilities, the Pool and Pool House, and other common amenities and infrastructure used by all.

A map of Summerhaven, showing all lands within three hundred (300) feet, and a list of the names and addresses of the owners of all lands on said map, indicating the current zoning of Summerhaven and its environs, and the jurisdiction, is attached as Group Exhibit G and incorporated herein.

Except as modified by this Second Amendment to the PIP for Summerhaven, the PIP remains unchanged. The landscaping, signage, lighting, organizational structure, and the consistency of the PIP, as amended hereby, and the GDP, are not materially changed. Because most of the public infrastructure improvements for Summerhaven are installed, no proof of additional financing capability is needed, although McMurr II will keep the performance bond deposited with the City up to date. McMurr II will provide proof of financing capability, in the form of a performance bond, letter of credit or other surety, for the construction of any additional public improvements, if the second and third phases of the project are rezoned and developed as a PD, Planned Development Zoning District.

McMurr II believes that this Second Amendment to the PIP will render Summerhaven a more viable and improved in-fill development for the City.

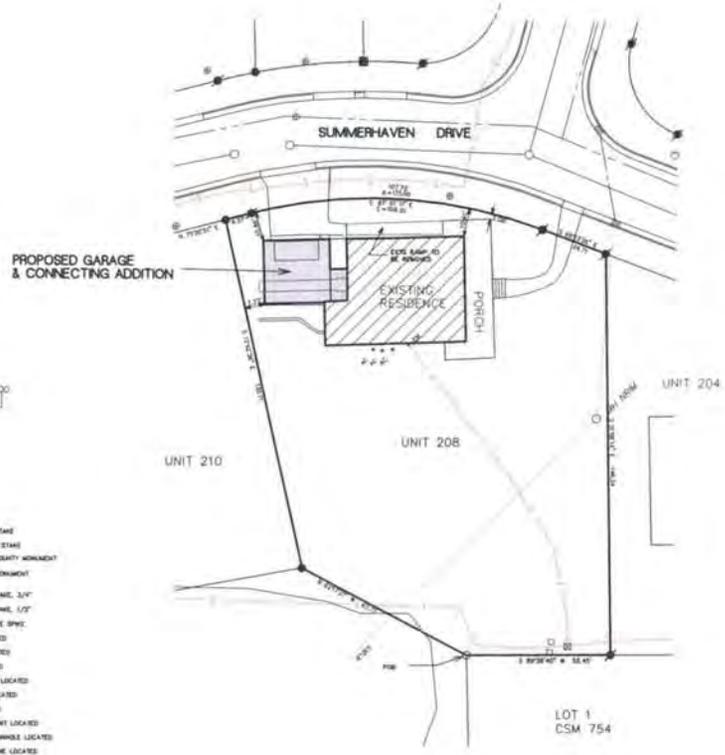
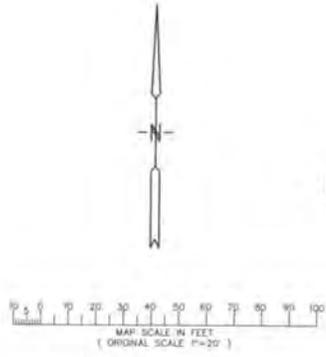
**SUMMERHAVEN OF LAKE GENEVA CONDOMINIUM
EXHIBIT B
LEGAL DESCRIPTION OF SUMMERHAVEN**

Units 101, 103, 107, 109, 112, 116, 126, 202, 204, 207, 208, 209, 210, 215, 216, 217, 221, 223, 224, 226, 227, 229, 230, 232, 237, 239, 241, 245, and 247 in the Summerhaven of Lake Geneva Condominium, created by a "Declaration of Condominium" recorded on March 28, 2007, in the Office of the register of Deeds for Walworth County, Wisconsin, as Document No. 704378, together with any amendments and/or corrections thereto, and by its Condominium Plat and any amendments and/or corrections thereto. Said condominium being located in the City of Lake Geneva, County of Walworth, and State of Wisconsin (end of legal description).

Tax Key Numbers: ZSUM 00101, ZSUM 00103, ZSUM 00107, ZSUM 00109, ZSUM 00112, ZSUM 00116, ZSUM 00126, ZSUM 00202, ZSUM 00204, ZSUM 00207, ZSUM 00208, ZSUM 00209, 210, ZSUM 00215, ZSUM 00216, ZSUM 00217, ZSUM 00221, ZSUM 00223, ZSUM 00224, ZSUM 00226, ZSUM 00227, ZSUM 00229, ZSUM 00230, ZSUM 00232, ZSUM 00237, ZSUM 00239, ZSUM 00241, ZSUM 00245, and ZSUM 00247.

**SUMMERHAVEN OF LAKE GENEVA CONDOMINIUM
GROUP EXHIBIT C
RESIDENCE & GARAGE
SITE PLANS, ELEVATIONS, & FLOOR PLANS**

See attached.



- LEGEND
- - FOUND IRON NAIL
 - - FOUND IRON PIPE STAKE
 - - FOUND IRON REBAR STAKE
 - - FOUND CONCRETE CURB MONUMENT
 - ⊗ - FOUND CONCRETE MONUMENT WITH CUT CROSS
 - - SET IRON REBAR STAKE, 3/4"
 - - SET IRON REBAR STAKE, 1/2"
 - - SET IRON LANDSCAPE SPIKE
 - - UTILITY POLE LOCATED
 - - TRANSFORMER LOCATED
 - - UTILITY BOX LOCATED
 - - GAS WARNING POST LOCATED
 - ⊕ - ELECTRIC METER LOCATED
 - ⊕ - GAS METER LOCATED
 - ⊕ - AIR CONDITIONING UNIT LOCATED
 - - SANITARY SERVICE/VALVE LOCATED
 - - WATER SERVICE/VALVE LOCATED
 - - FIREHOLE LOCATED
 - - EXISTING SERVICE/VALVE LOCATED
 - - PLANNED ELECTRIC LINE LOCATED
 - - PLANNED TELEPHONE LINE LOCATED
 - - PLANNED GAS LINE LOCATED
 - - FENCE LINE LOCATED
 - - REFERRED AS



INDEX of SHEETS

1	SITE PLAN
2	NORTH ELEVATION WEST ELEVATION
3	BASEMENT FLOOR PLAN
4	FIRST FLOOR PLAN
5	SECOND FLOOR PLAN BUILDING SECTION
6	THIRD FLOOR PLAN BUILDING SECTION

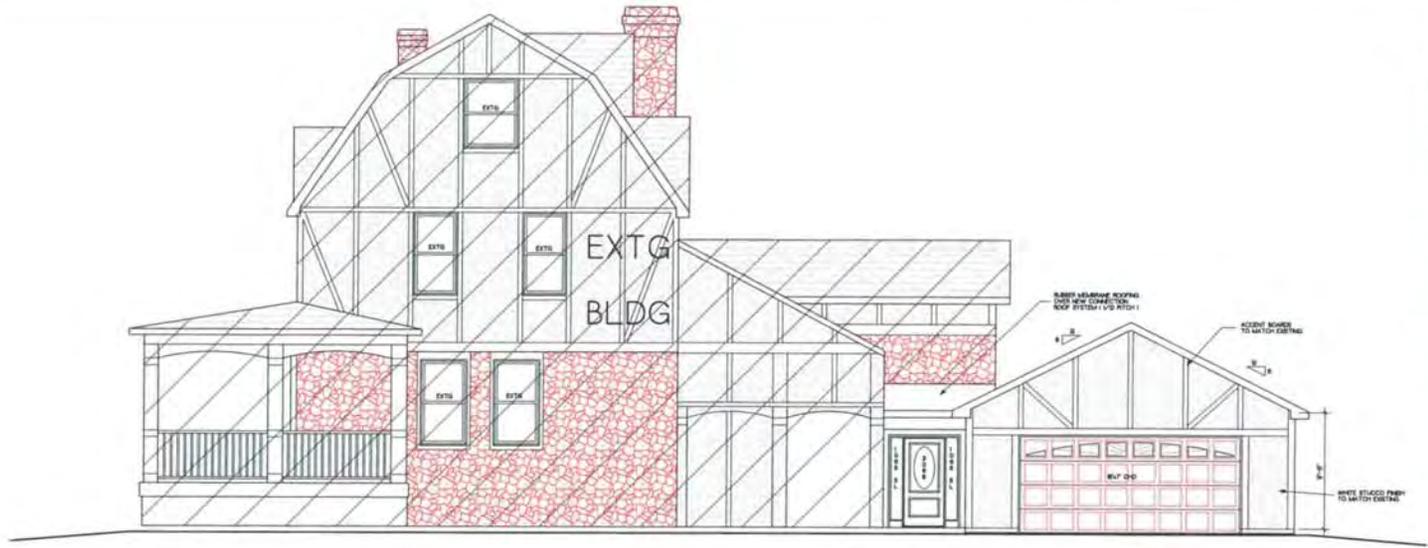


RESIDENCE REMODELING
SUMMERHAVEN LOT 208
SUMMERHAVEN DRIVE
LAKE GENEVA, WILMOUTH CO., WISCONSIN

SITE PLAN

FARRIS, HANSEN & ASSOCIATES, INC.
Engineering, Architecture, Surveying
P. O. Box 437
Geneva, Wisconsin 53122
Office: (762) 702-2000
Fax: (762) 702-2000

PROJECT NO.
8968208
DATE
09/05/16
SHEET NO.
1 of 6



NORTH ELEVATION
SCALE 1/8" = 1'-0"



WEST ELEVATION
SCALE 1/8" = 1'-0"



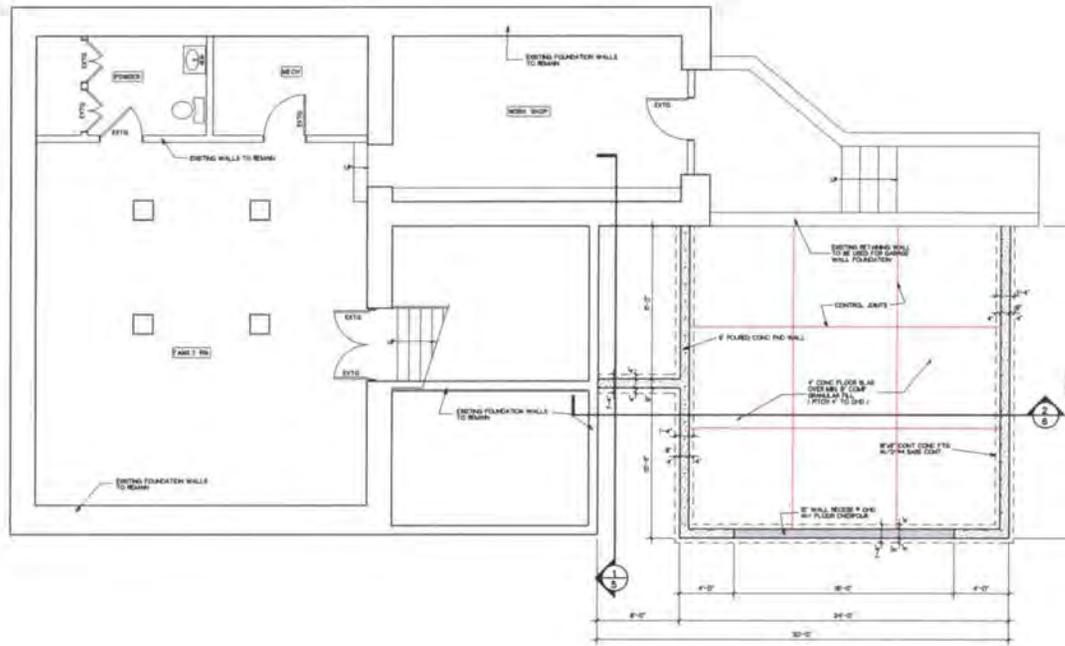
RESIDENCE REMODELING
SUMMERHAVEN LOT 208
LAKE GENEVA, WISCONSIN

NORTH ELEVATION
WEST ELEVATION

FAIRLIE HANSEN & ASSOCIATES, INC.
Engineering, Architecture, Interiors
1000 W. Wisconsin Ave., Suite 200
Eau Claire, WI 54601
Office: (715) 783-3088
Fax: (715) 783-3088

PROJECT NO.
8868208

DATE
08/05/16
PAGE NO.
2 of 8



BASEMENT FLOOR PLAN
SCALE: 1/4"=1'-0"



RESIDENCE REMODELING
SUMMERHAVEN LOT 208
SUMMERHAVEN DRIVE
LAKE GENEVA, WALWORTH CO., WISCONSIN

BASEMENT FLOOR PLAN

FAIRBIE HANSEN & ASSOCIATES, INC.
2000 Lakeshore Drive
Eau Claire, Wisconsin 54601
Phone: (785) 837-2000
Fax: (785) 732-2000

PROJECT NO.
8808.208

DATE
06/01/16

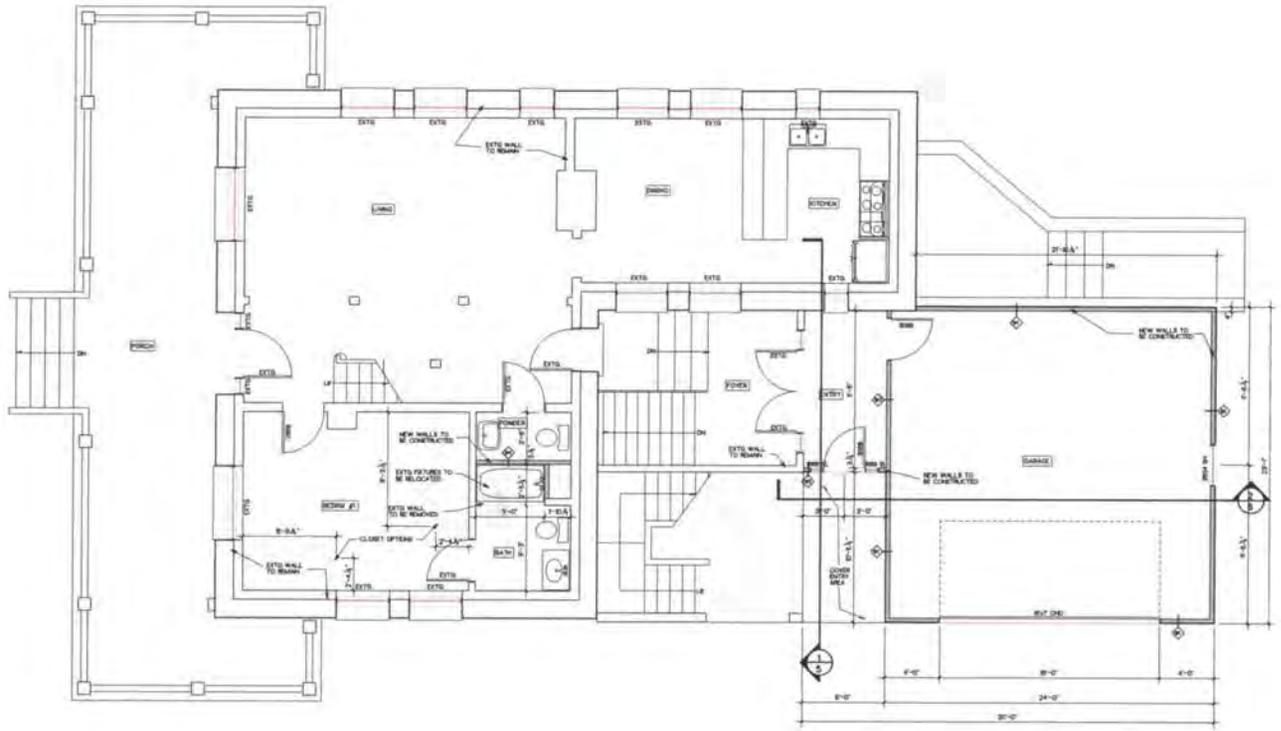
SHEET NO.
3 of 6



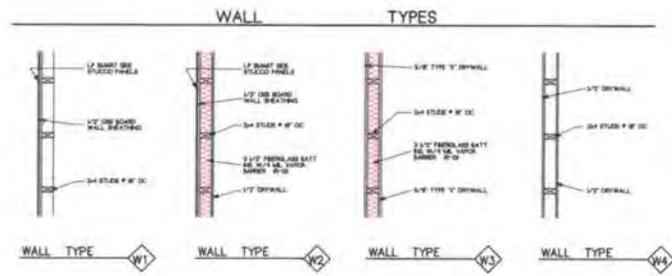
RESIDENCE REMODELING
 SUMMERHAVEN LOT 208
 514 MARSHALL BLVD.
 LAKE GENEVA, WISCONSIN

FIRST FLOOR PLAN

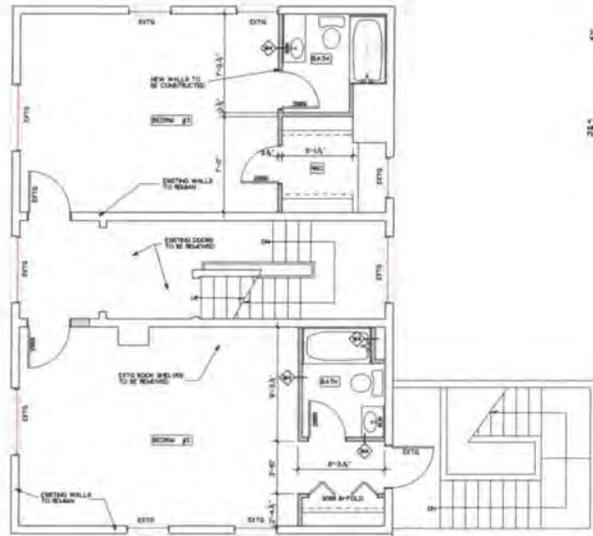
FAIRIE HANSEN & ASSOCIATES, INC.
 514 MARSHALL BLVD.
 LAKE GENEVA, WISCONSIN 53127
 OFFICE (262) 793-2988
 FAX (262) 793-2888



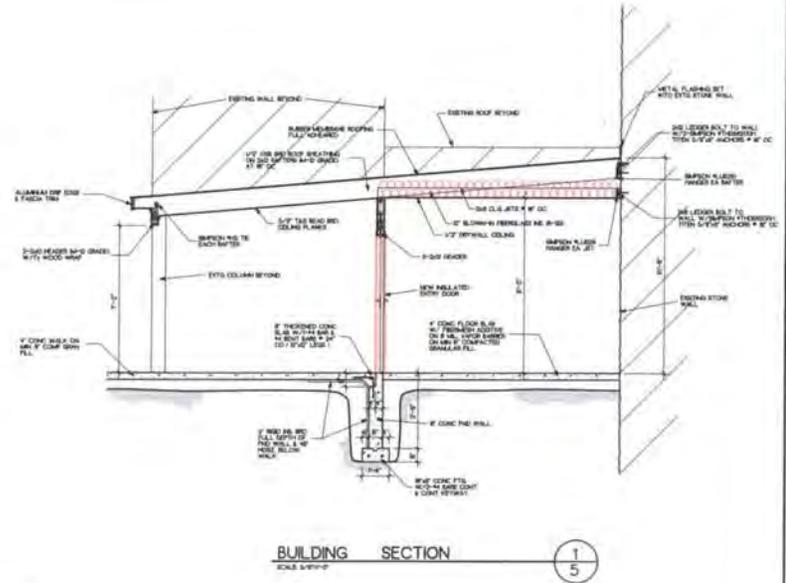
FIRST FLOOR PLAN
 SCALE 1/8" = 1'-0"



PROJECT NO.
8888.208
 DATE
 08/01/16
 SHEET NO.
 4 of 6



SECOND FLOOR PLAN
SCALE 1/4"=1'-0"



BUILDING SECTION
SCALE 3/8"=1'-0" 1/5



RESIDENCE REMODELING
SUMMERHAVEN LOT 208
LAKE GENEVA, WISCONSIN

SECOND FLOOR PLAN
BUILDING SECTION

FAIRLIE HANSEVY & ASSOCIATES, INC.
Engineers, Architects, Surveyors
1000 W. Wisconsin Ave., Suite 200
Eau Claire, Wisconsin 54601
Office: (785) 782-2000
Fax: (785) 782-2000

PROJECT NO.
8888.208

DATE
06/03/16

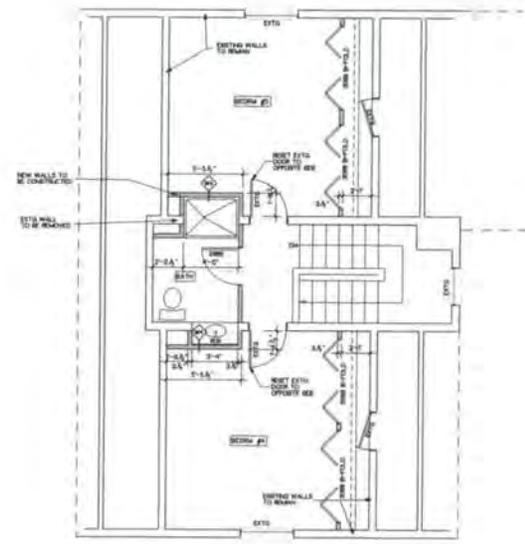
SHEET NO.
5 of 8



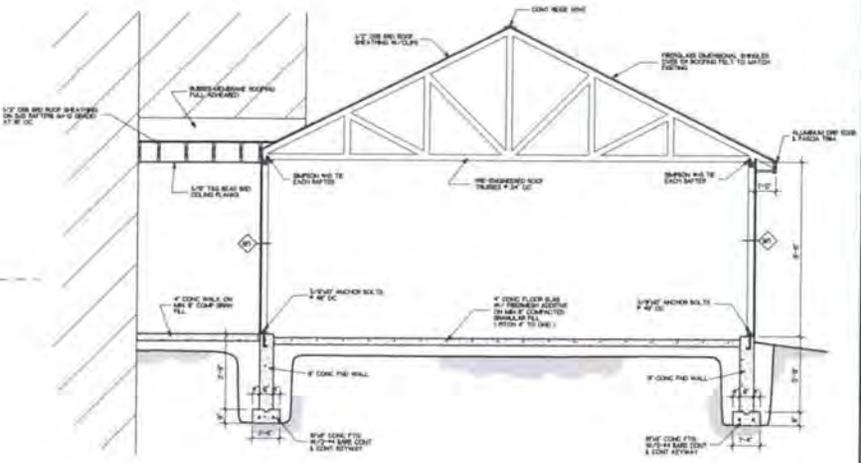
RESIDENCE REMODELING
 SUMMERHAVEN LOT 208
 SUMMERHAVEN BRIDGE
 LAKE GENEEVA, WALWORTH CO., WISCONSIN

THIRD FLOOR PLAN
 BUILDING SECTION
 WIND BRACE DETAILS

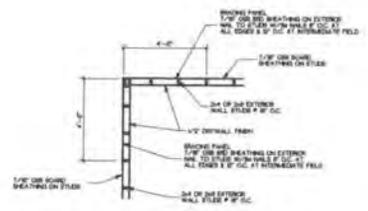
PHARRIS, MAHONEY & ASSOCIATES, INC.
 Engineering, Architecture, Interiors
 1015 Wisconsin Street, Suite 437
 Elkhartville, Wisconsin 53127
 Phone: (715) 335-2088
 Fax: (715) 335-2089



THIRD FLOOR PLAN
 SCALE 1/8"=1'-0"



BUILDING SECTION
 SCALE 3/8"=1'-0" (2/8)



OUTSIDE CORNER DETAIL
 SCALE 1/2"=1'-0"



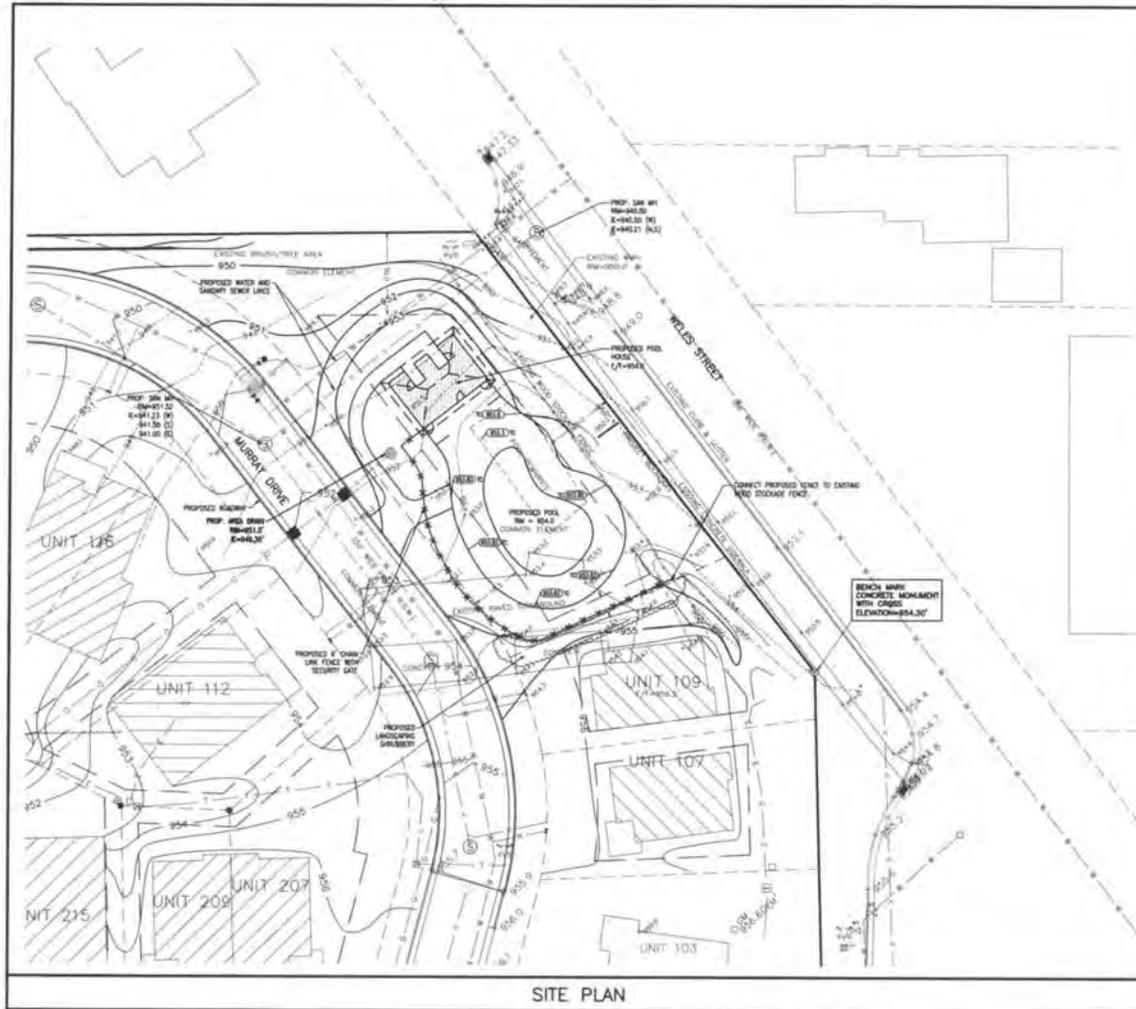
GARAGE DOOR OPENING DETAIL
 (MADE FROM 48 HOURS FROM STUDY)

**SUMMERHAVEN OF LAKE GENEVA CONDOMINIUM
GROUP EXHIBIT D
POOL & POOL HOUSE
SITE PLAN, FLOOR PLAN, FOUNDATION PLAN, WALL TYPES, BUILDING
SECTION AND HANDICAP DETAILS**

See attached.

PROPOSED POOL HOUSE SUMMERHAVEN OF LAKE GENEVA

LOCATED IN PART OF THE SE 1/4 OF THE SE 1/4 OF SECTION 30
TOWN 2 NORTH, RANGE 17 EAST, AND PART OF THE NE 1/4 OF THE SE 1/4 OF
SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, ALL IN THE CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN



SITE PLAN



LOCATION SKETCH

GENERAL NOTES:

1. ALL ELEVATIONS ARE IN RELATION TO NATIONAL GEODETIC VERTICAL DATUM OF 1988. SOURCE BENCHMARK -- COUNTY CONCRETE MONUMENT SOUTHEAST CORNER SECTION 30-2-11 ELEVATION = 948.12'
2. BOUNDARY/LINE LINES TAKEN FROM CONDEMNATION PLAN OF SUMMERHAVEN OF LAKE GENEVA ADDENDUM NO. 2 (RECORDED IN CONDO CHARTER 4 ON SLIDE 101-702)

SHEET 1-	COVER SHEET/SITE PLAN
SHEET 2-	FLOOR PLAN EXTERIOR ELEVATIONS
SHEET 3-	FOUNDATION PLAN GENERAL SPECIFICATIONS WALL TYPES
SHEET 4-	BUILDING SECTION HANDICAP DETAILS
INDEX OF SHEETS	

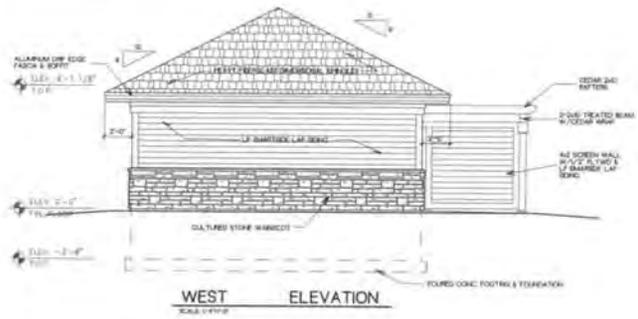


**PROPOSED POOL HOUSE
SUMMERHAVEN OF LAKE GENEVA**
CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN

WORK ORDERED BY -
SPECTRUM REAL ESTATE PROPERTIES
351 W. WISCONSIN AVENUE SUITE 810
CHICAGO, IL 60606

FARRIS, HANSEN & ASSOCIATES, INC.
ENGINEERING - ARCHITECTURE - SURVEYING
1100 W. WISCONSIN AVENUE SUITE 417
CHICAGO, ILLINOIS 60606
OFFICE: (312) 753-2000 FAX: (312) 753-0848

PROJECT NO.
8888
DATE
10/10/2018
SHEET NO.
1 OF 4



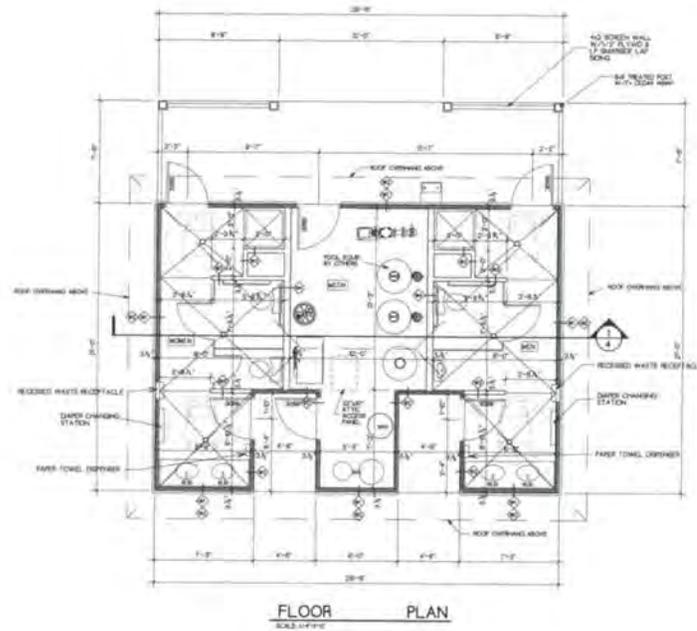
WEST ELEVATION
SCALE 1/4"=1'-0"



NORTH ELEVATION
SCALE 1/4"=1'-0"



EAST ELEVATION
SCALE 1/4"=1'-0"



FLOOR PLAN
SCALE 1/8"=1'-0"



SOUTH ELEVATION
SCALE 1/4"=1'-0"



PROPOSED POOL HOUSE
SUMMERHAVEN OF LAKE GENEVA
M.B.R.T. DRIVE
CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN

FLOOR PLAN
EXTERIOR ELEVATIONS

FARMIS, HANSEN & ASSOCIATES, INC.
Engineering, Architecture, Interiors
11400 W. WISCONSIN AVENUE
MILWAUKEE, WISCONSIN 53227
PHONE: (414) 752-2000
FAX: (414) 752-2000

PROJECT NO. **0000**
DATE **06/15/06**
PAGE NO. **2 of 4**

**SUMMERHAVEN OF LAKE GENEVA CONDOMINIUM
EXHIBIT E
UNIT 207 DEPICTION**

See attached.

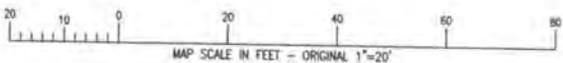
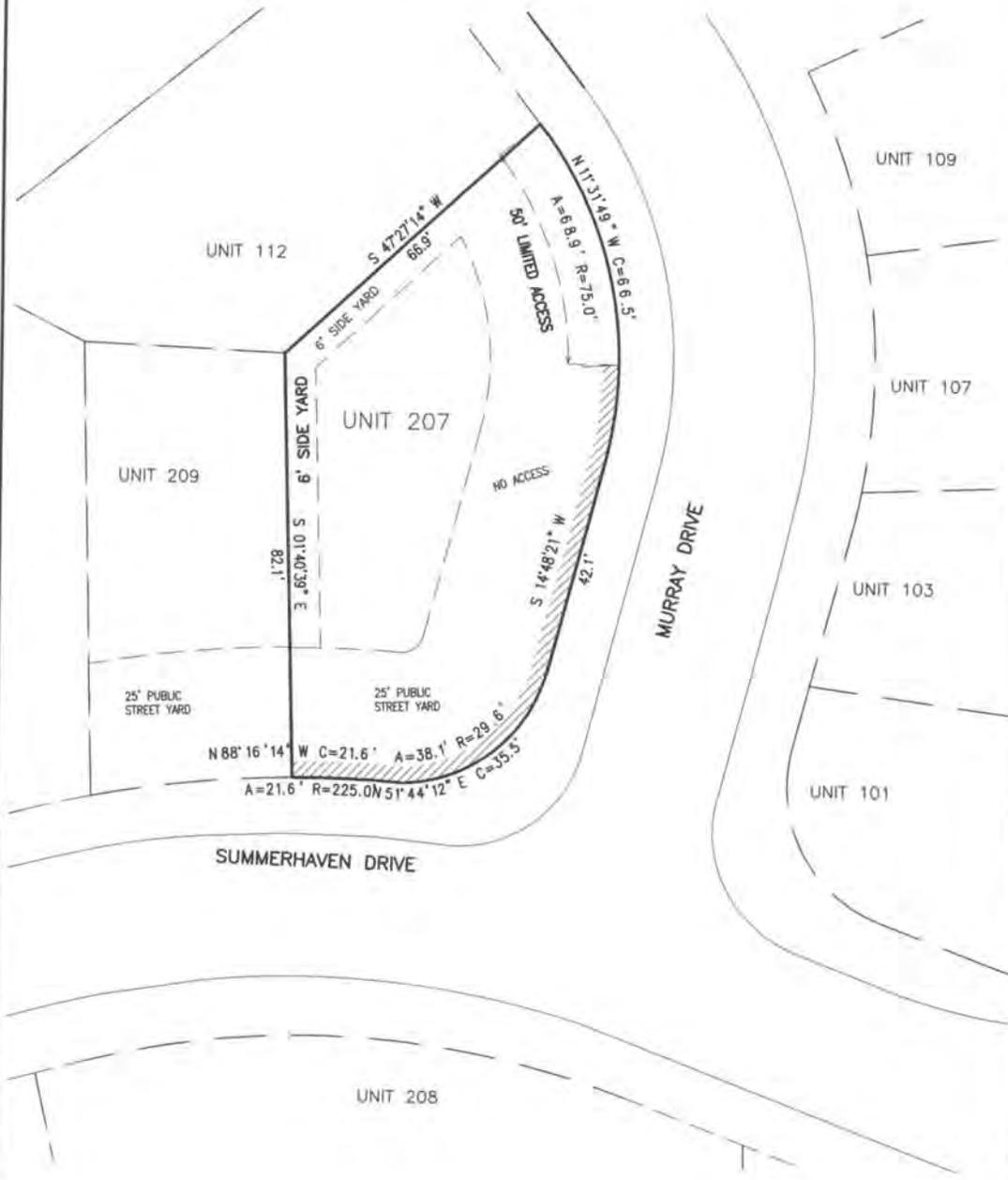
FARRIS, HANSEN & ASSOCIATES, INC.

ENGINEERING - ARCHITECTURE - SURVEYING
 7 RIDGWAY COURT - P.O. BOX 437 - ELKHORN, WISCONSIN 53121
 PHONE: (262) 723-2098 FAX: (262) 723-5886

EXHIBIT

UNIT 207 SUMMERHAVEN OF LAKE GENEVA

LOCATED IN THE SE 1/4 OF THE SE 1/4 SECTION 36
 TOWN 2 NORTH, RANGE 17 EAST
 & THE NE 1/4 OF THE NE 1/4 SECTION 1
 TOWN 1 NORTH, RANGE 17 EAST
 CITY OF LAKE GENEVA
 WALWORTH COUNTY, WISCONSIN



PROJECT: 8868.207
 DATE: 06/01/2017
 SHEET 1 OF 1

X:\Projects\8868.207\Map\Unit_207\8868.207.dwg

**SUMMERHAVEN OF LAKE GENEVA CONDOMINIUM
EXHIBIT F
LEGAL DESCRIPTION – ADJOINING 1.75 ACRE PARCEL
FOR TURNAROUND**

PARCEL 1: THAT PART OF THE SOUTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 36, TOWN 2 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF LOT 1 OF CERTIFIED SURVEY MAP NO. 754, RECORDED AS DOCUMENT NO. 28944 OF WALWORTH COUNTY CERTIFIED SURVEYS, SAID POINT LOCATED S 89DEG 31MIN 36SEC W, 733.28 FEET FROM THE SOUTHEAST CORNER OF SAID SECTION 36 (T2N, R17E); THENCE N 89DEG 38MIN 40SEC E, 89.98 FEET; THENCE N 89DEG 37MIN 23SEC E, 90.50 FEET TO THE WEST LINE OF LAKE GENEVA BOULEVARD; THENCE N 01DEG 34MIN 47SEC W, 348.82 FEET ALONG SAID BOULEVARD TO THE SOUTHWEST LINE OF WELLS STREET; THENCE N 37DEG 55MIN 32SEC W, ALONG SAID STREET, 202.94 FEET; THENCE S 89DEG 18MIN 48SEC W, 239.56 FEET TO THE POINT OF BEGINNING; THENCE S 00DEG 41MIN 12SEC E, 50.00 FEET; THENCE S 01DEG 55MIN 11SEC E, 134.92 FEET; THENCE S 89DEG 31MIN 07SEC W, 24.01 FEET; THENCE S 01DEG 12MIN 03SEC E, 16.91 FEET; THENCE S 88DEG 41MIN 15SEC W, 42.80 FEET; THENCE N 86DEG 27MIN 48SEC W, 126.62 FEET; THENCE S 88DEG 58MIN 07SEC W, 199.39 FEET TO THE EAST LINE OF LAKE SHORE VILLAGE CONDOMINIUM; THENCE ALONG SAID CONDOMINIUM, N 00DEG 11MIN 05SEC W, 6.62 FEET; THENCE CONTINUE, N 00DEG 47MIN 32SEC W, 187.44 FEET; THENCE N 89DEG 18MIN 48SEC E, 389.70 FEET TO THE POINT OF BEGINNING. CONTAINING 76,247 SQUARE FEET (1.75 ACRES) OF LAND, MORE OR LESS (end of legal description).

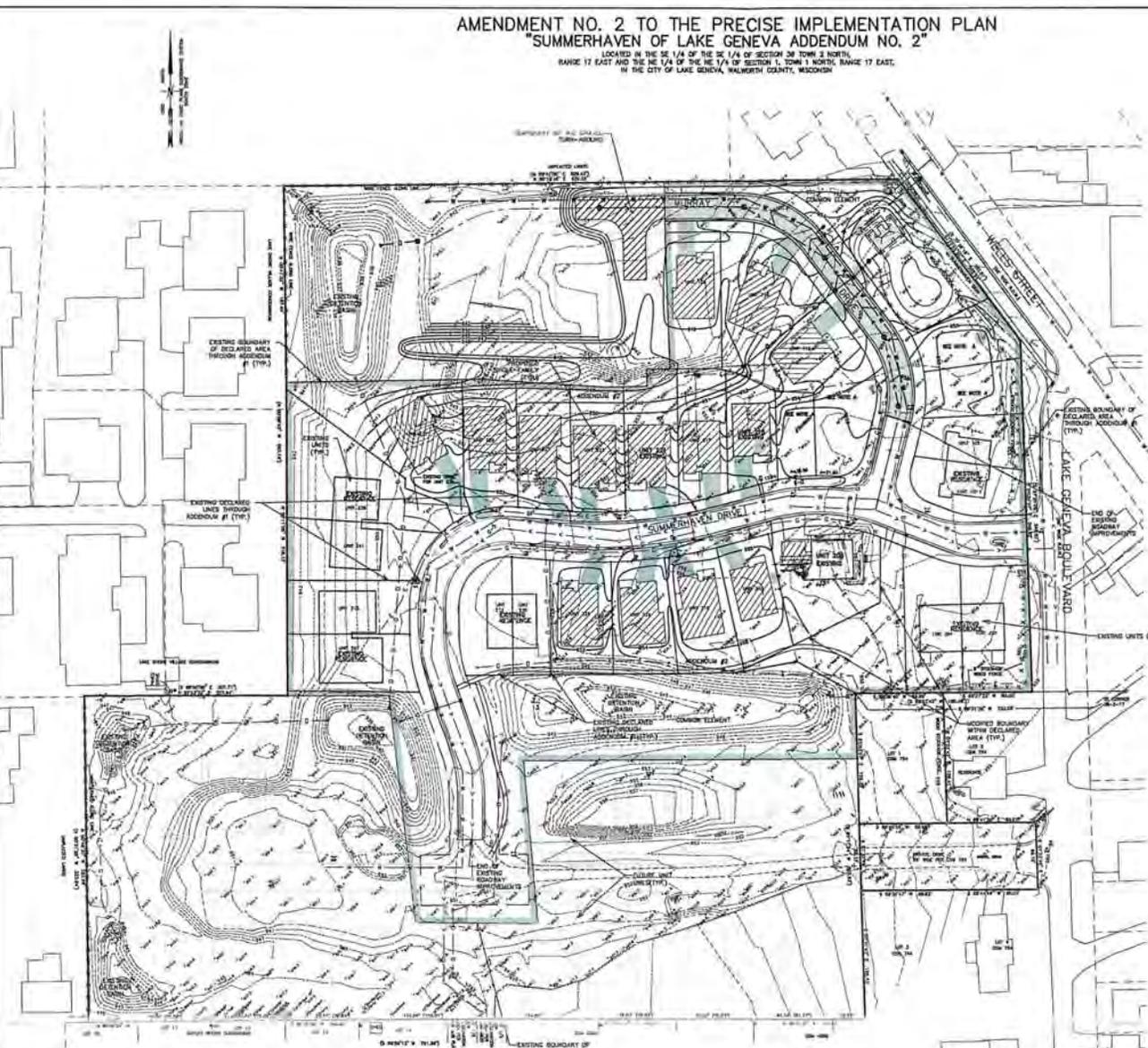
Property Index Number: ZSUM 00001

**SUMMERHAVEN OF LAKE GENEVA CONDOMINIUM
GROUP EXHIBIT G
PROPERTY OWNERS WITHIN 300 FEET
OF SUBJECT PROPERTY - LIST & MAP**

See attached.

**AMENDMENT NO. 2 TO THE PRECISE IMPLEMENTATION PLAN
"SUMMERHAVEN OF LAKE GENEVA ADDENDUM NO. 2"**

LOCATED IN THE SE 1/4 OF THE SE 1/4 OF SECTION 28 TOWN 2 NORTH,
RANGE 17 EAST AND THE NE 1/4 OF THE NE 1/4 OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST,
IN THE CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN



LEGAL DESCRIPTION

THIS MAP IS THE SOUTHEAST CORNER OF THE SOUTHWEST CORNER OF SECTION 28 TOWN 2 NORTH, RANGE 17 EAST AND THE SOUTHWEST CORNER OF THE SOUTHWEST CORNER OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN. THE SOUTHWEST CORNER OF SECTION 28 TOWN 2 NORTH, RANGE 17 EAST AND THE SOUTHWEST CORNER OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, ARE THE SOUTHWEST CORNERS OF THE SOUTHWEST CORNER OF SECTION 28 TOWN 2 NORTH, RANGE 17 EAST AND THE SOUTHWEST CORNER OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN. THE SOUTHWEST CORNER OF SECTION 28 TOWN 2 NORTH, RANGE 17 EAST AND THE SOUTHWEST CORNER OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, ARE THE SOUTHWEST CORNERS OF THE SOUTHWEST CORNER OF SECTION 28 TOWN 2 NORTH, RANGE 17 EAST AND THE SOUTHWEST CORNER OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN.

THIS MAP IS THE SOUTHWEST CORNER OF THE SOUTHWEST CORNER OF SECTION 28 TOWN 2 NORTH, RANGE 17 EAST AND THE SOUTHWEST CORNER OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN. THE SOUTHWEST CORNER OF SECTION 28 TOWN 2 NORTH, RANGE 17 EAST AND THE SOUTHWEST CORNER OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN, ARE THE SOUTHWEST CORNERS OF THE SOUTHWEST CORNER OF SECTION 28 TOWN 2 NORTH, RANGE 17 EAST AND THE SOUTHWEST CORNER OF SECTION 1, TOWN 1 NORTH, RANGE 17 EAST, CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN.

TOTAL AREA: 10.00 ACRES (435,600 SQ. FT.)

NOTE A:
EXISTING DUPLEX UNITS TO BECOME SINGLE FAMILY RESIDENCE UNITS BY AMENDMENT OF CONDO DECLARATION

SITE SUMMARY

TOTAL LAND AREA PHASE I	- 6.31 ACRES
EXISTING ZONING	- PLANNED DEVELOPMENT
EXISTING DUPLEX	- 10 UNITS
EXISTING SINGLE FAMILY	- 1 UNIT
PROPOSED SINGLE FAMILY	- 18 UNITS
TOTAL UNITS FOR PHASE I	- 29 UNITS
OVERALL DENSITY	- 0.29 UNITS PER ACRE
IMPERVIOUS AREA	- 2.86 ACRES (34.4%)
GREEN SPACE	- 5.45 ACRES (86.6%)

NOTE: MINIMUM RESIDENTIAL BUILDING SEPARATION IS 12 FEET.

LEGEND

PROPOSED UNIT	○
EXISTING UNIT	●
PROPOSED DRIVEWAY	—
EXISTING DRIVEWAY	—
PROPOSED SIDEWALK	—
EXISTING SIDEWALK	—
PROPOSED FENCE	—
EXISTING FENCE	—
PROPOSED POLE	—
EXISTING POLE	—
PROPOSED SIGN	—
EXISTING SIGN	—
PROPOSED LIGHT	—
EXISTING LIGHT	—
PROPOSED UTILITY	—
EXISTING UTILITY	—
PROPOSED EASEMENT	—
EXISTING EASEMENT	—
PROPOSED CONDUIT	—
EXISTING CONDUIT	—

DIGGERS & MOTLINE
Toll Free (800) 242-8311
Madison Area: (608) 238-1133
Waukesha Area: (262) 542-2229
www.diggersandmotline.com

OWNER/DEVELOPER
SPECTRUM REAL ESTATE PROPERTIES
331 WEST HURON, SUITE 812
CHICAGO, IL 60654



**PRECISE IMPLEMENTATION PLAN
SUMMERHAVEN OF LAKE GENEVA**
CITY OF LAKE GENEVA, WALWORTH COUNTY, WISCONSIN

**AMENDMENT NO. 2 TO THE
PRECISE IMPLEMENTATION PLAN
PHASE I**

FARRIS, HANSEN & ASSOCIATES, INC.
ENGINEERING - ARCHITECTURE - SURVEYING
1000 W. WISCONSIN AVENUE, SUITE 400
LAKE GENEVA, WISCONSIN 53147
PHONE: (262) 713-2098 FAX: (262) 713-0885

PROJECT NO.
8888
DATE
06/29/2017
SHEET NO.
1 OF 1

RIGHT-OF-WAY EASEMENT

Document Number

Document Title

This agreement for a Right of Way Easement entered this ____ day of July, 2017, by and between the CITY OF LAKE GENEVA, Grantor and BRUNK FACTORY BUILDING LIMITED LIABILITY COMPANY, Grantee;

WITNESSETH:

WHEREAS, Grantor is the owner of real property (the "Grantee's Property") more particularly described as follows:

(Legal description of Brunk)

Recording Area

Name and Return Address

Parcel Identification Number (PIN)

WHEREAS, Grantee desires to construct a ten (10) foot wide sidewalk in the Grantor's right-of-way on the north side of the above-described property and as shown on the attached Exhibit "A"; and

WHEREAS, the Grantor and Grantee do intend, by this Easement Agreement, for Grantor to grant to Grantee an easement sufficient to allow the limited use of forklifts between Grantee's two buildings, subject to the terms and conditions of this Easement Agreement.

NOW, THEREFORE, in consideration of the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Grant of Easement. Grantor does hereby grant, convey, transfer and assign onto the Grantee, a nonexclusive easement for the benefit of Grantee's Property over, under and across the premises described and depicted in Exhibit "A", attached hereto and incorporated herein by reference (the "Easement Area") for the purpose of limited operations of forklifts between Grantee's buildings which abut the above-described easement. The easement created herein may not be conveyed separately from Grantee's Property. Grantee agrees to maintain the sidewalk constructed on Grantor's right of way in good repair, free of defects and obstructions which may impair use of the sidewalk by the public.

THIS PAGE IS PART OF THIS LEGAL DOCUMENT – DO NOT REMOVE.

This information must be completed by submitter: document title, name & return address, and PIN (if required). Other information such as the granting clause, legal description, etc., may be placed on this first page of the document or may be placed on additional pages of the document.

WRDA Rev. 12/22/2010

2. Indemnification by Grantee. Grantee and the successors in interest and future owners of Grantee's Property, shall indemnify and hold Grantor harmless and defend Grantor from and against any and all claims, actions, damages, liability, losses, expenses and liens arising out of any occurrence causing injury or damage to any person or property, whomsoever or wheresoever, or resulting from or caused by any acts or omissions of Grantee, its employees, agents and contractors, in exercising any of the rights and privileges granted herein or due to the failure of Grantee to properly maintain the easement area.
3. Insurance. Grantee shall maintain and in effect at all times during the terms of this agreement a policy of general liability insurance naming Grantor and any other party designated by Grantor as the insured, to insure against injury to property, person, or loss of life arising out of Grantee's use, occupancy, or maintenance of the easement property in an amount of One Million and No/100 Dollars (\$1,000,000.00) for personal injury or property damage.
4. Grantee Covenant. Grantee does hereby covenant and agree that Grantee shall have no claim in the Easement Area other than as set forth in this Easement Agreement and does hereby specifically disclaim and relinquish any and all adverse possession or prescriptive easement claims, or any other claim if any, Grantee has or may have in the Easement Area. Furthermore, Grantee does hereby acknowledge and agree that the grant of easement contained herein shall be subject to the rights of the public in the Easement Area as specified in Wisconsin law.
5. Limited Use. Grantee has hereby represented that there shall be limited use of the easement granted herein for the purposes of operating forklifts and other small vehicles for transporting materials between their buildings. Limited use has been represented to mean that the number of trips between Grantee's buildings would be approximately ten (10) or less per day. In the event that there is more than limited use of the Easement Area, the Grantor may at its sole discretion revoke said easement in its sole discretion.
6. Designation of Easement Area. Grantee hereby covenants and agrees to designate an area and mark appropriately that Easement Area for the use of its equipment on the non-exclusive easement. Additionally, Grantee agrees to place signs along the Easement Area warning the public that equipment maybe operated along said Easement Area.
7. Termination. Grantee acknowledges and agrees that Grantor may unilaterally terminate the grant of this easement in the event that the right of way of Grantor needs to be expanded or modified for public purposes.
8. Successors. All of the terms, covenants, conditions, and obligations set forth in this Easement Agreement shall inure to the benefit of and bind the parties hereto, and their respective personal representatives, heirs, successors, transferees, and assigns, and shall continue as a servitude running in perpetuity with the Grantee's Property subject to the limitations set forth herein.
9. Authority. Each party to this Agreement covenants and agrees that they have legal authority to bind their respective organizations to the terms and conditions of this Right-of-Way Easement Agreement.

IN WITNESS WHEREOF, the undersigned have hereunder set their hand and seal this _____ day of July, 2017.

CITY OF LAKE GENEVA

By: _____
ALAN KUPSIK, Mayor

Attest: _____
SABRINA WASWO, City Clerk

STATE OF WISCONSIN)
) ss.
COUNTY OF WALWORTH)

Personally came before me this _____ day of July, 2017, the above-named ALAN KUPSIK and SABRINA WASWO, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

Notary Public, State of Wisconsin
My commission expires: _____

BRUNK FACTORY BUILDING LIMITED
LIABILITY COMPANY

By: _____

STATE OF WISCONSIN)
) ss.
COUNTY OF WALWORTH)

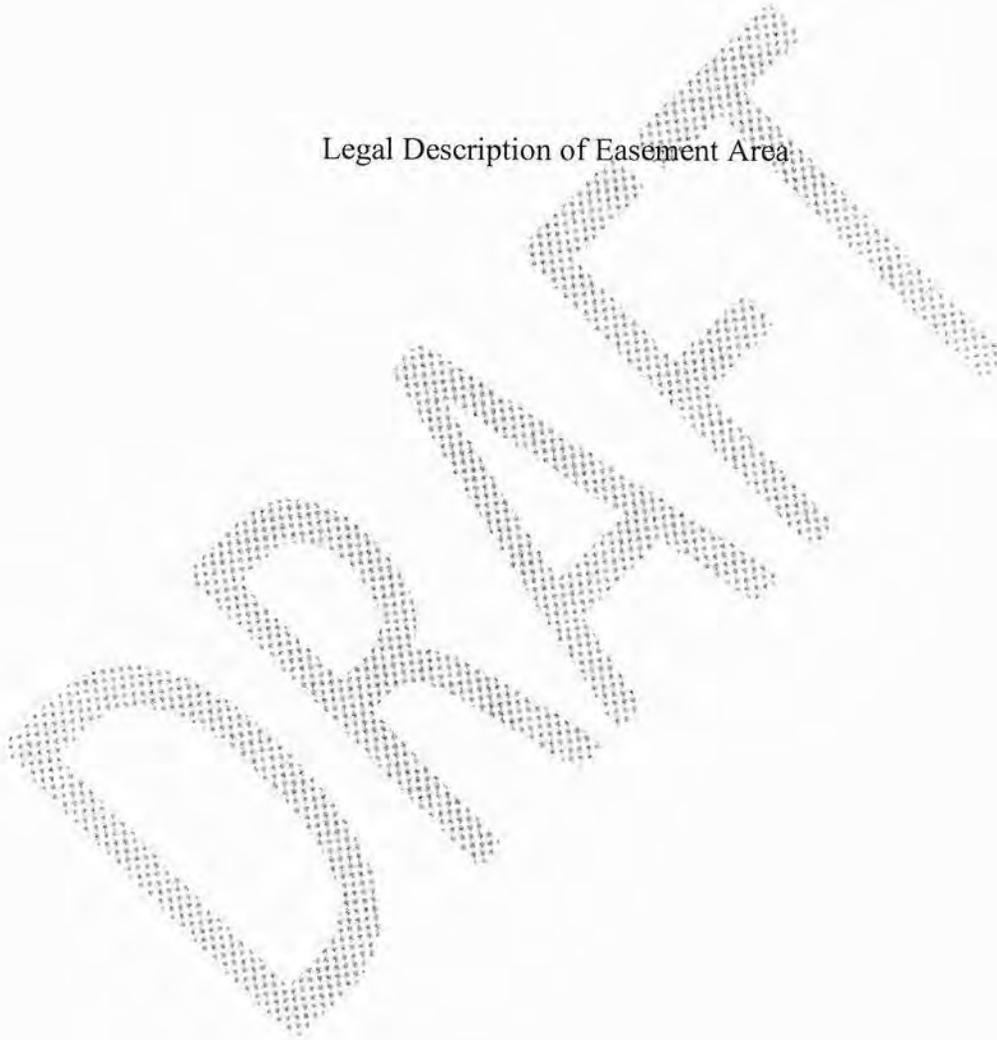
Personally came before me this _____ day of July, 2017, the above-named _____, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Notary Public, State of Wisconsin
My commission expires: _____

This instrument was drafted by:
Attorney Daniel S. Draper
Law Offices of Daniel S. Draper, S.C.
500 Commercial Court, Suite 300
PO Box 940
Lake Geneva, WI 53147
(262) 248-6636 – telephone
(262) 248-2901 - facsimile

EXHIBIT A

Legal Description of Easement Area



CITY OF LAKE GENEVA

626 Geneva Street
Lake Geneva, WI 53147
www.cityoflakegeneva.com



Memorandum

TO: Mayor Kupsik and Common Council
FROM: Sylvia Mullally, Parking Manager
DATE: July 21, 2017
RE: 2017 YTD Summary -- Beach and Parking Revenue/Meter Collection

Beach Revenue-YTD	
YTD 2016 Net revenue through 7/18/16:	\$197,098.58
YTD 2017 Net revenue through 7/18/17:	\$180,289.10
Net difference:	\$(16,809.48)
Total 2016 Net Revenue:	\$371,349

Parking Revenue-YTD	
YTD 2016 Meter Collection thru 7/18/16:	\$573,160.00
YTD 2017 Meter Collection thru 7/18/17:	\$590,200.00
Net difference:	\$17,040.00
Total 2016 Net Revenue:	\$1,094,662.50

PRICE CHANGE-Lake Zones-parking stalls-YTD	
YTD 2016 Meter Collection 6/29/16-7/18/16:	\$40,363.61
YTD 2017 Meter Collection 6/29/17-7/18/17:	\$72,597.50
Difference:	\$32,233.89

**Price change information based on dates from June 29, 2017 to July 18, 2017*

***Meter Collection does not include taxes, credit card fees, handicap placards or residential stickers*

July 12, 2017 Storm and Flooding Damage

	<u>Estimated</u>
1. Beach Sand	\$2-4k
2. Storm Sewer - Sage at Dodge Washed out, catch basin structure damage, road damage	\$3-5k
3. Storm Sewer - Brunk 48" SS washed out, 18" culvert repair, sidewalk replacement	\$3-5k
4. Storm Sewer - Miller at Lookout Washed out, asphalt washed out, storm sewer repair, asphalt paving, grading, curb, structure repair	\$18-27k \$18-27k
5. Grates on White River repair	\$900
6. Asphalt - Tomike Asphalt removal/repair	\$8-11k
7. Bridge – Disc Golf	\$50-60k
8. Havenwood Cul-De-Sac	Pending
9. Field #5, Vets Park	\$5-7k
10. Storm Sewer - Campbell St at S Lake Shore	\$1-2k
11. Price Park driveway - Washed away	\$1,500
12. Wrigley and Campbell - Storm sewer, road undermined	\$2,000

Estimated total: \$94 – 125k*

*Does not include equipment or man-hours

**City of Lake Geneva
Finance, License, & Regulation Committee
July 18, 2017**

Prepaid Checks

07/01/17 - 07/14/17

**Total:
\$7,930.77**

Checks over \$5,000: \$ -

DATE: 07/14/2017
 TIME: 15:30:47
 ID: AP450000.WOW

CITY OF LAKE GENEVA
 PAID INVOICE LISTING

FROM 07/12/2017 TO 07/14/2017

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
JANIK	JANI-KING OF MILWAUKEE								
	MIL07170387								
	01	CLEANING-JULY	9900005360	07/01/17		65545	07/12/17	1,083.00	1,083.00
									1,083.00
									VENDOR TOTAL:
									1,083.00
LARK	LARK UNIFORM OUTFITTERS INC								
	245920A								
	01	WISNIEWSKI-INITIAL (2)	1121005139	06/05/17		65546	07/12/17	4.50	4.50
									4.50
									VENDOR TOTAL:
									4.50
MLIC	SECURIAN FINANCIAL GROUP								
	RE071217								
	01	INV 099002-AUG LIFE INS	1112005134	07/03/17		65547	07/12/17	1,864.04	1,864.04
	02	INV 099002-AUG LIFE INS	1113005134						10.55
	03	INV 099002-AUG LIFE INS	1114305134						34.58
	04	INV 099002-AUG LIFE INS	1114305134						9.77
	05	INV 099002-AUG LIFE INS	4234505134						27.42
	06	INV 099002-AUG LIFE INS	1115105134						54.72
	07	INV 099002-AUG LIFE INS	1124005134						27.48
	08	AUG LIFE INS	1100002134						934.65
	09	AUG LIFE INS	1110005133						138.27
	10	INV 099002-AUG LIFE INS	1114205134						42.70
	11	INV 099009-AUG LIFE INS	1121005134						242.67
	12	INV 099010-AUG LIFE INS	1122005133						73.04
	13	INV 099019-AUG LIFE INS	9900005134						73.65
	14	INV 099052-AUG LIFE INS	4055105134						4.09
	15	INV 099052-AUG LIFE INS	4800005134						30.28
	16	INV 099052-AUG LIFE INS	1116105134						25.76
			1132105134						134.41
									VENDOR TOTAL:
									1,864.04
PNC	PNC BANK								
	ATTY FEE MAY 2017								
	01	ATTY FEE-HUSCH BLACKWELL	4300005216	05/12/17		65548	07/12/17	2,500.00	2,500.00
									2,500.00
									VENDOR TOTAL:
									2,500.00
SES	SECURITY EQUIPMENT SUPPLY								
	A30698								
	01	BID-DOWNTOWN CAMERAS	1100001391	05/15/17		65549	07/12/17	633.29	633.29
									633.29
									VENDOR TOTAL:
									633.29
WALCOS	WALWORTH COUNTY SHERIFF								
	CIT#AD839763-1-HOWLE								
				07/07/17		65550	07/12/17	250.00	250.00

**City of Lake Geneva
Finance, License, & Regulation Committee
7/18/2017 - Revised**

Accounts Payable

	<u>Fund #</u>	
1. General Fund	11	\$ 100,204.62
2. Debt Service	20	\$ -
3. TID #4	34	\$ -
4. Lakefront	40	\$ 14,553.46
5. Capital Projects	41	\$ 568.75
6. Parking	42	\$ 12,592.30
7. Cemetery	48	\$ 232.20
8. Equipment Replacement	50	\$ -
9. Library Fund	99	\$ 1,675.53
10. Impact Fees	45	\$ -
11. Tax Agency Fund	89	\$ -
Total All Funds		<u><u>\$129,826.86</u></u>

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

**FINANCE, LICENSE, & REGULATION COMMITTEE
FLR Meeting Date: 07/18/17 - Revised**

TOTAL UNPAID ACCOUNTS PAYABLE **\$ 129,826.86**

ITEMS > \$5,000

Johns Disposal Service Inc - June Refuse & Recycling Service	\$ 38,059.76
Alliant Energy - July Electricity Bills	\$ 24,893.93
T2 Systems - Parking Meter Services (4 months)	\$ 11,396.25
Lake Geneva Utility Commission - 2nd Quarter Water	\$ 7,269.77
Healthcheck 360 - Portion Annual Fee	\$ 8,267.00
Accurate Appraisal	\$ 6,000.00

Balance of Other Items \$ 33,940.15

DATE: 07/21/17
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CITY OF LAKE GENEVA
 DETAIL BOARD REPORT

INVOICES DUE ON/BEFORE 07/25/2017

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

ACCUR	ACCURATE APPRAISAL LLC						
ACCAPP2017-3	07/06/17	01	15% OF CONTRACT	1115405210		07/25/17	6,000.00
						INVOICE TOTAL:	6,000.00
						VENDOR TOTAL:	6,000.00
ALLIANT	ALLIANT ENERGY						
RE071117	07/14/17	01	ACCT #026273-HAVENWOOD FLSH	1134105222		07/25/17	12.43
		02	ACCT #057300-SOUTH/WELLS FLSH	1134105222			18.57
		03	ACCT #064443-WELLS ST FLSH	1134105222			18.91
		04	ACCT #072470-MAIN ST LITES	1134105223			100.64
		07	ACCT #108571-1055 CAREY	1132105222			118.99
		08	ACCT #111395-BROAD ST TRFC LT	1134105223			40.92
		11	ACCT #148614-HWY 50/12 FLASHER	1134105222			15.32
		12	ACCT #152472-W COOK SIREN	1129005222			22.17
		13	ACCT #161895-RIVIERA ELEC	4055305222			4,402.29
		14	ACCT #165231-BEACH HOUSE	4054105222			781.86
		15	ACCT #178450-INTCHG N/SHER SPR	1134105223			58.43
		16	ACCT #182684-HWY 120/BLMFLD LT	1134105223			88.63
		17	ACCT #243254-LIBRARY PARK	1152005222			55.93
		18	ACCT #252132-EDWDS BLVD/WM SIG	1134105223			76.66
		20	ACCT #293132-SAGE ST/DUNN SRN	1129005222			5.19
		21	ACCT #303645-MS2 STREET LTS	1134105223			303.49
		22	ACCT #327582-DUNN FIELD	1152005922			115.01
		23	ACCT #339772-SNAKE RD/HWY 50	1134105222			15.02
		24	ACCT #363673-VETS PK/TWNLN RD	1152015222			561.83
		25	ACCT #393713-MUSEUM 256 MILL	1151105222			1,434.25
		27	ACCT #401872-WELLS ST FLSH	1134105222			14.88
		28	ACCT #414694-HOST DR WATER TWR	1122005222			188.14
		29	ACCT #422323-GENEVA SQ TRF LT	1134105223			33.77
		30	ACCT #433371-LIBRARY	9900005222			1,151.03
		31	ACCT #457625-LOT LITE GNVA ST	1134105223			189.90
		32	ACCT #462852-WELLS ST FLSH	1134105222			81.16
		33	ACCT #549716-FLAT IRON PARK	1152005222			199.79
		34	ACCT #566211-W HWY 50 BLK FLSH	1134105222			15.02

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CITY OF LAKE GENEVA
DETAIL BOARD REPORT

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ALLIANT	ALLIANT ENERGY						
RE071117	07/14/17	35	ACCT #595515-LIB PARK RESTROOM	1152005222		07/25/17	69.80
		36	ACCT #602235-724 WILLIAMS ST	1134105223			20.92
		37	ACCT #604445-S LAKESHORE DR FL	1134105222			11.86
		38	ACCT #622184-S LAKESHORE DR	1152005222			27.12
		39	ACCT #630016-COOK ST/HWY 50	1134105223			41.93
		40	ACCT #661112-OAK HILL CEMETERY	4800005222			106.75
		41	ACCT #684954-730 MARSHALL SRN	1129005222			29.83
		43	ACCT #688465-TENNIS CTS/SCHL	1152005222			28.41
		44	ACCT #718894-OAK HILL CEMETERY	4800005222			27.12
		46	ACCT #732492-389 EDWDS TRF LT	1134105223			106.18
		47	ACCT #734115-HWY 50/HWY 12 LTS	1134105222			33.73
		48	ACCT #738154-RUSHWOOD PARK	1152005222			30.76
		49	ACCT #758433-700 GENEVA ST LOT	1134105223			124.99
		50	ACCT #758940-1065 CAREY ST	1132105222			423.88
		51	ACCT #759513-STREET LIGHTS	1134105223			6,869.01
		52	ACCT #800930-VETS PK SCOREBRD	1152015222			204.94
		53	ACCT #837813-SEM PARK RESTROOM	1152005222			26.65
		54	ACCT #895526-HWY 50 TRF LT	1134105223			126.42
		55	ACCT #912610-GEORGE ST FLSHR	1134105222			12.76
		56	ACCT #923482-1070 CAREY ST	1132105222			130.28
		59	ACCT #926683-FLAT IRON PK/WRGL	1152005222			18.99
		60	ACCT #932215-DODGE ST FLSHR	1134105222			13.06
		63	ACCT #940353-IMPND 1070 CAREY	1121005222			31.96
		64	ACCT #952816-FIRE HOUSE	1122005222			1,058.83
		65	ACCT #957203-HWY 120/TWNLD RD	1134105222			83.60
		66	ACCT #965570-201 EDWARDS SIREN	1129005222			20.80
		67	ACCT #969933-CITY HALL	1116105222			4,730.97
		68	ACCT #973443-VETS PARK PAVLN	1152015222			240.23
		69	ACCT #980910-DONIAN PARK	1152005222			89.65
		70	ACCT #998403-COBB PARK	1152005222			32.27
						INVOICE TOTAL:	24,893.93
						VENDOR TOTAL:	24,893.93

ARROW ARROW PEST CONTROL INC

DATE: 07/21/17
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CITY OF LAKE GENEVA
 DETAIL BOARD REPORT

INVOICES DUE ON/BEFORE 07/25/2017

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

ARROW	ARROW PEST CONTROL INC						
2869	07/06/17	01	PEST CONTROL-JULY	1116105360		07/25/17	55.00
						INVOICE TOTAL:	55.00
						VENDOR TOTAL:	55.00
AT&TL	AT&T LONG DISTANCE						
RE071417	07/04/17	01	LONG DIST-JUL	1100001391		07/25/17	25.97
		03	LONG DIST-JUL	4800005221			0.56
		04	LONG DIST-JUL	1132105221			2.06
		05	LONG DIST-JUL	1122005221			0.53
		06	LONG DIST-JUL	9900005221			7.29
		07	LONG DIST-JUL	1121005221			132.84
		08	LONG DIST-JUL	1116105221			0.97
		09	LONG DIST-JUL	1112005221			0.15
						INVOICE TOTAL:	170.37
						VENDOR TOTAL:	170.37
AUROL	AURORA HEALTH CARE						
IN 16374	06/30/17	01	3RD QTR FEE	1110205135		07/25/17	937.50
						INVOICE TOTAL:	937.50
						VENDOR TOTAL:	937.50
BSL	BADGER STATE INDUSTRIES						
306-171976	06/30/17	01	PAPER TOWEL,TP,CAN LINERS	1116105350		07/25/17	189.08
		02	PAPER TOWEL	1151105240			33.22
						INVOICE TOTAL:	222.30
						VENDOR TOTAL:	222.30
BATT+	BATTERIES PLUS LLC						
575-197846-01	05/16/17	01	2 BATTERIES-NEW MTR-LOT I	4234505250		07/25/17	124.90
						INVOICE TOTAL:	124.90
						VENDOR TOTAL:	124.90

INVOICES DUE ON/BEFORE 07/25/2017

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

BATZN	BATZNER PEST CONTROL						
JUNE 2017	07/03/17	01	PEST CONTROL-JUN	4055205360		07/25/17	108.00
						INVOICE TOTAL:	108.00
						VENDOR TOTAL:	108.00
BUMPB	BUMPER TO BUMPER AUTO PARTS						
1-326656	06/20/17	01	SWEEPER HOSE	1132105250		07/25/17	54.27
						INVOICE TOTAL:	54.27
						VENDOR TOTAL:	54.27
BUMPL	BUMPER TO BUMPER AUTO PARTS						
662-368073	06/15/17	01	HEADLAMP	1122005351		07/25/17	14.89
						INVOICE TOTAL:	14.89
662-368953	06/28/17	01	LIC PLATE LIGHT	1122005351		07/25/17	4.20
						INVOICE TOTAL:	4.20
						VENDOR TOTAL:	19.09
CINTAS	CINTAS CORP						
5008320108	07/05/17	01	EYEWASH,TWEEZERS,BANDAGES	1132105390		07/25/17	51.43
						INVOICE TOTAL:	51.43
5008320109	07/05/17	01	MEDS,BURN RELIEF PACKETS	1132105390		07/25/17	45.68
						INVOICE TOTAL:	45.68
						VENDOR TOTAL:	97.11
COPIE	COPIES & PRINTS PLUS LLC						
304354	07/05/17	01	PUBLIC RECORDS REQUEST	1100001391		07/25/17	76.75
						INVOICE TOTAL:	76.75
						VENDOR TOTAL:	76.75

T0001468 CORAH ABBOTT

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CITY OF LAKE GENEVA
DETAIL BOARD REPORT

INVOICES DUE ON/BEFORE 07/25/2017

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

T0001468 CORAH ABBOTT							
REFUND	07/09/17	01	ABBOTT-SEC DEP 07/07/17	4055102353		07/25/17	1,000.00
		02	ABBOTT-SETUP,SEC GRD 07/07/17	4055104674			-478.50
						INVOICE TOTAL:	521.50
						VENDOR TOTAL:	521.50
CULLI CULLIGAN OF BURLINGTON							
500-08378051-9 JUN17	06/29/17	01	SOLAR SALT	4055205360		07/25/17	163.80
						INVOICE TOTAL:	163.80
						VENDOR TOTAL:	163.80
CUMMINS CUMMINS, INC							
805-51112	07/06/17	01	GENERATOR-YRLY MAINT	1116105240		07/25/17	753.62
						INVOICE TOTAL:	753.62
						VENDOR TOTAL:	753.62
DIAMM DIAMOND MOWERS INC							
0127054-IN	06/26/17	01	KNIVES/SKID SHOE #83	1132105351		07/25/17	281.29
						INVOICE TOTAL:	281.29
						VENDOR TOTAL:	281.29
DIGNI DIGNIFIED HEATING & COOLING							
071117	07/11/17	01	A/C COMPRESSOR	1132105240		07/25/17	2,925.00
						INVOICE TOTAL:	2,925.00
						VENDOR TOTAL:	2,925.00
DIREC DIRECTPATH LLC							
AT36412	07/01/17	01	PATIENT CARE-JUL	1110205132		07/25/17	270.00
						INVOICE TOTAL:	270.00
						VENDOR TOTAL:	270.00

INVOICES DUE ON/BEFORE 07/25/2017

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

DUNN	DUNN LUMBER & TRUE VALUE						
690117	06/28/17	01	DOORKNOB LOCKSET,BATTERY	4800005240		07/25/17	26.96
						INVOICE TOTAL:	26.96
690589	07/03/17	01	PLANT FOOD	4800005340		07/25/17	10.49
						INVOICE TOTAL:	10.49
690596	07/03/17	01	TANK SPRAYER	1152015952		07/25/17	35.99
		02	DISCOUNT	1100004819			-1.80
						INVOICE TOTAL:	34.19
690659	07/03/17	01	PHOTO CELL-WRIGLEY & CAMPBELL	1134105261		07/25/17	12.95
		02	DISCOUNT	1100004819			-0.65
						INVOICE TOTAL:	12.30
690667	07/03/17	01	FILTERS	1151105240		07/25/17	8.49
		02	PAINT	1116105350			65.97
						INVOICE TOTAL:	74.46
690750	07/05/17	01	BLEACH-12 GALS	4055205355		07/25/17	41.88
						INVOICE TOTAL:	41.88
690763	07/05/17	01	FUSES	1132105351		07/25/17	2.99
		02	DISCOUNT	1100004819			-0.15
						INVOICE TOTAL:	2.84
690821	07/05/17	01	BOLTS,WHEELS-#27 PINTLE HITCH	1132105351		07/25/17	35.91
		02	DISCOUNT	1100004819			-1.80
						INVOICE TOTAL:	34.11
690859	07/06/17	01	PLUG-SEMINARY BATHRM	1152005350		07/25/17	0.79
		02	DISCOUNT	1100004819			-0.04
						INVOICE TOTAL:	0.75
690994	07/07/17	01	THREADLOCKER,BOLTS-#32	1132105250		07/25/17	9.49

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CITY OF LAKE GENEVA
 DETAIL BOARD REPORT

INVOICES DUE ON/BEFORE 07/25/2017

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

DUNN	DUNN LUMBER & TRUE VALUE						
690994	07/07/17	02	DISCOUNT	1100004819		07/25/17	-0.47
						INVOICE TOTAL:	9.02
691024	07/07/17	01	NUTS,BOLTS	1132125351		07/25/17	7.30
		02	DISCOUNT	1100004819			-0.37
						INVOICE TOTAL:	6.93
691335	07/10/17	01	FILTERS	1151105240		07/25/17	19.16
		02	DISCOUNT	1100004819			-0.96
						INVOICE TOTAL:	18.20
						VENDOR TOTAL:	272.13
FAST	FASTENAL COMPANY						
WIELK132678	06/27/17	01	ELEVATOR REPAIR	4055205360		07/25/17	7.79
						INVOICE TOTAL:	7.79
						VENDOR TOTAL:	7.79
FIRSTS	FIRST SUPPLY LLC						
1555745	06/27/17	01	TOILET COVERS,RINGS,SENSORS	4055105360		07/25/17	391.29
						INVOICE TOTAL:	391.29
						VENDOR TOTAL:	391.29
GENON	GENEVA ONLINE INC						
1049182	07/03/17	01	EMAIL SVC-JUL	1112005221		07/25/17	2.00
						INVOICE TOTAL:	2.00
						VENDOR TOTAL:	2.00
GENUP	GENEVA UPHOLSTERING CORP						
702495	04/25/17	01	STRAP FIX-TENNIS NETS-DUNN	1152005352		07/25/17	18.75
						INVOICE TOTAL:	18.75
						VENDOR TOTAL:	18.75

INVOICES DUE ON/BEFORE 07/25/2017

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

HESTA HE STARK AGENCY INC							
6089PARK-6/17	06/30/17	01	COLLECTION FEES-JUN	4234505216		07/25/17	390.24
						INVOICE TOTAL:	390.24
						VENDOR TOTAL:	390.24
HEALT HEALTHCHECK 360							
2017 DOWN PYMT	07/07/17	01	50%-HC 360	1110205132		07/25/17	8,267.00
						INVOICE TOTAL:	8,267.00
						VENDOR TOTAL:	8,267.00
HEIN HEIN ELECTRIC SUPPLY CO							
359855-00	07/03/17	01	FLAG POLE LIGHTS	1152005352		07/25/17	451.52
						INVOICE TOTAL:	451.52
						VENDOR TOTAL:	451.52
JERRY JERRY WILLKOMM INC							
235202	06/16/17	01	1500 GAL FUEL	1132105341		07/25/17	3,103.50
						INVOICE TOTAL:	3,103.50
						VENDOR TOTAL:	3,103.50
JOHNS JOHNS DISPOSAL SERVICE INC							
127955	07/06/17	01	JUL SVCS	1136005294		07/25/17	27,012.16
		02	JUL SVCS	1136005297			11,047.60
						INVOICE TOTAL:	38,059.76
						VENDOR TOTAL:	38,059.76
JUREW JUREWICZ, JUDY							
3735	06/29/17	01	REPAIR LAWMOWER TIRE	1152005250		07/25/17	20.00
						INVOICE TOTAL:	20.00
3765	07/07/17	01	INNER TUBES	1152005250		07/25/17	31.46
						INVOICE TOTAL:	31.46
						VENDOR TOTAL:	51.46

INVOICES DUE ON/BEFORE 07/25/2017

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

T0001469 KAITLYN SCHRADER							
REFUND	07/14/17	01	OVERPYMT-PT20170516	1124004430		07/25/17	55.60
						INVOICE TOTAL:	55.60
						VENDOR TOTAL:	55.60
T0001464 KWIK TRIP INC #219							
LEDGER	07/06/17	01	RESTITUTION-CN80FW8HQN	1112004510		07/25/17	44.97
						INVOICE TOTAL:	44.97
						VENDOR TOTAL:	44.97
LGUTI	LAKE GENEVA UTILITY						
5855	03/10/17	02	KAPUR INV#90113 SPLIT W/UTIL	1130005216		07/25/17	705.84
						INVOICE TOTAL:	705.84
5990	06/20/17	01	KAPUR INV#88402 SPLIT W/UTIL	1130005216		07/25/17	540.00
		02	KAPUR INV#90254 SPLIT W/UTIL	1130005216			154.00
						INVOICE TOTAL:	694.00
RE071017	07/01/17	02	11.1999.00 VETS PK STORAGE BLD	1152015226		07/25/17	173.45
		03	11.2000.00 VETS PARK	1152015226			150.00
		04	11.2001.00 VETS CONCESSION	1152015226			178.38
		05	3.0420.00 1070 CAREY	1132105226			45.05
		06	3.0424.00 1065 CAREY	1132105226			104.21
		07	3.0425.00 1055 CAREY	1132105226			59.84
		09	4.0307.00 818 GENEVA	4234505220			28.80
		11	4.0402.00 918 MAIN ST LIB	9900005222			229.21
		12	4.0404.00 COOK & MAIN	1152005226			262.19
		13	4.0466.00 BEACH HOUSE	4054105399			252.33
		14	4.0468.00 WRIGLEY DR/TOP	4055105226			537.38
		15	4.0469.00 LOWER RIVIERA	4055205226			1,570.06
		17	4.0472.00 IRRIGATION LIB PARK	1152005227			28.80
		18	4.0474.00 LIB PK RESTROOM	1152005226			143.87
		19	5.0100.00 626 GENEVA	1116105226			376.82

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LGUTI	LAKE GENEVA UTILITY						
RE071017	07/01/17	20	5.0101.00 626 GENEVA ST PF	1116105226		07/25/17	-69.00
		21	5.0114.00 255 MILL/MUSEUM	1151105226			173.45
		22	5.0138.00 720 GENEVA	1152005227			28.80
		24	5.0253.00 FLAT IRON PK RESTRM	1152005226			611.33
		25	5.0255.00 CHAMBER OF COMMERCE	1152005226			45.05
		26	5.0257.00 WRIGLEY DR STATUE	1152005227			28.80
		27	5.0280.00 BAKER/WILLOW SMN PK	1152005226			115.82
		28	5.0300.00 255 MILL ST FP	1151105226			189.00
		29	6.0034.00 CEMETERY RD	4800005226			194.55
		30	6.0550.00 WILLIAMS ST PK	1152005227			28.80
		31	7.0415.00 730 MARSHALL	1122005226			281.91
		33	8.0452.00 SAGE ST/DUNN FLD	1152005226			101.03
						INVOICE TOTAL:	5,869.93
						VENDOR TOTAL:	7,269.77
LARRY	LARRY'S TOWING & RECOVERY						
28487	07/08/17	01	TOWING-HYUNDAI	1134105290		07/25/17	145.00
						INVOICE TOTAL:	145.00
						VENDOR TOTAL:	145.00
LASERE	LASER ELECTRIC SUPPLY						
1454371	06/22/17	01	FLOURESCENT/LITE BULBS-RIV	4055205350		07/25/17	145.34
		02	DISCOUNT	1100004819			-2.91
						INVOICE TOTAL:	142.43
1454676-00	07/05/17	01	LIGHT SENSOR	1152005350		07/25/17	91.67
		02	DISCOUNT	1100004819			-1.83
						INVOICE TOTAL:	89.84
						VENDOR TOTAL:	232.27
T0001467	LESA A. TEMPLE						
REFUND	07/07/17	01	OVERPMT CIT #R702951-4	1112004510		07/25/17	6.50
						INVOICE TOTAL:	6.50
						VENDOR TOTAL:	6.50

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MARED	MARED MECHANICAL						
102551	06/22/17	01	REPLACE BEARINGS-AIR HANDLER	1116105360		07/25/17	664.00
						INVOICE TOTAL:	664.00
103055	06/29/17	01	NEW PRESSURE GUAGE-BOILER	1116105360		07/25/17	544.00
						INVOICE TOTAL:	544.00
						VENDOR TOTAL:	1,208.00
MCCOR	MCCORMACK & ETEN ARCHITECTS						
1023-6/30/17	07/01/17	01	VISITORS CENTER RESTRMS	4352005300		07/25/17	568.75
						INVOICE TOTAL:	568.75
						VENDOR TOTAL:	568.75
MEDTE	MEDTECH WRISTBANDS INC						
47276	06/21/17	01	BEACH WRISTBANDS	4054105310		07/25/17	2,867.16
						INVOICE TOTAL:	2,867.16
						VENDOR TOTAL:	2,867.16
T0001470	MEGAN C MCGRAIN						
MCGRAIN	06/23/17	01	3 CITATIONS	1112004510		07/25/17	300.80
						INVOICE TOTAL:	300.80
						VENDOR TOTAL:	300.80
NAPAE	ELKHORN NAPA AUTO PARTS						
83071	07/10/17	01	FUEL FILTER	1132105351		07/25/17	4.73
						INVOICE TOTAL:	4.73
						VENDOR TOTAL:	4.73
NYQUI	JEFF MISKIE						
1160	07/09/17	01	2ND QTR IT SVCS	1115105450		07/25/17	2,785.48
						INVOICE TOTAL:	2,785.48
						VENDOR TOTAL:	2,785.48

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OFFIC	OFFICE DEPOT						
937307445001	06/21/17	01	KEYTAGS,PUSHPINS,NOTEPADS	1116105310		07/25/17	36.25
						INVOICE TOTAL:	36.25
						VENDOR TOTAL:	36.25
PAL	PAL STEEL COMPANY INC						
50281	07/06/17	01	STEEL-SALTER RACK	1132125250		07/25/17	216.60
						INVOICE TOTAL:	216.60
						VENDOR TOTAL:	216.60
PATS	PATS SERVICES INC						
A-144594	07/06/17	01	PORT A POTTY SVC-JUL	4800005360		07/25/17	80.00
						INVOICE TOTAL:	80.00
						VENDOR TOTAL:	80.00
PETES	PETE'S TIRE ELKHORN LLC						
47322	06/29/17	01	TIRES-GARBAGE TRUCK	1132105250		07/25/17	1,168.00
						INVOICE TOTAL:	1,168.00
						VENDOR TOTAL:	1,168.00
PFI	PFI FASHIONS INC						
235293	06/16/17	01	STAFF 2017 UNIFORMS	4234505138		07/25/17	503.14
						INVOICE TOTAL:	503.14
235294	06/16/17	01	STAFF PKNG UNIF/CAPS	4234505138		07/25/17	57.12
						INVOICE TOTAL:	57.12
						VENDOR TOTAL:	560.26
PIRAN	PIRANHA PAPER SHREDDING LLC						
12491071017	07/10/17	01	SHREDDING SVC-JUL	1116105360		07/25/17	15.00
						INVOICE TOTAL:	15.00
						VENDOR TOTAL:	15.00

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PLEAS	PLEASANT PRAIRIE MUNICIPAL CRT						
WARRANT #14179-RODRI	07/14/17	01	CASE #S131250-0	1112002428		07/25/17	726.00
						INVOICE TOTAL:	726.00
						VENDOR TOTAL:	726.00
PROFE	PROFESSIONAL INTERPRETING ENT						
64310	06/29/17	01	INTERPRETING SVCS	1124005399		07/25/17	183.75
						INVOICE TOTAL:	183.75
						VENDOR TOTAL:	183.75
PROVE	PROVEN POWER INC						
2-228469	07/05/17	01	MOWER REPAIRS	1132105250		07/25/17	763.29
						INVOICE TOTAL:	763.29
						VENDOR TOTAL:	763.29
REIND	REINDERS						
986285-00	07/05/17	01	STUMP TREATMENT	1132135430		07/25/17	238.92
						INVOICE TOTAL:	238.92
						VENDOR TOTAL:	238.92
ROCKF	ROCKFORD RIGGING INC						
0470215-IN	06/26/17	01	BUOY SHACKLES	4052105351		07/25/17	139.75
						INVOICE TOTAL:	139.75
						VENDOR TOTAL:	139.75
RUNDL	RUNDLE SPENCE						
S2584962.001	07/07/17	01	FLUSH VALVES,CARTRIDGE	1116105240		07/25/17	59.29
						INVOICE TOTAL:	59.29
						VENDOR TOTAL:	59.29
POWER T	POWER TECH, LLC						

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POWERT	POWER TECH, LLC						
8338	06/30/17	01	COMM ELEC INSP MAY-JUN	1124005219		07/25/17	840.00
						INVOICE TOTAL:	840.00
						VENDOR TOTAL:	840.00
T0001452 SHAWN CLINKUNBROOMER							
GOVPAY REFUND	07/06/17	01	CLINKUNBROOMER CIT#D2716534	1112004510		07/25/17	6.00
						INVOICE TOTAL:	6.00
						VENDOR TOTAL:	6.00
ALEKS	SHERYL ANN ALEKSINSKI						
2017004	06/22/17	01	TRANSLATOR-PLAN COMMISSION	1124005399		07/25/17	150.00
						INVOICE TOTAL:	150.00
						VENDOR TOTAL:	150.00
SIGNA	SIGNATURE SIGNS LLC						
5090	06/29/17	01	PARKING STALL DECALS	4234505250		07/25/17	198.50
						INVOICE TOTAL:	198.50
						VENDOR TOTAL:	198.50
SLNEW	SOUTHERN LAKES NEWSPAPERS						
267369-2017	06/03/17	01	SPIRIT-1/2 PAGE ADS	4055105316		07/25/17	1,488.74
						INVOICE TOTAL:	1,488.74
						VENDOR TOTAL:	1,488.74
DSPS	STATE OF WISCONSIN						
443216	07/03/17	01	ELEVATOR PERMIT	1124005217		07/25/17	100.00
						INVOICE TOTAL:	100.00
						VENDOR TOTAL:	100.00
T0001463 STEFANIE FUENTES							

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T0001463 STEFANIE FUENTES							
REFUND	07/03/17	01	FUENTES-SEC DEP 7/01/17	4055102353		07/25/17	1,000.00
		02	FUENTES-SETUP,SEC GRD 7/01/17	4055104674			-410.38
						INVOICE TOTAL:	589.62
						VENDOR TOTAL:	589.62
ZSCAPE STEVEN ZLOTNIK AND ASSOC, LLC							
5701	05/31/17	01	POND MAINT-MAY	1152005362		07/25/17	300.00
						INVOICE TOTAL:	300.00
5711	07/01/17	01	POND MAINT-JUN	1152005362		07/25/17	300.00
						INVOICE TOTAL:	300.00
						VENDOR TOTAL:	600.00
SWITS SWITS LTD							
10069	06/15/17	01	INTERPRETING SVCS	1112005399		07/25/17	165.00
						INVOICE TOTAL:	165.00
						VENDOR TOTAL:	165.00
T2SYS T2 SYSTEMS CANADA							
INVSTD0000018817	06/20/17	01	IRIS FEES-FEB	4234505450		07/25/17	2,819.25
						INVOICE TOTAL:	2,819.25
INVSTD0000018818	06/20/17	01	IRIS FEES-MAR	4234505450		07/25/17	2,819.25
						INVOICE TOTAL:	2,819.25
INVSTD0000018819	06/20/17	01	IRIS FEES-APR	4234505450		07/25/17	2,819.25
						INVOICE TOTAL:	2,819.25
INVSTD0000019581	06/21/17	01	IRIS FEES-JUL	4234505450		07/25/17	2,819.25
		02	IRIS FEES-JUL	4054105340			119.25
						INVOICE TOTAL:	2,938.50
						VENDOR TOTAL:	11,396.25

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TAPCO	TAPCO						
I568405	06/23/17	01	HWY 50 & EDWARDS SIGNALS	1100004840		07/25/17	2,481.80
						INVOICE TOTAL:	2,481.80
						VENDOR TOTAL:	2,481.80
SUPPLY	THE SUPPLY CORPORATION						
66663-IN	06/30/17	01	HAND SOAP	1152005350		07/25/17	219.50
						INVOICE TOTAL:	219.50
						VENDOR TOTAL:	219.50
GENEVA	TOWN OF GENEVA						
MARIS-GOVPAY REF	07/06/17	01	MARIS-CIT AB750086-1	1112004510		07/25/17	98.80
						INVOICE TOTAL:	98.80
						VENDOR TOTAL:	98.80
TRUGR	TRUGREEN PROCESSING CTR						
68139957	06/29/17	01	PARKS LAWN TREATMENTS	1152005362		07/25/17	844.00
						INVOICE TOTAL:	844.00
						VENDOR TOTAL:	844.00
UNITE	UNITED LABORATORIES						
INV193220	06/20/17	01	POLISH	4055205350		07/25/17	218.40
						INVOICE TOTAL:	218.40
						VENDOR TOTAL:	218.40
UNITED	UNITED PUBLIC SAFETY INC						
43518	05/19/17	01	SHIPPING-PRINTER PART	4234505312		07/25/17	12.60
						INVOICE TOTAL:	12.60
						VENDOR TOTAL:	12.60
WAUKE	WAUKESHA COUNTY						

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WAUKE	WAUKESHA COUNTY						
WARRANT-JENIOUS	07/14/17	01	WARRANT #16CTI563-JENIOUS	1112002428		07/25/17	313.00
						INVOICE TOTAL:	313.00
WARRANT-SEWELL	07/14/17	01	WARRANT #17CM1047-SEWELL	1112002428		07/25/17	560.00
						INVOICE TOTAL:	560.00
						VENDOR TOTAL:	873.00
WEENE	WE ENERGIES						
RE071417	07/15/17	01	7891-194-618 JUN GAS BILL	1116105224		07/25/17	291.86
		03	7837-744-963 JUN GAS BILL	1122005224			119.82
		04	0480-524-472 JUN GAS BILL	4055105224			112.02
		06	0847-573-906 JUN GAS BILL-ST#2	1122005224			46.98
		07	5288-664-956 JUN GAS BILL	1151105224			66.96
		08	8052-439-940 JUN GAS BILL-1055	1132105224			31.83
		09	8017-524-022 JUN GAS BILL-1065	1132105224			52.70
		10	6602-046-262 JUN GAS BILL-1070	1132105224			72.37
		11	7283-171-261 JUN GAS BILL	1152015224			25.33
		12	1885-876-489 JUN GAS BILL	4800005224			-214.23
		13	3843-358-997 JAN GAS BILL	9900005222			84.00
		14	5604-510-433 JAN GAS BILL	9900005222			204.00
						INVOICE TOTAL:	893.64
						VENDOR TOTAL:	893.64
WIELEV	WI ELEVATOR INSPECTION						
10156	06/28/17	01	ANNUAL ELEV INSP	1116105360		07/25/17	190.00
						INVOICE TOTAL:	190.00
10157	06/28/17	01	ANNUAL ELEV INSP	4055205360		07/25/17	95.00
						INVOICE TOTAL:	95.00
						VENDOR TOTAL:	285.00
						TOTAL ALL INVOICES:	129,826.86