

VILLAGE OF SHOREWOOD HILLS

BOARD OF TRUSTEES

Meeting Announcement & Agenda at 7:00 p.m.

Wednesday, June 28, 2017

Village Hall, 810 Shorewood Boulevard

1. Call to Order
2. Roll Call
3. Statement of Public Notice
4. Procedures Orientation
5. Appearances and Communications
 - i) Presentation of 2016 Financial Statements
 - ii) Presentation on UW Madison noise study and results of remediation
6. Board Matters
 - A. Payment of Bills
 - B. Consent Agenda
 - i) Minutes of May 15 regular session
 - ii) Tobacco Licenses
 - (a) Steve's Liquor Store
 - (b) Copp's Food Center
 - (c) Blackhawk Country Club
 - (d) Walgreen's
 - iii) Class A Retail Combination Beer and Liquor
 - (a) Pick and Save
 - iv) Class B Combination Beer and Liquor
 - (a) Steve's Wine Beer Spirits
 - (b) Blackhawk Country Club
 - (c) La Brioche
 - (d) Sa Bai Thong
 - (e) Vom Foss
 - (f) Ancora Coffee
 - v) Class B Beer
 - (a) Chipotle Mexican Grill
 - vi) Class B Beer/Class C Wine
 - (a) The Conscious Carnivore
 - (b) Noodles & Company
 - vii) Temporary Class B Beer and Wine
 - (a) Shorewood Hills EMS & Fire Association
 - (b) Shorewood Hill Community League
 - viii) Street Use permit - Shorewood Hills Community League, August 28, 2017
 - ix) Block Party permit - Wellesley Road, September 4, 2017
 - x) Tennis hires

- C. Ordinances
 - i) Second reading of an Ordinance L-2017-1 Creating Section 7.17 of the Village Code Restricting Entering or Staying on Highways
- D. New Business Resolutions and Motions
 - i) Acknowledge receipt of 2016 Audited Financial Statements
 - ii) ~~Consider conditional use permit for property located at 3626 Lake Mendota Drive~~ (item removed from agenda)
 - iii) Consider process and timeline for Police Chief recruitment and hire
 - iv) Consider Light Duty Policy
 - v) Resolution R-2107-7 Approving Compliance Maintenance Annual Report
 - vi) Consider establishment of Ad hoc Sustainability Committee
 - vii) Appointments
- 7. Reports of Officials and Committees
 - A. Village President
 - i) 2018 Recognition Dinner
 - ii) July 4 Picnic
 - B. Village Administrator
 - i) Calculation of fee for EMS-Fire contract
 - C. Joint West Committee
 - D. Personnel Committee
 - E. Finance Committee
 - F. Plan Commission
 - G. Public Works Committee
 - H. Services Committee
 - I. Public Health & Safety Committee
 - J. Recreation Committee
 - K. Parks Committee
 - L. Golf Committee
 - M. Pool Committee
- 8. Adjourn

PLEASE TAKE NOTICE, that any person who has a qualifying disability as defined by the Americans with Disability Act that requires the meeting or materials at the meeting to be in an accessible location or format, should contact the Municipal Clerk, 810 Shorewood Boulevard, or phone 267-2680, during regular business hours at least 48 hours before the meeting so that reasonable arrangements can be made to accommodate each request.

It is possible that members of, and possibly a quorum of members of other governmental bodies of the Village of Shorewood Hills who are not members of the above committee may be in attendance at the above stated meeting to gather information. However, no formal action will be taken by any governmental body at the above meeting other than the committee identified in the caption of this notice.

NOTES TO THE AGENDA JUNE 28

Appearances and Communications

Presentation of 2016 Financial Statements – The 2016 Financial statements and management letter are included in the packet. The Finance committee has reviewed them with our auditors acknowledged receipt and now forwards them to the Board. Vicki Hellenbrand the partner in charge and Stephanie Nelson the managing CPA (both from Baker Tilly) on the audit team will present the financial statements at the meeting and will be prepared to answer questions that you may have.

The Village is in very good financial condition. For a community of our size our finances are quite complex due to active TIF districts, growth and capital financings. This is a very good opportunity to learn about the Villages finances as well as maintain informed oversight.

Presentation on UW Madison noise study and results of remediation – Gary Brown, Director of Facilities and Planning and Steve Wise an acoustics consultant hired by UW to evaluate and work on solutions to noise issues that have bothered Village residents, especially on University Bay Drive will present the results of the study and noise mitigation efforts that have been completed and their impact.

Board Matters

Payment of Bills - End of May prepaids: \$67,330.20 June Board Bills: \$238,451.29
Total: \$305,781.49

Consent Agenda – Supporting documentation for items on the consent agenda are included in the agenda packet. This is the meeting when annual liquor and beer permits are issued. There is one new permit for on premises consumption of liquor, that being Ancora Coffee

Ordinances

Second reading of an Ordinance L-2017-1 Creating Section 7.17 of the Village Code Restricting Entering or Staying on Highways – The ordinance remains in the same form as read at the last meeting except that one exhibit graphic has been simplified per request of the Public Health and Safety Committee.

New Business Resolutions and Motions

Acknowledge receipt of 2016 Audited Financial Statements – This matter relates to the presentation of the financial statement earlier on the agenda. A question arose at Finance on what sort of action the Village should take regarding the financial statements. League Attorney Claire Silverman was contacted and said it does not really make any difference whether they are accepted, acknowledged, approved, or just noted as received.

Consider process and timeline for Police Chief Recruitment and hire – Dale Burke and Debra Hettrich from the Riseling Group will review progress to date, the process going forward and address questions. We are starting to get getting inquiries and applications.

Consider Light Duty Policy – The Personnel Committee in close work with Attorney Steve Zach has been working on this policy for a considerable amount of time with considerable effort. The Committee recommends the policy be adopted. The policy provides discretion but offers clarification and guidance for the employer and employee. A copy of the policy is enclosed in the packet and is recommended by the Committee.

Resolution R-2107-7 Approving Compliance Maintenance Annual Report – This annual report on our sanitary sewer collection system and utility and resolution is required by the Department of Natural Resources. A copy of the report is enclosed. The Village has earned the top grade an A with no points deducted.

Consider establishment of Ad hoc Sustainability Committee – Trustee Readel has been working on establishment of a methodology for the Village to work on sustainability issues and is requesting the Board consider forming an ad hoc Committee to focus on sustainability. A memo she authored on the subject is included in the packet. The Department of Natural Resources has a program and resources municipalities can utilize called Legacy Communities that may provide helpful guidance.

Calculation of fee for EMS-Fire contract – The Board asked staff to provide a report on how this calculation is made. A verb resort will be provided at the meeting. The formula used is clearly stated in the fire contract itself and that contract is enclosed in the packet. A spreadsheet is also enclosed that shows how the calculation is performed and shows each year since inception.

It is based on the City Madison fire and related fire debt service budgets based on one part population and one part equalized value of the City and Village that are each divided into the city budget then multiplied by a factor of .39 for equalized value and 1.30 for population then each divided by two. The constants were chosen because they are the numbers that got us to the base year amount that was agreed upon in the contract.

The Board also asked about the contributions that the redevelopments will be making. The same methodology is used inserting the population of the apartments and equalized values. It is stressed that these are preliminary numbers based on assumptions of value and population as best as we can estimate .These numbers can and will change. A spreadsheet showing these calculations is also enclosed with possible total payments in the \$50,000 range.

VILLAGE OF SHOREWOOD HILLS

Shorewood Hills, Wisconsin

COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2016

VILLAGE OF SHOREWOOD HILLS

TABLE OF CONTENTS

	<u>Page No.</u>
Required Communication of Internal Control Related Matters Identified in the Audit to Those Charged with Governance	1
Internal Control Environment	2
Internal Control Over Financial Reporting	3
Information Technology System Internal Controls	3
Other Communications to Those Charged with Governance	
Two Way Communication Regarding Your Audit	4 – 5
Communications of Other Control Deficiencies, Recommendations and Informational Points to Management that are not Material Weaknesses or Significant Deficiencies	6 – 10
Required Communications by the Auditor to Those Charged with Governance	11 – 14
Management Representations	

**REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS
IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE**

To the Village Board and Management
Village of Shorewood Hills
Shorewood Hills, Wisconsin

In planning and performing our audit of the financial statements of the Village of Shorewood Hills 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 its internal control over financial reporting (internal control) as a basis for designing our auditing 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 its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

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 material weaknesses and another deficiency that we consider to be a significant deficiency.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the village's internal control to be material weaknesses:

- > Internal Control Environment
- > Internal Control Over Financial Reporting

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 deficiency in the village's internal control to be a significant deficiency.

- > Information Technology System Internal Controls

This communication is intended solely for the information and use of management, the village board, and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly Vorchaw Krause, LLP

Madison, Wisconsin
June 26, 2017

Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of significant transaction cycles and an analysis of the year-end financial reporting process and preparation of your financial statements.

INTERNAL CONTROL ENVIRONMENT

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in the village's accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors or irregularities could occur as part of the financial process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

There are also certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

CONTROLS OVER ACCOUNTS PAYABLE/DISBURSEMENTS

1. There should be a process to review, record, and approve retainages at year end.

CONTROLS OVER UTILITY BILLING AND RECEIPTING

1. The reconciliation of the detailed listing of receivables in the billing system and the receivable balance in the general ledger should be prepared by someone independent of the utility billing and cash receipting processes.

CONTROLS OVER FINANCIAL REPORTING

1. Account reconciliations, including reconciliations between the general ledger and subsidiary ledgers, should be performed by someone independent of the processing of transactions in the account.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis to the village.

INTERNAL CONTROL OVER FINANCIAL REPORTING

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- > There is adequate staffing to prepare financial reports throughout the year and at year-end.
- > Material misstatements are identified and corrected during the normal course of duties.
- > Complete and accurate financial statements, including footnotes, are prepared.
- > Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weaknesses surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial reports that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

This high level of control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements.

INFORMATION TECHNOLOGY SYSTEM INTERNAL CONTROLS

The village's software system used through July 2016 lacked certain security features that, if operated improperly, would not allow for the identification of changes made to financial data after the original entry of such data. This is a control weakness that exists in many database software packages, including Microsoft Office Access, which is the basis for your software. Many of the system users may not possess the technical knowledge to operate the system in a manner that would impair the system's control integrity. However, it is possible that some users may possess the knowledge to circumvent the system's controls.

During August 2016, a new software package was implemented. This new software is not a database software package, and therefore, this comment is considered resolved at year-end.

OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

TWO WAY COMMUNICATION REGARDING YOUR AUDIT

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - > Identify types of potential misstatements.
 - > Consider factors that affect the risks of material misstatement.
 - > Design tests of controls, when applicable, and substantive procedures.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.

- c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the village board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements?

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

Also, is there anything that we need to know about the attitudes, awareness, and actions of the village concerning:

- a. The village's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary audit work during the months of October-December, and sometimes early January. Our final fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

**COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS
AND INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT
MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES**

DECENTRALIZED CASH COLLECTIONS

Many governments collect cash at numerous decentralized locations that are separate from the primary system of accounting procedures and controls. The opportunity for theft is often higher at those locations because one person is frequently involved in most, if not all, aspects of a transaction (i.e. lack of segregation of duties).

Examples in your government that fit this situation include: swimming pool and police department.

Management is responsible for designing and implementing controls and procedures to detect and prevent fraud. As a result, we recommend that management review its decentralized cash collection procedures and controls on a periodic basis and make changes as necessary to strengthen the internal control environment. Reviewing the adequacy of the controls is a responsibility of the governing body.

Below are example procedures and controls to help mitigate the risk of loss at decentralized cash collection points:

- > Implement a centralized receipting process with adequate segregation of duties
- > For cash collections, ensure pre-numbered receipts are being used and all receipts in the sequence are being reviewed by someone other than the person receipting the cash and receipts tie to deposits
- > Perform surprise procedures at decentralized locations (cash counts, walkthrough of processes, etc.)
- > Require regular cash deposits to minimize collection on-hand
- > Limit the number of separate bank accounts
- > Segregate duties as much as possible – the person receipting cash should be separate from the person preparing deposits and the person reconciling bank accounts should be separate from the cash collection activity
- > Perform a month-to-month or year-to-year comparisons to look for unusual changes in collections
- > If collecting from a drop box site, consider sending two people to collect the funds, especially during peak times

As always, the cost of controls and staffing must be weighed against the benefits of safeguarding your assets.

INFORMATIONAL POINTS

CYBER SECURITY

It's no surprise that cybersecurity continues to be a top concern for management and those charged with governance across governments of all sizes and types. Protecting citizen's data is critical for any government. In addition, there have been several incidents of critical malware or ransomware threats to communities of various sizes.

We recommend performing a cyber-risk assessment to identify the types and location of data on your system as well as considering the sensitivity or potential regulations associated with your data. This will allow you to make informed decisions about spending on cyber risk mitigation.

Our professionals are also available to assist with your cybersecurity questions, assessments, and programs.

HIPAA RISK ASSESSMENT

With data breaches on the rise, the US Department of Health and Human Services (HHS) Office of Civil Rights (OCR) has ramped up auditing and enforcement of Health Insurance Portability and Accountability Act (HIPAA) compliance in recent years. What they have found is that many organizations are not doing enough to protect Electronic Protected Health Information (ePHI).

One of the most common findings identified by HHS OCR is the lack of a thorough and documented risk assessment. The HIPAA Security Rule requires that organizations in accordance with the Code of Federal Regulations 45 §164.308(a)(1)(ii)(A) "Conduct an accurate and thorough assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of electronic protected health information ...". HHS OCR has indicated this risk assessment should be documented and performed at least annually.

Breach notification to HHS OCR is required when ePHI is exposed. When HHS OCR investigates such breaches, the documentation for the organization's latest risk assessment is often one of the first requests by HHS OCR for their review.

We recommend you perform and document the required HIPAA risk assessment. We are available to assist you with this process.

INFORMATIONAL POINTS (cont.)

OBSERVATIONS FROM PUBLIC SERVICE COMMISSION (PSC) WATER RATE CASES

PSC reviews of rate applications are very thorough and require diligence in application preparation. Even if you are not considering a rate increase in the near term, below are some items to be aware of to assist down the road.

- > Contributions in Aid of Construction – The PSC requests a reconciliation of CIAC revenue to CIAC plant additions. The utility should prepare reconciliation since the last full rate case. Timing differences, if any, should be documented and reviewed annually so that proper allocations between utility financed and contributed plant are made before a rate application is submitted.
- > Construction Authorizations (CA) – The PSC is:
 - Reviewing all projects that require a CA to make sure there was an authorization obtained. This includes the PSC taking a look back of all utility projects since the last rate case. If a CA was not obtained the PSC will suggest one is filed now. Without a CA, may costs for these costs are not allowed in rate base.
 - Comparing original authorized costs to actual costs and requiring an amended construction authorization to be filed for additional costs over a certain %.
 - Reviewing account coding and retirement values for all projects and may reclassify additions or revised retirements retroactively.
- > Retirements – The PSC reviews retirement values and asking for support from the utility. Support for retirements should be from your Continuing Property Records (CPRs) if you are AB class utility or documentation of a reasonable estimate if you are a class C or D.
- > Expenses – The PSC reviews expenses looking for particular items such as:
 - Unallowable costs i.e. credit card fees and lobbying costs
 - Unusually large miscellaneous accounts for reclassification
 - Support for shared costs with the municipality
- > Well Maintenance and Replacement Costs – During the average life of many assets, there is a certain amount of maintenance that will be required. Water tower painting is a prime example of an expense that is necessary to keep an asset in service for its expected life. The PSC has been reviewing repair and replacement costs generally capitalized to the wells plant account and suggesting these be moved to expense for rate making purposes. We suggest the utility review its capitalization policy related to this account and consider following the PSC policy to avoid differences annual reporting.
- > Impact Fees – The PSC requires the value of plant that is anticipated to be recovered through impact fees, to be classified as CIAC plant at construction.

It is important that your utility start planning now and begin preparing these items in advance of your next rate increase. Even if you don't anticipate needing a rate increase in the near future these items could significantly impact your approved rate and prolong your rate case process. We are available to discuss any of these items with you and in addition help you get started with documenting these items.

INFORMATIONAL POINTS (cont.)

WISCONSIN RETIREMENT SYSTEM AND GASB No. 68

As you begin your second year reporting your pension activity under the requirements of GASB Statement No. 68, let's review how this information affects your financial statements.

Wisconsin Retirement System (WRS) pension information is reported on a one year lag in your financial statements, so current year balances are the WRS amounts reported for the plan year ended December 31, 2015. The following is a summary of the status of the WRS for the current and previous year (amounts are in billions).

	<u>Current Year 2015</u>	<u>Previous Year 2014</u>	<u>Change</u>
Total Pension Liability	\$ 90.1	\$ 89.7	\$ 0.4
Net Assets Available for Benefits	<u>88.5</u>	<u>92.1</u>	<u>(3.6)</u>
Net Pension Liability (Asset)	<u>\$ 1.6</u>	<u>\$ (2.4)</u>	<u>\$ 4.0</u>

As noted above, for the current year, WRS reports a net pension liability compared to a net pension asset for the previous year. Although 2015 contributions to WRS from employers and employees was consistent with the 2014 amounts, net investment income for 2015 decreased from \$4.9 billion to a net loss of \$0.7 billion, a \$5.6 billion swing. This decrease in net investment income was primarily due to declines in investment returns and market values as a result of the 2015 market closing at its lowest point since 2008. In addition, benefit payments increased \$0.3 billion or 6.3% from 2014 to 2015 partially as a result of an additional 6,200 retirees receiving benefits. Your government's proportionate share of the current year net pension liability is reported in your government-wide financial statements.

It should be noted that since the net pension liability (asset) is heavily dependent upon the market value of the net assets available for benefits, increases and decreases in the market can and will significantly change the amounts reported on your financial statements in the future.

UTILITY RESULTS

WATER UTILITY

The following are highlights from the water utility for 2016:

- > Operating income of \$97,700 was earned in 2016 compared to operating income of \$62,600 in 2015. The increase is mainly due to higher operating revenues, offset by slightly higher operating expenses in 2016. At December 31, 2016, the water utility had an unrestricted cash deficit of \$431,684. A water rate increase was approved by the PSC on August 3, 2016.

SEWER UTILITY

The following are highlights from the sewer utility for 2016:

- > The sewer utility had an operating income of \$23,100 in 2016 compared to an operating income of \$54,400 in 2015. The decrease is mainly due to lower operating revenues and higher operation and maintenance expenses. At December 31, 2016, the sewer utility had an unrestricted cash deficit of \$65,755. A sewer rate increase was approved by the board on August 15, 2016.

STORMWATER UTILITY

The following are highlights from the stormwater utility for 2016:

- > The stormwater utility had an operating income of \$37,500 in 2016 compared to an operating income of \$31,900 in 2015. The increase is mainly due to slightly lower operation and maintenance expenses.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the Village Board and Management
Village of Shorewood Hills
Shorewood Hills, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the Village of Shorewood Hills for the year ended December 31, 2015 and have issued our report thereon dated June 26, 2017. This letter presents communications required by our professional standards.

***OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY
ACCEPTED IN THE UNITED STATES OF AMERICA***

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or the village board of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our prior year report on internal control dated May 11, 2016 and discussed at the board meeting on June 27, 2016.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the village are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016. We noted no transactions entered into by the Village of Shorewood Hills during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

To the Village Board and Management
Village of Shorewood Hills

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES (cont.)

Accounting Estimates

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 estimate affecting the financial statements were:

1. Management's estimate of the allowance for doubtful ambulance accounts is based on historical loss levels and an analysis of the collectivity of individual accounts.
2. The estimate of the net pension liability and the deferred outflows and deferred inflows related to pensions, which impact the reported pension expense, are based upon information provided by the Wisconsin Retirement System.

We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The village recognized debt premium in the prior year rather than recording as a deferred inflow and amortizing over the life of the notes. This resulted in an understatement of revenues of \$62,924 in the governmental activities. Management has determined that the effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

The following is a summary of material financial statement misstatements (audit adjustments):

	<u>Amount</u>
Record deferred outflow activity for utilities (GASB 68)	\$ 54,532
Record payment in lieu of taxes	58,646
Record stormwater prepaid items	10,990
Record additional sewer accounts payable	41,224
Capitalize sewer capital assets	168,894
Record utility depreciation	135,894
Reallocate debt proceeds	310,111

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

To the Village Board and Management
Village of Shorewood Hills

DISAGREEMENTS WITH MANAGEMENT

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

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit'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.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

INDEPENDENCE

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the Village of Shorewood Hills that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of the Village of Shorewood Hills for the year ended December 31, 2016, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the Village of Shorewood Hills in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, and provided no services to the Village of Shorewood Hills other than audit services provided in connection with the audit of the current year's financial statements and nonaudit services which in our judgment do not impair our independence.

- > Financial statement preparation
- > Adjusting journal entries
- > Depreciation schedules
- > Compiled TIF financial statements
- > Compiled regulatory reports
- > Civic Systems software
- > Utility rate consulting

None of these nonaudit services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

To the Village Board and Management
Village of Shorewood Hills

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 Village of Shorewood Hills auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the 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.

RESTRICTION ON USE

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 26, 2017

MANAGEMENT REPRESENTATIONS

June 26, 2017



**Village of
Shorewood Hills**

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Shorewood Hills as of December 31, 2016 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Shorewood Hills and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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 the 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, 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.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America 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, if any, are reasonable.

6. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other 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.
7. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
8. We believe the effects of the uncorrected financial statement misstatements listed here are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. Revenues are understated by \$62,924 in the Governmental Activities due to the recognition of revenue for debt premium in the prior year. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
9. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
10. Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. 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 financial records and related data , documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
15. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. There are no known related parties or related party relationships and transactions of which we are aware.

Other

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
19. The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
20. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
21. There are no:
 - a. Violations or possible violations of budget ordinances, federal, state, and local laws or 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, except those already disclosed in the financial statement, if any.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c. Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
22. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
 - a. Financial statement preparation
 - b. Adjusting journal entries
 - c. Compiled TIF financial statements
 - d. Compiled regulatory reports
 - e. Civic Systems software
 - f. Utility rate consulting

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
23. The Village of Shorewood Hills 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.
24. The Village of Shorewood Hills has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
25. The financial statements include all joint ventures with an equity interest.
26. The financial statements properly classify all funds and activities.

27. All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 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.
28. 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.
29. The Village of Shorewood Hills has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
30. Provisions for uncollectible receivables, if any, have been properly identified and recorded.
31. 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.
32. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
33. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
34. Special and extraordinary items are appropriately classified and reported.
35. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
36. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized.
37. Tax-exempt bonds issued have retained their tax-exempt status.
38. We have appropriately disclosed the Village of Shorewood Hills'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 are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
39. 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.
40. With respect to the supplementary information, (SI):
 - a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, 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 SI 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.

b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

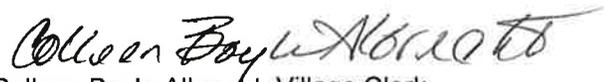
41. We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

Sincerely,

Village of Shorewood Hills



Karl Frantz, Village Administrator



Colleen Boyle Albrecht, Village Clerk

VILLAGE OF SHOREWOOD HILLS

Madison, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2016

VILLAGE OF SHOREWOOD HILLS

TABLE OF CONTENTS As of and for the Year Ended December 31, 2016

	<u>Page(s)</u>
Independent Auditors' Report	i - ii
Required Supplementary Information	
Management's Discussion and Analysis	iii - xii
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2 - 3
Fund Financial Statements	
Balance Sheet - Governmental Funds	4 - 5
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	6
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	7 - 8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Net Position - Proprietary Funds	10 - 11
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	12
Statement of Cash Flows - Proprietary Funds	13 - 14
Statement of Assets and Liabilities - Agency Fund	15
Index to Notes to Financial Statements	16
Notes to Financial Statements	17 - 52
Required Supplementary Information	
General Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	53 - 56
Special Revenue Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Swimming Pool	57
Schedule of Proportionate Share of the Net Pension Asset (Liability) - Wisconsin Retirement System	58
Schedule of Employer Contributions - Wisconsin Retirement System	58
Notes to Required Supplementary Information	59

INDEPENDENT AUDITORS' REPORT

To the Village Board
Village of Shorewood Hills
Madison, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Shorewood Hills, Wisconsin, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Village of Shorewood Hills' 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditor considers internal control relevant to the Village of Shorewood Hills' 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 Village of Shorewood Hills' 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.

To the Village Board
Village of Shorewood Hills

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, each major fund, and the aggregate remaining fund information of the Village of Shorewood Hills, Wisconsin, as of December 31, 2016 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting 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.

Baker Tilly Veitchau Krause, LLP

Madison, Wisconsin
June 26, 2017

VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2016

The management of the Village of Shorewood Hills offers all persons interested in the financial position of the village this narrative overview and analysis of the village's financial performance during the fiscal year ending December 31, 2016. You are invited to read this narrative in conjunction with the village's financial statements.

FINANCIAL HIGHLIGHTS

- > The assets of the Village of Shorewood Hills exceeded its liabilities by \$137,902. Of this amount, (\$1,649,145) is considered unrestricted net position (deficit) and \$1,787,047 is net investment in capital assets.
 - > The village's total net position increased \$173,602. Governmental activities net position increased by \$168,766, and business-type activities net position increased by \$4,836.
 - > On December 31, 2016, the village's governmental funds reported combined fund balances of \$2,027,604, a decrease of \$692,094 from 2015.
-

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the village's basic financial statements. These financial statements consist of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the village:

- > The first two statements are government-wide financial statements that provide both long-term and short-term information about the village's overall financial status.
- > The remaining statements are fund financial statements that focus on individual parts of the village government, reporting the village's operations in more detail than the government-wide statements.

These financial statements also include notes that explain some of the information in the financial statements and provide more detail data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about the village as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows, liabilities, and deferred inflows. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
As of and for the Year Ended December 31, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

GOVERNMENT-WIDE STATEMENTS (cont.)

The two government-wide statements report the village's net position and how it has changed. Net Position – the difference between the village's assets and liabilities and deferred outflows/inflows – is one way to measure the village's financial health, or position. Over time, increases or decreases in the village's net position are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of the village you need to consider additional non-financial factors such as changes in the village's property tax base and the condition of the village's roads.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

The village maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, swimming pool, debt service fund, capital improvement fund, Tax Incremental District No. 3 fund, Tax Incremental District No. 4 fund, and Tax Incremental District No.5 fund, each of which are considered to be major funds. The village has one nonmajor fund: waterfront, which is also presented on the governmental balance sheet and statement of revenues, expenditures, and changes in fund balances.

The village adopts an annual appropriated budget for all its funds.

VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

FUND FINANCIAL STATEMENTS (cont.)

Proprietary Funds – The village maintains three different types of proprietary funds (water, sewer, and stormwater utilities), each of which are enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

Other Information – In addition to the basis financial statements and accompanying notes, *required supplementary information* presents a detailed budget comparison schedule for the general fund and swimming pool fund to demonstrate compliance with the budget.

FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE

An analysis of the village's financial position begins with a review of the Statement of Net Position and the Statement of Activities. These two statements report the village's net position and changes therein. It should be noted that the financial position can also be affected by non-financial factors, including economic conditions, population growth and new regulations.

A summary of the village's Statement of Net Position is presented below in Table 1.

**Table 1
Condensed Statements of Net Position**

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016 *	2015*
Current and other assets	\$ 5,581,480	\$ 6,499,747	\$ 279,729	\$ 99,066	\$ 5,861,209	\$ 6,598,813
Capital assets	8,623,686	8,759,586	5,471,630	5,446,243	14,095,316	14,205,829
Total Assets	14,205,166	15,259,333	5,751,359	5,545,309	19,956,525	20,804,642
Deferred outflows of resources	857,314	244,010	69,571	18,743	926,885	262,753
Long-term debt outstanding	13,418,349	14,362,300	2,882,596	3,178,350	16,300,945	17,540,650
Other liabilities	160,100	231,285	595,506	74,470	755,606	305,755
Total Liabilities	13,578,449	14,593,585	3,478,102	3,252,820	17,056,551	17,846,405
Deferred inflows of resources	3,662,197	3,256,690	26,760	-	3,688,957	3,256,690
Net investment in capital assets	(369,180)	(82,939)	2,614,720	2,429,226	1,787,047	1,863,809
Restricted	-	496,957	-	36,679	-	533,636
Unrestricted	(1,808,986)	(2,760,950)	(298,652)	(154,673)	(1,649,145)	(2,433,145)
Total Net Position	\$ (2,178,166)	\$ (2,346,932)	\$ 2,316,068	\$ 2,311,232	\$ 137,902	\$ (35,700)

* The total column reflects a capital debt adjustment. See Note I.D.10. for further information.

VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2016

FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE (cont.)

One portion of the village's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any debt used to acquire those assets that is still outstanding. The village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the village'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.

The remaining balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

**Table 2
Condensed Statement of Activities**

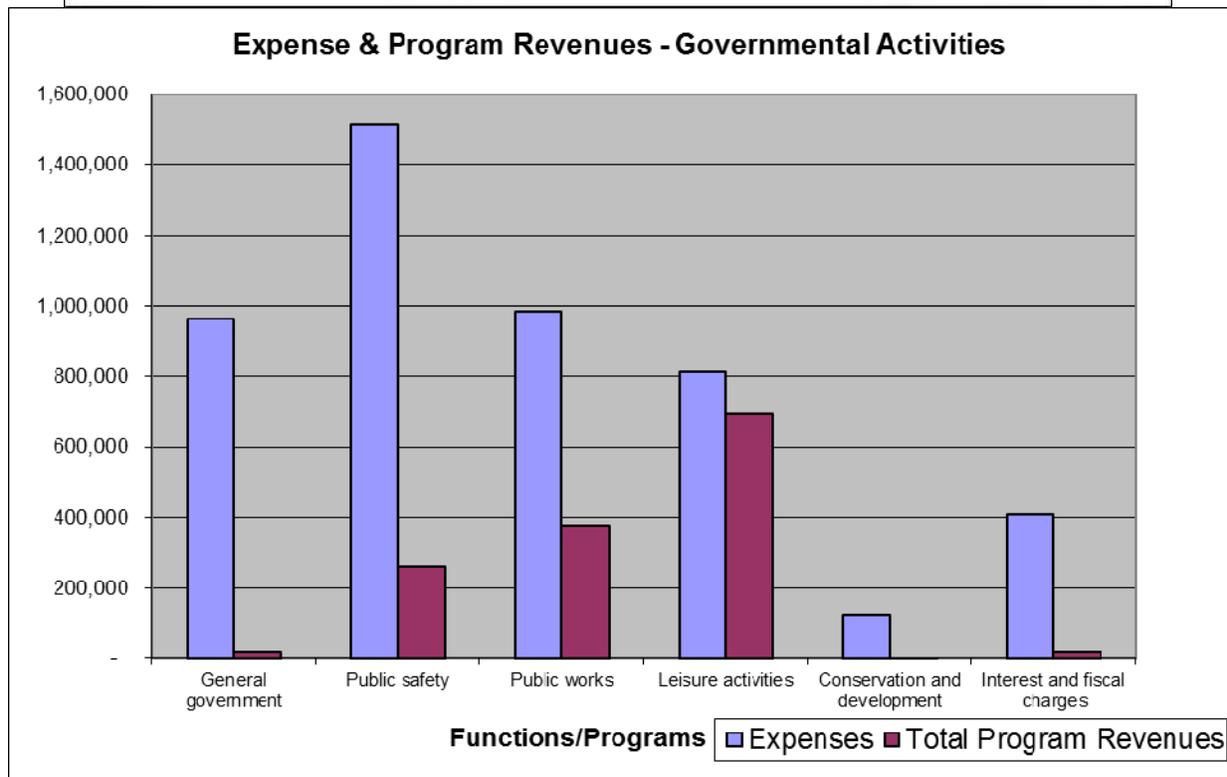
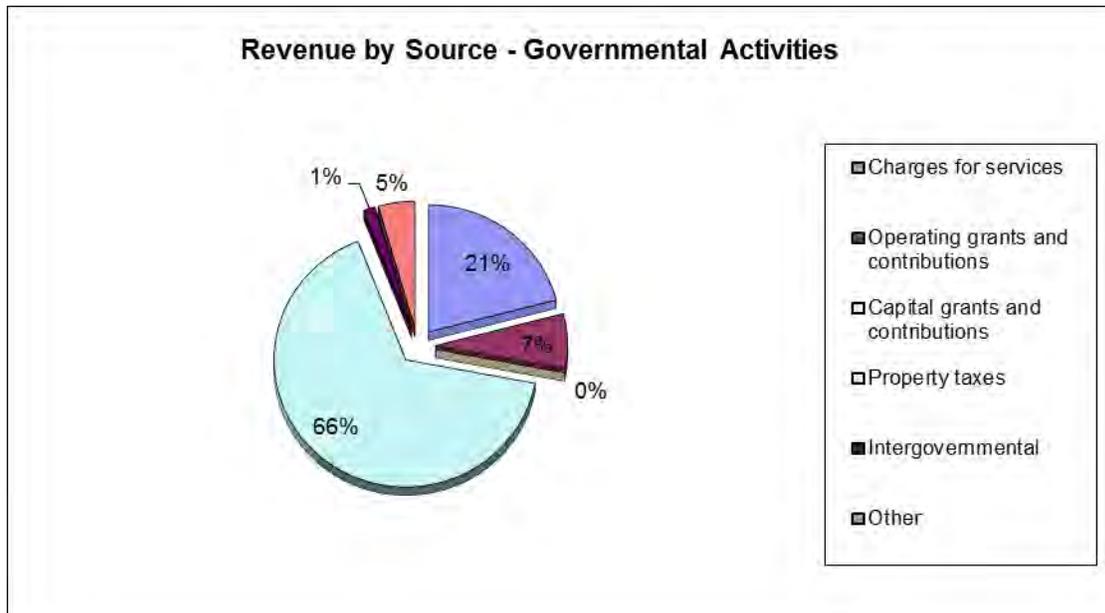
	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues						
Charges for services	\$ 1,032,878	\$ 943,482	\$ 901,008	\$ 855,998	\$ 1,933,886	\$ 1,799,480
Operating grants and contributions	344,744	312,551	17,589	18,121	362,333	330,672
Capital grants and contributions	-	116,629	-	57,243	-	173,872
General Revenues						
Property taxes	3,256,904	3,120,054	-	-	3,256,904	3,120,054
Intergovernmental	70,686	77,505	-	-	70,686	77,505
Other	220,848	309,742	-	-	220,848	309,742
Total Revenues	4,926,060	4,879,963	918,597	931,362	5,844,657	5,811,325
Expenses:						
General government	964,725	865,226	-	-	964,725	865,226
Public safety	1,514,640	1,455,130	-	-	1,514,640	1,455,130
Public works	984,370	1,668,012	-	-	984,370	1,668,012
Culture, education and recreation	814,312	769,428	-	-	814,312	769,428
Conservation and development	123,938	21,476	-	-	123,938	21,476
Water	-	-	413,599	414,093	413,599	414,093
Sewer	-	-	305,095	263,215	305,095	263,215
Stormwater	-	-	140,854	148,211	140,854	148,211
Interest and fiscal charges	409,522	394,741	-	-	409,522	394,741
Total Expenses	4,811,507	5,174,013	859,548	825,519	5,671,055	5,999,532
Income (Loss) Before Special Item and Transfers	114,553	(294,050)	59,049	105,843	173,602	(188,207)
Special item	-	(1,041,628)	-	-	-	(1,041,628)
Transfers	54,213	57,748	(54,213)	(57,748)	-	-
Changes in Net Position	168,766	(1,277,930)	4,836	48,095	173,602	(1,229,835)
Beginning Net Position	(2,346,932)	(1,069,002)	2,311,232	2,263,137	(35,700)	1,194,135
Ending Net Position	\$ (2,178,166)	\$ (2,346,932)	\$ 2,316,068	\$ 2,311,232	\$ 137,902	\$ (35,700)

VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
As of and for the Year Ended December 31, 2016

FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE (cont.)

As previously noted, the Statement of Net Position shows the change in financial position of net position. The specific nature or source of these changes then becomes more evident in the Statement of Activities as shown above in Table 2.



VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
As of and for the Year Ended December 31, 2016

FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE (cont.)

GOVERNMENTAL ACTIVITIES

Governmental activities increased the village's net position by \$168,766. This increase is primarily due an increase in other miscellaneous revenues, which related to the sale of a portion of village property.

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the village's net position by \$4,836. This increase is primarily a result of the following items:

- > The water utility had a decrease in net position of \$12,804. The income before transfers for the water utility was \$45,842. The nonoperating expenses, net of revenues, were \$51,812. In addition, there was a transfer out of \$58,646 for the tax equivalent.
- > The sewer utility had an increase in net position of \$5,356. This was due to an operating income of \$23,136, nonoperating revenue of \$3,519, interest expense of \$25,732, and a transfer in of \$4,433 from the debt service fund.
- > The stormwater utility had an increase in net position of \$12,284. This was due to an operating income of \$37,501, nonoperating revenue of \$5,308, and interest expense of \$30,525.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

GOVERNMENTAL FUNDS

General Fund

The village's general fund is the chief operating fund of the village. Total fund balance in the general fund increased \$264,882 or 25%. This was primarily due to sale of a portion of village land.

The village evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the subsequent year's general fund budget. For 2016, unassigned fund balance is \$838,493 and the general fund expenditure budget is \$2,848,321 resulting in an unassigned fund balance of 29%.

Swimming Pool Fund

The village's swimming pool fund accounts for resources committed to supporting expenditures for the swimming pool program. Total fund balance in the swimming pool fund is \$242,773, which is an increase of \$9,349 from the prior year.

VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
As of and for the Year Ended December 31, 2016

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS (cont.)

GOVERNMENTAL FUNDS (cont.)

Debt Service Fund

The village's debt service fund accounts for resources that are restricted to expenditures for the payment of general long-term debt principal, interest, and related costs, other than TID or enterprise debt. Total fund balance in the debt service fund is \$76,615, which is a decrease of \$62,923 from the prior year.

Capital Improvement Fund

The village's capital improvement fund accounts for proceeds from long-term borrowing and other resources to be used for capital improvement projects. Total fund balance in the capital projects fund is \$472,474, which is a decrease of \$44,220 from the prior year. This is primarily due to capital expenditures exceeding transfers in from other funds.

TID No. 3

The village's TID No. 3 fund accounts for expenditures outlined in the TID project plan and related revenues and proceeds from long-term borrowing. Total fund balance in the TID No. 3 fund is (\$4,796), which is a decrease of \$854,487 from the prior year. This is primarily due to funds for highway and street construction included in the TID project plan being expended.

TID No. 4

The village's TID No. 4 fund accounts for expenditures outlined in the TID project plan and related revenues and proceeds from long-term borrowing. Total fund balance in the TID No. 4 fund is (\$135,626), which is an increase of \$7,887 from the prior year. This is primarily due to an increase in the tax increments.

TID No. 5

The village's TID No. 5 fund accounts for expenditures outlined in the TID project plan and related revenues and proceeds from long-term borrowing. Total fund balance in the TID No. 5 fund is (\$7,507). TID No.5 was created in 2016.

Nonmajor Governmental Funds

Fund balance for the nonmajor governmental fund, waterfront, is \$38,436, which is a decrease of \$5,075 from the prior year.

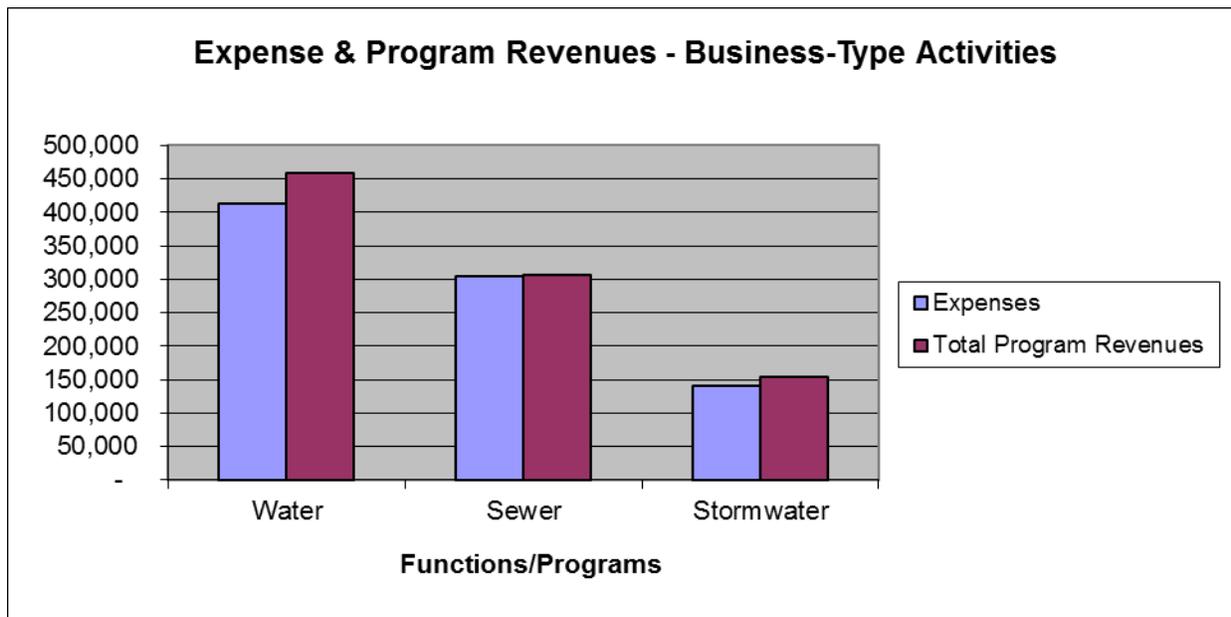
VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
As of and for the Year Ended December 31, 2016

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS (cont.)

PROPRIETARY FUNDS

The Village of Shorewood Hills' proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of these funds have already been addressed in the discussion of the village's business-type activities.



GENERAL FUND BUDGETARY HIGHLIGHTS

The original General Fund budget had total appropriations of approximately \$3,500,000 and was not amended during the year.

Actual expenditures and other uses were \$3,644,425, resulting in a negative variance of \$65,666. This was primarily due to negative variances in public safety and public works.

Total revenues and other sources were \$3,909,307, which was \$418,964 greater than the budget. This was primarily due to a property sale.

VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED As of and for the Year Ended December 31, 2016

CAPITAL ASSETS

At the end of 2016, the village had invested a total of \$14,095,316 in capital assets. This investment in capital assets includes land, buildings, machinery and equipment and infrastructure. This investment does not include infrastructure acquired prior to 2004 which the village is not required to record.

**Table 3
Capital Assets**

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 1,288,934	\$ 1,586,284	\$ -	\$ -	\$ 1,288,934	\$ 1,586,284
Land improvements	1,122,475	1,122,475	-	-	1,122,475	1,122,475
Construction in progress	29,760	-	-	-	29,760	-
Buildings	2,504,540	2,504,540	-	-	2,504,540	2,504,540
Machinery and equipment	1,648,577	1,621,505	-	-	1,648,577	1,621,505
Infrastructure	5,283,059	4,896,725	-	-	5,283,059	4,896,725
Intangibles	19,500	-	-	-	19,500	-
Utility plant	-	-	6,683,277	6,523,592	6,683,277	6,523,592
Total Capital Assets	11,896,845	11,731,529	6,683,277	6,523,592	18,580,122	18,255,121
Less: Accumulated Depreciation	(3,273,159)	(2,971,943)	(1,211,647)	(1,077,349)	(4,484,806)	(4,049,292)
Net Capital Assets	\$ 8,623,686	\$ 8,759,586	\$ 5,471,630	\$ 5,446,243	\$ 14,095,316	\$ 14,205,829

Additional information on the village's capital assets can be found in Note III. D.

LONG-TERM DEBT

At December 31, 2016, the village had \$15,680,000 of general obligation long-term notes and bonds outstanding.

Total long-term notes and bonds outstanding at December 31, 2016 decreased by \$1,415,000. This was due to the repayment of existing debt as there was not a new borrowing in 2016.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the village may not exceed 5% of the equalized value of taxable property within the village's jurisdiction. The debt limit as of December 31, 2016 was \$28,257,510. Total general obligation debt outstanding at year end was \$15,680,000. Therefore, the village was at 55% of its legal debt limit.

**Table 4
Long-term Debt**

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
General Obligation Debt	<u>\$ 12,810,120</u>	<u>\$ 13,916,650</u>	<u>\$ 2,869,880</u>	<u>\$ 3,178,350</u>	<u>\$ 15,680,000</u>	<u>\$ 17,095,000</u>

Additional information on the village's long-term debt can be found in Note III. F.

VILLAGE OF SHOREWOOD HILLS

MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
As of and for the Year Ended December 31, 2016

CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS

All currently known facts and economic conditions were considered in preparing the 2017 village budget. None of these conditions are anticipated to change the overall financial position of the village.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the village's finances. If you have questions about this report, or need additional financial information, contact Karl Frantz, Village Administrator.

VILLAGE OF SHOREWOOD HILLS

STATEMENT OF NET POSITION As of December 31, 2016

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and investments	\$ 1,542,435	\$ 157,069	\$ 1,699,504
Receivables (net)			
Taxes receivable	3,337,467	-	3,337,467
Accounts	131,169	98,700	229,869
Delinquent personal property taxes	14,562	-	14,562
Internal balances	497,439	(497,439)	-
Prepaid items	58,408	10,990	69,398
Restricted assets			
Cash and investments	-	12,970	12,970
Capital Assets			
Land	1,288,934	11,512	1,300,446
Construction in progress	29,760	-	29,760
Other capital assets, net of accumulated depreciation	<u>7,304,992</u>	<u>5,460,118</u>	<u>12,765,110</u>
Total Assets	<u>14,205,166</u>	<u>5,253,920</u>	<u>19,459,086</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	<u>857,314</u>	<u>69,571</u>	<u>926,885</u>
Total Deferred Outflows of Resources	<u>857,314</u>	<u>69,571</u>	<u>926,885</u>
LIABILITIES			
Accounts payable and accrued expenses	160,063	98,067	258,130
Due to other governmental units	37	-	37
Noncurrent Liabilities			
Due within one year	1,193,442	314,058	1,507,500
Due in more than one year	<u>12,224,907</u>	<u>2,568,538</u>	<u>14,793,445</u>
Total Liabilities	<u>13,578,449</u>	<u>2,980,663</u>	<u>16,559,112</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned revenues	3,337,467	-	3,337,467
Pension related amounts	<u>324,730</u>	<u>26,760</u>	<u>351,490</u>
Total Deferred Inflows of Resources	<u>3,662,197</u>	<u>26,760</u>	<u>3,688,957</u>
NET POSITION			
Net investment in capital assets (deficit)	(369,180)	2,614,720	1,787,047
Unrestricted (deficit)	<u>(1,808,986)</u>	<u>(298,652)</u>	<u>(1,649,145)</u>
TOTAL NET POSITION (DEFICIT)	<u>\$ (2,178,166)</u>	<u>\$ 2,316,068</u>	<u>\$ 137,902</u>

See accompanying notes to financial statements.

VILLAGE OF SHOREWOOD HILLS

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2016

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental Activities			
General government	\$ 964,725	\$ 20,481	\$ -
Public safety	1,514,640	241,821	19,576
Public works	984,370	76,457	301,226
Culture, education and recreation	814,312	694,119	-
Conservation and development	123,938	-	1,300
Interest and fiscal charges	<u>409,522</u>	<u>-</u>	<u>22,642</u>
Total Governmental Activities	<u>4,811,507</u>	<u>1,032,878</u>	<u>344,744</u>
Business-type Activities			
Water	413,599	450,679	8,762
Sewer	305,095	302,499	3,519
Stormwater	<u>140,854</u>	<u>147,830</u>	<u>5,308</u>
Total Business-type Activities	<u>859,548</u>	<u>901,008</u>	<u>17,589</u>
Total	<u>\$ 5,671,055</u>	<u>\$ 1,933,886</u>	<u>\$ 362,333</u>

General Revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for TIF districts

Other taxes

Intergovernmental revenues not restricted to specific programs

Public gifts and grants

Investment income

Gain on disposal of assets

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in net position

NET POSITION (Deficit) -
Beginning of Year

NET POSITION (DEFICIT) - END

Net (Expenses) Revenues and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
\$ (944,244)	\$ -	\$ (944,244)
(1,253,243)	-	(1,253,243)
(606,687)	-	(606,687)
(120,193)	-	(120,193)
(122,638)	-	(122,638)
<u>(386,880)</u>	<u>-</u>	<u>(386,880)</u>
<u>(3,433,885)</u>	<u>-</u>	<u>(3,433,885)</u>
-	45,842	45,842
-	923	923
-	<u>12,284</u>	<u>12,284</u>
-	<u>59,049</u>	<u>59,049</u>
<u>(3,433,885)</u>	<u>59,049</u>	<u>(3,374,836)</u>
2,549,307	-	2,549,307
707,383	-	707,383
214	-	214
70,686	-	70,686
4,566	-	4,566
17,292	-	17,292
640	-	640
198,350	-	198,350
<u>54,213</u>	<u>(54,213)</u>	<u>-</u>
<u>3,602,651</u>	<u>(54,213)</u>	<u>3,548,438</u>
168,766	4,836	173,602
<u>(2,346,932)</u>	<u>2,311,232</u>	<u>(35,700)</u>
<u>\$ (2,178,166)</u>	<u>\$ 2,316,068</u>	<u>\$ 137,902</u>

See accompanying notes to financial statements.

VILLAGE OF SHOREWOOD HILLS

BALANCE SHEET GOVERNMENTAL FUNDS As of December 31, 2016

	General	Swimming Pool	Debt Service	Capital Improvement Fund
ASSETS				
Cash and investments	\$ 1,076,367	\$ 245,958	\$ 74,045	\$ -
Receivables				
Taxes	2,563,940	-	-	-
Delinquent personal property taxes	14,562	-	-	-
Accounts	-	134	130,985	-
Advances to other funds	261,645	-	-	478,974
Prepaid items	58,408	-	-	-
	<u>\$ 3,974,922</u>	<u>\$ 246,092</u>	<u>\$ 205,030</u>	<u>\$ 478,974</u>
TOTAL ASSETS				
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 39,356	\$ 2,066	\$ -	\$ 6,500
Accrued liabilities	26,381	1,253	-	-
Due to other governments	10	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	<u>65,747</u>	<u>3,319</u>	<u>-</u>	<u>6,500</u>
Deferred Inflows of Resources				
Unearned revenues	2,563,940	-	-	-
Unavailable revenues	-	-	128,415	-
Total Deferred Inflows of Resources	<u>2,563,940</u>	<u>-</u>	<u>128,415</u>	<u>-</u>
Fund Balances				
Nonspendable	334,615	-	-	-
Restricted	-	-	76,615	-
Committed	-	242,773	-	-
Assigned	172,127	-	-	472,474
Unassigned (deficit)	838,493	-	-	-
Total Fund Balances (Deficit)	<u>1,345,235</u>	<u>242,773</u>	<u>76,615</u>	<u>472,474</u>
	<u>\$ 3,974,922</u>	<u>\$ 246,092</u>	<u>\$ 205,030</u>	<u>\$ 478,974</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				

See accompanying notes to financial statements.

<u>Tax Incremental District No. 3</u>	<u>Tax Incremental District No. 4</u>	<u>Tax Incremental District No. 5</u>	<u>Nonmajor Governmental Fund - Waterfront</u>	<u>Totals</u>
\$ 5,612	\$ 101,786	\$ -	\$ 38,667	\$ 1,542,435
520,907	252,620	-	-	3,337,467
-	-	-	-	14,562
-	-	-	50	131,169
-	-	-	-	740,619
-	-	-	-	58,408
<u>\$ 526,519</u>	<u>\$ 354,406</u>	<u>\$ -</u>	<u>\$ 38,717</u>	<u>\$ 5,824,660</u>
\$ 10,021	\$ 1,352	\$ -	\$ -	\$ 59,295
387	387	-	254	28,662
-	-	-	27	37
-	235,673	7,507	-	243,180
<u>10,408</u>	<u>237,412</u>	<u>7,507</u>	<u>281</u>	<u>331,174</u>
520,907	252,620	-	-	3,337,467
-	-	-	-	128,415
<u>520,907</u>	<u>252,620</u>	<u>-</u>	<u>-</u>	<u>3,465,882</u>
-	-	-	-	334,615
-	-	-	-	76,615
-	-	-	38,436	281,209
-	-	-	-	644,601
(4,796)	(135,626)	(7,507)	-	690,564
<u>(4,796)</u>	<u>(135,626)</u>	<u>(7,507)</u>	<u>38,436</u>	<u>2,027,604</u>
<u>\$ 526,519</u>	<u>\$ 354,406</u>	<u>\$ -</u>	<u>\$ 38,717</u>	<u>\$ 5,824,660</u>

See accompanying notes to financial statements.

VILLAGE OF SHOREWOOD HILLS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION As of December 31, 2016

Total Fund Balances - Governmental Funds	\$ 2,027,604
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.

Land	1,288,934
Land improvements	1,122,475
Construction in progress	29,760
Intangible assets	19,500
Buildings	2,504,540
Machinery and equipment	1,648,577
Infrastructure	5,283,059
Less: Accumulated depreciation	(3,273,159)

Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	128,415
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Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	857,314
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Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(324,730)
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Some liabilities, including long-term debt, are not due and payable in the current period and therefore, are not reported in the funds.

Bonds and notes payable	(12,810,120)
Compensated absences	(384,625)
Accrued interest	(72,106)
Village share of landfill district deficit	(69,300)
Net pension obligation	<u>(154,304)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (2,178,166)</u>
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VILLAGE OF SHOREWOOD HILLS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2016

	General	Swimming Pool	Debt Service	Capital Improvement Fund
REVENUES				
Taxes	\$ 2,549,521	\$ -	\$ -	\$ -
Intergovernmental	396,353	1,465	-	-
Licenses and permits	203,785	-	-	-
Fines, forfeitures and penalties	83,747	-	-	-
Public charges for services	87,299	572,160	-	-
Investment income	14,934	-	2,358	-
Miscellaneous	515,022	7,568	13,062	-
Total Revenues	3,850,661	581,193	15,420	-
EXPENDITURES				
Current				
General government	604,917	-	-	-
Public safety	1,444,361	-	-	-
Public works	532,613	-	-	-
Culture, recreation and education	241,809	452,884	-	-
Conservation and development	28,102	-	-	-
Capital Outlay	33,602	-	-	341,414
Debt Service				
Principal	-	-	688,918	-
Interest and fiscal charges	-	-	243,380	-
Total Expenditures	2,885,404	452,884	932,298	341,414
Excess (deficiency) of revenues over expenditures	965,257	128,309	(916,878)	(341,414)
OTHER FINANCING SOURCES (USES)				
Transfers in	58,646	-	882,843	297,194
Transfers out	(759,021)	(118,960)	(28,888)	-
Total Other Financing Sources (Uses)	(700,375)	(118,960)	853,955	297,194
Net Change in Fund Balances	264,882	9,349	(62,923)	(44,220)
FUND BALANCES (DEFICIT) - Beginning of Year	1,080,353	233,424	139,538	516,694
FUND BALANCES (DEFICIT) - END OF YEAR	\$ 1,345,235	\$ 242,773	\$ 76,615	\$ 472,474

See accompanying notes to financial statements.

Tax Incremental District No. 3	Tax Incremental District No. 4	Tax Incremental District No. 5	Nonmajor Governmental Fund - Waterfront	Totals
\$ 466,663	\$ 240,720	\$ -	\$ -	\$ 3,256,904
17,421	191	-	-	415,430
-	-	-	-	203,785
-	-	-	-	83,747
-	-	-	63,068	722,527
-	-	-	-	17,292
-	-	-	1,135	536,787
<u>484,084</u>	<u>240,911</u>	<u>-</u>	<u>64,203</u>	<u>5,236,472</u>
-	-	-	-	604,917
-	-	-	-	1,444,361
-	-	-	-	532,613
-	-	-	64,416	759,109
-	-	-	-	28,102
549,912	143,143	7,507	-	1,075,578
340,643	64,052	-	-	1,093,613
159,450	28,739	-	-	431,569
<u>1,050,005</u>	<u>235,934</u>	<u>7,507</u>	<u>64,416</u>	<u>5,969,862</u>
<u>(565,921)</u>	<u>4,977</u>	<u>(7,507)</u>	<u>(213)</u>	<u>(733,390)</u>
21,545	2,910	-	-	1,263,138
(310,111)	-	-	(4,862)	(1,221,842)
<u>(288,566)</u>	<u>2,910</u>	<u>-</u>	<u>(4,862)</u>	<u>41,296</u>
(854,487)	7,887	(7,507)	(5,075)	(692,094)
<u>849,691</u>	<u>(143,513)</u>	<u>-</u>	<u>43,511</u>	<u>2,719,698</u>
<u>\$ (4,796)</u>	<u>\$ (135,626)</u>	<u>\$ (7,507)</u>	<u>\$ 38,436</u>	<u>\$ 2,027,604</u>

See accompanying notes to financial statements.

VILLAGE OF SHOREWOOD HILLS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2016

Net change in fund balances - total governmental funds	\$	(692,094)
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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 net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		1,075,578
Some items reported as capital outlay were not capitalized		(625,849)
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements		50,508
Depreciation is reported in the government-wide financial statements		(304,465)
Net book value of assets retired		(331,672)

Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		(13,062)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Debt proceeds allocated to the sewer utility		12,917
Principal repaid		1,093,613

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

Compensated absences		1,651
Accrued interest on debt		22,047
Net pension asset (liability)		(399,054)
Deferred outflows of resources related to pensions		613,304
Deferred inflows of resources related to pensions		(324,730)
Village share of landfill district deficit balance		(9,926)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>168,766</u>
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VILLAGE OF SHOREWOOD HILLS

STATEMENT OF NET POSITION PROPRIETARY FUNDS As of December 31, 2016

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Totals
ASSETS				
Current Assets				
Cash and investments	\$ -	\$ -	\$ 157,069	\$ 157,069
Receivables (net)				
Accounts	48,054	36,020	14,626	98,700
Prepaid items	-	-	10,990	10,990
Total Current Assets	48,054	36,020	182,685	266,759
Noncurrent Assets				
Restricted Cash and Investments				
Construction	12,970	-	-	12,970
Capital Assets				
Property and equipment	3,555,409	1,591,686	1,536,182	6,683,277
Less: Accumulated depreciation	(673,996)	(383,575)	(154,076)	(1,211,647)
Total Noncurrent Assets	2,894,383	1,208,111	1,382,106	5,484,600
Total Assets	2,942,437	1,244,131	1,564,791	5,751,359
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	31,344	23,472	14,755	69,571
Total Deferred Outflows of Resources	31,344	23,472	14,755	69,571

See accompanying notes to financial statements.

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Totals
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 23,060	\$ 46,119	\$ 4,875	\$ 74,054
Accrued interest	9,948	6,536	5,400	21,884
Accrued wages	1,019	667	443	2,129
Current portion of general obligation debt	<u>149,058</u>	<u>80,000</u>	<u>85,000</u>	<u>314,058</u>
Total Current Liabilities	<u>183,085</u>	<u>133,322</u>	<u>95,718</u>	<u>412,125</u>
Noncurrent Liabilities				
Long-Term Debt				
General obligation debt	1,342,905	537,917	675,000	2,555,822
Net pension liability	5,712	4,298	2,706	12,716
Advances from other funds	<u>431,684</u>	<u>65,755</u>	<u>-</u>	<u>497,439</u>
Total Noncurrent Liabilities	<u>1,780,301</u>	<u>607,970</u>	<u>677,706</u>	<u>3,065,977</u>
Total Liabilities	<u>1,963,386</u>	<u>741,292</u>	<u>773,424</u>	<u>3,478,102</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	<u>12,020</u>	<u>9,044</u>	<u>5,696</u>	<u>26,760</u>
Total Deferred Inflows of Resources	<u>12,020</u>	<u>9,044</u>	<u>5,696</u>	<u>26,760</u>
NET POSITION				
Net investment in capital assets	1,402,420	590,194	622,106	2,614,720
Unrestricted (deficit)	<u>(404,045)</u>	<u>(72,927)</u>	<u>178,320</u>	<u>(298,652)</u>
TOTAL NET POSITION	<u>\$ 998,375</u>	<u>\$ 517,267</u>	<u>\$ 800,426</u>	<u>\$ 2,316,068</u>

See accompanying notes to financial statements.

VILLAGE OF SHOREWOOD HILLS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS For the Year Ended December 31, 2016

	Business-type Activities - Enterprise Funds			Totals
	Water Utility	Sewer Utility	Stormwater Utility	
OPERATING REVENUES				
Public charges for services	\$ 446,546	\$ 302,499	\$ 147,830	\$ 896,875
Other operating revenue	4,133	-	-	4,133
Total Operating Revenues	450,679	302,499	147,830	901,008
OPERATING EXPENSES				
Operation and maintenance	281,632	247,102	79,606	608,340
Depreciation	68,703	32,261	30,723	131,687
Taxes	2,690	-	-	2,690
Total Operating Expenses	353,025	279,363	110,329	742,717
Operating Income	97,654	23,136	37,501	158,291
NONOPERATING REVENUES (EXPENSES)				
Interest expense	(60,574)	(25,732)	(30,525)	(116,831)
Build America Bond subsidy	8,762	3,519	5,308	17,589
Total Nonoperating Revenues (Expenses)	(51,812)	(22,213)	(25,217)	(99,242)
Income Before Transfers	45,842	923	12,284	59,049
TRANSFERS				
Transfers in	-	4,433	-	4,433
Transfers out	(58,646)	-	-	(58,646)
Total Transfers	(58,646)	4,433	-	(54,213)
Change in Net Position	(12,804)	5,356	12,284	4,836
NET POSITION - Beginning of Year	1,011,179	511,911	788,142	2,311,232
NET POSITION - END OF YEAR	\$ 998,375	\$ 517,267	\$ 800,426	\$ 2,316,068

See accompanying notes to financial statements.

VILLAGE OF SHOREWOOD HILLS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Year Ended December 31, 2016

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Received from customers	\$ 358,743	\$ 342,299	\$ 169,550	\$ 870,592
Received from municipality for services	130,934	-	-	130,934
Paid to suppliers for goods and services	(219,356)	(197,391)	(34,893)	(451,640)
Paid to employees for services	(53,420)	(37,260)	(49,453)	(140,133)
Net Cash Flows From Operating Activities	<u>216,901</u>	<u>107,648</u>	<u>85,204</u>	<u>409,753</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Paid to municipality for tax equivalent	(58,646)	-	-	(58,646)
Receipt of advances from other funds	50,638	-	-	50,638
Repayment of cash overdraft	-	(11,039)	-	(11,039)
Net Cash Flows From Noncapital Financing Activities	<u>(8,008)</u>	<u>(11,039)</u>	<u>-</u>	<u>(19,047)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Debt retired	(156,387)	(80,000)	(85,000)	(321,387)
Interest paid	(61,267)	(24,561)	(30,941)	(116,769)
Debt proceeds from TID fund	-	12,917	-	12,917
Acquisition and construction of capital assets	(1,317)	(159,964)	-	(161,281)
Build America Bond subsidy	8,762	3,519	5,308	17,589
Transfer in	-	4,433	-	4,433
Net Cash Flows From Capital and Related Financing Activities	<u>(210,209)</u>	<u>(243,656)</u>	<u>(110,633)</u>	<u>(564,498)</u>
Net Change in Cash and Cash Equivalents	(1,316)	(147,047)	(25,429)	(173,792)
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>14,286</u>	<u>147,047</u>	<u>182,498</u>	<u>343,831</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 12,970</u>	<u>\$ -</u>	<u>\$ 157,069</u>	<u>\$ 170,039</u>

See accompanying notes to financial statements.

	Business-type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Stormwater Utility	Totals
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income	\$ 97,654	\$ 23,136	\$ 37,501	\$ 158,291
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities				
Depreciation	68,703	32,261	30,723	131,687
Depreciation charged to other funds	4,207	-	-	4,207
Changes in assets, deferred outflows, liabilities and deferred inflows				
Accounts receivable	34,791	39,800	21,720	96,311
Accounts payable	8,273	10,342	4,875	23,490
Other current liabilities	174	(169)	40	45
Prepaid items	-	-	(10,990)	(10,990)
Pension related deferrals and assets/liabilities	3,099	2,278	1,335	6,712
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 216,901</u>	<u>\$ 107,648</u>	<u>\$ 85,204</u>	<u>\$ 409,753</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS				
Cash and investments	\$ -	\$ -	\$ 157,069	\$ 157,069
Restricted cash and investments				
Construction account	12,970	-	-	12,970
CASH AND CASH EQUIVALENTS	<u>\$ 12,970</u>	<u>\$ -</u>	<u>\$ 157,069</u>	<u>\$ 170,039</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
None				

See accompanying notes to financial statements.

VILLAGE OF SHOREWOOD HILLS

**STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUND**

As of December 31, 2016

	<u>Agency Fund</u>
ASSETS	
Cash and investments	\$ 5,117,262
Tax roll receivable	<u>3,655,559</u>
TOTAL ASSETS	<u>\$ 8,772,821</u>
LIABILITIES	
Due to other governments	<u>\$ 8,772,821</u>
TOTAL LIABILITIES	<u>\$ 8,772,821</u>

See accompanying notes to financial statements.

VILLAGE OF SHOREWOOD HILLS

INDEX TO NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2016

NOTE	Page
I Summary of Significant Accounting Policies	17
A. Reporting Entity	17
B. Government-Wide and Fund Financial Statements	17
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	19
D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity	21
1. Deposits and Investments	21
2. Receivables	22
3. Prepaid Items	23
4. Restricted Assets	23
5. Capital Assets	23
6. Deferred Outflows of Resources	24
7. Compensated Absences	24
8. Long-Term Obligations	25
9. Deferred Inflows of Resources	25
10. Equity Classifications	26
11. Pension	27
12. Basis for Existing Rates	28
II Stewardship, Compliance, and Accountability	28
A. Budgetary Information	28
B. Excess Expenditures and Other Financing Uses Over Appropriations	28
C. Deficit Balances	29
D. Limitations on the Village's Tax Levy	29
III Detailed Notes on All Funds	30
A. Deposits and Investments	30
B. Receivables	31
C. Restricted Assets	31
D. Capital Assets	32
E. Interfund Advances and Transfers	36
F. Long-Term Obligations	38
G. Lease Disclosures	41
H. Net Position/Fund Balances	41
IV Other Information	43
A. Employees' Retirement System	43
B. Risk Management	49
C. Commitments and Contingencies	50
D. Joint Ventures	50
E. Subsequent Event	51
F. Tax Abatement/Developer Agreements	51
G. Effect of New Accounting Standards on Current-Period Financial Statements	52

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Village of Shorewood Hills, Wisconsin conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

A. REPORTING ENTITY

This report includes all of the funds of the village. The reporting entity for the village consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The village has not identified any organizations that meet this criteria.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

Fund Financial Statements

Financial statements of the village are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the village or meets the following criteria:

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The village reports the following major governmental funds:

- General Fund - accounts for the village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.
- Swimming Pool Special Revenue Fund - used to account for and report local revenues committed to supporting expenditures for the swimming pool program.
- Debt Service Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs, other than TID or enterprise debt.
- Capital Improvement Fund Capital Projects Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets for the capital improvement program.
- Tax Incremental District (TID) No. 3 Capital Projects Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditures outlined in the TID project plan.
- Tax Incremental District (TID) No. 4 Capital Projects Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditures outlined in the TID project plan.
- Tax Incremental District (TID) No. 5 Capital Projects Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditures outline in the TID project plan.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The village reports the following major enterprise funds:

- Water Utility - accounts for operations of the water system
- Sewer Utility - accounts for operations of the sewer system
- Stormwater Utility - accounts for operations of the stormwater system

The village reports the following nonmajor governmental fund:

- Special Revenue Fund - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Waterfront

In addition, the village reports the following fund type:

- Agency Fund - used to account for and report assets held by the village in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Tax Collection Fund

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

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

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the village is entitled the resources and the amounts are available. Amounts owed to the village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

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

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

The 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 water, sewer, and stormwater utilities are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

For purposes of the statement of cash flows, the village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

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

- a. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

The village has adopted an investment policy. That policy follows the state statute for allowable investments. To address custodial credit risk, it is the village's policy that investment amounts are limited to the maximum of state guarantee fund and FDIC insurance limits for each institution unless collateralized. To address credit risk, the village does not invest in stocks, corporate bonds, futures, or derivatives and has limited deposits and investments of village funds to those that meet the policy's objective of safety, meaning deposits and investments shall be undertaken in a manner that seeks to ensure the preservation of principal and to minimize credit risk.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

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 village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note III. A. for further information.

2. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the village, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes 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 on the accompanying statement of assets and liabilities - agency fund.

Property tax calendar - 2016 tax roll:

Lien date and levy date	December 2016
Tax bills mailed	December 2016
Payment in full, or	January 31, 2017
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	October 2019

Accounts receivable have been shown net of an allowance for uncollectible 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 for the water, sewer, and stormwater utilities because they have the right by law to place substantially all delinquent bills on the tax roll, and other delinquent bills are generally not significant. In addition, the general fund is reporting \$92,099 of ambulance receivables for which an offsetting allowance in the same amount is reported.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

2. *Receivables* (cont.)

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

3. *Prepaid Items*

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. *Restricted Assets*

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

5. *Capital Assets*

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$25,000 for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

5. Capital Assets (cont.)

Government-Wide Statements (cont.)

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

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

Buildings	10-40	Years
Land Improvements	10-20	Years
Machinery and Equipment	5-25	Years
Utility System	40-100	Years
Infrastructure	50	Years
Intangibles	10	Years

Fund Financial Statements

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

6. Deferred Outflows of Resources

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

7. Compensated Absences

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

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

7. Compensated Absences (cont.)

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

The village provides postemployment health insurance benefits for all eligible employees. Eligibility is based on retirement from the village. The benefits are based on contractual agreements with employee groups, local ordinances, or employee benefit policies. Employees may convert 100% of accumulated sick leave to pay for health care premiums. The cost of those premiums is recognized as an expenditure as the premiums are paid. The entire cost is paid by the village. Funding for those costs is provided out of the current operating budget of the village. The contributions are financed on a pay as you go basis. Total expenditures for such premiums during the year were not material. The number of participants currently eligible to receive benefits is two. The total amount outstanding at year end to be paid in the future is \$54,358 and is included in the government-wide statement of net position.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2016, are determined on the basis of current salary rates and include salary related payments.

8. Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

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

9. Deferred Inflows of Resources

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

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications

Government-Wide Statements

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

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

The net position section includes an adjustment for capital assets owned by the business-type activities column, but financed by the debt of the governmental activities column. The amount is a reduction of "net investment in capital assets", and an increase in "unrestricted" net position, shown only in the total column. A reconciliation of this adjustment is as follows:

	Governmental Activities	Business-type Activities	Adjustment	Total
Net investment in capital assets	\$ (369,180)	\$ 2,614,720	\$ (458,493)	\$ 1,787,047
Unrestricted	(1,808,986)	(298,652)	458,493	(1,649,145)

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

Fund Statements

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications (cont.)

Fund Statements (cont.)

- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Board to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The village has a formal minimum fund balance policy. That policy is to maintain a working capital fund of 15% of the general fund annual expenditure budget. The balance at year end was \$838,493, or 29%, and is included in unassigned general fund balance.

See Note III. H. for further information.

11. Pension

For purposes of measuring the net pension asset (liability), 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.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

12. Basis for Existing Rates

Water Utility

Current water rates were approved by the Public Service Commission of Wisconsin on August 3, 2016.

Sewer Utility

Current sewer rates were approved by the Village Board on August 15, 2016.

Stormwater Utility

Current stormwater rates were approved by the Village Board on September 17, 2007.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

A budget has been adopted for the general fund, swimming pool fund, waterfront fund, debt service fund, capital improvements fund, TID No. 3 capital projects fund, and TID No. 4 capital projects fund. A budget has not been formally adopted for TID No. 5 capital projects fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

B. EXCESS EXPENDITURES AND OTHER FINANCING USES OVER APPROPRIATIONS

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Waterfront	\$ 50,871	\$ 69,278	\$ 18,407
TID No. 3	787,442	1,360,116	572,674
TID No. 4	196,325	235,934	39,609

The village controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the village's year-end budget to actual report.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

C. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2016, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
TID No. 3	\$ 4,796	Increments and other financing sources not sufficient to cover expenditures
TID No. 4	135,626	Increments and other financing sources not sufficient to cover expenditures
TID No. 5	7,507	Increments and other financing sources not sufficient to cover expenditures

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases.

D. LIMITATIONS ON THE VILLAGE'S TAX LEVY

Wisconsin law limits the village's future tax levies. Generally the village is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the village's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The village is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The village's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 5,580,030	\$ 5,752,137	Custodial credit
LGIP	1,249,656	1,249,656	Credit
Petty cash	50	-	N/A
 Total Deposits and Investments	 \$ 6,829,736	 \$ 7,001,793	
 Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 1,699,504		
Restricted cash and investments	12,970		
Per statement of assets and liabilities -			
agency fund			
Agency Fund	5,117,262		
 Total Deposits and Investments	 \$ 6,829,736		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the village's deposits may not be returned to the village.

The village does not have any deposits exposed to custodial credit risk.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The village had investments in the external Wisconsin Local Government Investment Pool which is not rated.

See Note I.D.1. for further information on deposit and investment policies.

B. RECEIVABLES

All of the receivables on the balance sheet are expected to be collected within one year with the exception of \$14,562 reported in the general fund for delinquent personal property taxes.

Governmental funds report *unavailable or unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unearned	Unavailable
Property taxes receivable for subsequent year	\$ 3,337,467	\$ -
Receivable not collected in period of availability	-	128,415
 Total Unearned/Unavailable Revenue for Governmental Funds	 \$ 3,337,467	 \$ 128,415

C. RESTRICTED ASSETS

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

Construction - Used to report proceeds of bond issuances that are restricted for use in construction.

Restricted assets at December 31, 2016 were \$12,970.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated/amortized				
Land	\$ 1,586,284	\$ -	\$ 297,350	\$ 1,288,934
Construction in progress	-	29,760	-	29,760
Total Capital Assets Not Being Depreciated/Amortized	1,586,284	29,760	297,350	1,318,694
Capital assets being depreciated/amortized				
Land improvements	1,122,475	-	-	1,122,475
Buildings	2,504,540	-	-	2,504,540
Machinery and equipment	1,621,505	64,643	37,571	1,648,577
Infrastructure	4,896,725	386,334	-	5,283,059
Intangibles	-	19,500	-	19,500
Total Capital Assets Being Depreciated/Amortized	10,145,245	470,477	37,571	10,578,151
Total Capital Assets	11,731,529	500,237	334,921	11,896,845
Less: Accumulated depreciation/amortization for				
Land improvements	\$ (705,514)	\$ (28,878)	\$ -	\$ (734,392)
Buildings	(952,709)	(60,328)	-	(1,013,037)
Machinery and equipment	(878,729)	(101,883)	3,249	(977,363)
Infrastructure	(434,991)	(111,865)	-	(546,856)
Intangibles	-	(1,511)	-	(1,511)
Total Accumulated Depreciation/Amortization	(2,971,943)	(304,465)	3,249	(3,273,159)
Net Capital Assets Being Depreciated/Amortized	7,173,302	166,012	34,322	7,304,992
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/Amortization	\$ 8,759,586	\$ 195,772	\$ 331,672	\$ 8,623,686

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 48,060
Public safety	29,442
Public works	177,520
Culture, education and recreation	<u>49,443</u>
Total Governmental Activities Depreciation/Amortization Expense	<u><u>\$ 304,465</u></u>

Business-type Activities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Water</u>				
Capital assets not being depreciated				
Land and land rights	\$ 11,512	\$ -	\$ -	\$ 11,512
Total Capital Assets Not Being Depreciated	<u>11,512</u>	<u>-</u>	<u>-</u>	<u>11,512</u>
Capital assets being depreciated				
Pumping	302,983	-	-	302,983
Transmission and distribution	3,208,131	1,317	1,596	3,207,852
General	<u>33,062</u>	<u>-</u>	<u>-</u>	<u>33,062</u>
Total Capital Assets Being Depreciated	<u>3,544,176</u>	<u>1,317</u>	<u>1,596</u>	<u>3,543,897</u>
Total Capital Assets	<u>3,555,688</u>	<u>1,317</u>	<u>1,596</u>	<u>3,555,409</u>
Less: Accumulated depreciation for				
Water utility plant	<u>(602,682)</u>	<u>(72,910)</u>	<u>1,596</u>	<u>(673,996)</u>
Total Accumulated Depreciation	<u>(602,682)</u>	<u>(72,910)</u>	<u>1,596</u>	<u>(673,996)</u>
Net Capital Assets Being Depreciated	<u>2,941,494</u>	<u>(71,593)</u>	<u>-</u>	<u>2,869,901</u>
Net Water Capital Assets	<u><u>\$ 2,953,006</u></u>	<u><u>\$ (71,593)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,881,413</u></u>

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Business-type Activities (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Sewer</u>				
Capital assets not being depreciated				
Construction in progress	\$ 8,930	\$ -	\$ 8,930	\$ -
Total Capital Assets Not Being Depreciated	8,930	-	8,930	-
Capital assets being depreciated				
Collection system	1,033,919	168,894	-	1,202,813
Collection system pumping	80,707	-	-	80,707
Treatment and disposal	233,373	-	-	233,373
General	74,793	-	-	74,793
Total Capital Assets Being Depreciated	1,422,792	168,894	-	1,591,686
Total Capital Assets	1,431,722	168,894	8,930	1,591,686
Less: Accumulated depreciation for Sewer utility plant	(351,314)	(32,261)	-	(383,575)
Total Accumulated Depreciation	(351,314)	(32,261)	-	(383,575)
Net Capital Assets Being Depreciated	1,071,478	136,633	-	1,208,111
Net Sewer Capital Assets	\$ 1,080,408	\$ 136,633	\$ 8,930	\$ 1,208,111

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Business-type Activities (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Stormwater</u>				
Capital assets being depreciated				
Collection system	\$ 1,536,182	\$ -	\$ -	\$ 1,536,182
Total Capital Assets Being Depreciated	1,536,182	-	-	1,536,182
Less: Accumulated depreciation for				
Collection system	(123,353)	(30,723)	-	(154,076)
Total Accumulated Depreciation	(123,353)	(30,723)	-	(154,076)
Net Capital Assets Being Depreciated	1,412,829	(30,723)	-	1,382,106
Net Stormwater Capital Assets	\$ 1,412,829	\$ (30,723)	\$ -	\$ 1,382,106
Business-type Capital Assets, Net of Accumulated Depreciation	\$ 5,446,243	\$ 34,317	\$ 8,930	\$ 5,471,630

Depreciation/amortization expense was charged to functions as follows:

Business-type Activities

Water	\$ 68,703
Sewer	32,261
Storm	30,723
Total Business-type Activities Depreciation Expense	\$ 131,687

Depreciation expense may be different from business-type activity accumulated depreciation additions because of joint metering, salvage, cost of removal, internal allocations, or costs associated with the disposal of assets.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. INTERFUND ADVANCES AND TRANSFERS

Advances

The general fund is advancing funds to Tax Incremental District No. 4 and Tax Incremental District No. 5. The amount advanced is determined by the deficiency of revenues over expenditures and other financing sources since the district's inception. No interest is being charged and no repayment schedule has been established.

The capital improvements fund and general fund are advancing funds to the water and sewer utilities. The purpose of the advances is to finance negative cash balances. No interest is being charged and no repayment schedule has been established.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General fund	TID No. 4	\$ 235,673	\$ 235,673
General fund	TID No. 5	7,507	7,507
General fund	Water Utility	18,465	18,465
Capital improvement fund	Water Utility	413,219	413,219
Capital improvement fund	Sewer Utility	<u>65,755</u>	65,755
Total - Fund Financial Statements		740,619	
Less: Fund eliminations		<u>(243,180)</u>	
Total - Interfund Advances - Government-Wide Statement of Net Position		<u><u>\$ 497,439</u></u>	

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. INTERFUND ADVANCES AND TRANSFERS (cont.)

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General fund	Water utility	\$ 58,646	Tax equivalent
Debt service fund	General fund	759,021	Debt service
Debt service fund	Swimming pool fund	118,960	Debt service
Debt service fund	Waterfront fund	4,862	Debt service
Capital improvement fund	Tax incremental district No. 3	297,194	To allocate debt for capital projects
Tax incremental district No. 3	Debt service fund	21,545	To allocate premium on the 2015 debt issue
Tax incremental district No. 4	Debt service fund	2,910	To allocate premium on the 2015 debt issue
Sewer Utility	Debt service fund	4,433	To allocate premium on the 2015 debt issue
Sewer Utility	Tax incremental district No. 3	<u>12,917</u>	To allocate debt for sewer projects
Total - Fund Financial Statements		1,280,488	
Less: Fund eliminations		(1,204,492)	
Less: Government-wide eliminations		(8,866)	
Less: Transfer of debt to utility funds		<u>(12,917)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ 54,213</u>	

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
Governmental Activities	Business-type Activities	\$ 58,646
Business-type Activities	Governmental Activities	<u>(4,433)</u>
Total Government-wide Financial Statements		<u>\$ 54,213</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2016, was as follows:

	Beginning Balance	Adjustments*	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities						
Bonds and Notes Payable						
General obligation debt	\$ 13,916,650	\$ (12,917)	\$ -	\$ 1,093,613	\$ 12,810,120	\$ 1,100,942
Sub-totals	<u>13,916,650</u>	<u>(12,917)</u>	<u>-</u>	<u>1,093,613</u>	<u>12,810,120</u>	<u>1,100,942</u>
Other Liabilities						
Vested compensated absences	386,276	-	84,591	86,242	384,625	92,500
Net pension (asset) liability	(244,750)	-	399,054	-	154,304	-
Village share of landfill deficit	59,374	-	9,926	-	69,300	-
Total Other Liabilities	<u>200,900</u>	<u>-</u>	<u>493,571</u>	<u>86,242</u>	<u>608,229</u>	<u>92,500</u>
Total Governmental Activities Long- Term Liabilities	<u>\$ 14,117,550</u>	<u>\$ (12,917)</u>	<u>\$ 493,571</u>	<u>\$ 1,179,855</u>	<u>\$ 13,418,349</u>	<u>\$ 1,193,442</u>
Business-type Activities						
Bonds and Notes Payable						
General obligation debt	\$ 3,178,350	\$ 12,917	\$ -	\$ 321,387	\$ 2,869,880	\$ 314,058
Sub-totals	<u>3,178,350</u>	<u>12,917</u>	<u>-</u>	<u>321,387</u>	<u>2,869,880</u>	<u>314,058</u>
Other Liabilities						
Net pension (asset) liability	(18,064)	-	30,780	-	12,716	-
Total Other Liabilities	<u>(18,064)</u>	<u>-</u>	<u>30,780</u>	<u>-</u>	<u>12,716</u>	<u>-</u>
Total Business-type Activities Long- Term Liabilities	<u>\$ 3,160,286</u>	<u>\$ 12,917</u>	<u>\$ 30,780</u>	<u>\$ 321,387</u>	<u>\$ 2,882,596</u>	<u>\$ 314,058</u>

* The adjustment relates to the transfer of \$12,917 of the 2015 G.O. promissory notes from the governmental activities to the Sewer Utility.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the village may not exceed 5% of the equalized value of taxable property within the village's jurisdiction. The debt limit as of December 31, 2016, was \$28,257,510. Total general obligation debt outstanding at year end was \$15,680,000.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the village. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities

<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2016</u>
G.O. promissory notes	05/06/09	11/01/18	2.00 - 3.25%	\$ 1,265,000	\$ 585,000
G.O. corp purpose bonds	05/06/09	11/01/24	2.00 - 4.00%	2,995,000	2,835,000
Taxable G.O. corp purpose bonds	07/12/10	05/01/30	1.10 - 5.50%	1,975,000	1,435,000
G.O. corp purpose bonds	05/16/12	03/01/27	2.00 - 2.50%	2,605,000	1,200,000
Taxable G.O. corp purpose bonds	06/10/13	05/01/30	2.00 - 3.55%	3,155,000	2,705,000
G.O. refunding bonds	08/05/13	05/01/33	2.00 - 4.00%	2,500,000	2,178,037
G.O. promissory notes	06/08/15	05/01/25	1.50 - 2.50%	2,032,083	<u>1,872,083</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 12,810,120</u>

Business-type Activities

<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2016</u>
G.O. promissory notes	05/06/09	11/01/18	2.00 - 3.25%	\$ 1,040,000	\$ 260,000
G.O. corp purpose bonds	05/06/09	11/01/24	2.00 - 4.00%	1,225,000	755,000
Taxable G.O. corp purpose bonds	07/12/10	05/01/30	1.10 - 5.50%	1,425,000	1,095,000
G.O. corp. purpose bonds	05/16/12	03/01/27	2.00 - 2.50%	145,000	110,000
G.O. refunding bonds	08/05/13	05/01/33	2.00 - 4.00%	560,000	496,963
G.O. promissory notes	06/08/15	05/01/25	1.50 - 2.50%	167,917	<u>152,917</u>
Total Business-type Activities - General Obligation Debt					<u>\$ 2,869,880</u>

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2017	\$ 1,100,942	\$ 389,018	\$ 314,058	\$ 106,218
2018	1,030,340	361,385	319,660	96,288
2019	1,058,272	332,083	191,728	87,804
2020	1,099,738	301,052	200,262	81,028
2021	1,126,204	268,030	198,796	73,824
2022-2026	5,094,529	798,231	950,471	247,766
2027-2031	2,093,901	213,969	591,099	81,209
2032-2033	206,194	8,764	103,806	3,636
Totals	<u>\$ 12,810,120</u>	<u>\$ 2,672,532</u>	<u>\$ 2,869,880</u>	<u>\$ 777,773</u>

Other Debt Information

Estimated payments of compensated absences and the net pension liability are not included in the debt service requirement schedules. The compensated absences liability and net pension liability attributable to governmental activities will be liquidated primarily by the general fund.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. LEASE DISCLOSURES

Lessor - Operating Leases

The village is leasing real estate, including buildings and structures presently located thereon, to Blackhawk Country Club, Inc. for use as a golf course and country club. The land originally cost the village \$57,000. The clubhouse and additional structures were paid for by Blackhawk Country Club, Inc. but are subject to the provisions of the lease.

Base rent for the period January 1, 2015 through December 31, 2015 was \$100,000. Beginning January 1, 2016 and on January 1 of each lease year through and including January 1, 2024, base rent shall increase to an amount equal to the greater of (1) base rent for the immediately preceding year or (2) \$100,000 plus the product calculated by multiplying \$300 by net new members, as defined in the lease. On January 1, 2025, base rent shall increase to an amount equal to the greater of (1) base rent for the immediately preceding lease year or (2) inflation adjusted base rent, as defined in the lease. On January 1, 2026 and on January 1 of each lease year thereafter, including an extended term of the lease, base rent shall be modified by adjusting the base rent for the immediately preceding lease year by 100% of the post-2025 adjustment multiplier, as defined in the lease.

The lease term currently ends on December 31, 2034; however, the lease provides an option to extend the term of the lease for one additional ten year period ending December 31, 2044, subject to certain conditions provided in the lease.

H. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at December 31, 2016, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 1,288,934
Construction in progress	29,760
Other capital assets, net of accumulated depreciation/amortization	7,304,992
Less: Long-term debt outstanding	(12,810,120)
Plus: Unspent capital related debt proceeds	168,900
Plus: Noncapital debt proceeds	<u>3,648,354</u>
Total Net Investment in Capital Assets (Deficit)	<u>\$ (369,180)</u>

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

H. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2016, include the following:

	General Fund	Swimming Pool	Debt Service Fund	Capital Improvement Fund	Tax Incremental District No. 3	Tax Incremental District No. 4	Tax Incremental District No. 5	Nonmajor Govern-mental Fund - Waterfront	Totals
Fund Balances									
Nonspendable:									
Prepaid items	\$ 58,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,408
Delinquent personal property taxes	14,562	-	-	-	-	-	-	-	14,562
Advances	261,645	-	-	-	-	-	-	-	261,645
Restricted for:									
Debt service	-	-	76,615	-	-	-	-	-	76,615
Committed to:									
Future pool projects	-	242,773	-	-	-	-	-	-	242,773
Future marina projects	-	-	-	-	-	-	38,436	-	38,436
Assigned to:									
Land recreation	5,904	-	-	-	-	-	-	-	5,904
Tennis	9,248	-	-	-	-	-	-	-	9,248
Baseball	28	-	-	-	-	-	-	-	28
Indoor basketball	79	-	-	-	-	-	-	-	79
Outdoor basketball	2,223	-	-	-	-	-	-	-	2,223
Indoor soccer	68	-	-	-	-	-	-	-	68
Outdoor soccer	10,919	-	-	-	-	-	-	-	10,919
Golf	257	-	-	-	-	-	-	-	257
Horticulture consulting	2,000	-	-	-	-	-	-	-	2,000
Applied to subsequent budget	141,401	-	-	-	-	-	-	-	141,401
Future capital projects	-	-	-	472,474	-	-	-	-	472,474
Unassigned (deficit):	<u>838,493</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,796)</u>	<u>(135,626)</u>	<u>(7,507)</u>	<u>-</u>	<u>690,564</u>
Total Fund Balances (Deficit)	<u>\$1,345,235</u>	<u>\$ 242,773</u>	<u>\$ 76,615</u>	<u>\$ 472,474</u>	<u>\$ (4,796)</u>	<u>\$ (135,626)</u>	<u>\$ (7,507)</u>	<u>\$ 38,436</u>	<u>\$2,027,604</u>

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

H. NET POSITION/FUND BALANCES (cont.)

Business-type Activities

Net Investment in Capital Assets	
Land	\$ 11,512
Other capital assets, net of accumulated depreciation	5,460,118
Less: Long-term debt outstanding	(2,869,880)
Plus: Unspent capital related debt proceeds	<u>12,970</u>
Total Net Investment in Capital Assets	<u>\$ 2,614,720</u>

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

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

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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

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

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

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

The WRS also provides death and disability benefits for employees.

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

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
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

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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 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 \$91,721 in contributions from the village.

Contribution rates as of December 31, 2016 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General	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%

Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2016, the village reported a liability of \$167,020 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 village's proportion of the net pension liability was based on the village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2015, the village's proportion was 0.01027825%, which was a decrease of 0.00042145% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the village recognized pension expense of \$197,311.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2016, the village 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	\$ 28,255	\$ 351,490
Changes in assumptions	116,854	-
Net differences between projected and actual earnings on pension plan investments	683,826	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,300	-
Employer contributions subsequent to the measurement date	86,650	-
Totals	\$ 926,885	\$ 351,490

\$86,650 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2017	\$ 218,169	\$ 85,061
2018	218,169	85,061
2019	218,169	85,061
2020	181,755	85,061
2021	3,973	11,246

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Actuarial assumptions. 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 (Asset)	December 31, 2015
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*:	2.1%

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

Actuarial assumptions are based upon an experience study conducted in 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.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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:

<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>	<u>Destination Target Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</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

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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 3.56%. 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 village's proportionate share of the net pension liability to changes in the discount rate. The following presents the village's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the village's proportionate share of the net pension liability 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 (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
Village's proportionate share of the net pension liability	\$(1,171,478)	\$(167,020)	\$617,481

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>.

At December 31, 2016, the village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

B. RISK MANAGEMENT

The village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

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

The village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

D. JOINT VENTURES

Metropolitan Refuse District, Inc.

The Village of Shorewood Hills and the City of Middleton, and the Village of Waunakee jointly operate the sanitary landfill, which is called the Metropolitan Refuse District, Inc. (district) and provides. The communities share in the operation of the district based on equalized values. The village's share is 6%, the City of Middleton's share is 56% and the Village of Waunakee's share is 38%.

The governing body is made up of citizens from each community. Local representatives are appointed by the municipalities. The governing body has authority to adopt its own budget and control the financial affairs of the district. The village is obligated by the joint venture agreement to remit an amount annually to the district. The village made a payment to the district of \$8,160 in 2016.

Financial information of the district as of December 31, 2016 is available directly from the district's office.

The equity interest is reported in the governmental activities column of the government-wide statement of net position. Changes in the equity interest are reported on the statement of activities.

The district reporting follows Governmental Accounting Standards Board Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs." The district's fund balance at December 31, 2015 is a deficit of \$1,209,124. Reporting standards require the village to report its share of the net deficit. The village's proportionate share of the operations of the district is 6%, which amounts to \$69,300 of the district's net deficit. The village's share of the net deficit has been reported as a noncurrent liability in the government-wide statements.

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

E. SUBSEQUENT EVENT

On May 3, 2017 the village issued general obligation promissory notes in the amount of \$4,100,000 with an interest rate of 2.00-3.00%. This amount will be used for refunding obligations of the village and for various village projects.

F. TAX ABATEMENT/DEVELOPER AGREEMENTS

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The village is disclosing all abatement agreements individually.

The village through its Tax Incremental Financing Districts (TIF) No. 3, 4, and 5 has entered into tax abatement agreements with a developers in the form of tax incremental financing incentive payments to stimulate economic development. The abatements are authorized through the TID project plans. The developers pay property taxes as they become due, and after meeting the criteria established in the development agreements, are entitled to future incentive payments that directly correlate to the taxes paid.

<u>Agreement Description</u>	<u>Calculation Method</u>	<u>Developer Commitment</u>	<u>2016 Payments</u>
Lodge 1	Excess increment	Developer agreed to remove a blighted structure and build 100 apartment units and a commercial development.	\$ 91,284
700 University Bay Drive	Excess increment	Developer agreed to remove a blighted structure and build 54 apartments, 9 of which are designated affordable housing, and 9,000 square feet of commercial space.	-
The Boulevard	Excess increment	Developer agreed to remove a blighted structure and build 38 apartments and approximately 11,700 square feet of commercial space.	-
Lodge 2	Excess increment	Developer agreed to remove a blighted structure and build 94 apartments, 8 of which are designated affordable housing.	-

VILLAGE OF SHOREWOOD HILLS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2016

NOTE IV - OTHER INFORMATION (cont.)

G. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- > *Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*
- > *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- > *Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- > *Statement No. 80, Blending Requirements for Certain Component Units - an Amendment of GASB Statement No. 14*
- > *Statement No. 81, Irrevocable Split-Interest Agreements*
- > *Statement No. 82, Pension Issues - an Amendment of GASB Statements No. 67, No. 68, and No. 73*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF SHOREWOOD HILLS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2016

	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
TAXES			
Property	\$ 2,549,307	\$ 2,549,307	\$ -
Interest and penalties on taxes	500	214	(286)
Total Taxes	2,549,807	2,549,521	(286)
INTERGOVERNMENTAL			
State shared revenues	20,889	20,889	-
Fire insurance tax (2% fire dues)	18,000	19,576	1,576
State aid - exempt computer	46,740	44,075	(2,665)
State aid - law enforcement	2,170	-	(2,170)
State aid - road allotment	287,087	287,088	1
State aid - recycling	12,043	14,138	2,095
State aid - conservation	-	1,300	1,300
Build America Bond subsidy	9,153	9,287	134
Federal aid - fire	1,200	-	(1,200)
Total Intergovernmental	397,282	396,353	(929)
LICENSES AND PERMITS			
Business and occupational licenses	2,850	2,725	(125)
Liquor and malt beverage licenses	5,500	5,085	(415)
Cable television franchise fees	29,000	30,006	1,006
Bicycle licenses	75	28	(47)
Dog and cat licenses	3,800	2,603	(1,197)
Other nonbusiness licenses	300	1,390	1,090
Building permits	16,000	95,744	79,744
Electrical permits	6,000	18,720	12,720
Plumbing permits	4,000	23,165	19,165
Heating and air conditioning permits	5,000	20,023	15,023
Other permits	400	1,496	1,096
Zoning permits and fees	3,600	2,800	(800)
Total Licenses and Permits	76,525	203,785	127,260
FINES, FORFEITURES AND PENALTIES			
Court penalties and costs	30,000	36,700	6,700
Parking violations	42,000	47,047	5,047
Total Fines, Forfeitures and Penalties	72,000	83,747	11,747

See independent auditors' report and accompanying notes to required supplementary information.

VILLAGE OF SHOREWOOD HILLS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2016

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
PUBLIC CHARGES FOR SERVICES			
Clerk's fees	\$ 1,300	\$ 1,082	\$ (218)
Law enforcement fees	400	422	22
Garden plots	1,920	3,755	1,835
Recreation - four corners	15,162	13,685	(1,477)
Recreation - tennis	32,167	28,245	(3,922)
Recreation - basketball	1,535	2,310	775
Recreation - golf	5,229	6,914	1,685
Recreation - land	15,606	14,235	(1,371)
Recreation - soccer	8,780	8,194	(586)
Recreation - surcharges	11,841	7,428	(4,413)
Recreation - kayak/canoe	459	702	243
Disposal repair	800	327	(473)
Total Public Charges for Services	<u>95,199</u>	<u>87,299</u>	<u>(7,900)</u>
INVESTMENT INCOME			
Investment income	<u>5,000</u>	<u>14,934</u>	<u>9,934</u>
Total Investment Income	<u>5,000</u>	<u>14,934</u>	<u>9,934</u>
MISCELLANEOUS			
Rent	143,300	132,567	(10,733)
Property sales	13,000	303,494	290,494
Insurance recoveries - other	-	8,590	8,590
Donations	12,500	4,127	(8,373)
Miscellaneous	13,830	12,654	(1,176)
Water utility - reimbursement for services	9,000	9,000	-
Sewer utility - reimbursement for services	9,000	9,000	-
Waterfront - reimbursement for services	16,700	16,700	-
Stormwater - reimbursement for services	9,000	9,000	-
Dane County calendars	1,000	332	(668)
July 4th dinner/fireworks	9,200	9,558	358
Total Miscellaneous	<u>236,530</u>	<u>515,022</u>	<u>278,492</u>
 Total Revenues	 <u>3,432,343</u>	 <u>3,850,661</u>	 <u>418,318</u>

See independent auditors' report and accompanying notes to required supplementary information.

VILLAGE OF SHOREWOOD HILLS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2016

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Village board	\$ 750	\$ 2,592	\$ (1,842)
Committees	500	4,170	(3,670)
Judicial	33,454	34,937	(1,483)
Legal	42,000	50,687	(8,687)
Administrator	110,307	111,979	(1,672)
Clerk	133,688	132,945	743
Personnel	73,356	65,266	8,090
Elections	3,900	5,759	(1,859)
Data processing	20,354	14,438	5,916
Finance	25,917	25,509	408
Assessment of property	6,300	6,100	200
Risk and property management	75,000	55,652	19,348
Buildings and plant	88,550	88,694	(144)
Village hall	13,974	6,189	7,785
Total General Government	<u>628,050</u>	<u>604,917</u>	<u>23,133</u>
PUBLIC SAFETY			
Police	758,965	757,998	967
Fire protection	630,692	644,922	(14,230)
Inspection	30,780	38,558	(7,778)
Dispatch	3,500	2,883	617
Total Public Safety	<u>1,423,937</u>	<u>1,444,361</u>	<u>(20,424)</u>
PUBLIC WORKS			
DPW - aidable	106,012	109,349	(3,337)
DPW - nonaidable	141,381	149,050	(7,669)
Garage	31,750	25,347	6,403
Street maintenance and repair	10,000	14,667	(4,667)
Street lighting	27,000	32,290	(5,290)
Storm sewer maintenance	-	347	(347)
Bus service - disabled	30,000	30,000	-
Refuse and garbage collection	96,000	95,949	51
Landfill	8,160	8,160	-
Leaf collection	50,778	67,454	(16,676)
Total Public Works	<u>501,081</u>	<u>532,613</u>	<u>(31,532)</u>

See independent auditors' report and accompanying notes to required supplementary information.

VILLAGE OF SHOREWOOD HILLS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2016

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
CULTURE, EDUCATION AND RECREATION			
Community center	\$ 12,212	\$ 8,229	\$ 3,983
Parks	132,960	147,191	(14,231)
Special events	14,600	10,496	4,104
Four corners	15,234	18,343	(3,109)
Land recreation	17,518	16,814	704
Tennis	29,024	25,255	3,769
Golf	5,229	6,656	(1,427)
Soccer	7,242	7,011	231
Basketball	1,234	1,814	(580)
Total Culture, Education and Recreation	<u>235,253</u>	<u>241,809</u>	<u>(6,556)</u>
CONSERVATION AND DEVELOPMENT			
Forestry	24,000	23,659	341
Planning	1,500	4,443	(2,943)
Total Conservation and Development	<u>25,500</u>	<u>28,102</u>	<u>(2,602)</u>
CAPITAL OUTLAY			
General administration	6,000	9,349	(3,349)
Other public safety	28,500	24,253	4,247
Total Capital Outlay	<u>34,500</u>	<u>33,602</u>	<u>898</u>
Total Expenditures	<u>2,848,321</u>	<u>2,885,404</u>	<u>(37,083)</u>
Excess of revenues over expenditures	<u>584,022</u>	<u>965,257</u>	<u>381,235</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	58,000	58,646	646
Transfers out	(730,438)	(759,021)	(28,583)
Total Other Financing Sources (Uses)	<u>(672,438)</u>	<u>(700,375)</u>	<u>(27,937)</u>
Net Change in Fund Balance	(88,416)	264,882	353,298
FUND BALANCE - Beginning of Year	<u>1,080,353</u>	<u>1,080,353</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 991,937</u>	<u>\$ 1,345,235</u>	<u>\$ 353,298</u>

See independent auditors' report and accompanying notes to required supplementary information.

VILLAGE OF SHOREWOOD HILLS

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - SWIMMING POOL For the Year Ended December 31, 2016

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
INTERGOVERNMENTAL			
Build America Bond subsidy	\$ 1,458	\$ 1,465	\$ 7
PUBLIC CHARGES FOR SERVICES	575,025	572,160	(2,865)
MISCELLANEOUS	<u>4,000</u>	<u>7,568</u>	<u>3,568</u>
Total Revenues	<u>580,483</u>	<u>581,193</u>	<u>710</u>
EXPENDITURES			
CULTURE, EDUCATION AND RECREATION	<u>438,080</u>	<u>452,884</u>	<u>(14,804)</u>
Excess (deficiency) of revenues over (under) expenditures	142,403	128,309	(14,094)
OTHER FINANCING USES			
Transfers out	<u>(119,818)</u>	<u>(118,960)</u>	<u>858</u>
Net Change in Fund Balance	22,585	9,349	(13,236)
FUND BALANCE - Beginning of Year	<u>233,424</u>	<u>233,424</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 256,009</u>	<u>\$ 242,773</u>	<u>\$ (13,236)</u>

See independent auditors' report and accompanying notes to required supplementary information.

VILLAGE OF SHOREWOOD HILLS

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION ASSET (LIABILITY) - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2016

Fiscal Year Ending	Proportion of the Net Pension Asset (Liability)	Proportionate Share of the Net Pension Asset (Liability)	Covered Payroll	Proportionate Share of the Net Pension Asset (Liability) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/15	0.01069970%	\$ 262,814	\$ 1,229,578	21.37%	102.74%
12/31/16	0.01027825%	(167,020)	1,184,084	14.11%	98.20%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2016

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	\$ 92,261	\$ 92,261	-	\$ 1,179,169	7.82%
12/31/16	86,650	86,650	-	1,097,438	7.90%

See independent auditors' report and accompanying notes to the required supplementary information.

VILLAGE OF SHOREWOOD HILLS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2016

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note I. C.

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. The village administrator may authorize transfer of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds board action.

Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the department level of expenditure.

WISCONSIN RETIREMENT SYSTEM

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

The village is required to present the last ten years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. There were no changes in assumptions.

Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-211535 AFLAC INSURANCE							
1210	AFLAC	INSURANCE PREMIUM	5252017	05/25/2017	439.71	439.71	05/31/2017
Total 100-211535 AFLAC INSURANCE:					439.71	439.71	
100-211539 DENTAL INSURANCE - EMPLOYEE							
4213	DELTA DENTAL OF WISCONSIN	EMPLOYEES PREMIUM	4091	05/23/2017	1,162.44	1,162.44	05/23/2017
Total 100-211539 DENTAL INSURANCE - EMPLOYEE:					1,162.44	1,162.44	
100-51-5143-300 PERSONNEL: RETIREES INS PREM							
4213	DELTA DENTAL OF WISCONSIN	ANNUITANT PREMIUM	4091	05/23/2017	225.87	225.87	05/23/2017
Total 100-51-5143-300 PERSONNEL: RETIREES INS PREM:					225.87	225.87	
100-51-5111-310 VILLAGE BOARD: SUP & EXPENSE							
10635	JP MORGAN CHASE BANK NA	LEAGUE OF WI MUNIC-TRUSTE	05252017	05/25/2017	180.00	180.00	05/31/2017
Total 100-51-5111-310 VILLAGE BOARD: SUP & EXPENSE:					180.00	180.00	
100-51-5112-310 COMMITTEES: SUP & EXPENSE							
10635	JP MORGAN CHASE BANK NA	I MUNICIPAL CLERKS-BOR TRA	05252017	05/25/2017	15.00	15.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	WIS MUNIC CLERKS-ALBRECH	05252017	05/25/2017	45.00	45.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	UWEXT-BOR TRAINING MATERI	05252017	05/25/2017	35.00	35.00	05/31/2017
Total 100-51-5112-310 COMMITTEES: SUP & EXPENSE:					95.00	95.00	
100-51-5130-210 LEGAL: GEN. ADVICE & COUNSEL							
10635	JP MORGAN CHASE BANK NA	STAFFORD-GENERAL MUNIC A	05252017	05/25/2017	1,258.50	1,258.50	05/31/2017
10635	JP MORGAN CHASE BANK NA	BOARDMAN CLARK-EMPLOYM	05252017	05/25/2017	1,040.00	1,040.00	05/31/2017
Total 100-51-5130-210 LEGAL: GEN. ADVICE & COUNSEL:					2,298.50	2,298.50	
100-51-5130-211 LEGAL: ORDINANCE PROSECUTIONS							
10635	JP MORGAN CHASE BANK NA	STAFFORD-ORD ENFORCEME	05252017	05/25/2017	4,294.41	4,294.41	05/31/2017
Total 100-51-5130-211 LEGAL: ORDINANCE PROSECUTIONS:					4,294.41	4,294.41	
100-51-5141-380 ADMIN: STAFF SUNSHINE FUND							
10635	JP MORGAN CHASE BANK NA	PICK N SAVE-SODA FOR SUNS	05252017	05/25/2017	34.77	34.77	05/31/2017
Total 100-51-5141-380 ADMIN: STAFF SUNSHINE FUND:					34.77	34.77	
100-51-5142-310 CLERK: SUP & EXPENSES							
10635	JP MORGAN CHASE BANK NA	AMAZON-CHAIR MAT ENDRES	05252017	05/25/2017	57.43	57.43	05/31/2017
10635	JP MORGAN CHASE BANK NA	MADISON MAILING EQUIP-ANN	05252017	05/25/2017	246.00	246.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	GORDON FLESCHE-ADMIN COPI	05252017	05/25/2017	121.42	121.42	05/31/2017
10635	JP MORGAN CHASE BANK NA	PELLITTERI DATA SHRED-ADMI	05252017	05/25/2017	11.65	11.65	05/31/2017
Total 100-51-5142-310 CLERK: SUP & EXPENSES:					436.50	436.50	
100-51-5143-210 PERSONNEL: MEDICAL EVALUATIONS							
10635	JP MORGAN CHASE BANK NA	ALERE-PT OFFICER WOOD DR	05252017	05/25/2017	57.20	57.20	05/31/2017

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 100-51-5143-210 PERSONNEL: MEDICAL EVALUATIONS:					57.20	57.20	
100-51-5145-210 D.P.: CONTRACTUAL SERVICES							
10635	JP MORGAN CHASE BANK NA	GOOGLE-GMAIL SERVICE	05252017	05/25/2017	166.66	166.66	05/31/2017
Total 100-51-5145-210 D.P.: CONTRACTUAL SERVICES:					166.66	166.66	
100-51-5145-340 D.P.: OPERATIONS EXPENSE							
10635	JP MORGAN CHASE BANK NA	CHARTER COMMUNICATIONS-	05252017	05/25/2017	200.74	200.74	05/31/2017
Total 100-51-5145-340 D.P.: OPERATIONS EXPENSE:					200.74	200.74	
100-51-5160-222 BLDGS & PLANT: TELEPHONE							
10635	JP MORGAN CHASE BANK NA	AT&T-MONTHLY PHONE LINES	05252017	05/25/2017	393.60	393.60	05/31/2017
Total 100-51-5160-222 BLDGS & PLANT: TELEPHONE:					393.60	393.60	
100-51-5160-240 BLDGS & PLANT: CONTRACTUAL							
10635	JP MORGAN CHASE BANK NA	BAY TOWEL-MOPS, TOWELS &	05252017	05/25/2017	155.32	155.32	05/31/2017
10635	JP MORGAN CHASE BANK NA	HELLENBRAND-SOFTNER SAL	05252017	05/25/2017	7.99	7.99	05/31/2017
Total 100-51-5160-240 BLDGS & PLANT: CONTRACTUAL:					163.31	163.31	
100-52-5210-322 POLICE: TRAINING EXPENSES							
10635	JP MORGAN CHASE BANK NA	PAYPATH FEE FOX VALLEY FE	05252017	05/25/2017	3.44	3.44	05/31/2017
10635	JP MORGAN CHASE BANK NA	PAYPAL MGS-BLUE TRAINING	05252017	05/25/2017	49.99	49.99	05/31/2017
10635	JP MORGAN CHASE BANK NA	PAYPAL ECOPUSA-BLUE GUN	05252017	05/25/2017	55.77	55.77	05/31/2017
10635	JP MORGAN CHASE BANK NA	FOX VALLEY-ASHLEY FTO SCH	05252017	05/25/2017	125.00	125.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	FOX VALLEY-FTO SCHOOL AS	05252017	05/25/2017	415.00	415.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	PAYPATH FEE FOX VALLEY FE	05252017	05/25/2017	11.41	11.41	05/31/2017
Total 100-52-5210-322 POLICE: TRAINING EXPENSES:					660.61	660.61	
100-52-5210-340 POLICE: OPERATING EXPENSE							
10635	JP MORGAN CHASE BANK NA	MADISON RECHARGE-INSTALL	05252017	05/25/2017	50.00	50.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	PAYPAL EBAY-EAR PROTECT-	05252017	05/25/2017	51.24	51.24	05/31/2017
10635	JP MORGAN CHASE BANK NA	COMMONCENTSEMSSUPPL-NA	05252017	05/25/2017	92.80	92.80	05/31/2017
10635	JP MORGAN CHASE BANK NA	MADISON RECHARGE-BRACKE	05252017	05/25/2017	10.00	10.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	VERIZON-POLICE CELLPHONE	05252017	05/25/2017	178.07	178.07	05/31/2017
10635	JP MORGAN CHASE BANK NA	GORDON FLESCH-PD COPIER	05252017	05/25/2017	31.63	31.63	05/31/2017
10635	JP MORGAN CHASE BANK NA	PELLITTERI DATA SHRED-POLI	05252017	05/25/2017	11.65	11.65	05/31/2017
Total 100-52-5210-340 POLICE: OPERATING EXPENSE:					425.39	425.39	
100-52-5210-341 POLICE: UNIFORM EXPENSE							
10635	JP MORGAN CHASE BANK NA	LARK-PT OFFICER STEFFES P	05252017	05/25/2017	207.97	207.97	05/31/2017
10635	JP MORGAN CHASE BANK NA	LARK-LT MARTENS PANTS/SHI	05252017	05/25/2017	333.70	333.70	05/31/2017
10635	JP MORGAN CHASE BANK NA	LARK-VEST FOR PIERCE	05252017	05/25/2017	895.00	895.00	05/31/2017
Total 100-52-5210-341 POLICE: UNIFORM EXPENSE:					1,436.67	1,436.67	
100-52-5210-350 POLICE: VEHICLE REPAIR & MAINT							
10635	JP MORGAN CHASE BANK NA	KAYSER-HEADLIGHT REPLACE	05252017	05/25/2017	65.68	65.68	05/31/2017
10635	JP MORGAN CHASE BANK NA	KAYSER-OIL CHANGE 2013	05252017	05/25/2017	35.00	35.00	05/31/2017
Total 100-52-5210-350 POLICE: VEHICLE REPAIR & MAINT:					100.68	100.68	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-52-5210-370 POLICE: FUEL & OIL							
10635	JP MORGAN CHASE BANK NA	KAYSER-OIL CHANGE 2015	05252017	05/25/2017	35.00	35.00	05/31/2017
Total 100-52-5210-370 POLICE: FUEL & OIL:					35.00	35.00	
100-53-5300-340 AIDABLE WORK: OPERATING EXP.							
10635	JP MORGAN CHASE BANK NA	FASTSIGNS-STREET SIGNS	05252017	05/25/2017	159.90	159.90	05/31/2017
10635	JP MORGAN CHASE BANK NA	THE SHOE BOX-TARY WORK B	05252017	05/25/2017	171.00	171.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	KELENY TOP SOIL-FILL ALONG	05252017	05/25/2017	90.00	90.00	05/31/2017
Total 100-53-5300-340 AIDABLE WORK: OPERATING EXP.:					420.90	420.90	
100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT							
10635	JP MORGAN CHASE BANK NA	NAPA-FUSE HOLDER	05252017	05/25/2017	3.98	3.98	05/31/2017
10635	JP MORGAN CHASE BANK NA	FASTENAL-BOLTS & PAINT	05252017	05/25/2017	64.13	64.13	05/31/2017
10635	JP MORGAN CHASE BANK NA	AIRGAS-WELDING AIR GAS	05252017	05/25/2017	88.30	88.30	05/31/2017
Total 100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT:					156.41	156.41	
100-53-5362-290 REFUSE COLL: CONTRACTUAL SERVC							
10635	JP MORGAN CHASE BANK NA	PELLITTERI-MAY SERVICE	05252017	05/25/2017	7,863.89	7,863.89	05/31/2017
10635	JP MORGAN CHASE BANK NA	PELLITTERI-SHACKELTON	05252017	05/25/2017	308.14	308.14	05/31/2017
Total 100-53-5362-290 REFUSE COLL: CONTRACTUAL SERVC:					8,172.03	8,172.03	
100-53-5365-340 RECYCLING/YARDWASTE: SUP EXP							
10635	JP MORGAN CHASE BANK NA	MADISON TRUCK EQUIP-LIGHT	05252017	05/25/2017	262.51	262.51	05/31/2017
Total 100-53-5365-340 RECYCLING/YARDWASTE: SUP EXP:					262.51	262.51	
100-53-5365-370 RECYCLING/YARDWASTE:FUEL & OIL							
10635	JP MORGAN CHASE BANK NA	NAPA-DEF CHIPPER FUEL	05252017	05/25/2017	24.00	24.00	05/31/2017
Total 100-53-5365-370 RECYCLING/YARDWASTE:FUEL & OIL:					24.00	24.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
10635	JP MORGAN CHASE BANK NA	PIC SPORTS-VOLLEYBALL NET	05252017	05/25/2017	88.18	88.18	05/31/2017
10635	JP MORGAN CHASE BANK NA	FASTENAL-TENNIS COURT	05252017	05/25/2017	5.09	5.09	05/31/2017
10635	JP MORGAN CHASE BANK NA	CRESENT ELECTRIC-LIGHT BU	05252017	05/25/2017	72.47	72.47	05/31/2017
10635	JP MORGAN CHASE BANK NA	OVERHEAD DOOR-POLICE WA	05252017	05/25/2017	107.00	107.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	STOPPLEWORTH-SHOP BUBBL	05252017	05/25/2017	1,894.00	1,894.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	STOPPLEWORTH-BOARD ROO	05252017	05/25/2017	2,023.00	2,023.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	CONNEY SAFETY-LABOR LAW	05252017	05/25/2017	51.40	51.40	05/31/2017
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					4,241.14	4,241.14	
100-55-5520-340 PARKS:OPERATING EXPENSE							
10635	JP MORGAN CHASE BANK NA	AM LEONARD-PRUNING & WEE	05252017	05/25/2017	229.71	229.71	05/31/2017
Total 100-55-5520-340 PARKS:OPERATING EXPENSE:					229.71	229.71	
100-55-5520-342 VILLAGE TREE SALES COSTS							
10635	JP MORGAN CHASE BANK NA	JOHNSONS-PRIVATE TREE SA	05252017	05/25/2017	1,031.50	1,031.50	05/31/2017
10635	JP MORGAN CHASE BANK NA	PAULS SURF & TURF-PRIVATE	05252017	05/25/2017	296.00	296.00	05/31/2017
Total 100-55-5520-342 VILLAGE TREE SALES COSTS:					1,327.50	1,327.50	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-55-5523-343 HORTICULTURE: REFORESTATION							
10635	JP MORGAN CHASE BANK NA	PAULS SURF & TURF-VILLAGE	05252017	05/25/2017	774.00	774.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	JOHNSONS-VILLAGE TREE SAL	05252017	05/25/2017	3,658.00	3,658.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	JOHNSONS-VILLAGE TREE PLA	05252017	05/25/2017	172.00	172.00	05/31/2017
Total 100-55-5523-343 HORTICULTURE: REFORESTATION:					4,604.00	4,604.00	
100-55-5523-350 HORTICULTURE:PLANTINGS							
10635	JP MORGAN CHASE BANK NA	KLEINS-VILLAGE HALL PLANTI	05252017	05/25/2017	59.97	59.97	05/31/2017
Total 100-55-5523-350 HORTICULTURE:PLANTINGS:					59.97	59.97	
100-55-5538-340 OUTDOOR SOCCER: OPERATNG EXPEN							
10635	JP MORGAN CHASE BANK NA	STEFANS SOCCER-SOCCER JE	05252017	05/25/2017	408.00	408.00	05/31/2017
Total 100-55-5538-340 OUTDOOR SOCCER: OPERATNG EXPEN:					408.00	408.00	
200-53-5361-225 JOINT METERING EXPENSE							
10635	JP MORGAN CHASE BANK NA	LW ALLEN-SEWER PUMP FAIL	05252017	05/25/2017	207.65	207.65	05/31/2017
Total 200-53-5361-225 JOINT METERING EXPENSE:					207.65	207.65	
200-53-5361-340 OPERATING SUPPLIES EXPENSE							
10635	JP MORGAN CHASE BANK NA	HD SUPPLY WATERWORKS-40	05252017	05/25/2017	8,830.00	8,830.00	05/31/2017
Total 200-53-5361-340 OPERATING SUPPLIES EXPENSE:					8,830.00	8,830.00	
200-53-5361-350 OUTSIDE SERVICES							
10635	JP MORGAN CHASE BANK NA	AT&T-TELEMETRY LINES APRIL	05252017	05/25/2017	228.09	228.09	05/31/2017
Total 200-53-5361-350 OUTSIDE SERVICES:					228.09	228.09	
210-51-5142-310 CLERK: OFFICE SUPPLY & EXPENSE							
10635	JP MORGAN CHASE BANK NA	ID WHOLESALE-POOL CARDS	05252017	05/25/2017	110.00	110.00	05/31/2017
Total 210-51-5142-310 CLERK: OFFICE SUPPLY & EXPENSE:					110.00	110.00	
210-51-5160-222 BLDG/PLANT: TELEPHONE							
10635	JP MORGAN CHASE BANK NA	5NINES-INTERNET SERVICE	05252017	05/25/2017	75.00	75.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	BEST BUY-USB MULTIPORT, ET	05252017	05/25/2017	11.61	11.61	05/31/2017
10635	JP MORGAN CHASE BANK NA	BEST BUY-MONITOR, KEYBOA	05252017	05/25/2017	183.53	183.53	05/31/2017
10635	JP MORGAN CHASE BANK NA	MAILCHIMP-EMAIL SYSTEM	05252017	05/25/2017	30.00	30.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	MICROSOFT OFFICE-OFFICE 3	05252017	05/25/2017	105.49	105.49	05/31/2017
10635	JP MORGAN CHASE BANK NA	MCSOFT OFFICE SUBSCRIPTIO	05252017	05/25/2017	9.63	9.63	05/31/2017
Total 210-51-5160-222 BLDG/PLANT: TELEPHONE:					415.26	415.26	
210-55-5542-240 REPAINTING							
10635	JP MORGAN CHASE BANK NA	HOME DEPOT-PAINT FOR AWN	05252017	05/25/2017	31.76	31.76	05/31/2017
Total 210-55-5542-240 REPAINTING:					31.76	31.76	
210-55-5542-310 POOL STAFF: OFC SPLY & EXP							
10635	JP MORGAN CHASE BANK NA	STAPLES-POOL OFFICE SUPPL	05252017	05/25/2017	377.23	377.23	05/31/2017
Total 210-55-5542-310 POOL STAFF: OFC SPLY & EXP:					377.23	377.23	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
210-55-5542-340 POOL: OPERATING SUPPLY & EXP.							
10635	JP MORGAN CHASE BANK NA	COPPS-MISC CLEANING SUPP	05252017	05/25/2017	31.59	31.59	05/31/2017
10635	JP MORGAN CHASE BANK NA	WHENIWORK-STAFF SCHEDULI	05252017	05/25/2017	99.00	99.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	SHOPKEEP-CHECKER POS	05252017	05/25/2017	44.26	44.26	05/31/2017
10635	JP MORGAN CHASE BANK NA	SHOPKEEP-CHECKER POS	05252017	05/25/2017	9.99	9.99	05/31/2017
10635	JP MORGAN CHASE BANK NA	SHELL OIL-GAS FOR PRESSUR	05252017	05/25/2017	4.48	4.48	05/31/2017
10635	JP MORGAN CHASE BANK NA	PLUNKETTS- PEST CONTROL	05252017	05/25/2017	328.59	328.59	05/31/2017
Total 210-55-5542-340 POOL: OPERATING SUPPLY & EXP.:					517.91	517.91	
210-55-5542-341 POOL STAFF: UNIFORM EXPENSE							
10635	JP MORGAN CHASE BANK NA	KOLLEGE TOWN-STAFF SHIRT	05252017	05/25/2017	1,081.00	1,081.00	05/31/2017
Total 210-55-5542-341 POOL STAFF: UNIFORM EXPENSE:					1,081.00	1,081.00	
210-55-5542-343 CONCESSIONS EXPENSE							
10635	JP MORGAN CHASE BANK NA	SHOPKEEP-CONCESSION POS	05252017	05/25/2017	9.99	9.99	05/31/2017
10635	JP MORGAN CHASE BANK NA	SHOPKEEP-CONCESSION POS	05252017	05/25/2017	44.26	44.26	05/31/2017
Total 210-55-5542-343 CONCESSIONS EXPENSE:					54.25	54.25	
210-55-5542-350 REPAIR/MAINT: SUPPLY & EXPENSE							
10635	JP MORGAN CHASE BANK NA	THE HOME DEPOT-BLOWER, P	05252017	05/25/2017	511.79	511.79	05/31/2017
10635	JP MORGAN CHASE BANK NA	EIMPROVEMENT.COM-FAUCET	05252017	05/25/2017	1,111.43	1,111.43	05/31/2017
10635	JP MORGAN CHASE BANK NA	RECREONICS-GUARD CHAIR P	05252017	05/25/2017	1,703.68	1,703.68	05/31/2017
10635	JP MORGAN CHASE BANK NA	BADGER SWIMPOOLS-REPAIR	05252017	05/25/2017	280.00	280.00	05/31/2017
Total 210-55-5542-350 REPAIR/MAINT: SUPPLY & EXPENSE:					3,606.90	3,606.90	
210-55-5542-351 REPAIR/MAINT: POOL EQUIPMENT							
10635	JP MORGAN CHASE BANK NA	MENARDS-PUMP FOR DEEP W	05252017	05/25/2017	336.30	336.30	05/31/2017
10635	JP MORGAN CHASE BANK NA	POLY-WOOD-SHIPPING FOR S	05252017	05/25/2017	21.38	21.38	05/31/2017
10635	JP MORGAN CHASE BANK NA	POLY-WOOD-SHIPPING FOR S	05252017	05/25/2017	1,322.60	1,322.60	05/31/2017
10635	JP MORGAN CHASE BANK NA	FASTENAL-POOL BOLTS & FILT	05252017	05/25/2017	21.84	21.84	05/31/2017
Total 210-55-5542-351 REPAIR/MAINT: POOL EQUIPMENT:					1,702.12	1,702.12	
210-55-5542-353 REPAIR/MAINT: CONCESSIONS							
10635	JP MORGAN CHASE BANK NA	FASTSIGNS-MENUS FOR CONC	05252017	05/25/2017	227.62	227.62	05/31/2017
Total 210-55-5542-353 REPAIR/MAINT: CONCESSIONS:					227.62	227.62	
220-51-5160-820 CAP IMPROVEMENT: PIER/BUOY							
10635	JP MORGAN CHASE BANK NA	MENARDS-NEW SHORE RAMP	05252017	05/25/2017	442.86	442.86	05/31/2017
Total 220-51-5160-820 CAP IMPROVEMENT: PIER/BUOY:					442.86	442.86	
220-55-5546-340 PARK: OPERATING EXPENSE							
10635	JP MORGAN CHASE BANK NA	BUCKYS -PORTABLE TOILET R	05252017	05/25/2017	125.00	125.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	MENARDS-DECK SCREWS	05252017	05/25/2017	43.59	43.59	05/31/2017
Total 220-55-5546-340 PARK: OPERATING EXPENSE:					168.59	168.59	
400-54-5440-800 FIRE/EMS/PD/DPW RADIO EQUIPMNT							
10635	JP MORGAN CHASE BANK NA	INT IN CKC GRAPHICS-NEW SQ	05252017	05/25/2017	870.00	870.00	05/31/2017
10635	JP MORGAN CHASE BANK NA	MADISON RECHARGE-LED HEA	05252017	05/25/2017	447.56	447.56	05/31/2017
10635	JP MORGAN CHASE BANK NA	BAYCOM-COMPUTER PEDEST	05252017	05/25/2017	49.99	49.99	05/31/2017

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 400-54-5440-800 FIRE/EMS/PD/DPW RADIO EQUIPMNT:					1,367.55	1,367.55	
470-51-5141-120 PLANNING LEGAL & ADMIN-PYARE							
10635	JP MORGAN CHASE BANK NA	CAPITAL NEWSPAPER-LOCUST	05252017	05/25/2017	128.50	128.50	05/31/2017
Total 470-51-5141-120 PLANNING LEGAL & ADMIN-PYARE:					128.50	128.50	
500-53-5364-340 OPERATING SUPPLIES AND EXPENSE							
10635	JP MORGAN CHASE BANK NA	JOHNSONS-STORMWATER PL	05252017	05/25/2017	99.00	99.00	05/31/2017
Total 500-53-5364-340 OPERATING SUPPLIES AND EXPENSE:					99.00	99.00	
600-53-0630-340 SUPPLIES AND EXPENSE							
10635	JP MORGAN CHASE BANK NA	ITRON-HARDWARE & SOFTWA	05252017	05/25/2017	420.16	420.16	05/31/2017
Total 600-53-0630-340 SUPPLIES AND EXPENSE:					420.16	420.16	
100-211531 HEALTH INSURANCE - EMPLOYEE							
23370	WI DEPT OF EMPLOYE TRUST FUN	HEALTHCARE PREMIUM	05212017	05/21/2007	12,497.06	12,497.06	05/31/2017
Total 100-211531 HEALTH INSURANCE - EMPLOYEE:					12,497.06	12,497.06	
100-51-5143-300 PERSONNEL: RETIREES INS PREM							
23370	WI DEPT OF EMPLOYE TRUST FUN	ANNUITANT PREMIUM	05212017	05/21/2007	2,103.46	2,103.46	05/31/2017
Total 100-51-5143-300 PERSONNEL: RETIREES INS PREM:					2,103.46	2,103.46	
Grand Totals:					67,330.20	67,330.20	

Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT							
1106	ACE HILLDALE (DPW)	WATER TRAILER	328234	06/02/2017	22.14	.00	
Total 100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT:					22.14	.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
1106	ACE HILLDALE (DPW)	PLUMBING SUPPLIES HEIDEN	328754	06/08/2017	15.98	.00	
1106	ACE HILLDALE (DPW)	REPAIR 4-CORNERS	329364	06/14/2017	20.26	.00	
1106	ACE HILLDALE (DPW)	REPAIR 4-CORNERS	32942	06/15/2017	3.58	.00	
1106	ACE HILLDALE (DPW)	REPAIR 4-CORNERS	32946	06/14/2017	33.96	.00	
1106	ACE HILLDALE (DPW)	REPAIR 4-CORNERS	32966	06/16/2017	9.99	.00	
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					83.77	.00	
100-52-5210-340 POLICE: OPERATING EXPENSE							
1108	ACE HILLDALE (POLICE)	SUPPLIES FOR PD	325054	04/25/2017	1.32	.00	
1108	ACE HILLDALE (POLICE)	SUPPLIES FOR PD	325944	06/02/2017	4.99	.00	
Total 100-52-5210-340 POLICE: OPERATING EXPENSE:					6.31	.00	
210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.							
1109	ACE HILLDALE (POOL)	MISC HARDWARE	32551	05/01/2017	3.39	.00	
1109	ACE HILLDALE (POOL)	MISC HARDWARE	32661	05/12/2017	11.75	.00	
1109	ACE HILLDALE (POOL)	MISC HARDWARE, PLUMBING	32726	05/22/2017	50.12	.00	
1109	ACE HILLDALE (POOL)	MISC HARDWARE	32727	05/22/2017	7.49	.00	
Total 210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.:					72.75	.00	
210-55-5542-240 REPAINTING							
1109	ACE HILLDALE (POOL)	PAINTING SUPPLIES	32582	05/01/2017	39.96	.00	
Total 210-55-5542-240 REPAINTING:					39.96	.00	
210-55-5542-340 POOL: OPERATING SUPPLY & EXP.							
1109	ACE HILLDALE (POOL)	VELCRO & WIRE TIES	32602	05/07/2017	58.72	.00	
1109	ACE HILLDALE (POOL)	BATTERIES, HARDWARE	32704	05/18/2017	100.91	.00	
Total 210-55-5542-340 POOL: OPERATING SUPPLY & EXP.:					159.63	.00	
100-211535 AFLAC INSURANCE							
1210	AFLAC	INSURANCE PREMIUM	06222017	06/22/2017	439.71	439.71	06/25/2017
Total 100-211535 AFLAC INSURANCE:					439.71	439.71	
100-51-5153-210 ASSESSOR: CONTRACTUAL EXPENSE							
1730	ASSOCIATED APPRAISAL CONSUL	2017 REVALUATION PROGRAM	127186	06/01/2017	16,162.02	.00	
Total 100-51-5153-210 ASSESSOR: CONTRACTUAL EXPENSE:					16,162.02	.00	
100-51-5143-160 PERSONNEL: WORKMAN'S COMP INS							
2049	BAER INSURANCE SERVICES LLC	QUARTERLY WORKERS COMP	61586	06/01/2017	10,887.00	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 100-51-5143-160 PERSONNEL: WORKMAN'S COMP INS:					10,887.00	.00	
100-51-5154-511 LIABILITY INS (LEAGUE)							
2049	BAER INSURANCE SERVICES LLC	QUARTERLY LIABILITY INSURA	61586	06/01/2017	10,937.00	.00	
Total 100-51-5154-511 LIABILITY INS (LEAGUE):					10,937.00	.00	
100-55-5523-650 TREE REMOVALS							
2830	BUGG TREE CARE	TREE REMOVALS-STORM DAM	1052	06/20/2017	1,000.00	.00	
2830	BUGG TREE CARE	TREE REMOVALS-DUTCH ELM	1052	06/20/2017	500.00	.00	
Total 100-55-5523-650 TREE REMOVALS:					1,500.00	.00	
100-51-5160-222 BLDGS & PLANT: TELEPHONE							
3220	CENTURY LINK	CENTREX LINES	1410992794	05/31/2017	7.18	.00	
Total 100-51-5160-222 BLDGS & PLANT: TELEPHONE:					7.18	.00	
210-55-5542-340 POOL: OPERATING SUPPLY & EXP.							
3352	CITI CARDS (COSTCO)	POOL CLEANING SUPPLIES	06062017	06/06/2017	108.13	108.13	06/06/2017
Total 210-55-5542-340 POOL: OPERATING SUPPLY & EXP.:					108.13	108.13	
100-53-5300-340 AIDABLE WORK: OPERATING EXP.							
4005	D.R.S. LIMITED INC	ASPHALT	36862	05/31/2017	210.40	.00	
Total 100-53-5300-340 AIDABLE WORK: OPERATING EXP.:					210.40	.00	
100-51-5142-310 CLERK: SUP & EXPENSES							
4009	DANE CO CLERK	DANE CO DIRECTORIES (4)	2017-2	05/25/2017	11.75	.00	
Total 100-51-5142-310 CLERK: SUP & EXPENSES:					11.75	.00	
100-53-5330-210 STR MAINT/REPAIR: ENGINEERING							
4036	DANE CO TREASURER	PAYMENT FOR FLY DANE 2017	30739	06/14/2017	782.72	.00	
Total 100-53-5330-210 STR MAINT/REPAIR: ENGINEERING:					782.72	.00	
100-45-4511-000 COURT FINES							
4038	DANE CO TREASURER	SHARED COURT FINES	6212017	06/21/2017	1,091.70	.00	
Total 100-45-4511-000 COURT FINES:					1,091.70	.00	
100-51-5160-530 BLDGS & PLANT: RENTAL EXPENSE							
4207	DEGEN AND ASSOCIATES LLC	RENT - 5133 UNIVERSITY AVE	6192017	06/19/2017	2,177.07	.00	
Total 100-51-5160-530 BLDGS & PLANT: RENTAL EXPENSE:					2,177.07	.00	
100-211539 DENTAL INSURANCE - EMPLOYEE							
4213	DELTA DENTAL OF WISCONSIN	EMPLOYEES PREMIUM	06202017	06/20/2017	1,066.05	.00	
Total 100-211539 DENTAL INSURANCE - EMPLOYEE:					1,066.05	.00	
100-51-5143-300 PERSONNEL: RETIREES INS PREM							
4213	DELTA DENTAL OF WISCONSIN	ANNUITANT PREMIUM	06202017	06/20/2017	322.26	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 100-51-5143-300 PERSONNEL: RETIREES INS PREM:					322.26	.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
4215	DELUXE DISTRIBUTORS	TRASH BAGS	4757	05/31/2017	138.00	.00	
4215	DELUXE DISTRIBUTORS	PINK MARKING PAINT	4757	05/31/2017	84.00	.00	
4215	DELUXE DISTRIBUTORS	ORANGE MARKING PAINT	4757	05/31/2017	42.00	.00	
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					264.00	.00	
200-53-5361-340 OPERATING SUPPLIES EXPENSE							
4215	DELUXE DISTRIBUTORS	LIFT STATION DEGREASER	4757	05/31/2017	720.00	.00	
4215	DELUXE DISTRIBUTORS	SHIPPING	4757	05/31/2017	73.15	.00	
Total 200-53-5361-340 OPERATING SUPPLIES EXPENSE:					793.15	.00	
600-53-0630-340 SUPPLIES AND EXPENSE							
4215	DELUXE DISTRIBUTORS	BLUE MARKING PAINT	4757	05/31/2017	84.00	.00	
Total 600-53-0630-340 SUPPLIES AND EXPENSE:					84.00	.00	
200-53-5361-340 OPERATING SUPPLIES EXPENSE							
4360	DIGGERS HOTLINE INC	SEWER LOCATES	170629301PP2	06/08/2017	289.60	.00	
Total 200-53-5361-340 OPERATING SUPPLIES EXPENSE:					289.60	.00	
600-53-0630-340 SUPPLIES AND EXPENSE							
4360	DIGGERS HOTLINE INC	WATER LOCATES	170629301PP2	06/08/2017	289.60	.00	
Total 600-53-0630-340 SUPPLIES AND EXPENSE:					289.60	.00	
100-55-5520-320 PARKS:PROJECTS							
7625	GOOD OAK LLC	INVASIVE SPECIES MANAGEM	17-209	05/18/2017	673.07	.00	
7625	GOOD OAK LLC	INVASIVE SPECIES MANAGEM	17-233	06/05/2017	139.63	.00	
Total 100-55-5520-320 PARKS:PROJECTS:					812.70	.00	
500-53-5364-340 OPERATING SUPPLIES AND EXPENSE							
7625	GOOD OAK LLC	INVASIVE SPECIES MANAGEM	17-209	05/18/2017	284.18	.00	
7625	GOOD OAK LLC	INVASIVE SPECIES MANAGEM	17-233	06/05/2017	286.47	.00	
7625	GOOD OAK LLC	RESTORATION PLANTINGS-BIG	17-266	06/20/2017	1,295.71	.00	
Total 500-53-5364-340 OPERATING SUPPLIES AND EXPENSE:					1,866.36	.00	
210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.							
7716	GREG'S RITE NOW ROOTER LLC	FLOOR DRAIN CLEANOUT	5054	05/15/2017	134.00	.00	
7716	GREG'S RITE NOW ROOTER LLC	UNCLOGGED FLOOR DRAIN	5089	05/31/2017	126.00	.00	
Total 210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.:					260.00	.00	
100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT							
8228	HELLENBRAND WELDING	TAILGATE REPAIR	7088	06/08/2017	260.00	.00	
Total 100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT:					260.00	.00	
210-55-5542-340 POOL: OPERATING SUPPLY & EXP.							
8621	HOLIDAY WHOLESALE INC:POOL	CLEANING SUPPLIES	8244064	06/16/2017	43.05	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 210-55-5542-340 POOL: OPERATING SUPPLY & EXP.:					43.05	.00	
210-55-5542-343 CONCESSIONS EXPENSE							
8621	HOLIDAY WHOLESale INC:POOL	CONCESSION PRODUCT	8202261	05/17/2017	1,577.98	.00	
8621	HOLIDAY WHOLESale INC:POOL	CONCESSION PRODUCT	8205879	05/19/2017	73.71	.00	
8621	HOLIDAY WHOLESale INC:POOL	CONCESSION PRODUCT	8220669	05/30/2017	37.75	.00	
8621	HOLIDAY WHOLESale INC:POOL	CONCESSION SUPPLIES	8231009	06/07/2017	110.80	.00	
8621	HOLIDAY WHOLESale INC:POOL	CONCESS. FOOD	8240089	06/14/2017	249.57	.00	
8621	HOLIDAY WHOLESale INC:POOL	CONCESSION SUPPLIES	8244064	06/16/2017	415.38	.00	
Total 210-55-5542-343 CONCESSIONS EXPENSE:					2,465.19	.00	
100-52-5210-340 POLICE: OPERATING EXPENSE							
9155	ID-ACCESS	ID CARD FOR JERRY JANSEN	1388	05/09/2017	10.00	.00	
Total 100-52-5210-340 POLICE: OPERATING EXPENSE:					10.00	.00	
500-53-5364-340 OPERATING SUPPLIES AND EXPENSE							
12215	LEAGUE OF WI MUNICIPALITIES	2017 MEMBER DUES	2017-2018	05/23/2017	200.00	.00	
Total 500-53-5364-340 OPERATING SUPPLIES AND EXPENSE:					200.00	.00	
600-53-0630-340 SUPPLIES AND EXPENSE							
13010	MAILCOM CONSULTING LLC	MAY BILL PROCESSING & MAIL	14515	05/31/2017	414.72	.00	
Total 600-53-0630-340 SUPPLIES AND EXPENSE:					414.72	.00	
100-55-5538-340 OUTDOOR SOCCER: OPERATING EXPENSE							
13017	MADISON AREA YOUTH SOCCER A	KINDER SOCCER REGISTRATIO	2016-145	05/30/2017	516.00	.00	
Total 100-55-5538-340 OUTDOOR SOCCER: OPERATING EXPENSE:					516.00	.00	
100-51-5160-220 BLDGS & PLANT: GAS & ELECTRIC							
13040	MADISON GAS & ELECTRIC	810/1008 SHOREWOOD BLVD	40446429	06/08/2017	2,655.21	.00	
Total 100-51-5160-220 BLDGS & PLANT: GAS & ELECTRIC:					2,655.21	.00	
100-51-5160-530 BLDGS & PLANT: RENTAL EXPENSE							
13040	MADISON GAS & ELECTRIC	5133 UNIVERSITY AVE	40446429	06/08/2017	25.12	.00	
Total 100-51-5160-530 BLDGS & PLANT: RENTAL EXPENSE:					25.12	.00	
100-53-5300-340 AIDABLE WORK: OPERATING EXP.							
13040	MADISON GAS & ELECTRIC	4502 OLD MIDDLETON	40446429	06/08/2017	24.79	.00	
Total 100-53-5300-340 AIDABLE WORK: OPERATING EXP.:					24.79	.00	
100-53-5342-220 STREET LIGHTING: POWER							
13040	MADISON GAS & ELECTRIC	STREET LIGHTING-2700 MARS	40446429	06/08/2017	1,503.56	.00	
13040	MADISON GAS & ELECTRIC	2914 OXFORD/900 SWBLVD/140	40446429	06/08/2017	37.89	.00	
Total 100-53-5342-220 STREET LIGHTING: POWER:					1,541.45	.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
13040	MADISON GAS & ELECTRIC	3302 BLACKHAWK/3100 HARVA	40446429	06/08/2017	95.84	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					95.84	.00	
200-51-5160-220 BLDG/PLANT: GAS & ELECTRIC							
13040	MADISON GAS & ELECTRIC	3336 LMD	40446429	06/08/2017	72.03	.00	
Total 200-51-5160-220 BLDG/PLANT: GAS & ELECTRIC:					72.03	.00	
210-51-5160-220 BLDG/PLANT: GAS & ELECTRIC							
13040	MADISON GAS & ELECTRIC	901 SWARTHMORE CT- POOL	40446429	06/08/2017	2,440.76	.00	
13040	MADISON GAS & ELECTRIC	901 SWARTHMORE CT-CONCE	40446429	06/08/2017	72.97	.00	
Total 210-51-5160-220 BLDG/PLANT: GAS & ELECTRIC:					2,513.73	.00	
220-51-5160-220 BLDG/PLANT: GAS & ELECTRIC							
13040	MADISON GAS & ELECTRIC	3400/4898 LMD	40446429	06/08/2017	72.77	.00	
Total 220-51-5160-220 BLDG/PLANT: GAS & ELECTRIC:					72.77	.00	
600-53-0620-220 POWER FOR PUMPING							
13040	MADISON GAS & ELECTRIC	3302 BLACKHAWK/3561 TALLY	40446429	06/08/2017	1,036.36	.00	
Total 600-53-0620-220 POWER FOR PUMPING:					1,036.36	.00	
100-51-5142-310 CLERK: SUP & EXPENSES							
13041	MDS/SWAP	ADMIN OFFICE SUPPLIES	05/17MD22889	06/07/2017	76.75	.00	
13041	MDS/SWAP	ADMIN OFFICE SUPPLIES	05/17MD22889	06/07/2017	26.73	.00	
Total 100-51-5142-310 CLERK: SUP & EXPENSES:					103.48	.00	
100-52-5210-310 POLICE: OFFICE SUPPLIES & EXP							
13041	MDS/SWAP	POLICE SUPPLIES	05/17MD22889	06/07/2017	69.52	.00	
Total 100-52-5210-310 POLICE: OFFICE SUPPLIES & EXP:					69.52	.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
13041	MDS/SWAP	DPW JANITORIAL SUPPLIES	05/17MD22889	06/07/2017	156.76	.00	
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					156.76	.00	
100-52-5210-210 POLICE: CONTRACTUAL SERVICES							
13082	MADISON CITY TREASURER	COMMUNICATION CHARGES F	10883	05/04/2017	38.81	.00	
Total 100-52-5210-210 POLICE: CONTRACTUAL SERVICES:					38.81	.00	
210-55-5542-340 POOL: OPERATING SUPPLY & EXP.							
13082	MADISON CITY TREASURER	WADING POOL PERMIT	4093	06/12/2017	333.00	333.00	06/12/2017
13082	MADISON CITY TREASURER	MAIN POOL PERMIT	4093	06/12/2017	519.00	519.00	06/12/2017
Total 210-55-5542-340 POOL: OPERATING SUPPLY & EXP.:					852.00	852.00	
210-55-5542-343 CONCESSIONS EXPENSE							
13082	MADISON CITY TREASURER	CONCESSION PERMIT	4093	06/12/2017	213.00	213.00	06/12/2017
Total 210-55-5542-343 CONCESSIONS EXPENSE:					213.00	213.00	
600-53-5601-604 FIRE PROTECTION: VILLAGE							
13082	MADISON CITY TREASURER	2ND QTR FIRE PROTECTION	11352	06/07/2017	9,879.00	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 600-53-5601-604 FIRE PROTECTION: VILLAGE:					9,879.00	.00	
100-53-5344-350 STORM SEWERS: DISCHARGE PERMIT							
13085	MADISON TREASURER, CITY OF	4694 UNIV AVE-STORMWATER	4095	06/26/2017	14.88	14.88	06/26/2017
Total 100-53-5344-350 STORM SEWERS: DISCHARGE PERMIT:					14.88	14.88	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
13085	MADISON TREASURER, CITY OF	WATER/FIRE- 810 SW BLVD	4095	06/26/2017	38.88	38.88	06/26/2017
13085	MADISON TREASURER, CITY OF	810 SW BLVD-FIRE PROTECTIO	4095	06/26/2017	20.13	20.13	06/26/2017
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					59.01	59.01	
600-53-0610-601 PURCHASED WATER							
13085	MADISON TREASURER, CITY OF	PIT-MAPLE TER.-LOCUST	4095	06/26/2017	16,424.31	16,424.31	06/26/2017
13085	MADISON TREASURER, CITY OF	PIT- UNIVERSITY BAY DRIVE-T	4095	06/26/2017	22.20	22.20	06/26/2017
13085	MADISON TREASURER, CITY OF	PIT-LAKE MENDOTA DRIVE	4095	06/26/2017	1,806.90	1,806.90	06/26/2017
13085	MADISON TREASURER, CITY OF	810 SHOREWOOD BLVD-FLAT	4095	06/26/2017	447.60	447.60	06/26/2017
13085	MADISON TREASURER, CITY OF	PIT-SW BLVD AT RAILROAD TR	4095	06/26/2017	258.15	258.15	06/26/2017
Total 600-53-0610-601 PURCHASED WATER:					18,959.16	18,959.16	
400-53-5327-810 COLD STORAGE BUILDING							
13120	MCKEE ASSOCIATES INC	2017 PUBLIC WORKS COLD ST	1	05/30/2017	45,747.25	.00	
Total 400-53-5327-810 COLD STORAGE BUILDING:					45,747.25	.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
13220	MENARDS- MADISON WEST	PAINT SUPPLIES	61379	02/28/2017	39.93	.00	
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					39.93	.00	
100-53-5300-340 AIDABLE WORK: OPERATING EXP.							
13365	MIDDLETON FARMERS CO-OP INC	GLOVES/GRASS SEED	291706	05/03/2017	180.54	.00	
Total 100-53-5300-340 AIDABLE WORK: OPERATING EXP.:					180.54	.00	
100-53-5320-370 GARAGE: FUEL & OIL							
13365	MIDDLETON FARMERS CO-OP INC	#2 GREASE	292250	05/11/2017	2.79	.00	
Total 100-53-5320-370 GARAGE: FUEL & OIL:					2.79	.00	
210-55-5542-339 POOL: CHEMICALS							
13384	MIDWEST POOL SUPPLY COMPAN	ALGECIDE, TEST KIT, REAGEN	67345	05/08/2017	661.06	.00	
13384	MIDWEST POOL SUPPLY COMPAN	MURIETIC ACID	67411	05/10/2017	117.94	.00	
13384	MIDWEST POOL SUPPLY COMPAN	BULK ACID, CHLORINE	67700	05/19/2017	644.00	.00	
13384	MIDWEST POOL SUPPLY COMPAN	ALGECIDE	67836	05/23/2017	313.08	.00	
13384	MIDWEST POOL SUPPLY COMPAN	BULK CHLORINE, ACID	67978	05/26/2017	752.00	.00	
13384	MIDWEST POOL SUPPLY COMPAN	BULK CHLORINE	68184	06/01/2017	480.00	.00	
13384	MIDWEST POOL SUPPLY COMPAN	BULK CHLORINE	68291	06/05/2017	484.99	.00	
13384	MIDWEST POOL SUPPLY COMPAN	BULK CHLORINE	68543	06/12/2017	888.00	.00	
Total 210-55-5542-339 POOL: CHEMICALS:					4,341.07	.00	
210-55-5542-351 REPAIR/MAINT: POOL EQUIPMENT							
13384	MIDWEST POOL SUPPLY COMPAN	FLOAT VALVE, EQUILIZER, FLA	67836	05/23/2017	35.47	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 210-55-5542-351 REPAIR/MAINT: POOL EQUIPMENT:					35.47	.00	
100-211532 LIFE INSURANCE - EMPLOYEE							
13397	SECURIAN FINANCIAL GROUP, INC	PREMIUM	4094	06/20/2017	697.22	697.22	06/20/2017
Total 100-211532 LIFE INSURANCE - EMPLOYEE:					697.22	697.22	
100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT							
13950	MY TREE GUY LLC	SIDE BOARD TK 8	5012017	05/01/2017	150.00	.00	
Total 100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT:					150.00	.00	
100-55-5523-650 TREE REMOVALS							
13950	MY TREE GUY LLC	TREE FAILURE & REMOVAL HI	61317	06/13/2017	1,000.00	.00	
Total 100-55-5523-650 TREE REMOVALS:					1,000.00	.00	
210-55-5542-350 REPAIR/MAINT: SUPPLY & EXPENSE							
13950	MY TREE GUY LLC	INSTALL LIGHTS POOL POLE	5012017	05/01/2017	100.00	.00	
Total 210-55-5542-350 REPAIR/MAINT: SUPPLY & EXPENSE:					100.00	.00	
210-55-5542-342 POP MACHINE EXPENSES							
16228	PEPSI-COLA COMPANY	SODA FOR VENDING MACHINE	91338799	06/13/2017	315.62	.00	
Total 210-55-5542-342 POP MACHINE EXPENSES:					315.62	.00	
210-55-5542-343 CONCESSIONS EXPENSE							
16228	PEPSI-COLA COMPANY	PEPSI PRODUCTS FOR MACHI	91329710	05/18/2017	716.24	.00	
Total 210-55-5542-343 CONCESSIONS EXPENSE:					716.24	.00	
100-52-5210-370 POLICE: FUEL & OIL							
19311	SHELL OIL CO:POLICE ACCT	FUEL FOR SQUADS	79030045706	06/23/2017	696.97	.00	
19311	SHELL OIL CO:POLICE ACCT	CREDIT	79030045706	06/23/2017	65.21-	.00	
Total 100-52-5210-370 POLICE: FUEL & OIL:					631.76	.00	
100-51-5160-221 BLDGS & PLANT: WATER							
19337	SHOREWOOD HILLS WATER & SE	1058000 WS 1008 SHOREWOOD	5312017	05/31/2017	92.23	.00	
19337	SHOREWOOD HILLS WATER & SE	910100 WS 810 SHOREWOOD	5312017	05/31/2017	26.92	.00	
19337	SHOREWOOD HILLS WATER & SE	3403200 WS GARDENS	5312017	05/31/2017	32.70	.00	
19337	SHOREWOOD HILLS WATER & SE	3589000 WS HEIDEN	5312017	05/31/2017	63.08	.00	
19337	SHOREWOOD HILLS WATER & SE	1058300 WS RINK	5312017	05/31/2017	47.93	.00	
Total 100-51-5160-221 BLDGS & PLANT: WATER:					262.86	.00	
100-51-5160-223 BLDGS & PLANT:STORMWATER CHRGR							
19337	SHOREWOOD HILLS WATER & SE	1058000 SE 1008 SHOREWOOD	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	3403200 SW GARDENS	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	910200 SE 810 SHOREWOOD B	5312017	05/31/2017	77.11	.00	
19337	SHOREWOOD HILLS WATER & SE	910300 SE 810 SHOREWOOD B	5312017	05/31/2017	13.77	.00	
19337	SHOREWOOD HILLS WATER & SE	1030500 SE TALLY HO BOOSTE	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	1056500 SE E NTRYWAY PARK	5312017	05/31/2017	18.36	.00	
19337	SHOREWOOD HILLS WATER & SE	908700 SE 3264 UNIV AVE LOT	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	3378500 SE BRADLEY PARK	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	2285500 SE KOVAL WOODS	5312017	05/31/2017	9.18	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
19337	SHOREWOOD HILLS WATER & SE	2303000 SE BIG FOOT PARK	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	1058500 SE 1008 SHOREWOOD	5312017	05/31/2017	51.41	.00	
19337	SHOREWOOD HILLS WATER & SE	2237500 SE FOUR CORNERS L	5312017	05/31/2017	18.36	.00	
19337	SHOREWOOD HILLS WATER & SE	2331400 SE MCKENNA PARK	5312017	05/31/2017	36.72	.00	
19337	SHOREWOOD HILLS WATER & SE	1112500 SE 1001 EDGEHILL LO	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	3477500 SE 2700 OXFORD LOT	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	1126300 SE QUARRY	5312017	05/31/2017	55.08	.00	
19337	SHOREWOOD HILLS WATER & SE	1128500 SE OAK WAY LOTS	5312017	05/31/2017	27.54	.00	
19337	SHOREWOOD HILLS WATER & SE	3589000 SE HEIDEN	5312017	05/31/2017	9.18	.00	
Total 100-51-5160-223 BLDGS & PLANT:STORMWATER CHRGR:					390.15	.00	
100-55-5533-340 TENNIS: OPERATING EXPENSES							
19337	SHOREWOOD HILLS WATER & SE	3403100 SE POST FARM PARK	5312017	05/31/2017	151.93	.00	
Total 100-55-5533-340 TENNIS: OPERATING EXPENSES:					151.93	.00	
210-51-5160-221 BLDG/PLANT: WATER							
19337	SHOREWOOD HILLS WATER & SE	3402900 WS CONCESSION	5312017	05/31/2017	32.95	.00	
19337	SHOREWOOD HILLS WATER & SE	3403000 WS COMMUNITY CTR/	5312017	05/31/2017	3,995.83	.00	
Total 210-51-5160-221 BLDG/PLANT: WATER:					4,028.78	.00	
210-51-5160-223 BLDGS & PLANT:STORMWATER CHRGR							
19337	SHOREWOOD HILLS WATER & SE	3403100 SE POST FARM PARK	5312017	05/31/2017	151.93	.00	
19337	SHOREWOOD HILLS WATER & SE	3403000 SE COMMUNITY CTR/P	5312017	05/31/2017	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	3402900 SE CONCESSION	5312017	05/31/2017	9.18	.00	
Total 210-51-5160-223 BLDGS & PLANT:STORMWATER CHRGR:					170.29	.00	
100-53-5320-370 GARAGE: FUEL & OIL							
19841	STOP-N-GO DPW GAS	DPW - GAS	5312017	05/31/2017	670.08	.00	
Total 100-53-5320-370 GARAGE: FUEL & OIL:					670.08	.00	
100-53-5320-370 GARAGE: FUEL & OIL							
19845	STOP-N-GO DPW DIESEL	DPW - DIESEL	5312017	05/31/2017	490.71	.00	
Total 100-53-5320-370 GARAGE: FUEL & OIL:					490.71	.00	
400-53-5327-810 COLD STORAGE BUILDING							
20670	TOWN & COUNTRY ENGINEERING I	COLD STORAGE BUILDING	17718	05/31/2017	5,213.30	.00	
Total 400-53-5327-810 COLD STORAGE BUILDING:					5,213.30	.00	
100-56-5630-150 PLANNER							
22360	VIERBICHER ASSOCIATES INC	GENERAL ZONING ASSISTANC	56	06/09/2017	600.00	.00	
Total 100-56-5630-150 PLANNER:					600.00	.00	
100-51-5151-210 FINANCE: AUDIT SERVICES							
22370	BAKER TILLY VIRCHOW KRAUSE L	PROFESSIONAL AUDIT SERVIC	BT1125672	05/31/2017	7,755.00	.00	
Total 100-51-5151-210 FINANCE: AUDIT SERVICES:					7,755.00	.00	
450-51-5141-120 PLANNING, LEGAL & ADMINISTRATN							
22370	BAKER TILLY VIRCHOW KRAUSE L	PROFESSIONAL AUDIT TID #3	BT1125672	05/31/2017	165.00	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 450-51-5141-120 PLANNING, LEGAL & ADMINISTRATN:					165.00	.00	
470-51-5141-120 PLANNING LEGAL & ADMIN-PYARE							
22370	BAKER TILLY VIRCHOW KRAUSE L	PROFESSIONAL AUDIT TID #4	BT1125672	05/31/2017	165.00	.00	
Total 470-51-5141-120 PLANNING LEGAL & ADMIN-PYARE:					165.00	.00	
100-45-4511-000 COURT FINES							
23350	WI DEPT ADMINISTRATION: COURT	SHARED COURT FINES	6212017	06/21/2017	2,127.40	.00	
Total 100-45-4511-000 COURT FINES:					2,127.40	.00	
100-211531 HEALTH INSURANCE - EMPLOYEE							
23370	WI DEPT OF EMPLOYE TRUST FUN	HEALTHCARE PREMIUM	06202017	06/20/2017	11,001.50	11,001.50	06/20/2017
Total 100-211531 HEALTH INSURANCE - EMPLOYEE:					11,001.50	11,001.50	
100-51-5143-300 PERSONNEL: RETIREES INS PREM							
23370	WI DEPT OF EMPLOYE TRUST FUN	ANNUITANT PREMIUM	06202017	06/20/2017	2,103.46	2,103.46	06/20/2017
Total 100-51-5143-300 PERSONNEL: RETIREES INS PREM:					2,103.46	2,103.46	
500-53-5364-590 STORMWATER DISCHARGE PERMIT							
23383	WI DEPT OF NATURAL RESOURCE	STORMWATER PERMIT	113341910-20	06/09/2017	250.00	.00	
23383	WI DEPT OF NATURAL RESOURCE	2017 WATER USE-BLACKHAWK	WU76297	05/26/2017	125.00	.00	
Total 500-53-5364-590 STORMWATER DISCHARGE PERMIT:					375.00	.00	
600-53-0630-340 SUPPLIES AND EXPENSE							
23545	WIS RURAL WATER ASSOCIATION	MEMBERSHIP RENEWAL	S2365	06/01/2017	370.00	.00	
Total 600-53-0630-340 SUPPLIES AND EXPENSE:					370.00	.00	
100-55-5535-340 BASKETBALL: OPERATING EXPENSE							
999508	BENFORADO, DAVID	REIMBURSE BASKETBALL T-SH	06152017	06/15/2017	506.00	.00	
Total 100-55-5535-340 BASKETBALL: OPERATING EXPENSE:					506.00	.00	
100-51-5151-300 BOND ISSUE EXPENSES							
999610	ASSOCIATED TRUST COMPANY	ANNUAL FEES: G.O. BONDS	6318	06/12/2017	475.00	.00	
999610	ASSOCIATED TRUST COMPANY	2009 BONDS: ANNUAL FEE	6319	06/12/2017	475.00	.00	
999610	ASSOCIATED TRUST COMPANY	GO PROM NOTE ANNUAL FEE	6320	06/12/2017	475.00	.00	
Total 100-51-5151-300 BOND ISSUE EXPENSES:					1,425.00	.00	
100-55-5523-650 TREE REMOVALS							
999662	STEVEN R BASSETT INC	STUMP GRINDING	05302017	05/30/2017	3,640.00	.00	
Total 100-55-5523-650 TREE REMOVALS:					3,640.00	.00	
100-55-5533-340 TENNIS: OPERATING EXPENSES							
1000282	HARRISON, KENDALL & JESSICA	REIMBURSE 10 CASES TENNIS	4522725179	06/12/2017	472.80	.00	
Total 100-55-5533-340 TENNIS: OPERATING EXPENSES:					472.80	.00	
100-55-5520-320 PARKS:PROJECTS							
1000580	STRATMAN, GEORGENE	LOVE MADISON EXPENSES	06122017	06/12/2017	26.98	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 100-55-5520-320 PARKS:PROJECTS:					26.98	.00	
100-51-5145-210 D.P.: CONTRACTUAL SERVICES							
1000688	COMPUTER MAGIC INC	TROUBLESHOOT DEPUTY CLE	20142985	03/31/2017	420.00	.00	
1000688	COMPUTER MAGIC INC	REPAIR COMPUTER SET UP VP	20143112	05/31/2017	518.00	.00	
1000688	COMPUTER MAGIC INC	MANAGEMENT ANTIVIRUS	MSP-3071	05/31/2017	300.00	.00	
1000688	COMPUTER MAGIC INC	CM BACKUP	MSP-3071	05/31/2017	567.00	.00	
1000688	COMPUTER MAGIC INC	MANAGEMENT AGENT ON SER	MSP-3071	05/31/2017	21.00	.00	
1000688	COMPUTER MAGIC INC	MANAGEMENT AGENT ON PCS	MSP-3071	05/31/2017	189.00	.00	
Total 100-51-5145-210 D.P.: CONTRACTUAL SERVICES:					2,015.00	.00	
100-52-5210-310 POLICE: OFFICE SUPPLIES & EXP							
1000688	COMPUTER MAGIC INC	INSTALL PRINTER DRIVER	20142985	03/31/2017	112.00	.00	
Total 100-52-5210-310 POLICE: OFFICE SUPPLIES & EXP:					112.00	.00	
100-52-5210-340 POLICE: OPERATING EXPENSE							
1000688	COMPUTER MAGIC INC	REPAIR LAPTOP CONNECTION	20142985	03/31/2017	532.00	.00	
1000688	COMPUTER MAGIC INC	TROUBLESHOOT MDC	20142985	03/31/2017	98.00	.00	
1000688	COMPUTER MAGIC INC	SERVICE PACK UPDATE ON PC	20142985	03/31/2017	308.00	.00	
1000688	COMPUTER MAGIC INC	TROUBLESHOOT LT MARTENS	20142985	03/31/2017	252.00	.00	
1000688	COMPUTER MAGIC INC	SET UP NEW USER- JANSEN	20143112	05/31/2017	42.00	.00	
1000688	COMPUTER MAGIC INC	FIX/REIMAGE MDC	20143112	05/31/2017	154.00	.00	
1000688	COMPUTER MAGIC INC	REMOTE SESSION W/ERIC FR	20143130	06/13/2017	42.00	.00	
1000688	COMPUTER MAGIC INC	REIMAGE MDC	20143130	06/13/2017	406.00	.00	
Total 100-52-5210-340 POLICE: OPERATING EXPENSE:					1,834.00	.00	
100-55-5532-340 LAND RECREATION: OPERATING EXP							
1000722	BAILEY, TRACY	REIMBURSE LAND REC STAFF	5242017	05/24/2017	35.17	.00	
1000722	BAILEY, TRACY	REIMBURSE LAND REC STAFF	5242017	05/24/2017	85.70	.00	
Total 100-55-5532-340 LAND RECREATION: OPERATING EXP:					120.87	.00	
100-55-5523-341 HORTICULTURE: CONSULTANT							
1000852	MURRAY, SUSAN B	HORT CONSULTANT-DESIGN S	239407	06/01/2017	157.50	.00	
1000852	MURRAY, SUSAN B	HORT CONSULTANT-DESIGN S	239408	06/15/2017	157.50	.00	
Total 100-55-5523-341 HORTICULTURE: CONSULTANT:					315.00	.00	
400-57-5714-830 CAPITAL EQUIPMENT							
1000860	COMMERCIAL RECREATION SPECI	PLAY STRUCTURE SAFETY SU	0010322	06/14/2017	6,447.90	.00	
1000860	COMMERCIAL RECREATION SPECI	PLAY STRUCTURE INSTALL AN	10049.2	06/09/2017	20,497.50	.00	
Total 400-57-5714-830 CAPITAL EQUIPMENT:					26,945.40	.00	
210-46-4670-000 MEMBERSHIP FEES							
1000862	SENGELMANN, PETER	REFUND RESIDENT FAMILY ME	4092	06/07/2017	517.00	517.00	06/07/2017
Total 210-46-4670-000 MEMBERSHIP FEES:					517.00	517.00	
100-52-5210-340 POLICE: OPERATING EXPENSE							
1000863	TRUAX PATIENT SERVICES	6 NARCAN 4 MGNS	050917SHPD	05/09/2017	450.00	.00	
Total 100-52-5210-340 POLICE: OPERATING EXPENSE:					450.00	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
210-46-4670-000	MEMBERSHIP FEES						
1000864	PLUMMER, GREGG	REFUND OVERPAYMENT ON S	06012017	06/01/2017	55.00	.00	
Total 210-46-4670-000 MEMBERSHIP FEES:					55.00	.00	
210-46-4670-100 SWIM/DIVE/BALLET TEAM REG FEES							
1000865	HAMMES, ABBY	REFUND SWIM TEAM FEE	6212017	06/21/2017	65.00	.00	
Total 210-46-4670-100 SWIM/DIVE/BALLET TEAM REG FEES:					65.00	.00	
210-46-4670-100 SWIM/DIVE/BALLET TEAM REG FEES							
1000866	KLEIBER, BENJAMIN	REFUND WATER BALLET	6212017	06/21/2017	110.00	.00	
Total 210-46-4670-100 SWIM/DIVE/BALLET TEAM REG FEES:					110.00	.00	
210-46-4670-000 MEMBERSHIP FEES							
1000867	WINSTON, COLLEEN JO	REFUND OVERPAYMENT OF M	6212017	06/21/2017	55.00	.00	
Total 210-46-4670-000 MEMBERSHIP FEES:					55.00	.00	
001-111106 CASH CLEARING UTILITY							
1000868	COTTINGHAM, JIM	REFUND CREDIT ON UTILITY A	6232017	06/23/2017	571.55	.00	
Total 001-111106 CASH CLEARING UTILITY:					571.55	.00	
100-51-5142-310 CLERK: SUP & EXPENSES							
1000869	MAYHALL, ANDREW	ADMIN FEE	6222017	06/22/2017	25.00-	.00	
Total 100-51-5142-310 CLERK: SUP & EXPENSES:					25.00-	.00	
210-46-4670-000 MEMBERSHIP FEES							
1000869	MAYHALL, ANDREW	REFUND NR-S MEMBERSHIP	6222017	06/22/2017	275.00	.00	
Total 210-46-4670-000 MEMBERSHIP FEES:					275.00	.00	
100-51-5142-310 CLERK: SUP & EXPENSES							
1000870	HACKWORTHY, MICHELLE	ADMIN FEE	6232017	06/23/2017	25.00-	.00	
Total 100-51-5142-310 CLERK: SUP & EXPENSES:					25.00-	.00	
210-46-4670-100 SWIM/DIVE/BALLET TEAM REG FEES							
1000870	HACKWORTHY, MICHELLE	REFUND WATER BALLET	6232017	06/23/2017	110.00	.00	
Total 210-46-4670-100 SWIM/DIVE/BALLET TEAM REG FEES:					110.00	.00	
210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.							
1000871	HERMAN LANDSCAPE SERVICES I	LANDSCAPE/DRAINAGE AT CO	10839	05/15/2017	2,408.75	.00	
Total 210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.:					2,408.75	.00	
500-53-5364-340 OPERATING SUPPLIES AND EXPENSE							
1000871	HERMAN LANDSCAPE SERVICES I	LANDSCAPE/DRAINAGE AT CO	10839	05/15/2017	1,408.75	.00	
Total 500-53-5364-340 OPERATING SUPPLIES AND EXPENSE:					1,408.75	.00	
210-55-5542-351 REPAIR/MAINT: POOL EQUIPMENT							
1000872	CARRICO AQUATIC RESOURCES I	ENDURO XL40 POOL CLEANER	06092017	06/09/2017	12,025.00	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
		Total 210-55-5542-351 REPAIR/MAINT: POOL EQUIPMENT:			12,025.00	.00	
		Grand Totals:			<u>238,451.29</u>	<u>34,965.07</u>	

Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

VILLAGE OF SHOREWOOD HILLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>TAXES</u>						
100-41-4111-000	GENERAL PROPERTY TAXES	.00	.00	2,563,496.00	(2,563,496.00)	.00
100-41-4131-000	PAYMENTS IN LIEU OF TAX	.00	.00	60,000.00	(60,000.00)	.00
100-41-4181-000	INTEREST & PENALTIES ON TAXES	.00	.00	500.00	(500.00)	.00
	TOTAL TAXES	.00	.00	2,623,996.00	(2,623,996.00)	.00
<u>INTERGOVERNMENTAL REVENUE</u>						
100-43-4330-000	FED/STATE DISASTER RELIEF	.00	.00	.00	.00	.00
100-43-4341-000	STATE SHARED REVENUE	.00	.00	20,889.00	(20,889.00)	.00
100-43-4342-000	FIRE INSURANCE PREMIUM-2% DUES	.00	.00	19,576.00	(19,576.00)	.00
100-43-4351-000	STATE AID: EXEMPT COMPUTERS	.00	.00	44,075.00	(44,075.00)	.00
100-43-4352-100	LAW ENFORCEMENT TRAINING AIDS	.00	.00	1,800.00	(1,800.00)	.00
100-43-4352-105	PUBLIC SAFETY EQUIPMENT AIDS	.00	.00	.00	.00	.00
100-43-4352-110	GRANTS TO POLICE DEPARTMENT	.00	896.50	.00	896.50	.00
100-43-4353-000	STATE AID: HIGHWAY	.00	.00	298,862.00	(298,862.00)	.00
100-43-4353-100	LOCAL ROADS GRANT	.00	.00	.00	.00	.00
100-43-4353-300	STATE FEMA GRANT	.00	.00	.00	.00	.00
100-43-4358-000	FORESTRY GRANTS	.00	.00	.00	.00	.00
100-43-4360-000	DANE CTY GRANT: LAND CONS DEPT	.00	.00	.00	.00	.00
	TOTAL INTERGOVERNMENTAL REVENUE	.00	896.50	385,202.00	(384,305.50)	.23
<u>LICENSES & PERMITS</u>						
100-44-4411-000	LICENSES: LIQUOR/MALT BEVERAGE	.00	.00	5,050.00	(5,050.00)	.00
100-44-4412-000	LICENSES: OTHER BUS/OCCUPATION	30.00	710.00	3,000.00	(2,290.00)	23.67
100-44-4421-000	LICENSES: BICYCLE	.00	6.00	60.00	(54.00)	10.00
100-44-4422-000	LICENSES: DOG & CAT	140.00	3,057.00	4,000.00	(943.00)	76.43
100-44-4423-000	LICENSES: MISC	160.00	660.00	700.00	(40.00)	94.29
100-44-4431-000	PERMIT/INSPCTN FEES: BUILDINGS	8,217.47	13,767.06	17,000.00	(3,232.94)	80.98
100-44-4432-000	PERMIT/INSPCTN FEES: HVAC	2,420.00	4,625.96	6,000.00	(1,374.04)	77.10
100-44-4433-000	PERMIT/INSPCTN FEES: ELECTRICAL	1,725.00	3,674.52	7,000.00	(3,325.48)	52.49
100-44-4434-000	PERMIT/INSPCTN FEES: PLUMBING	640.00	2,795.00	5,000.00	(2,205.00)	55.90
100-44-4435-000	PERMIT/INSPCTN FEES: SIGNS	433.15	781.00	100.00	681.00	781.00
100-44-4436-000	PERMIT/INSPCTN FEES: SPRNK/FIRE	.00	.00	.00	.00	.00
100-44-4439-000	PERMIT/INSPCTN FEES: MISC.	.00	100.00	450.00	(350.00)	22.22
100-44-4441-000	ZONING FEES	600.00	600.00	2,300.00	(1,700.00)	26.09
100-44-4491-000	CABLE TV FRANCHISE FEES	7,164.16	14,738.55	29,000.00	(14,261.45)	50.82
100-44-4492-000	% SURCHARGE FOR RECREATION	.00	.00	7,500.00	(7,500.00)	.00
	TOTAL LICENSES & PERMITS	21,529.78	45,515.09	87,160.00	(41,644.91)	52.22
<u>FINES, FORFEITS, & PENALTIES</u>						
100-45-4511-000	COURT FINES	2,931.70	16,637.57	30,000.00	(13,362.43)	55.46
100-45-4513-000	PARKING VIOLATIONS	2,250.00	18,035.00	45,000.00	(26,965.00)	40.08

VILLAGE OF SHOREWOOD HILLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
100-45-4514-000 POLICE DONATIONS/MISC REVENUES	.00	1,384.74	.00	1,384.74	.00
TOTAL FINES, FORFEITS, & PENALTIES	5,181.70	36,057.31	75,000.00	(38,942.69)	48.08
<u>PUBLIC CHARGES FOR SERVICES</u>					
100-46-4611-000 CLERK: MATERIAL & SUPPLY SALES	.00	23.70	.00	23.70	.00
100-46-4612-000 CLERK: EMPLOYEE SUNSHINE FUND	.00	.00	200.00	(200.00)	.00
100-46-4613-000 CLERK: PARKING PERMITS	100.00	286.00	800.00	(514.00)	35.75
100-46-4621-000 LAW ENFORCEMENT FEES	62.56	180.67	400.00	(219.33)	45.17
100-46-4642-000 WIS MUNICIPAL RECYCLING GRANT	.00	.00	14,138.00	(14,138.00)	.00
100-46-4642-100 RECYCLING PROCEEDS	.00	.00	.00	.00	.00
100-46-4645-000 DISPOSAL REPAIR FEES	.00	.00	.00	.00	.00
100-46-4670-000 BOOK PUBLISHING REVENUES	.00	60.00	250.00	(190.00)	24.00
100-46-4670-100 RESALE BOOK PUBLISHING REVENUE	.00	.00	.00	.00	.00
100-46-4671-000 BOOK SHIPPING INCOME	.00	.00	.00	.00	.00
100-46-4672-000 CONTRIBUTIONS: PARKS & FORESTRY	.00	.00	.00	.00	.00
100-46-4672-100 GARDEN PLOT REVENUES	140.00	2,200.00	2,000.00	200.00	110.00
100-46-4672-110 CONTRIBUTIONS: GARDEN CLUB	.00	.00	2,500.00	(2,500.00)	.00
100-46-4672-130 CONTRIBUTIONS: HORT CONSULTANT	.00	.00	.00	.00	.00
100-46-4673-100 RECREATION: FOUR CORNERS	1,500.00	13,410.00	14,000.00	(590.00)	95.79
100-46-4673-200 RECREATION: LAND REC	2,265.00	12,983.30	14,250.00	(1,266.70)	91.11
100-46-4673-210 RECREATION: LAND REC GRANT	.00	.00	.00	.00	.00
100-46-4673-300 RECREATION: TENNIS	5,623.00	8,763.00	28,000.00	(19,237.00)	31.30
100-46-4673-400 RECREATION: BASEBALL	.00	.00	.00	.00	.00
100-46-4673-500 RECREATION: BASKETBALL	500.00	900.00	2,200.00	(1,300.00)	40.91
100-46-4673-600 RECREATION: GOLF	1,726.25	1,726.25	7,000.00	(5,273.75)	24.66
100-46-4673-700 RECREATION: KAYAK/CANOE	140.00	140.00	700.00	(560.00)	20.00
100-46-4673-800 RECREATION: INDOOR SOCCER	.00	.00	.00	.00	.00
100-46-4673-900 RECREATION: OUTDOOR SOCCER	135.00	1,280.00	8,780.00	(7,500.00)	14.58
100-46-4674-100 COMMUNITY CENTER RENTALS	220.00	220.00	3,500.00	(3,280.00)	6.29
100-46-4674-210 JULY 4TH FAMILY PICNIC	.00	.00	1,200.00	(1,200.00)	.00
100-46-4674-220 JULY 4TH FIREWORKS	.00	.00	8,100.00	(8,100.00)	.00
TOTAL PUBLIC CHARGES FOR SERVICES	12,411.81	42,172.92	108,018.00	(65,845.08)	39.04
<u>INTERGOVERNMENTAL SERV CHGS</u>					
100-47-4741-000 WATER DEPT: REIMB FOR SERVICES	.00	.00	13,230.00	(13,230.00)	.00
100-47-4742-000 SEWER DIV: REIMB FOR SERVICES	.00	.00	10,710.00	(10,710.00)	.00
100-47-4743-000 WATERFRONT: REIMB FOR SERVICES	.00	.00	16,700.00	(16,700.00)	.00
100-47-4744-000 STORMWATER:REIMB FOR SERVICES	.00	.00	9,000.00	(9,000.00)	.00
TOTAL INTERGOVERNMENTAL SERV CHGS	.00	.00	49,640.00	(49,640.00)	.00
<u>MISCELLANEOUS REVENUE</u>					
100-48-4810-000 INTEREST ON INVESTMENTS	.00	.00	10,000.00	(10,000.00)	.00
100-48-4810-100 BUILD AMERICA BOND SUBSIDY	4,430.42	4,430.42	8,502.00	(4,071.58)	52.11
100-48-4812-000 CAPITAL PROJECT BOND INTEREST	.00	.00	.00	.00	.00

VILLAGE OF SHOREWOOD HILLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
100-48-4815-000 INTEREST ON WATER LOAN	.00	.00	.00	.00	.00
100-48-4821-000 RENT: DUE FROM POOL	.00	.00	40,000.00	(40,000.00)	.00
100-48-4822-000 RENT: BLACKHAWK C.C.	8,333.00	49,998.00	100,300.00	(50,302.00)	49.85
100-48-4823-000 BCC INSURANCE REIMBURSEMENT	.00	.00	.00	.00	.00
100-48-4825-000 RENT: PARKING SPACES	.00	.00	.00	.00	.00
100-48-4827-000 DEVELPR SHARE MAD FIRE EXPENSE	.00	.00	9,584.00	(9,584.00)	.00
100-48-4830-000 MISCELLANEOUS SALES	.00	.00	.00	.00	.00
100-48-4831-000 POLICE/ FIRE SALES	.00	.00	3,500.00	(3,500.00)	.00
100-48-4833-000 VILLAGE TREE SALES	662.09	662.09	4,000.00	(3,337.91)	16.55
100-48-4836-000 DPW VEHICLE SALES	.00	.00	.00	.00	.00
100-48-4838-000 DANE CTY CALENDARS	132.70	796.21	600.00	196.21	132.70
100-48-4840-000 INSURANCE DIVIDENDS	.00	.00	.00	.00	.00
100-48-4850-000 INSURANCE CLAIMS	.00	.00	.00	.00	.00
100-48-4855-000 SHWD LEAGUE/FOUNDATN RECEIPTS	.00	.00	.00	.00	.00
100-48-4895-000 TIF REFUND	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS REVENUE	13,558.21	55,886.72	176,486.00	(120,599.28)	31.67
OTHER FINANCING SOURCES					
100-49-4941-000 MISCELLANEOUS REVENUES	143.03	3,568.66	17,000.00	(13,431.34)	20.99
100-49-4944-000 FUND BALANCE APPLIED	.00	.00	141,401.00	(141,401.00)	.00
TOTAL OTHER FINANCING SOURCES	143.03	3,568.66	158,401.00	(154,832.34)	2.25
TOTAL FUND REVENUE	52,824.53	184,097.20	3,663,903.00	(3,479,805.80)	5.02

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>VILLAGE BOARD</u>					
100-51-5111-310	.00	3,049.32	1,500.00	(1,549.32)	203.29
100-51-5111-720	.00	.00	.00	.00	.00
TOTAL VILLAGE BOARD	.00	3,049.32	1,500.00	(1,549.32)	203.29
<u>COMMITTEES</u>					
100-51-5112-310	.00	.00	900.00	900.00	.00
TOTAL COMMITTEES	.00	.00	900.00	900.00	.00
<u>JUDICIAL</u>					
100-51-5120-110	228.00	1,083.00	2,965.00	1,882.00	36.53
100-51-5120-120	1,711.65	8,384.65	21,822.00	13,437.35	38.42
100-51-5120-150	504.99	2,461.07	6,237.00	3,775.93	39.46
100-51-5120-310	.00	1,028.66	1,700.00	671.34	60.51
100-51-5120-321	.00	140.00	140.00	.00	100.00
100-51-5120-322	.00	700.00	1,665.00	965.00	42.04
TOTAL JUDICIAL	2,444.64	13,797.38	34,529.00	20,731.62	39.96
<u>LEGAL</u>					
100-51-5130-210	.00	4,957.78	18,000.00	13,042.22	27.54
100-51-5130-211	.00	10,080.32	27,000.00	16,919.68	37.33
TOTAL LEGAL	.00	15,038.10	45,000.00	29,961.90	33.42
<u>ADMINISTRATION</u>					
100-51-5141-120	6,573.30	31,145.97	86,769.00	55,623.03	35.90
100-51-5141-150	1,722.81	8,172.17	19,447.00	11,274.83	42.02
100-51-5141-320	.00	1,194.00	1,700.00	506.00	70.24
100-51-5141-340	.00	.00	.00	.00	.00
100-51-5141-380	.00	194.48	300.00	105.52	64.83
TOTAL ADMINISTRATION	8,296.11	40,706.62	108,216.00	67,509.38	37.62

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT		BUDGET
<u>CLERK</u>						
100-51-5142-120	CLERK: WAGES	6,457.66	30,587.37	84,014.00	53,426.63	36.41
100-51-5142-130	EXTRA OFFICE HELP	917.50	5,824.44	17,919.00	12,094.56	32.50
100-51-5142-150	CLERK: BENEFITS	1,524.68	7,386.79	18,862.00	11,475.21	39.16
100-51-5142-310	CLERK: SUP & EXPENSES	(65.01)	1,501.08	3,900.00	2,398.92	38.49
100-51-5142-322	CLERK: TRAINING/SEMINARS	86.83	718.07	800.00	81.93	89.76
100-51-5142-340	CLERK: POSTAL EXPENSES	7.20	1,053.89	3,500.00	2,446.11	30.11
100-51-5142-500	CLERK: DANE CTY CALENDARS	.00	.00	600.00	600.00	.00
100-51-5142-700	CLERK: LICENSE COSTS	.00	.00	.00	.00	.00
TOTAL CLERK		8,928.86	47,071.64	129,595.00	82,523.36	36.32
<u>PERSONNEL</u>						
100-51-5143-158	PERSONNEL: UNEMPLOYMENT COMP	.00	194.40	.00	(194.40)	.00
100-51-5143-160	PERSONNEL: WORKMAN'S COMP INS	.00	21,479.00	42,547.00	21,068.00	50.48
100-51-5143-190	PERSONNEL: PROVIDED FOR EVALS	.00	.00	.00	.00	.00
100-51-5143-200	PERSONNEL: RECRUITMENT	.00	895.00	.00	(895.00)	.00
100-51-5143-210	PERSONNEL: MEDICAL EVALUATIONS	.00	259.58	.00	(259.58)	.00
100-51-5143-300	PERSONNEL: RETIREES INS PREM	.00	7,854.89	9,600.00	1,745.11	81.82
TOTAL PERSONNEL		.00	30,682.87	52,147.00	21,464.13	58.84
<u>ELECTIONS</u>						
100-51-5144-140	ELECTIONS: PER DIEM WAGES	.00	1,526.23	1,100.00	(426.23)	138.75
100-51-5144-340	ELECTIONS: OPERATING SUPPLIES	406.13	601.52	400.00	(201.52)	150.38
TOTAL ELECTIONS		406.13	2,127.75	1,500.00	(627.75)	141.85
<u>DATA PROCESSING</u>						
100-51-5145-210	D.P.: CONTRACTUAL SERVICES	.00	8,330.00	19,000.00	10,670.00	43.84
100-51-5145-340	D.P.: OPERATIONS EXPENSE	.00	608.25	2,700.00	2,091.75	22.53
100-51-5145-350	WEBSITE COSTS	.00	200.74	570.00	369.26	35.22
TOTAL DATA PROCESSING		.00	9,138.99	22,270.00	13,131.01	41.04
<u>FINANCE</u>						
100-51-5151-210	FINANCE: AUDIT SERVICES	.00	28,163.00	26,000.00	(2,163.00)	108.32
100-51-5151-290	LIFE QUEST FEES/OTHER PAYMENTS	.00	.00	.00	.00	.00
100-51-5151-300	BOND ISSUE EXPENSES	.00	.00	.00	.00	.00
TOTAL FINANCE		.00	28,163.00	26,000.00	(2,163.00)	108.32

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	% OF BUDGET	
<u>TREASURY</u>						
100-51-5152-340	TREASURY: OPERATIONS	.00	.00	.00	.00	.00
100-51-5152-390	TREASURY: WRITE-OFF EXPENSE	.00	.00	.00	.00	.00
TOTAL TREASURY		.00	.00	.00	.00	.00
<u>ASSESSOR</u>						
100-51-5153-210	ASSESSOR: CONTRACTUAL EXPENSE	4,453.27	12,540.30	32,000.00	19,459.70	39.19
TOTAL ASSESSOR		4,453.27	12,540.30	32,000.00	19,459.70	39.19
<u>RISK & PROPERTY MANAGEMENT</u>						
100-51-5154-511	LIABILITY INS (LEAGUE)	.00	22,074.00	43,729.00	21,655.00	50.48
100-51-5154-512	PROPERTY INS (LGPIF)	.00	14,708.00	14,708.00	.00	100.00
TOTAL RISK & PROPERTY MANAGEMENT		.00	36,782.00	58,437.00	21,655.00	62.94
<u>BUILDINGS & PLANT</u>						
100-51-5160-220	BLDGS & PLANT: GAS & ELECTRIC	3,315.61	17,698.74	41,000.00	23,301.26	43.17
100-51-5160-221	BLDGS & PLANT: WATER	193.21	1,677.89	8,000.00	6,322.11	20.97
100-51-5160-222	BLDGS & PLANT: TELEPHONE	9.44	1,782.06	5,000.00	3,217.94	35.64
100-51-5160-223	BLDGS & PLANT:STORMWATER CHRG	390.15	2,499.72	5,500.00	3,000.28	45.45
100-51-5160-240	BLDGS & PLANT: CONTRACTUAL	.00	2,236.66	3,410.00	1,173.34	65.59
100-51-5160-530	BLDGS & PLANT: RENTAL EXPENSE	2,202.14	13,082.51	17,290.00	4,207.49	75.67
TOTAL BUILDINGS & PLANT		6,110.55	38,977.58	80,200.00	41,222.42	48.60

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD		BUDGET		% OF	
	ACTUAL	YTD ACTUAL	AMOUNT		BUDGET	
<u>POLICE DEPARTMENT</u>						
100-52-5210-110	POLICE: SALARIES & ALLOWANCES	6,764.80	32,099.60	90,282.00	58,182.40	35.55
100-52-5210-120	POLICE: CLERICAL WAGES	5,407.28	25,552.62	71,238.00	45,685.38	35.87
100-52-5210-121	POLICE: OFFICER WAGE & HOLIDAY	23,214.80	112,096.27	312,868.00	200,771.73	35.83
100-52-5210-122	POLICE: OVERTIME WAGES	558.30	5,392.80	8,500.00	3,107.20	63.44
100-52-5210-124	POLICE: PART-TIME DUTY WAGES	5,510.00	26,522.20	48,000.00	21,477.80	55.25
100-52-5210-125	POLICE: DIFFERENTIAL	138.19	667.22	2,000.00	1,332.78	33.36
100-52-5210-128	POLICE: COM SERVICE OFFICERS	.00	.00	4,400.00	4,400.00	.00
100-52-5210-129	POLICE: CROSSING GUARD WAG	397.65	3,120.95	5,500.00	2,379.05	56.74
100-52-5210-130	POLICE: EMPLOYMENT BONUS	.00	.00	.00	.00	.00
100-52-5210-150	POLICE: BENEFITS	15,104.12	73,151.04	189,482.00	116,330.96	38.61
100-52-5210-170	POLICE: EDUCATION REIMB	.00	.00	.00	.00	.00
100-52-5210-210	POLICE: CONTRACTUAL SERVICES	398.10	1,944.10	11,000.00	9,055.90	17.67
100-52-5210-310	POLICE: OFFICE SUPPLIES & EXP	71.97	727.80	2,900.00	2,172.20	25.10
100-52-5210-321	POLICE: DUES & SEMINARS	.00	929.00	1,500.00	571.00	61.93
100-52-5210-322	POLICE: TRAINING EXPENSES	161.95	666.86	8,000.00	7,333.14	8.34
100-52-5210-340	POLICE: OPERATING EXPENSE	.00	4,965.63	14,200.00	9,234.37	34.97
100-52-5210-341	POLICE: UNIFORM EXPENSE	.00	916.16	4,500.00	3,583.84	20.36
100-52-5210-345	POLICE: PROMOTION	.00	.00	.00	.00	.00
100-52-5210-350	POLICE: VEHICLE REPAIR & MAINT	.00	3,177.52	4,000.00	822.48	79.44
100-52-5210-370	POLICE: FUEL & OIL	681.01	3,469.38	7,000.00	3,530.62	49.56
100-52-5210-380	POLICE: DRUG PREVENTION	.00	.00	200.00	200.00	.00
100-52-5210-390	POLICE: INSURANCE COSTS	.00	.00	.00	.00	.00
	TOTAL POLICE DEPARTMENT	58,408.17	295,399.15	785,570.00	490,170.85	37.60
<u>FIRE DEPARTMENT</u>						
100-52-5220-210	FIRE: CONTRACTUAL EXPENSE	261,140.03	261,140.03	522,280.00	261,139.97	50.00
100-52-5220-215	FIRE: 2% DUES TO MAD FIRE DEPT	.00	.00	19,576.00	19,576.00	.00
100-52-5220-590	FIRE: HYDRANT RENTAL	.00	.00	168,281.00	168,281.00	.00
	TOTAL FIRE DEPARTMENT	261,140.03	261,140.03	710,137.00	448,996.97	36.77
<u>INSPECTIONS</u>						
100-52-5240-150	INSPECTIONS: BENEFITS	367.89	1,178.24	2,333.00	1,154.76	50.50
100-52-5240-211	INSPECTIONS: BUILDINGS	2,581.06	7,493.40	18,000.00	10,506.60	41.63
100-52-5240-212	INSPECTIONS: HVAC	582.82	2,331.28	5,000.00	2,668.72	46.63
100-52-5240-213	INSPECTIONS: ELECTRICAL	1,457.05	4,381.15	5,000.00	618.85	87.62
100-52-5240-214	INSPECTIONS: PLUMBING	249.78	1,498.68	2,500.00	1,001.32	59.95
100-52-5240-340	INSPECTIONS: OPERATIONS	.00	554.00	323.00	(231.00)	171.52
	TOTAL INSPECTIONS	5,238.60	17,436.75	33,156.00	15,719.25	52.59

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>COMMUNITY CENTER</u>					
100-55-5514-121	COMMUNITY CTR: WAGES	117.18	253.89	415.00	161.11 61.18
100-55-5514-150	COMMUNITY CTR: WAGE BENEFITS	16.95	36.73	89.00	52.27 41.27
100-55-5514-220	COMMUNITY CTR: GAS & ELECTRIC	1,100.20	5,102.25	7,000.00	1,897.75 72.89
	TOTAL COMMUNITY CENTER	1,234.33	5,392.87	7,504.00	2,111.13 71.87
<u>PARKS</u>					
100-55-5520-121	FORESTER: WAGES	4,392.00	20,826.81	60,964.00	40,137.19 34.16
100-55-5520-122	GRANT FUNDED HORT WAGES	.00	.00	.00	.00 .00
100-55-5520-125	HORT ASSISTANT WAGES	334.00	1,036.00	14,500.00	13,464.00 7.14
100-55-5520-150	FORESTER: WAGE BENEFITS	1,242.68	5,855.51	17,022.00	11,166.49 34.40
100-55-5520-320	PARKS:PROJECTS	1,409.12	2,509.12	6,500.00	3,990.88 38.60
100-55-5520-340	PARKS:OPERATING EXPENSE	25.99	1,841.14	4,350.00	2,508.86 42.33
100-55-5520-342	VILLAGE TREE SALES COSTS	255.00	2,428.30	4,000.00	1,571.70 60.71
100-55-5520-350	MCKENNA PARK	.00	.00	.00	.00 .00
100-55-5520-370	FORESTER: FUEL & OIL	.00	.00	.00	.00 .00
	TOTAL PARKS	7,658.79	34,496.88	107,336.00	72,839.12 32.14
<u>HORTICULTURIST</u>					
100-55-5523-341	HORTICULTURE: CONSULTANT	350.00	927.50	.00 (927.50)	.00 .00
100-55-5523-343	HORTICULTURE: REFORESTATION	172.50	172.50	8,000.00	7,827.50 2.16
100-55-5523-350	HORTICULTURE:PLANTINGS	.00	.00	1,700.00	1,700.00 .00
100-55-5523-550	FORESTRY GRANTS	.00	.00	.00	.00 .00
100-55-5523-600	TREE MAINTENANCE	.00	7,787.50	32,000.00	24,212.50 24.34
100-55-5523-650	TREE REMOVALS	240.00	8,646.00	20,000.00	11,354.00 43.23
	TOTAL HORTICULTURIST	762.50	17,533.50	61,700.00	44,166.50 28.42
<u>FOUR CORNERS PROGRAM</u>					
100-55-5531-121	FOUR CORNERS: WAGES	.00	.00	14,000.00	14,000.00 .00
100-55-5531-150	FOUR-CORNERS: BENEFITS	.00	.00	1,071.00	1,071.00 .00
100-55-5531-340	FOUR CORNERS: OPERATING EXPNSE	.00	.00	2,600.00	2,600.00 .00
	TOTAL FOUR CORNERS PROGRAM	.00	.00	17,671.00	17,671.00 .00

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT		BUDGET
<u>LAND RECREATION PROGRAM</u>						
100-55-5532-121	LAND RECREATION: WAGES	.00	.00	13,300.00	13,300.00	.00
100-55-5532-150	LAND RECREATION: BENEFITS	.00	.00	1,017.00	1,017.00	.00
100-55-5532-340	LAND RECREATION: OPERATING EXP	52.33	52.33	2,000.00	1,947.67	2.62
TOTAL LAND RECREATION PROGRAM		52.33	52.33	16,317.00	16,264.67	.32
<u>TENNIS PROGRAM</u>						
100-55-5533-121	TENNIS: WAGES	.00	.00	18,500.00	18,500.00	.00
100-55-5533-150	TENNIS: BENEFITS	.00	.00	1,415.00	1,415.00	.00
100-55-5533-340	TENNIS: OPERATING EXPENSES	151.93	151.93	3,500.00	3,348.07	4.34
TOTAL TENNIS PROGRAM		151.93	151.93	23,415.00	23,263.07	.65
<u>BASEBALL PROGRAM</u>						
100-55-5534-140	BASEBALL: UMPIRE PER DIEM EXP	.00	.00	.00	.00	.00
100-55-5534-340	BASEBALL: OPERATING EXPENSES	.00	.00	.00	.00	.00
TOTAL BASEBALL PROGRAM		.00	.00	.00	.00	.00
<u>BASKETBALL PROGRAM</u>						
100-55-5535-121	BASKETBALL: WAGES	.00	.00	1,000.00	1,000.00	.00
100-55-5535-150	BASKETBALL: BENEFITS	.00	.00	77.00	77.00	.00
100-55-5535-340	BASKETBALL: OPERATING EXPENSE	.00	.00	775.00	775.00	.00
TOTAL BASKETBALL PROGRAM		.00	.00	1,852.00	1,852.00	.00
<u>MISC RECREATION PROGRAMS</u>						
100-55-5536-121	INDOOR SOCCER: WAGES	.00	.00	.00	.00	.00
100-55-5536-150	INDOOR SOCCER: BENEFITS	.00	.00	.00	.00	.00
100-55-5536-340	INDOOR SOCCER: OPERATING EXPEN	.00	.00	.00	.00	.00
TOTAL MISC RECREATION PROGRAMS		.00	.00	.00	.00	.00

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET	
<u>DEPARTMENT 5537</u>						
100-55-5537-340	SPEC EVENTS: JULY 4TH EXPENSE	.00	.00	1,300.00	1,300.00	.00
100-55-5537-341	SPEC EVENTS: FIREWORKS EXPENSE	.00	.00	9,000.00	9,000.00	.00
100-55-5537-342	SPEC EVENTS: RECOGNITION NIGHT	.00	4,306.81	4,300.00	(6.81)	100.16
TOTAL DEPARTMENT 5537		.00	4,306.81	14,600.00	10,293.19	29.50
<u>DEPARTMENT 5538</u>						
100-55-5538-340	OUTDOOR SOCCER: OPERATNG EXPEN	278.00	752.00	8,200.00	7,448.00	9.17
TOTAL DEPARTMENT 5538		278.00	752.00	8,200.00	7,448.00	9.17
<u>DEPARTMENT 5540</u>						
100-55-5540-340	GOLF: OPERATING EXPENSES	.00	.00	6,000.00	6,000.00	.00
TOTAL DEPARTMENT 5540		.00	.00	6,000.00	6,000.00	.00
<u>DEPARTMENT 5550</u>						
100-55-5550-390	KAYAK/CANOE RENTAL EXPENSES	.00	.00	550.00	550.00	.00
TOTAL DEPARTMENT 5550		.00	.00	550.00	550.00	.00
<u>DEPARTMENT 5630</u>						
100-56-5630-150	PLANNER	.00	.00	.00	.00	.00
TOTAL DEPARTMENT 5630		.00	.00	.00	.00	.00
<u>DEPARTMENT 5640</u>						
100-56-5640-210	PROF CONSULTANT:PLAN REVIEW	.00	286.50	.00	(286.50)	.00
TOTAL DEPARTMENT 5640		.00	286.50	.00	(286.50)	.00
<u>DEPARTMENT 5735</u>						
100-57-5735-775	CAP OUTLAY: CREW MOWER UNIT	.00	.00	.00	.00	.00
TOTAL DEPARTMENT 5735		.00	.00	.00	.00	.00

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	%	OF BUDGET
<u>CAPITAL OUTLAY: GEN'L GOV'T</u>					
100-57-5751-800	CAP OUTLAY: COMPUTERS	.00	.00	.00	.00
100-57-5751-810	CAP OUTLAY: GEN ADM EQUIPMENT	.00	.00	.00	.00
100-57-5751-825	CAP OUTLAY: ADMIN DP SOFTWARE	.00	.00	1,500.00	1,500.00
100-57-5751-830	CAP OUTLAY:FD/EMS CAPITL EQUIP	.00	.00	.00	.00
100-57-5751-845	CAP OUTLAY:PAINT BURBANK RAIL	.00	.00	.00	.00
100-57-5751-850	CAP OUTLAY:DPW CAPITAL EQUIPMT	.00	.00	.00	.00
	TOTAL CAPITAL OUTLAY: GEN'L GOV'T	.00	.00	1,500.00	1,500.00
<u>CAPITAL OUTLAY: PUBLIC SAFETY</u>					
100-57-5752-811	CAP OUTLAY: PD COMMNCTNS EQPT	.00	.00	.00	.00
100-57-5752-813	CAP OUTLAY: PD VEHICLE REPL	.00	.00	.00	.00
100-57-5752-815	CAP OUTLAY: PD SAFETY EQPT	.00	3,070.50	.00	(3,070.50)
100-57-5752-817	CAP OUTLAY: PD EQUIPMENT	.00	.00	.00	.00
100-57-5752-821	CAP OUTLAY: FD COMMNCTNS EQPT	.00	.00	.00	.00
100-57-5752-822	CAP OUTLAY: FD OPERATING EQUIP	.00	.00	.00	.00
100-57-5752-825	CAP OUTLAY: FD SAFETY EQPT	.00	.00	.00	.00
100-57-5752-826	CAP OUTLAY: FD HOSE & APPLNCS	.00	.00	.00	.00
100-57-5752-828	CAP OUTLAY: FD VEHICLE REPLACE	.00	.00	.00	.00
100-57-5752-831	CAP OUTLAY: EMS COMMNCTN EQPT	.00	.00	.00	.00
100-57-5752-832	CAP OUTLAY: EMS OPERATING EQPT	.00	.00	.00	.00
	TOTAL CAPITAL OUTLAY: PUBLIC SAFETY	.00	3,070.50	.00	(3,070.50)
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100-59-5910-900	CONTINGENT ACCOUNT	.00	.00	.00	.00
	TOTAL DEPARTMENT 5910	.00	.00	.00	.00
<u>DEPARTMENT 5920</u>					
100-59-5920-900	DUE TO DEBT SERVICE	.00	31,578.25	772,327.00	740,748.75
	TOTAL DEPARTMENT 5920	.00	31,578.25	772,327.00	740,748.75
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	TOTAL FUND EXPENDITURES	386,702.98	1,120,200.99	3,663,903.00	2,543,702.01
	NET REVENUES OVER EXPENDITURES	(333,878.45)	(936,103.79)	.00	(6,023,507.81)

**Village of Shorewood Hills
Meeting of the Board of Trustees
Draft Minutes**

Monday, May 15, 2017 7:00 p.m.

1. **Call to Order** Village President David Benforado called the meeting to order at 7:00 p.m.
2. **Roll Call** Members of the Board present were Mr. Benforado and Trustees Fred Wade, Mark Lederer, Felice Borisy-Rudin, John Imes and David DeVito. Anne Readel was excused. Also in attendance were Village Treasurer Sean Cote, Village Administrator Karl Frantz, Department of Public Works Chief John Mitmoen, Police Lieutenant Courtland Martens, Detective-Sergeant Corey Denzer and Emergency Services Coordinator David Sykes. Village Clerk Cokie Albrecht listened to a recording of the meeting afterward. There were no visitors in the audience.
3. **Statement of Public Notice** Mr. Frantz confirmed the meeting had been properly posted and noticed.
4. **Oath of Office for newly elected official** Mr. Benforado welcomed Mr. DeVito and thanked him for his willingness to serve on the Board. Mr. DeVito read aloud and signed the Oath of Office.
5. **Procedures Orientation** There was none this evening.
6. **Appearances and Communications** There were none.
7. **Board Matters**
 - A. **Payment of Bills** Mr. Cote reviewed the Board Bills and recommended their payment. Mr. Wade moved and Mr. Lederer seconded a motion to approve the payment of the end of April bills in the amount of \$48,410.33 and \$374,339.57 for May expenses, for a total of \$422,749.90. Motion passed unanimously. For discussion at a future meeting, the Trustees asked staff to provide details about the annual payment to the City of Madison for emergency services including how the payment is calculated, amounts paid historically, and the offsets anticipated from the apartment developments. Information about trends in Madison Water Utility and Madison Metropolitan Sewerage District billings will be considered later.
 - B. **Consent Agenda**
 - i) **Minutes of April 18, 2017 regular Board meeting and April 27, 2017 special session**
 - ii) **Street Use permits**
 - (a) **Catch with Cops**
 - (b) **4th of July Tri-it**
 - (c) **July 4 Parade/Celebration**
 - (d) **July 4 Fireworks**
 - iii) **Basketball Program hires**
 - iv) **Block Party permit – Independence Day Dance**
 - v) **Hire and set wage for Public Works crewperson - Bryan Bennett at Grade 9, Step 1, \$18.48 per hour**

Mr. Benforado requested the removal of the Basketball Program hires from the Consent Agenda. Mr. Imes moved and Mr. Wade seconded a motion to approve the remaining items on the Consent Agenda. Motion passed unanimously.
 - iii) **Basketball Program hires** Mr. Benforado recused himself from participating in the discussion of this item since his son is one of the prospective employees. He left the Board table

and President Pro Tem Imes chaired the meeting in his absence. Ms. Borisy-Rudin moved and Mr. Lederer seconded a motion to approve the Basketball Program hires as detailed in Charlie Benforado's May 9, 2017 memo. Motion passed 5-0-1 with Mr. Benforado's recusal. Ms. Borisy-Rudin asked the Personnel Committee to consider requiring background checks of all Village employees, not just those 18 and older.

C. Ordinances

i) First reading of an Ordinance L-2017-1 creating Section 7.17 of the Village Code

restricting entering or staying on highways Ms. Borisy-Rudin moved and Mr. Wade seconded a motion to waive the first reading of Ordinance L-2017-1. After discussion, Sections C and D of the proposed Ordinance L-2017-1 were revised to substitute the word "significant" for each of the words "high" or "higher." Section F was revised to add the words "and motorists" after the word "pedestrians. The motion, as revised, passed unanimously.

D. New Business Resolutions and Motions

i) Limited Term Employee (LTE) hire of interim Police Chief due to indemnifications

available under Wisconsin State Statutes At the Special Board meeting on April 27, 2017 the Trustees authorized staff to contract with the Riseling Group to assist with the transition when Police Chief Dennis Pine retires in June. The expectation was that the Riseling Group would provide consultant Jerry Jansen to serve as interim chief. Subsequent to the April 27 meeting, the Village learned that indemnification provisions in the State Statutes only apply to public employees, not private contractors. As a result, staff is now recommending the hiring of Mr. Jansen as an employee and paying him the previously agreed amount via the Village's payroll system. Ms. Borisy-Rudin moved and Mr. Imes seconded a motion to amend the terms of the Trustees' authorization provided at the April 27, 2017 Special Board meeting: Mr. Jansen will be hired as interim Police Chief for four months through the Village's LTE process at a total cost not to exceed \$30,000, including the Village's share of Social Security and Medicare taxes. The Riseling Group will be hired at an amount not to exceed \$10,000 to perform an organizational analysis of the Police Department. Motion passed unanimously.

ii) Retirement of Police Chief The Trustees discussed the recognition of Chief Pine's service to the Village. A resolution acknowledging that will be prepared for Board action in the future.

iii) Appointments

(a) Waterfront Committee – David DeVito

(b) Finance Committee – David DeVito

Mr. Wade moved and Mr. Imes seconded a motion to support Mr. Benforado's appointment of Mr. DeVito to the Waterfront and Finance Committees. Motion passed 5-0-1 with Mr. DeVito abstaining.

8. Reports of Officials and Committees

A. Village President

i) Meeting dates June/July Due to Trustees' travel plans, by consensus, the next Board meeting date was moved from Monday, June 19, 2017 to Wednesday, June 28, 2017. No change to the July 17, 2017 Board meeting date was made.

ii) Joint Review Board (JRB) annual meeting Mr. Benforado provided an overview of the JRB, the body that oversees TID creations and plans. Shorewood Hills' JRB is composed of representatives from the taxing entities affected by the Village's TIDs: Dane County, Madison Area Technical College, Madison Metropolitan School District and the Village. An at-large position, traditionally filled by a nomination by the president of the municipality, is also a member of the JRB. Mr. Benforado said he plans to nominate Mr. Imes to the at-large position when the Board meets, potentially in late June, 2017.

iii) July 4 Picnic Mr. Frantz agreed to order the supplies. The Trustees will meet at 4:00, with dinner served from 5:30 to 6:30 on Tuesday, July 4, 2017.

I. Public Health and Safety Committee (agenda item taken out of order) Ms. Borisy-Rudin said the Committee wonders if the Village should consider adding “Urban Agriculture” as part of its Zoning Code. This would be related to the keeping of bees, chickens, etc. The Plan Commission will be asked to consider it.

Ms. Borisy-Rudin was excused at 8:22 p.m.

A. Village President

iv) Dark Store Legislation Mr. Benforado called the Trustees’ attention to the copies of the letters he sent to State Senator Fred Risser and Representative Terese Berceau, included in the Board Packet. He encouraged the Trustees to also contact them in support of the proposed legislation.

v) Shorewood Hills Foundation Last month the Foundation agreed to contribute \$10,000 toward the replacement of the playground equipment at Four Corners Park. Recently the group announced it will donate a second substantial sum to help with the refurbishing of the playgrounds at Shorewood Hills Elementary School.

B. Village Administrator Mr. Frantz said this is National Law Enforcement Week. He, the Trustees and residents appreciate the services and protection the Shorewood Hills Police Department provides the Village. The Trustees reflected their agreement with substantial applause.

Village resident Jim Berbee recently contacted Mr. Frantz indicating he is interested in paying for professional services to develop renovation plans for the Heiden Haus. Mr. Berbee envisions the preparation of up to three designs for community review. The Trustees expressed appreciation for Mr. Berbee’s contribution and supported the plan.

Mr. Frantz and Mr. Sykes reviewed the May 15, 2017 information about the Village’s computer security and backups. Network files are backed up daily in three different places—at Village Hall, the DPW Building and the cloud. For security, the Village uses Symantec Endpoint Protection. The Village has contracted with Computer Magic to assist with the management of its hardware and software, including security and cloud backup. After discussion, the Trustees agreed the topic would be included on a future Board agenda.

E. Finance Committee The Committee will meet next month to review the 2016 audit and financial statement.

F. Plan Commission Mr. Frantz reported the associates of Psychiatric Services at 2727 Marshall Court plan to remain in their present building. They are willing to work with the Village to get the bike path built on the south side of their property; their concern is the maintenance of their parking. Stone House Development has purchased the building at 2725 Marshall Court and the parking lot behind 2801 Marshall Court.

G. Public Works Committee Mr. Lederer reported the City of Madison is looking at installing a stop light at the intersection of University Avenue and Maple Terrace. The Committee will work with Madison on the issue over the next several months.

L. Golf Committee Twelve people are registered for the Adult Golf program. To date eight are enrolled in Junior Golf.

The remaining Committee chairpersons had nothing further to report.

9. Adjourn Meeting adjourned at 9:05 p.m.

Respectfully submitted,

Colleen Boyle Albrecht
Village Clerk

P.S.

Application for Cigarette and Tobacco Products License

MUNICIPAL USE ONLY

Applicant's Wisconsin 15-digit Sales Tax Account Number
[REDACTED]

← This must be issued in the same Legal Name of the licensee below.

License Number
Period Covered 7-1-17 to 6-30-18
Date of Issuance

Legal Name (corporation, limited liability company, partnership or sole proprietorship) ULTIMATE MART, LLC			Federal Employer Identification No. (FEIN) [REDACTED]		
Trade or Business Name (if different than Legal Name) PICK 'N SAVE #8180			Telephone Number (608) 231-6935		
Business Address (Permit Location) 3650 UNIVERSITY AVENUE			Business Located In <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town		
City SHOREWOOD HILLS	State WI	ZIP Code 53705	of: SHOREWOOD HILLS		
Mailing Address (if different than Business Address) PO BOX 305103			City NASHVILLE	State TN	ZIP Code 37230-5103

Organization (check one)

- Sole Proprietor Wisconsin Corporation – Enter date incorporated: _____
 Partnership Out-of-State Corporation – Are you registered to do business in Wisconsin? YES NO
 Other (describe) LLC

- YES NO 1. Does the applicant understand that they must purchase cigarettes only from manufacturers, distributors or jobbers who hold a permit with the Wisconsin Department of Revenue?
 YES NO 2. Does the applicant understand that they must obtain a Tobacco Products Distributor permit if purchasing untaxed tobacco products from an out-of-state company? (Tobacco Products Distributor permit is available from the Wisconsin Department of Revenue at 608-261-6435.)
 YES NO 3. Does the applicant understand that they cannot purchase/exchange cigarettes or tobacco products from another retailer, including transferring existing stock to a new owner?
 YES NO 4. Does the applicant understand that they must provide employees with tobacco sales training approved by the Wisconsin Department of Health and Family Services? (SmokeCheck.org)
 YES NO 5. Does the applicant understand that they may not sell, give or otherwise provide cigarettes/tobacco products to minors?
 YES NO 6. Does the applicant understand that they may not sell single cigarettes?
 YES NO 7. Does the applicant understand that cigarette and tobacco products invoices must be kept on the licensed premises for two years from the date of the invoice and be available for inspection by the Wisconsin Department of Revenue/law enforcement and that failure to comply can result in criminal penalties, including loss of cigarettes/tobacco products?
 YES NO 8. Does the applicant understand that only cigarettes and roll-your-own (RYO) tobacco products listed on the Wisconsin Department of Justice's website labeled "Directory of Certified Tobacco Manufacturers and Brands" at www.doj.state.wi.us/dls/tobacco/index.html may be sold in Wisconsin?

Cigarettes / Tobacco will be sold over counter through vending machine both

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the applicant. Applicant agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, cannot be assigned to another.

Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

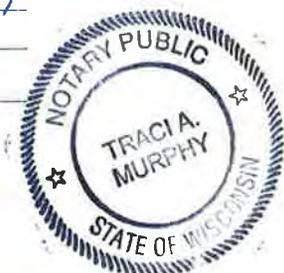
SUBSCRIBED AND SWORN TO BEFORE ME

this 22nd day of May, 20 17
Traci A. Murphy
(Clerk / Notary Public)

William L. Dowling
(Officer of Corporation/Member/Manager of Limited Liability Company/Partner/Individual)

William L. Dowling
VP, Corporate Counsel

My commission expires 2/15/2019



Application for Cigarette and Tobacco Products Retail License

(Pd)

MUNICIPAL USE ONLY

Submit to municipal clerk.

Applicant's Wisconsin 15-digit Sales Tax Account Number
 [REDACTED]

← This must be issued in the same Legal Name of the licensee below.

License Number
 Period Covered
 07/01/17 - 6/30/18
 Date of Issuance

Legal Name (corporation, limited liability company, partnership or sole proprietorship) Steve's Liquore Store, Inc.			Federal Employer Identification No. (FEIN) [REDACTED]		
Trade or Business Name (if different than Legal Name) Steves Wine Beer spirits			Telephone Number (608) 233 6193		
Business Address (License Location) 3618 University Ave		Business Located In <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town		Business Telephone ()	
City Madison	State WI	ZIP Code 53705	of: Shorewood Hills		County Dane
Mailing Address (if different than Business Address)			City	State	ZIP Code

Organization (check one)

Sole Proprietor Wisconsin Corporation – Enter date incorporated: 1/1/96

Partnership Out-of-State Corporation – Are you registered to do business in Wisconsin? YES NO

Other (describe) _____

- YES NO 1. Does the applicant understand that they must purchase cigarettes only from distributors or jobbers who hold a permit with the Wisconsin Department of Revenue?
- YES NO 2. Does the applicant understand that they must obtain a Tobacco Products Distributor permit if purchasing untaxed tobacco products from an out-of-state company? (Tobacco Products Distributor permit is available from the Wisconsin Department of Revenue at 608-261-6435. See application form CTP-129, revenue.wi.gov/forms/excise/ctp-129.pdf.)
- YES NO 3. Does the applicant understand that they cannot purchase/exchange cigarettes or tobacco products from another retailer, including transferring existing stock to a new owner?
- YES NO 4. Does the applicant understand that they must provide employees with tobacco sales training approved by the Wisconsin Department of Health Services? (SmokeCheck.org)
- YES NO 5. Does the applicant understand that they may not sell, give or otherwise provide cigarettes/tobacco products and nicotine products to minors (including electronic cigarettes containing nicotine)?
- YES NO 6. Does the applicant understand that they may not sell single cigarettes?
- YES NO 7. Does the applicant understand that cigarette and tobacco products invoices must be kept on the licensed premises for two years from the date of the invoice and be available for inspection by the Wisconsin Department of Revenue/law enforcement and that failure to comply can result in criminal penalties, including loss of cigarettes/tobacco products?
- YES NO 8. Does the applicant understand that only cigarettes and roll-your-own (RYO) tobacco products listed on the Wisconsin Department of Justice's website labeled "Directory of Certified Tobacco Manufacturers and Brands" at www.doj.state.wi.us/dls/tobacco-directory may be sold in Wisconsin?

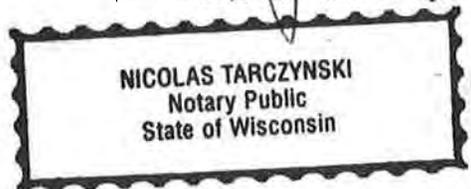
Cigarettes / Tobacco will be sold over counter through vending machine both

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the applicant. Applicant agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, cannot be assigned to another.

Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

SUBSCRIBED AND SWORN TO BEFORE ME
 this 31 day of May, 2017
 [Signature]
 (Clerk / Notary Public)

(Officer of Corporation / Member/Manager of Limited Liability Company/Partner/Individual)



My commission expires 07/28/19

Pd

Application for Cigarette and Tobacco Products Retail License

MUNICIPAL USE ONLY

Submit to municipal clerk.

Applicant's Wisconsin 15-digit Sales Tax Account Number
 [REDACTED]

← This must be issued in the same Legal Name of the licensee below.

License Number
 Period Covered
 07/01/17 - 6/30/18
 Date of Issuance

Legal Name (corporation, limited liability company, partnership or sole proprietorship) <u>Blackhawk Country Club Inc</u>			Federal Employer Identification No. (FEIN) [REDACTED]		
Trade or Business Name (if different than Legal Name)			Telephone Number <u>(608) 231-2454</u>		
Business Address (License Location) <u>3606 Blackhawk Drive</u>		Business Located In <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town		Business Telephone ()	
City <u>Madison</u>	State <u>WI</u>	ZIP Code <u>53705</u>	of: <u>Shorewood Hills</u>		County <u>Dane</u>
Mailing Address (if different than Business Address)			City	State	ZIP Code

Organization (check one)

Sole Proprietor Wisconsin Corporation – Enter date incorporated: 2-17-1956

Partnership Out-of-State Corporation – Are you registered to do business in Wisconsin? YES NO

Other (describe) _____

- YES NO 1. Does the applicant understand that they must purchase cigarettes only from distributors or jobbers who hold a permit with the Wisconsin Department of Revenue?
- YES NO 2. Does the applicant understand that they must obtain a Tobacco Products Distributor permit if purchasing untaxed tobacco products from an out-of-state company? (Tobacco Products Distributor permit is available from the Wisconsin Department of Revenue at 608-261-6435. See application form CTP-129, revenue.wi.gov/forms/excise/ctp-129.pdf.)
- YES NO 3. Does the applicant understand that they cannot purchase/exchange cigarettes or tobacco products from another retailer, including transferring existing stock to a new owner?
- YES NO 4. Does the applicant understand that they must provide employees with tobacco sales training approved by the Wisconsin Department of Health Services? (SmokeCheck.org)
- YES NO 5. Does the applicant understand that they may not sell, give or otherwise provide cigarettes/tobacco products and nicotine products to minors (including electronic cigarettes containing nicotine)?
- YES NO 6. Does the applicant understand that they may not sell single cigarettes?
- YES NO 7. Does the applicant understand that cigarette and tobacco products invoices must be kept on the licensed premises for two years from the date of the invoice and be available for inspection by the Wisconsin Department of Revenue/law enforcement and that failure to comply can result in criminal penalties, including loss of cigarettes/tobacco products?
- YES NO 8. Does the applicant understand that only cigarettes and roll-your-own (RYO) tobacco products listed on the Wisconsin Department of Justice's website labeled "Directory of Certified Tobacco Manufacturers and Brands" at www.doj.state.wi.us/dls/tobacco-directory may be sold in Wisconsin?

Cigarettes / Tobacco will be sold over counter through vending machine both

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the applicant. Applicant agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, cannot be assigned to another.

Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

SUBSCRIBED AND SWORN TO BEFORE ME
 this 24th day of May, 2017

 (Clerk / Notary Public)
 My commission expires 01/30/2021

Barley C
 (Officer of Corporation / Member / Manager of Limited Liability Company / Partner / Individual)
DAVID SYKES
NOTARY PUBLIC
STATE OF WISCONSIN

(P)

Application for Cigarette and Tobacco Products Retail License

Submit to municipal clerk.

MUNICIPAL USE ONLY

License Number
Period Covered 07/01/17-06/30/18
Date of Issuance

Applicant's Wisconsin 15-digit Sales Tax Account Number
 [REDACTED]

← This must be issued in the same Legal Name of the licensee below.

Legal Name (corporation, limited liability company, partnership or sole proprietorship) Walgreen Co.			Federal Employer Identification No. (FEIN) [REDACTED]		
Trade or Business Name (if different than Legal Name) Walgreens #06130			Telephone Number (847) 527-4897		
Business Address (License Location) 3700 University Ave.			Business Located In <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town of: Shorewood Hills		
City Shorewood Hills	State WI	ZIP Code 53705	Business Telephone (608) 238-7109		
Mailing Address (if different than Business Address) PO Box 901			County Dane		
			City Deerfield	State IL	ZIP Code 60015

Organization (check one)

Sole Proprietor Wisconsin Corporation – Enter date incorporated: _____
 Partnership Out-of-State Corporation – Are you registered to do business in Wisconsin? YES NO
 Other (describe) _____

- YES NO 1. Does the applicant understand that they must purchase cigarettes only from distributors or jobbers who hold a permit with the Wisconsin Department of Revenue?
- YES NO 2. Does the applicant understand that they must obtain a Tobacco Products Distributor permit if purchasing untaxed tobacco products from an out-of-state company? (Tobacco Products Distributor permit is available from the Wisconsin Department of Revenue at 608-261-6435. See application form CTP-129, revenue.wi.gov/forms/excise/ctp-129.pdf.)
- YES NO 3. Does the applicant understand that they cannot purchase/exchange cigarettes or tobacco products from another retailer, including transferring existing stock to a new owner?
- YES NO 4. Does the applicant understand that they must provide employees with tobacco sales training approved by the Wisconsin Department of Health Services? (SmokeCheck.org)
- YES NO 5. Does the applicant understand that they may not sell, give or otherwise provide cigarettes/tobacco products and nicotine products to minors (including electronic cigarettes containing nicotine)?
- YES NO 6. Does the applicant understand that they may not sell single cigarettes?
- YES NO 7. Does the applicant understand that cigarette and tobacco products invoices must be kept on the licensed premises for two years from the date of the invoice and be available for inspection by the Wisconsin Department of Revenue/law enforcement and that failure to comply can result in criminal penalties, including loss of cigarettes/tobacco products?
- YES NO 8. Does the applicant understand that only cigarettes and roll-your-own (RYO) tobacco products listed on the Wisconsin Department of Justice's website labeled "Directory of Certified Tobacco Manufacturers and Brands" at www.doj.state.wi.us/dls/tobacco-directory may be sold in Wisconsin?

Cigarettes / Tobacco will be sold over counter through vending machine both

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the applicant. Applicant agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, cannot be assigned to another.

Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

Amelia Legutki
 Assistant Secretary
 (Officer or Corporation/Member/Manager of Limited Liability Company/Partner/Individual)

SUBSCRIBED AND SWORN TO BEFORE ME
 this 25 day of May, 2017

 (Clerk / Notary Public)

My commission expires



RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of } SHOREWOOD HILLS
 Village of }
 City of }

County of DANE Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

LICENSE REQUESTED ▶	
TYPE	FEE
<input checked="" type="checkbox"/> Class A beer	\$ 100
<input type="checkbox"/> Class B beer	\$
<input type="checkbox"/> Class C wine	\$
<input checked="" type="checkbox"/> Class A liquor	\$ 500
<input type="checkbox"/> Class A liquor (cider only)	\$ N/A
<input type="checkbox"/> Class B liquor	\$
<input type="checkbox"/> Reserve Class B liquor	\$
<input type="checkbox"/> Class B (wine only) winery	\$
Publication fee	\$ 35
TOTAL FEE	\$ 635.00

Complete A or B. All must complete C.

A. Individual or Partnership:

Full Name(s) (Last, First and Middle Name) Home Address Post Office & Zip Code

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company ▶ ULTIMATE MART, LLC
 Address of Corporation/Limited Liability Company (if different from licensed premises) ▶ KROGER BUSINESS LICENSE PO BOX 305103 NASHVILLE TN 37230
 All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company:

Title	Name (Inc. Middle Name)	Home Address	Post Office & Zip Code
President/Member	<u>PRES & SEC. CHRISTINE S WHEATLEY</u>	<u>225 LAFAYETTE CIR CINCINNATI OH 45220</u>	
Vice President/Member	<u>VP & TREAS. TODD A FOLEY</u>	<u>5458 LITTLE TURTLE DR, S LEBANON OH 45065</u>	
Secretary/Member	<u>ASS SEC. DOROTHY D ROBERTS</u>	<u>4640 WHISPERING OAK TRL, CINCINNATI OH 45247</u>	
Treasurer/Member	<u>ASST TREAS. JOSEPH W BRADLEY</u>	<u>1165 ABBOTT RD, BATAVIA OH 45103</u>	
Agent ▶	<u>TAMERA BRAXTON</u>	<u>2840 BIG BLUESTEM PKWY FITCHBURG WI 53711</u>	
Director/Managers	<u>VP WILLIAM L DOWLING</u>	<u>4760 ROLLING MEADOW DR, NEW BERLIN WI</u>	

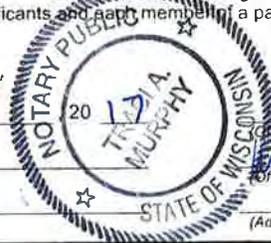
C. 1. Trade Name ▶ Pick 'n Save #8180 Business Phone Number 608-231-6935
 2. Address of Premises ▶ 3650 UNIVERSITY AVE Post Office & Zip Code ▶ SHOREWOOD HILLS 53705

3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No
4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) ONE STORY RETAIL GROCERY & LIQUOR
5. Legal description (omit if street address is given above): _____
6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? **If yes, complete reverse side** Yes No
- b. Are **charges for any offenses** presently **pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? **If yes, explain fully on reverse side** Yes No
7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? **If yes, explain.** SEE APPENDIX A Yes No
8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No
9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No
10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No
11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME,

this 22nd day of May
Jaci A. Murphy
(Clerk/Notary Public)
 My commission expires 2/15/2019



William L. Dowling
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner/Individual)
VP, Corporate Counsel
(Additional Partner(s)/Member/Manager of Limited Li.

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>5-25-17</u>	Date reported to council/board	Date license granted
License number issued	Date license issued	Signature of Clerk / Deputy Clerk

RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of } Shorewood Hills
 Village of }
 City of }

County of _____ Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

Complete A or B. All must complete C.

A. Individual or Partnership:
 Full Name(s) (Last, First and Middle Name) _____ Home Address _____ Post Office & Zip Code _____

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company ▶ SA BAI THONG, LLC
 Address of Corporation/Limited Liability Company (if different from licensed premises) ▶ 2840 Univ. Ave. Madison
 All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company:

Title	Name (Inc. Middle Name)	Home Address	Post Office & Zip Code
President/Member	<u>UASORN WICHITCHU</u>	<u>938 Univ. Bay Dr. Madison</u>	<u>WI 53705</u>
Vice President/Member	_____	_____	_____
Secretary/Member	_____	_____	_____
Treasurer/Member	<u>AROM WICHITCHU</u>	<u>938 Univ. Bay Dr. Madison</u>	<u>WI 53705</u>
Agent ▶	<u>AROM WICHITCHU</u>	<u>383 Univ. Bay Dr. Madison</u>	<u>WI 53705</u>

 Directors/Managers _____

C. 1. Trade Name ▶ SA BAI THONG Business Phone Number 608 238-3100
 2. Address of Premises ▶ 2840 Univ. Ave. Madison Post Office & Zip Code ▶ WI 53705

3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No
4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) Place in coolers inside restaurant.
5. Legal description (omit if street address is given above): _____
6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? **If yes, complete reverse side** Yes No
- b. Are **charges for any offenses presently pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? **If yes, explain fully on reverse side** Yes No
7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? **If yes, explain.** Yes No
8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No
9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No
10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No
11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME
 this 9th day of May, 2017
[Signature] (Clerk/Notary Public)
[Signature] (Officer of Corporation/Member/Manager of Limited Liability Company /Partner/Individual)
 My commission expires 1/30/2021
DAVID SYKES
NOTARY PUBLIC
STATE OF WISCONSIN
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner)
(Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

TO BE COMPLETED BY CLERK		
Date received and filed with municipal clerk <u>5/10/17</u>	Date reported to council/board	Date license granted
License number issued	Date license issued	Signature of Clerk / Deputy Clerk

RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of } Shorewood Hills
 Village of }
 City of }

County of Dane Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

Complete A or B. All must complete C.

A. Individual or Partnership:
Full Name(s) (Last, First and Middle Name) _____ **Home Address** _____ **Post Office & Zip Code** _____

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company ▶ LA BRIDCHE, INC
 Address of Corporation/Limited Liability Company (if different from licensed premises) ▶ (SAME)
 All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company:

Title	Name (Inc. Middle Name)	Home Address	Post Office & Zip Code
President/Member	<u>DAVID HARRY YANKOVICH</u>	<u>726 COPELAND ST MADISON WI</u>	<u>53711</u>
Vice President/Member	_____	_____	_____
Secretary/Member	_____	_____	_____
Treasurer/Member	_____	_____	_____
Agent ▶	<u>ARTHUR SCOT MCKEE</u>	<u>6504 PHEASANT LN #214 MIDDLETON WI</u>	<u>53562</u>
Directors/Managers	_____	_____	_____

C.1. Trade Name ▶ LA BRIDCHE TRUE FOOD Business Phone Number 608 233 3388
 2. Address of Premises ▶ 2862 UNIVERSITY AVE MADISON WI Post Office & Zip Code ▶ MADISON WI 53705

3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No
4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) 2862 UNIVERSITY AVE DINING ROOMS AND
5. Legal description (omit if street address is given above): OUTSIDE PATIO ON SOUTH AND WEST SIDES OF BLDG
6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? If yes, complete reverse side Yes No
- b. Are **charges for any offenses presently pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? If yes, explain fully on reverse side Yes No
7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? If yes, explain. Yes No
8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No
9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No
10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No
11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and **both partners** of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME
 this 26th day of May, 2017

(Clerk/Notary Public)
 My commission expires 01/30/2017

NOTARY PUBLIC
 STATE OF WISCONSIN

[Signature]
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner/Individual)
[Signature]
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner)

(Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

Applicant's WI Seller's Permit No: <u>FFIN Number</u>	
LICENSE REQUESTED	
TYPE	FEE
<input type="checkbox"/> Class A beer	\$
<input checked="" type="checkbox"/> Class B beer	\$ <u>100</u>
<input type="checkbox"/> Class C wine	\$
<input type="checkbox"/> Class A liquor	\$
<input type="checkbox"/> Class A liquor (cider only)	\$ N/A
<input checked="" type="checkbox"/> Class B liquor	\$ <u>500</u>
<input type="checkbox"/> Reserve Class B liquor	\$
<input type="checkbox"/> Class B (wine only) winery	\$
Publication fee	\$ <u>35.00</u>
TOTAL FEE	\$ <u>635.00</u>

Date received and filed with municipal clerk <u>5/26/17</u>	Date reported to council/board	Date license granted
License number issued	Date license issued	Signature of Clerk / Deputy Clerk

RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of } Shorewood Hills
 Village of }
 City of }

County of Dane Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

Complete A or B. All must complete C.

A. Individual or Partnership:
 Full Name(s) (Last, First and Middle Name) Home Address Post Office & Zip Code

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company VFMAD, LLC
 Address of Corporation/Limited Liability Company (if different from licensed premises) _____
 All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company:
 Title Name (Inc. Middle Name) Home Address Post Office & Zip Code
 President/Member Justin Maxwell Gibson 9 Millstone Rd Madison, WI 53717
 Vice President/Member _____
 Secretary/Member _____
 Treasurer/Member _____
 Agent Kristin Marissa Williams 5002 Sheboygan Ave Madison, WI 53705
 Directors/Managers _____

- C. 1. Trade Name vom FASS Business Phone Number 608-204-0300
 2. Address of Premises 3248 University Ave Post Office & Zip Code 53705
 3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No
 4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) Front of House, Middle of House
 5. Legal description (omit if street address is given above): Back of House, Tent, outdoor events
 6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been convicted of any offenses (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? If yes, complete reverse side Yes No
 b. Are charges for any offenses presently pending (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? If yes, explain fully on reverse side Yes No
 7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? If yes, explain. Yes No
 8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No
 9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No
 10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No
 11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME

this 31st day of May 2017

(Clerk/Notary Public)
 My commission expires 01/30/2021

(Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

DAVID SYKES (Officer of Corporation/Member/Manager of Limited Liability Company /Partner/Individual)
NOTARY PUBLIC
STATE OF WISCONSIN
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner)

Applicant's WI Seller's Permit No. [REDACTED] FEIN Number: [REDACTED]	
LICENSE REQUESTED	
TYPE	FEE
<input type="checkbox"/> Class A beer	\$
<input checked="" type="checkbox"/> Class B beer	\$ <u>100</u>
<input checked="" type="checkbox"/> Class C wine	\$
<input type="checkbox"/> Class A liquor	\$
<input type="checkbox"/> Class A liquor (cider only)	\$ N/A
<input checked="" type="checkbox"/> Class B liquor	\$ <u>500</u>
<input type="checkbox"/> Reserve Class B liquor	\$
<input type="checkbox"/> Class B (wine only) winery	\$
Publication fee	\$ <u>35.00</u>
TOTAL FEE	\$ <u>635.00</u>

TO BE COMPLETED BY CLERK		
Date received and filed with municipal clerk <u>5-31-17</u>	Date reported to council/board	Date license granted
License number issued <u>1</u>	Date license issued	Signature of Clerk / Deputy Clerk

RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of } Shorewood Hills
 Village of }
 City of }

County of DANE Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

Complete A or B. All must complete C.

A. Individual or Partnership:

Full Name(s) (Last, First and Middle Name)	Home Address	Post Office & Zip Code
<u>Joe Varese</u>	<u>6338 InnerD Madison WI 53705</u>	
<u>Wayne CROKUS</u>	<u>3128 Hickory Ridge Rd. Madison WI 53719</u>	

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company Stevens Liquor Store, Inc.
 Address of Corporation/Limited Liability Company (if different from licensed premises) ▶ _____

All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company:

Title	Name (Inc. Middle Name)	Home Address	Post Office & Zip Code
President/Member	<u>Joe Varese</u>		
Vice President/Member	<u>Wayne CROKUS</u>		
Secretary/Member			
Treasurer/Member			
Agent ▶	<u>Wayne CROKUS</u>		
Directors/Managers			

C. 1. Trade Name ▶ Stevens Wine Beer Spirits Business Phone Number 608 233 6193
2. Address of Premises ▶ 3618 University Ave Madison Post Office & Zip Code ▶ WI 53705

3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No

4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) 5000 sq/ft retail liquor store

5. Legal description (omit if street address is given above): _____

6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? **If yes, complete reverse side** Yes No

b. Are **charges for any offenses presently pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? **If yes, explain fully on reverse side** Yes No

7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? If yes, explain. Yes No

8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No

9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No

10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No

11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME

this 31 day of May, 20 17

My commission expires 07/28/19
(Clerk/Notary Public)

(Signature)
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner/Individual)
NICOLAS TARCZYNSKI
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner)
Notary Public
State of Wisconsin
(Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>6-1-17</u>	Date reported to council/board	Date license granted
License number issued	Date license issued	Signature of Clerk / Deputy Clerk

ORIGINAL ALCOHOL BEVERAGE RETAIL LICENSE APPLICATION

Submit to municipal clerk.

For the license period beginning July 1 20 17 ending July 1 20 18

TO THE GOVERNING BODY of the: Town of Village of Shorewood Hills City of

County of DANE Aldermanic Dist. No. _____ (if required by ordinance)

Applicant's WI Seller's Permit No. FEIN Number	
LICENSE REQUESTED	
TYPE	FEE
<input type="checkbox"/> Class A beer	\$
<input checked="" type="checkbox"/> Class B beer	\$ <u>100</u>
<input type="checkbox"/> Class C wine	\$
<input type="checkbox"/> Class A liquor	\$
<input type="checkbox"/> Class A liquor (cider only)	\$ N/A
<input checked="" type="checkbox"/> Class B liquor	\$ <u>500</u>
<input type="checkbox"/> Reserve Class B liquor	\$
<input type="checkbox"/> Class B (wine only) winery	\$
Publication fee	\$ <u>35</u>
TOTAL FEE	\$ <u>635</u>

1. The named INDIVIDUAL PARTNERSHIP LIMITED LIABILITY COMPANY CORPORATION/NONPROFIT ORGANIZATION

hereby makes application for the alcohol beverage license(s) checked above.

2. Name (individual/partners give last name, first, middle; corporations/limited liability companies give registered name): T&M Ventures Inc. DBA ANCORA COFFEE

An "Auxiliary Questionnaire," Form AT-103, must be completed and attached to this application by each individual applicant, by each member of a partnership, and by each officer, director and agent of a corporation or nonprofit organization, and by each member/manager and agent of a limited liability company. List the name, title, and place of residence of each person.

President/Member TORI BERDING - OWNER/pres Home Address 143 Kensington Dr Madison, WI 53704
 Vice President/Member _____
 Secretary/Member _____
 Treasurer/Member _____
 Agent TORI BERDING
 Directors/Managers _____

3. Trade Name ANCORA COFFEE Business Phone Number _____
 4. Address of Premises 3318 University Ave. Post Office & Zip Code 53705

5. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? Yes No
 6. Is the applicant an employe or agent of, or acting on behalf of anyone except the named applicant? Yes No
 7. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business? Yes No
 8. (a) Corporate/limited liability company applicants only: Insert state WI and date 4/17/13 of registration. Yes No
 (b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company? Yes No
 (c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin? Yes No

(NOTE: All applicants explain fully on reverse side of this form every YES answer in sections 5, 6, 7 and 8 above.)

9. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) stored in locked storage room where office is located - sold at front counter.

10. Legal description (omit if street address is given above): _____
 11. (a) Was this premises licensed for the sale of liquor or beer during the past license year? Yes No
 (b) If yes, under what name was license issued? _____

12. Does the applicant understand they must file a Special Occupational Tax return (TTB form 5630.5d) before beginning business? [phone 1-800-937-8864] Yes No

13. Does the applicant understand they must hold a Wisconsin Seller's Permit? (454102811179502) Yes No [phone (608) 266-2776]

14. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.) Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

SUBSCRIBED AND SWORN TO BEFORE ME

this 16th day of May, 20 17 Tori R. Jepping
(Officer of Corporation/Member/Manager of Limited Liability Company/Partner/Individual)

My commission expires 1/30/2021 **DAVID SYKES**
(Clerk/Notary Public) NOTARY PUBLIC STATE OF WISCONSIN
(Officer of Corporation/Member/Manager of Limited Liability Company/Partner)

(Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>5-10-17</u>	Date reported to council/board	Date provisional license issued	Signature of Clerk / Deputy Clerk
Date license granted	Date license issued	License number issued	

RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of } Shorewood Hills
 Village of }
 City of }

County of Dane Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

Complete A or B. All must complete C.

A. Individual or Partnership:
 Full Name(s) (Last, First and Middle Name) _____ Home Address _____ Post Office & Zip Code _____

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company ▶ Blackhawk Country Club Inc.
 Address of Corporation/Limited Liability Company (if different from licensed premises) ▶ _____

All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company:

Title	Name (Inc. Middle Name)	Home Address	Post Office & Zip Code
President/Member	<u>Scott T. VanderSanden</u>	<u>2339 White Oak Trail</u>	<u>Oregon WI 53757</u>
Vice President/Member	<u>Lee R. Ferderer</u>	<u>6747 Black Cherry Lane</u>	<u>Middleton WI 53562</u>
Secretary/Member	<u>Ryan M. Murray</u>	<u>5810 Old Sack Road</u>	<u>Madison WI 53705</u>
Treasurer/Member	_____	_____	_____
Agent ▶	<u>Bailey Solverson</u>	<u>306 Vandran Drive</u>	<u>Belleville WI 53508</u>
Directors/Managers	<u>Todd Weisenbeck</u>	<u>5572 Moonlight Drive</u>	<u>Wausau WI 54981</u>

C. 1. Trade Name ▶ Blackhawk Country Club Inc Business Phone Number 608-231-2454
 2. Address of Premises ▶ 3606 Blackhawk Drive Post Office & Zip Code ▶ Madison WI 53705

3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No
4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) clubhouse & Golf Course
5. Legal description (omit if street address is given above): _____
6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? If yes, complete reverse side Yes No
- b. Are **charges for any offenses presently pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? If yes, explain fully on reverse side Yes No
7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? If yes, explain. Yes No
8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No
9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No
10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No
11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME
 this 24th day of May, 20 17

(Clerk/Notary Public)
 My commission expires 01/30/2021

DAVID SYKES
NOTARY PUBLIC
STATE OF WISCONSIN

Bailey Solverson
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner/Individual)
Bailey Solverson
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner)
Bailey Solverson
(Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

TO BE COMPLETED BY CLERK		
Date received and filed with municipal clerk <u>5-24-17</u>	Date reported to council/board	Date license granted
License number issued	Date license issued	Signature of Clerk / Deputy Clerk

RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of } Shorewood Hills
 Village of }
 City of }

County of Dane Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

LICENSE REQUESTED ▶	
TYPE	FEE
<input type="checkbox"/> Class A beer	\$
<input checked="" type="checkbox"/> Class B beer	\$ 100.00
<input checked="" type="checkbox"/> Class C wine	\$ 100.00
<input type="checkbox"/> Class A liquor	\$
<input type="checkbox"/> Class A liquor (cider only)	\$ N/A
<input type="checkbox"/> Class B liquor	\$
<input type="checkbox"/> Reserve Class B liquor	\$
<input type="checkbox"/> Class B (wine only) winery	\$
Publication fee	\$ 35.00
TOTAL FEE	\$ 235.00

Complete A or B. All must complete C.

A. Individual or Partnership:
 Full Name(s) (Last, First and Middle Name) ~~RHONDA K~~ GOEHL SLINDE, RHONDA KARIN Home Address 2822 PLEASANT VIEW RD #202 Post Office & Zip Code MIDDLETON, WI 53562

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company ▶ GOOD MEATS, LLC
 Address of Corporation/Limited Liability Company (if different from licensed premises) ▶ 3236 A UNIVERSITY AVE
 All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company:

Title	Name (Inc. Middle Name)	Home Address	Post Office & Zip Code
President/Member	<u>RHONDA KARIN GOEHL SLINDE</u>	<u>2822 PLEASANT VIEW RD #202</u>	<u>MIDDLETON, WI 53562</u>
Vice President/Member			
Secretary/Member			
Treasurer/Member			
Agent ▶	<u>RHONDA KARIN GOEHL SLINDE</u>		
Directors/Managers			

C. 1. Trade Name ▶ THE CONSCIOUS CARNIVORE Business Phone Number 608.709.1418
 2. Address of Premises ▶ 3236 A UNIVERSITY AVE MADISON WI 53705 Post Office & Zip Code ▶ MADISON WI 53705

3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No
4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) SHOREWOOD SHOPPING CENTER
5. Legal description (omit if street address is given above): DELI/TRAIN AREA & UPPER PARKING LOT FOR SP. EVENTS
6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? If yes, complete reverse side Yes No
- b. Are **charges for any offenses presently pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? If yes, explain fully on reverse side Yes No
7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? If yes, explain. Yes No
8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No
9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No
10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No
11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME
 this 15 day of JUNE, 20 17 [Signature]
(Officer of Corporation/Member/Manager of Limited Liability Company /Partner/Individual)

My commission expires 01/30/2021
[Signature] (Clerk/Notary Public)
DAVID SYKES (Officer of Corporation/Member/Manager of Limited Liability Company /Partner)
NOTARY PUBLIC
STATE OF WISCONSIN
(Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

TO BE COMPLETED BY CLERK		
Date received and filed with municipal clerk <u>6/5/17</u>	Date reported to council/board	Date license granted
License number issued	Date license issued	Signature of Clerk / Deputy Clerk

RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of } Shorewood Hills
 Village of }
 City of }

County of Dane Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

Complete A or B. All must complete C.

A. Individual or Partnership:
 Full Name(s) (Last, First and Middle Name) _____ Home Address _____ Post Office & Zip Code _____

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company ▶ The Noodle Shop, Co Colorado, Inc
 Address of Corporation/Limited Liability Company (if different from licensed premises) ▶ 520 Zany St, Ste D, Bloomfield, CO
 All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company: 80021

Title	Name (Inc. Middle Name)	Home Address	Post Office & Zip Code
President/Member	<u>Paul Allen Strasen</u>	<u>6 white Aider, Litchton CO 80127</u>	
Vice President/Member	<u>Paul Allen Strasen - same as above</u>		
Secretary/Member	<u>David James Boennighausen</u>	<u>2380 95th St, Boulder CO 80301</u>	
Treasurer/Member	<u>N/A</u>		
Agent	<u>Rebecca Mehring</u>	<u>743 N. Thompson Dr #107, Madison WI 53704</u>	
Directors/Managers	<u>Paul Allen Strasen - same as above</u>		

C. 1. Trade Name ▶ Noodles + Company Business Phone Number 608-2108-2900
 2. Address of Premises ▶ 3600 University Ave Post Office & Zip Code ▶ Madison, WI 53705

3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No
4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) Shyke story, free standing, tenant finish.
5. Legal description (omit if street address is given above): Beer + wine stored in locked cages in back + display cooler near register
6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? **If yes, complete reverse side** Yes No
- b. Are **charges for any offenses presently pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? **If yes, explain fully on reverse side** scazzoned Yes No
7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? **If yes, explain.** David Boennighausen has a new Address Yes No
8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No
9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No
10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No
11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME

this 6th day of June, 2017 Paul A. Strasen
(Clerk/Notary Public) Jennifer McVay
(Clerk/Notary Public) Notary Public
 My commission expires 6/23/18 Notary ID 20064024472
(Additional Partner(s)/Member/Manager of Limited Liability Company/Partner) Notary ID 20064024472
 My Commission Expires June 23, 2018

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk <u>6-7-17</u>	Date reported to council/board	Date license granted
License number issued	Date license issued	Signature of Clerk / Deputy Clerk

Applicant's WI Seller's Permit No. / FEIN Number	
LICENSE REQUESTED ▶	
TYPE	FEE
<input type="checkbox"/> Class A beer	\$
<input checked="" type="checkbox"/> Class B beer	\$ <u>100</u>
<input checked="" type="checkbox"/> Class C wine	\$ <u>100</u>
<input type="checkbox"/> Class A liquor	\$
<input type="checkbox"/> Class A liquor (cider only)	\$ N/A
<input type="checkbox"/> Class B liquor	\$
<input type="checkbox"/> Reserve Class B liquor	\$
<input type="checkbox"/> Class B (wine only) winery	\$
Publication fee	\$ 35.00
TOTAL FEE	\$ <u>235</u>

RENEWAL ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk. Read instructions on reverse side.

For the license period beginning: 07 01 2017 ending: 06 30 2018
(MM DD YYYY) (MM DD YYYY)

TO THE GOVERNING BODY of the: Town of Village of City of } Shorewood Hills

County of Dane Aldermanic Dist. No. _____ (if required by ordinance)

CHECK ONE Individual Partnership Limited Liability Company
 Corporation/Nonprofit Organization

Complete A or B. All must complete C.

A. Individual or Partnership: N/A
Full Name(s) (Last, First and Middle Name) _____ **Home Address** _____ **Post Office & Zip Code** _____

B. Full Name of Corporation/Nonprofit Organization/Limited Liability Company ▶ Chipotle Mexican Grill of Colorado, LLC
 Address of Corporation/Limited Liability Company (if different from licensed premises) ▶ 1401 Wynkoop Street #500, Denver, CO 80202
 All Officer(s) Director(s) and Agent of Corporation and Members/Managers and Agent of Limited Liability Company:

Title	Name (Inc. Middle Name)	Home Address	Post Office & Zip Code
LLC Manager	<u>Matthew Steven Ells</u>	<u>40 Fifth Avenue, New York, NY 10011</u>	
LLC Manager	<u>John Robert Hartung</u>	<u>1821 Auburn Avenue Naperville, IL 60565</u>	
Secretary/Member			
Treasurer/Member			
Agent ▶	<u>Brian J. Bushaw</u>	<u>224 East Circle Street, Appleton, WI 54911</u>	
Directors/Managers			

C. 1. Trade Name ▶ Chipotle Mexican Grill #2204 Business Phone Number (608) 233-4305
 2. Address of Premises ▶ 4000 University Avenue Post Office & Zip Code ▶ Shorewood Hills, WI 5370

3. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? Yes No
4. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) Sales made at POS counter and beer will be stored behind POS station and back of the house as needed. Consumption in dining room and patio areas.
5. Legal description (omit if street address is given above): N/A
6. a. Since filing of the last application, has the named licensee, any member of a partnership licensee, or any member, officer, director, manager or agent for either a limited liability company licensee, corporation licensee, or nonprofit organization licensee been **convicted of any offenses** (excluding traffic offenses not related to alcohol) for violation of any federal laws, any Wisconsin laws, any laws of other states, or ordinances of any county or municipality? **If yes, complete reverse side** Yes No
- b. Are **charges for any offenses** presently **pending** (excluding traffic offenses not related to alcohol) against the named licensee or any other persons affiliated with this license? **If yes, explain fully on reverse side** Yes No
7. Except for questions 6a and 6b, have there been any changes in the answers to the questions as submitted by you on your last application for this license? **If yes, explain.** Yes No
8. Was the profit or loss from the sale of alcohol beverages for the previous year reported on the Wisconsin Income or Franchise Tax return of the licensee? If not, explain. Yes No
9. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] Yes No
10. Does the applicant understand that alcohol beverage invoices must be kept at the licensed premises for 2 years from the date of invoice and made available for inspection by law enforcement? Yes No
11. Is the applicant indebted to any wholesaler beyond 15 days for beer or 30 days for liquor? Yes No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.)

SUBSCRIBED AND SWORN TO BEFORE ME

this 15 day of May, 2017
 _____ (Clerk/Notary Public)
 My commission expires 5/6/2020
 _____ M. Steven Ells, LLC Manager
 (Officer of Corporation/Member/Manager of Limited Liability Company /Partner/Individual)
 _____ (Officer of Corporation/Member/Manager of Limited Liability Company /Partner)
 _____ (Additional Partner(s)/Member/Manager of Limited Liability Company if Any)

TO BE COMPLETED BY CLERK	
Date received and filed with municipal clerk <u>5-26-17</u>	Date reported to council/board
License number issued <u>DAVID ACKABDER BOOTH</u>	Date license issued
Signature of Clerk / Deputy Clerk	Date license granted

AT-115 (R. 7-15)
STATE OF COLORADO
NOTARY ID # 20164017857
MY COMMISSION EXPIRES 05-06-2020

Applicant's WI Seller's Permit No. / FEIN Number:	
[REDACTED]	
LICENSE REQUESTED ▶	
TYPE	FEE
<input type="checkbox"/> Class A beer	\$
<input checked="" type="checkbox"/> Class B beer	\$ 100
<input type="checkbox"/> Class C wine	\$
<input type="checkbox"/> Class A liquor	\$
<input type="checkbox"/> Class A liquor (cider only)	\$ N/A
<input type="checkbox"/> Class B liquor	\$
<input checked="" type="checkbox"/> Reserve Class B liquor	\$
<input type="checkbox"/> Class B (wine only) winery	\$
Publication fee	\$ 35
TOTAL FEE	\$ 135

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 0

Application Date: 5-23-17

Town Village City of Shorewood Hills

County of Dane

The named organization applies for: (check appropriate box(es).)

A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 8/26/17 and ending 8/26/17 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization (check appropriate box) → Bona fide Club Church Lodge/Society

Chamber of Commerce or similar Civic or Trade Organization

Veteran's Organization Fair Association

(a) Name Shorewood Hills Community League

(b) Address 810 Shorewood Blvd Madison WI 53705
(Street) Town Village City

(c) Date organized _____

(d) If corporation, give date of incorporation _____

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:

President Chasidey Martin 1122 University Bay Dr. Madison 53705

Vice President _____

Secretary Katie Lindquist 3432 Sunset Dr. Madison 53705

Treasurer Kirsten Jaedle 3405 Crestwood Dr. Madison 53705

(g) Name and address of manager or person in charge of affair: Chasidey Martin
1122 University Bay Dr. Madison, WI 53705

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number 1000 Birch of Shorewood Blvd + Hidden Hills Field

(b) Lot _____ Block _____

(c) Do premises occupy all or part of building? Part

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: Public Works Building, First Floor, First Bay

3. Name of Event

(a) List name of the event Bocce Bash

(b) Dates of event 8-26-17

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Officer [Signature] President
(Signature/date) 5-23-17

Officer _____
(Signature/date)

Date Filed with Clerk 5-24-17

Date Granted by Council _____

Shorewood Hills Community League
(Name of Organization)

Officer _____
(Signature/date)

Officer _____
(Signature/date)

Date Reported to Council or Board _____

License No. _____

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 0.00

Application Date: 05/30/2017

Town Village City of Shorewood Hills

County of Dane

The named organization applies for: (check appropriate box(es).)

A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 07/03/17 and ending 07/04/17 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization (check appropriate box) → Bona fide Club Church Lodge/Society
 Chamber of Commerce or similar Civic or Trade Organization
 Veteran's Organization Fair Association

(a) Name Shorewood Hills EMS & Fire Association

(b) Address 1008 Shorewood Blvd, Madison, WI 53705
(Street) Town Village City

(c) Date organized 02/20/2014

(d) If corporation, give date of incorporation _____

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box:

(f) Names and addresses of all officers:

President William Byers

Vice President _____

Secretary David Sykes

Treasurer David Logan

(g) Name and address of manager or person in charge of affair: _____

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number 1008 Shorewood Boulevard

(b) Lot _____ Block _____

(c) Do premises occupy all or part of building? Part of building

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: Sales will occur in the former apparatus garage.

3. Name of Event

(a) List name of the event Independence Day Dance & Fourth of July Celebration

(b) Dates of event Monday, July 3, 2017 & Tuesday, July 4, 2017

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Officer William R. Byers President
(Signature/date)

Officer _____ Secretary
(Signature/date)

Date Filed with Clerk 6/13/17

Date Granted by Council _____

Shorewood Hills EMS & Fire Association
(Name of Organization)

Officer _____
(Signature/date)

Officer _____
(Signature/date)

Date Reported to Council or Board _____

License No. _____



Village of Shorewood Hills Special Event Street Use Permit

Permit No.:
17-14

Event Information

Name of Event: Bocce Bash Event Organizer/Sponsor: Shorewood League

Does this event cross jurisdictions into the City of Madison or University of Wisconsin? Yes No
If Yes, copies of the Emergency Action Plan submitted to the Madison Fire Department may be required.

Is Organizer/Sponsor a 501(c)3 non-profit agency? Yes No

If Yes, provide State of WI Tax Exempt Number: 059928

Address: 810 Shorewood Blvd. City/State/Zip: Madison, WI 53705

Primary Contact: Chasidey Martin Phone during day: 6083349042

e-mail: shcleague@gmail.com Phone during event: 6083349042

Secondary Contact: Kirsten Jaecle Phone during day: 9735726303

e-mail: kmjaecle@hotmail.com Phone during event: 9735726303

Annual Event? Yes No

Charitable Event? Yes No

If Yes, name of charity to receive donations: PTO

Estimated Attendance: 100 (certificate of insurance and/or an Emergency Action Plan may be required)

Event Category

Run/Walk Festival Music/Concert Other: Sports Event/Party

Location Requested (indicate street(s) / park being used on attached map)

Street Name(s): Shorewood Blvd. (street only closed from 4:00 pm to 10:30 pm on 8/26/17)

Park Name(s): Heiden Haus Fields & Firehouse building/lot

Event Schedule

Date(s) of Event: 8/26/17 Rain Date(s): _____

Event Start Date(s)/Time(s): 5:00 Set-Up Date(s)/Time for Event: 8/26/17 8:00 am

Event End Date(s)/Time(s): 10:00 Take-Down Time: 8/27/17 8:00 am
(beginning of take-down to street reopened)

This permit is subject to all ordinances, statutes and laws appropriate in addition to all rules and regulations detailed in this permit application instructions and guidelines. The person/group named in this application will be responsible for the conduct of the group and for the condition of the reserved area. This permit is subject to all Municipal Ordinances as defined by the Village of Shorewood Hills. The applicant has attached all of the appropriate permit applications for this event.

Chasidey Martin  5-16-17
Print Applicant's Name Applicant's Signature Date

Fee: \$ <u>N/A</u>	Date Received: <u>5/16/17</u>	Received by: <u>DJS</u>
Approved: SHPD: <u>cm</u>	DPW: <u>JB/M</u>	MFD: <u>ok for MFD</u>
Denial recommended by: _____ because _____		
Submitted to Village Board on: _____ <input type="checkbox"/> Approved <input type="checkbox"/> Denied		
Signed: _____ Village Clerk or Deputy Clerk		FOR OFFICIAL USE ONLY

Print Form



Village of Shorewood Hills Neighborhood Block Party Permit

Application Fee: \$10.00

Permit No.:

17-13

Event Organizer Information:

Name of Group: Wellesley Rd. Block Party Contact Name: Carol Barford
Address: 1212 Wellesley Rd. City/State/Zip: Madison, WI 53705
Home Phone: NA Cell Phone: 608 239-1383
E-mail: cbarford@gmail.com

Event Information:

Name of Event: Wellesley Road Block Party
Describe Event: Labor Day block party on 1400 block of Wellesley
Individual(s) in Charge of Event (must be present during entire event) / Phone # (cell # preferred):
Carol Barford, Eric Barber, / 608 239-1383
Emily Greb /

Location Requested (indicate street(s) being used below and on attached map):

Wellesley Rd. (1200 block)

Date of Event: Mon., Sept 4, 2017 Rain Date (if applicable): None
Time of Event: Set-up: 4:30 pm Estimated Attendance: 50
Event Starts: 5:00 pm
Event Ends: 8:00 pm Barricades or Cones Needed? Yes No
Take-down: 8:30 pm

Have the nearby residents been advised of this event? Yes No
Is there a plan to clean up the area after the event? Yes No

PAID
CK. NO. _____
DATE 5/15/17

This permit is subject to all ordinances, statutes and laws appropriate in addition to all rules and regulations detailed in this permit application instructions and guidelines. The person/group named in this application will be responsible for the conduct of the group and for the condition of the reserved area. This permit is subject to all Municipal Ordinances as defined by the Village of Shorewood Hills. The applicant has attached all of the appropriate permit applications for this event.

Carol Barford
Print Applicant's Name

Carol Barford
Applicant's Signature

5/15/2017
Date

Approved: SHPD: [Signature] DPW: [Signature] MFD: ok for MFD

Denial recommended by: _____ because _____

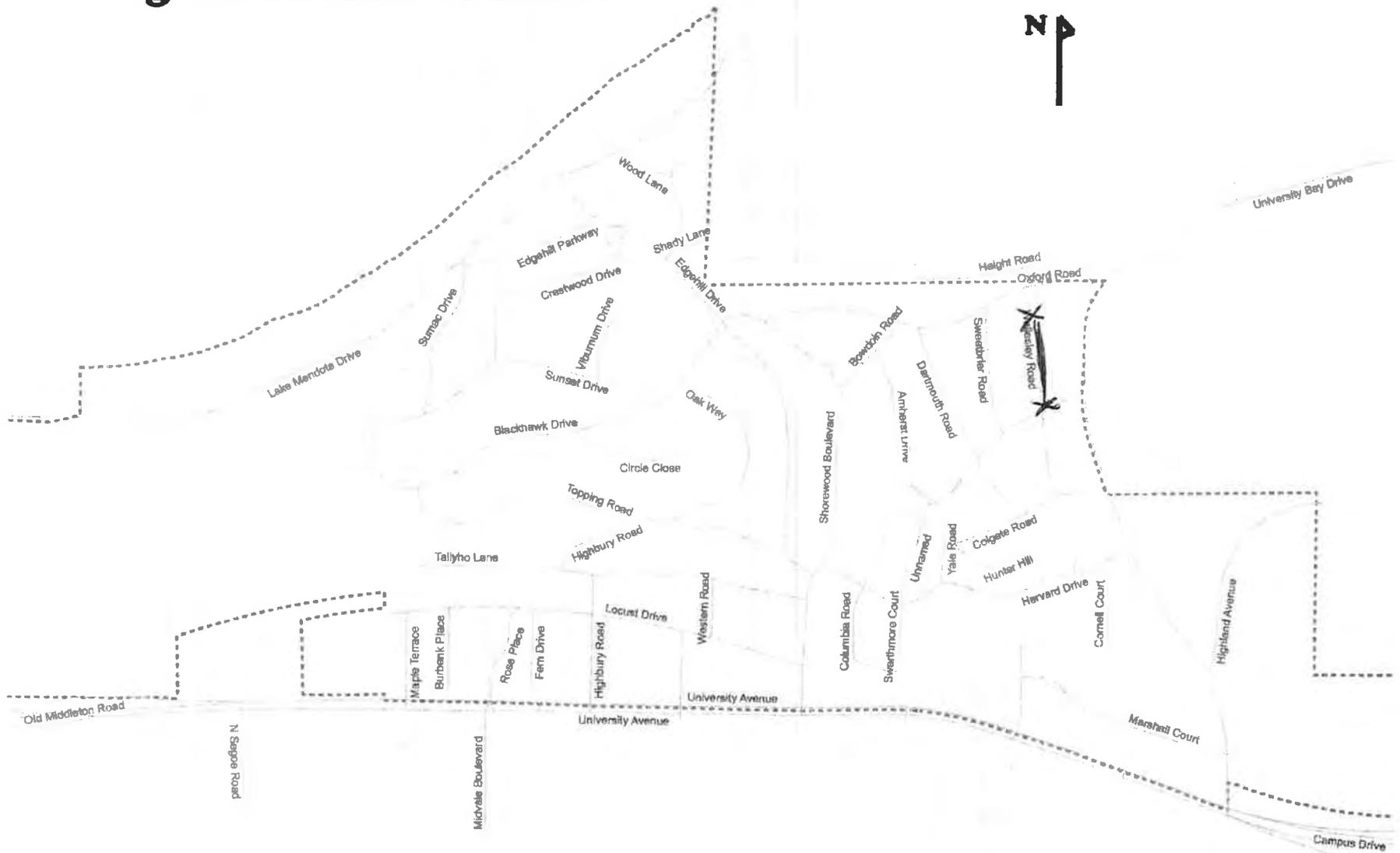
Submitted to Village Board on: _____ Approved Denied

Signed: _____
Village Clerk or Deputy Clerk

FOR OFFICIAL USE ONLY

Print Form

Village of Shorewood Hills



2017 Tennis Program Instructors

Austin Yick	\$28.00
Andre Glass	\$28.00
Siggy Ohnesorge	\$16.00
Luca Willauer (taught last year)	\$10.00
Ezra Carre (taught last year)	\$10.00
Emma Sango (just graduated from Edgewood and is working at Hitters)	\$9.50
Moi Ming Lee McVey (rising senior at West, tennis team, no teaching experience)	\$9.00
Alex Poland (rising senior at West, no teaching experience)	\$9.00

VILLAGE OF SHOREWOOD HILLS
DANE COUNTY, WISCONSIN

ORDINANCE NO. L-2017-1

AN ORDINANCE CREATING SECTION 7.17 OF THE
VILLAGE OF SHOREWOOD HILLS MUNICIPAL CODE

RECITALS

A. The Village Board is committed to protecting the health, safety, and welfare of pedestrians and drivers in the Village, and ensuring the free flow of traffic with the Village.

B. The primary purpose of Pedestrian Refuge Islands are to enhance the safety of and free flow of traffic on highways by separating opposing lanes of vehicular traffic, channeling traffic for turning purposes, and, in some cases, providing a temporary refuge for pedestrians crossing busy and/or wide highways.

C. Village staff has compiled three reports (Exhibit 1: 2016 Calls for Service, Exhibit 2: 2016 Calls for Service Summary No Chart, and Exhibit 3: 2016 Accidents at the Following Intersections) that indicate certain intersections, identified as Covered Intersections, experience high-significant accident rates, higher-significant numbers of call for police services, higher-significant numbers ~~for~~of traffic stops.

D. Village staff also has identified certain intersections, identified as Covered Intersections, which experience higher-significant volumes of traffic and higher-significant speeds.

E. Prolonged pedestrian use of such Covered Intersections poses a safety hazard to the user and passing motor vehicles and can inhibit the free flow of traffic.

F. The Village Board finds it is in the best interests of the public health, safety, and welfare to adopt this Ordinance to protect pedestrians and motorists on Covered Intersections.

ORDINANCE

The Village Board of the Village of Shorewood Hills, Dane County, Wisconsin, ordains as follows:

1. Section 7.17 of the Municipal Code of the Village of Shorewood Hills is created as follows:

7.17 Entering or Staying Upon Highways Restricted.

(1) **Purpose.** Pedestrians are increasingly using highways in ways for which the roads were not designed. These uses include approaching vehicles when in use or staying upon Pedestrian Refuge Islands for purposes other than crossing the highway. These activities create safety hazards for pedestrians and distract drivers, making automobile crashes more likely. This ordinance is designed to decrease the safety hazards by regulating pedestrians. These safety concerns are most acute on the busiest streets within the Village of Shorewood Hills, defined as Covered Intersections.

(2) **Definitions.** As used in this ordinance,

(a) “Covered Intersection” is defined in sub. (7).

(b) A vehicle is “in operation” when it has an operator, as defined in Wis. Stat. § 340.01(41).

(c) “Median” is the area that lies between and divides two opposite directions of a divided highway and is not intended for vehicular travel.

(3) No pedestrian shall be on a Median within 200 feet of a Covered Intersection and approach any vehicle in operation, except a vehicle that is legally parked at the curb or the shoulder.

(4) No pedestrian shall remain upon a Median within 200 feet of a Covered Intersection through two consecutive opportunities to cross the highway in a legal manner under this Chapter and the state traffic laws adopted herein. This may include a change in the traffic control signal or lack of traffic, as applicable. After such two consecutive opportunities, such person shall not be considered to be “using the safety zone or crosswalk to cross the highway” for purposes of the exception in sub. (6)(a).

(5) No operator of a vehicle shall park, stop or leave standing a vehicle on a Covered Intersection where prohibited or suddenly decrease the speed of said vehicle or deviate from a traffic lane for the purpose of responding to persons violating subs. (3) or (4).

(6) **Exceptions.** This Ordinance does not apply to (a) pedestrians using the safety zone or crosswalk to cross the highway, (b) persons engaged in law enforcement or rescue activities, including providing assistance to an injured or disabled vehicle or person, (c) persons entering a vehicle as an invited passenger where it is lawful to do so, including

activity permitted under Wis. Stat. § 346.29(1) (taxis), (d) persons engaged in repair or maintenance activities on the highway under the direction or authority of the Village of Shorewood Hills or the State of Wisconsin; or (e) streets or portions thereof that have been closed pursuant to a street use permit or other express authorization from the Village.

(7) **Covered Intersections.** This ordinance applies only to Covered Intersections, the portions of highways within the Village of Shorewood Hills that have the most traffic, listed as follows (refer to attached map):

- (a) University Avenue and Rose Place
- (b) University Avenue and Shorewood Boulevard
- (c) University Avenue and Highbury Road
- (d) ~~University Bay Drive~~ University Ave and Marshall Court
- (e) University Avenue and University Bay Drive

(8) **Penalty.** Any person violating this ordinance may be required to forfeit not less than twenty-five dollars (\$25) nor more than three hundred dollars (\$300). Officers are encouraged to provide a warning for a first offense.

2. This Ordinance shall take effect upon passage and publication pursuant to law.

The above and foregoing ordinance was duly adopted by the Village Board of the Village of Shorewood Hills at its meeting held on _____, 2017.

APPROVED:

Dave Benforado, Village President

ATTEST:

Colleen Albrecht, Village Clerk

Exhibit 1

2016 Calls for Service at the following intersections Summary no chart

University / Rose, University / Highbury, University / Joyce Erdman, University / Shorewood, University / Marshall, University / University Bay

Intersection	Totals
Highbury / University	9
Marshall / University	5
Rose / University	9
University / Highbury	42
University / Rose	30
University / Shorewood	70
University / University Bay	102
University Bay / University	18
	285

Exhibit 2

2016 calls for service at following intersections

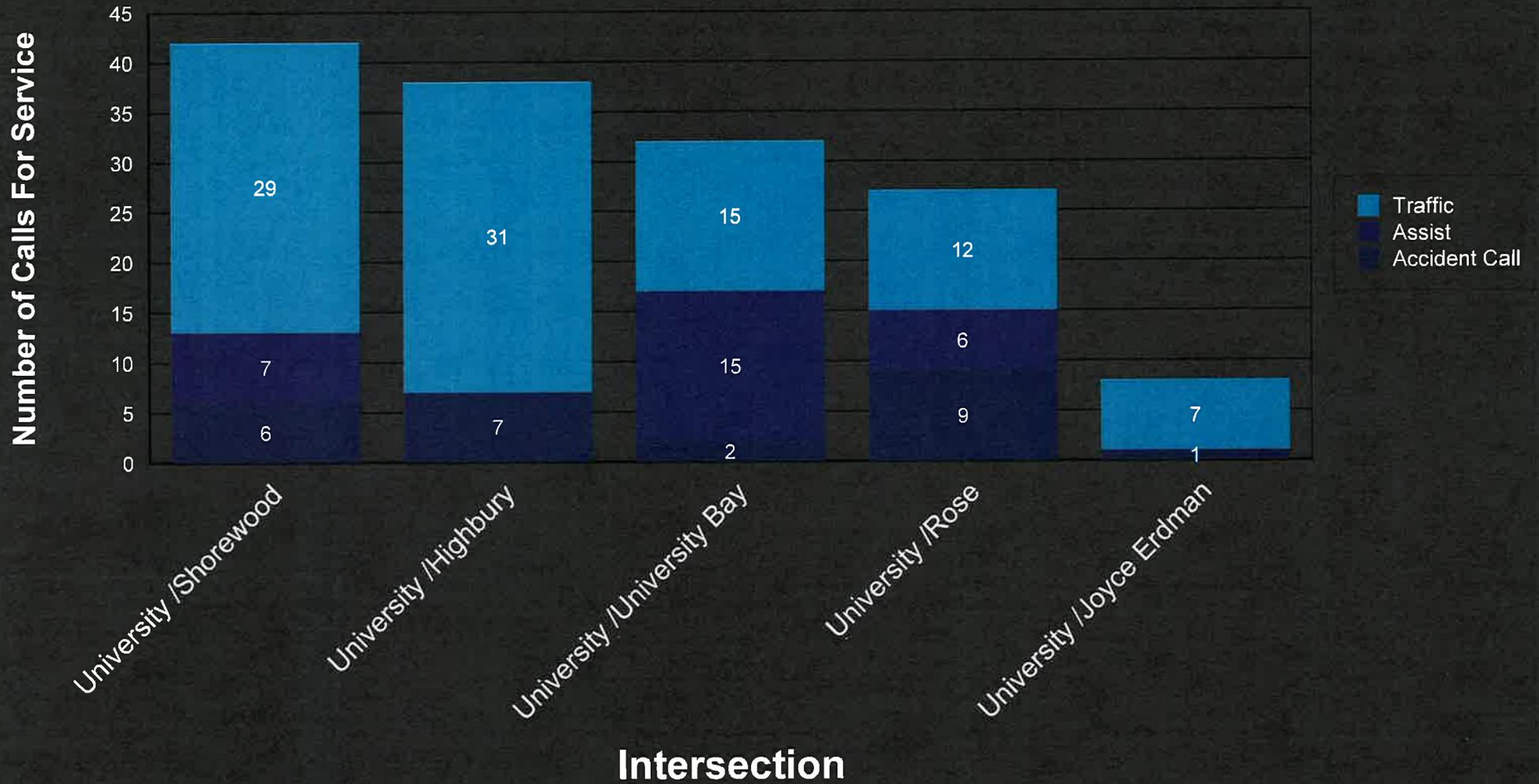
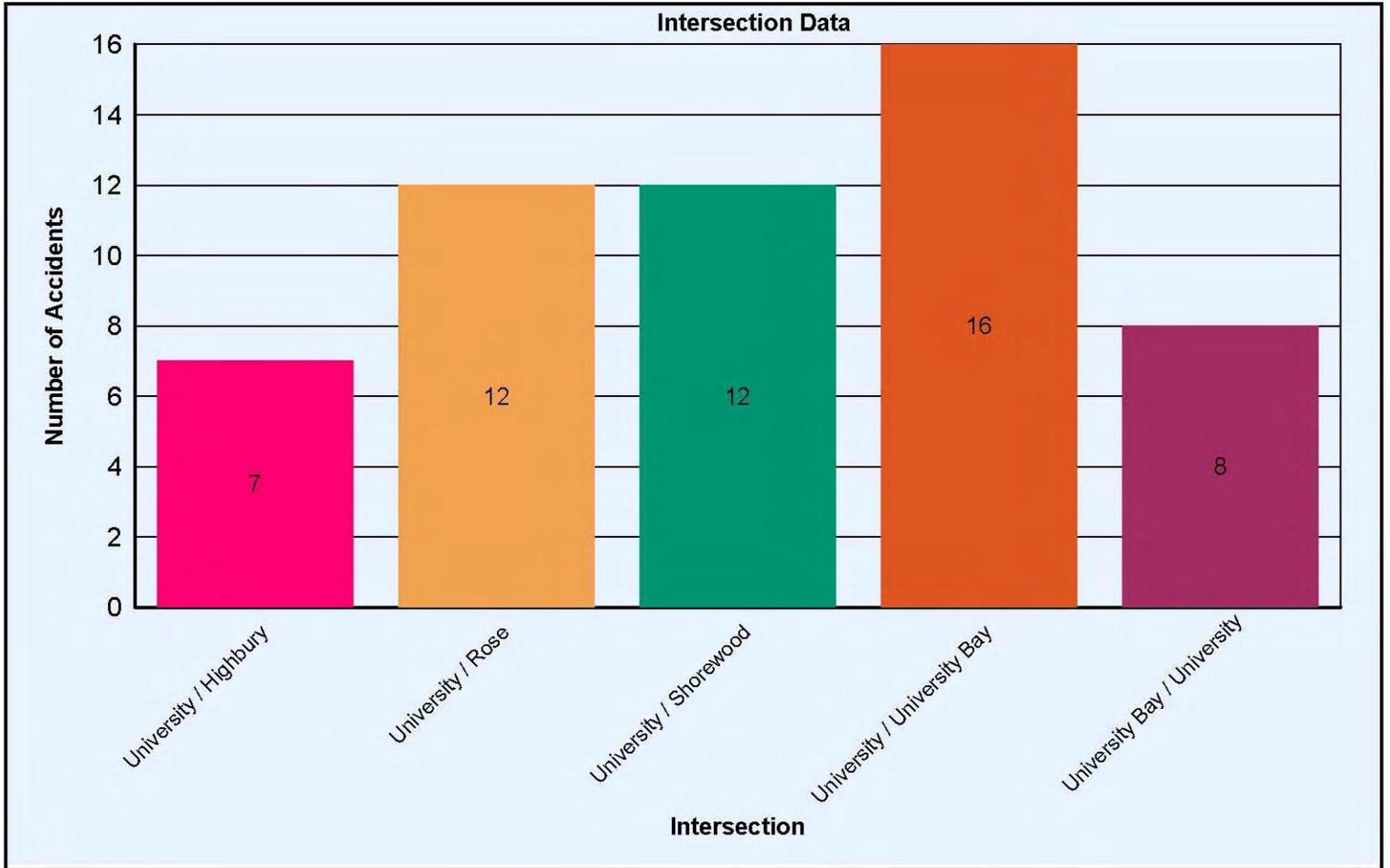


Exhibit 3

2016 accidents at the following intersections

University / Rose, University / Highbury, University / Joyce Erdman, University / Shorewood, University / Marshall, University / University Bay



Light Duty Work Policy

The Village will attempt on a case-by-case basis to assist employees to return to work if they have medical restrictions which preclude them on a temporary basis from performing the duties of their Village position. This policy is not intended to supersede or modify the procedures applicable to employees eligible for reasonable accommodation or covered under the Americans with Disabilities Act and the Wisconsin Fair Employment Act or available to employees under any applicable family and medical leave law.

Eligibility

The policy only applies to regular full-time employees who have temporary restrictions with respect to the performance of their Village position.

Light Duty Work

Light duty is a temporary, modified work assignment within the employee's physical and/or mental capabilities, knowledge and skills.

The Village will attempt to make light duty work available to eligible employees on a case-by-case basis. Factors relevant in the Village's consideration include, but are not limited to, the length of the temporary restrictions, the nature of the restrictions, the availability of work in the department in which the employee works, the qualification of the employee to do work in other departments, the availability of work in those departments, and the time of year.

The Village does not guarantee the availability of light duty work and is under no obligation to offer or create light duty work.

If light duty work is provided to an employee, it shall be restricted to a limited number of weeks and reassessed based upon updated medical information. Any modifications to an employee's job to provide light duty are not intended by purpose or practice to be permanent.

If light duty is provided to the employee, it may be at a rate of pay lower than the rate of pay for the employee's regular position to be determined at the discretion of the Village.

Procedures

To obtain a light duty assignment, the employee must provide the Village with written documentation from the employee's health care provider requesting light duty work, identifying the nature of the employee's restrictions, acknowledging the temporary nature of the request, and identifying the length of time requested for the light duty assignment.

The Village will determine whether to provide light duty work based upon the request and applicable factors.

If the Village offers light duty, the employee must sign the attached form accepting light duty under the conditions outlined in the form.

The employee is required to provide the Village with updated medical information relevant to the employee's condition giving rise to light duty upon Village request or if any of the employee's restrictions change.

The employee's supervisor will monitor the employee's light duty work performance to ensure that the employee is adequately and safely performing the duties and that the employee is not exceeding the employee's restrictions.

**Acknowledgement of Light Duty Assignment
and Terms and Conditions of that Assignment**

To:
From:
Date:
Re: Light Duty Assignment

The Village has received written documentation from your health care provider permitting you to return to work with a restriction limiting you to []. The Village understands that your health care provider will review your condition and this restriction on []

Because of this restriction, you are unable to perform the full scope of duties required of your position. However, the Village has temporary work available for you within this restriction and you are agreeable to return to work for a temporary period of time during your healing process to perform that work. You acknowledge this assignment is not permanent.

The return to light duty work depends on the continued availability of that work. The Village cannot guarantee the number of hours per week that you will work or length of time that such work will be available.

Based upon this information, you are instructed to report for duty on **[date]** to begin working your regular shift. You will be provided with work within your medical restriction. You will not perform any tasks which require or potentially require [], including, but not limited to, the following:

[insert duties the employee cannot perform within restrictions]

It is a shared responsibility between you and the Village to ensure your restrictions are adhered to. If you have any questions about the light duty assigned to you, it is your responsibility to contact your supervisor. Work you will be assigned within the scope of your medical restrictions. You are being returned to work with the specific instruction and directive that you are not to do any task which is outside of these restrictions. If you believe that anything you are asked to do is outside of these restrictions, please see your supervisor.

This is a temporary assignment of light duty which will continue as long as work is available to you, but no later than []. At that time, you are directed to provide the Village with an update on your medical condition as it pertains to your ability to resume your job duties. At that time, the Village will re-assess the availability of continued light-duty work.

You are expected to keep the Village advised of any appointments with your physician and immediately provide the Village with updates on your condition.

By signing below, you acknowledge and agree to the terms of the light-duty return to work set forth above and agree not to do any task which would be outside the scope of work you are permitted to do by your restrictions.

[Employee's Signature]

Date: _____

**VILLAGE OF SHOREWOOD HILLS
RESOLUTION NO. R-2017-7
APPROVING 2016 COMPLIANCE MAINTENANCE ANNUAL REPORT**

BE IT RESOLVED, that the Village of Shorewood Hills Board, hereby approves the 2016 Compliance Maintenance Annual Report.

ADOPTED by the Village of Shorewood Hills Board at a duly scheduled meeting on June 28, 2017.

David J. Benforado, Village President

Colleen Albrecht, Village Clerk

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

Financial Management

<p>1. Provider of Financial Information</p> <p>Name: <input style="width: 150px;" type="text" value="KARLA ENDRES"/></p> <p>Telephone: <input style="width: 150px;" type="text" value="608-267-2680"/> (XXX) XXX-XXXX</p> <p>E-Mail Address (optional): <input style="width: 300px;" type="text" value="KENDRES@SHOREWOOD-HILLS.ORG"/></p>																
<p>2. Treatment Works Operating Revenues</p> <p>2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?</p> <ul style="list-style-type: none"> <input checked="" type="radio"/> Yes (0 points) <input type="radio"/> No (40 points) <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: <input style="width: 100px;" type="text" value="2017"/></p> <ul style="list-style-type: none"> <input checked="" type="radio"/> 0-2 years ago (0 points) <input type="radio"/> 3 or more years ago (20 points) <input type="radio"/> N/A (private facility) <p>2.3 Did you have a special account (e.g., CFWP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?</p> <ul style="list-style-type: none"> <input checked="" type="radio"/> Yes (0 points) <input type="radio"/> No (40 points) 	0															
REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]																
<p>3. Equipment Replacement Funds</p> <p>3.1 When was the Equipment Replacement Fund last reviewed and/or revised? Year: <input style="width: 150px;" type="text"/></p> <ul style="list-style-type: none"> <input type="radio"/> 1-2 years ago (0 points) <input type="radio"/> 3 or more years ago (20 points) <input checked="" type="radio"/> N/A <p>If N/A, please explain:</p> <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>The Village of Shorewood Hills does not own a wastewater treatment plant. It is a member of the Madison Metropolitan Sewage District (MMSD) which handles its wastewater at Nine Springs. The Village's system consists solely of conveyance lines to the MMSD treatment facility.</p> </div> <p>3.2 Equipment Replacement Fund Activity</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">3.2.1 Ending Balance Reported on Last Year's CMAR</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;"><input style="width: 100%;" type="text" value="0.00"/></td> </tr> <tr> <td>3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="0.00"/></td> </tr> <tr> <td>3.2.3 Adjusted January 1st Beginning Balance</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="0.00"/></td> </tr> <tr> <td>3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="0.00"/></td> </tr> <tr> <td></td> <td style="text-align: right;">+</td> <td></td> </tr> </table>	3.2.1 Ending Balance Reported on Last Year's CMAR	\$	<input style="width: 100%;" type="text" value="0.00"/>	3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	\$	<input style="width: 100%;" type="text" value="0.00"/>	3.2.3 Adjusted January 1st Beginning Balance	\$	<input style="width: 100%;" type="text" value="0.00"/>	3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	\$	<input style="width: 100%;" type="text" value="0.00"/>		+		
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3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	\$	<input style="width: 100%;" type="text" value="0.00"/>														
	+															

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

<p>3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)</p> <p style="text-align: right;">-</p>	-	\$	0.00	0								
<p>3.2.6 Ending Balance as of December 31st for CMAR Reporting Year</p>		\$	0.00									
<p>All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.</p> <p>3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>Per #3.1 above, Shorewood Hills does not have a sewage treatment facility and therefore does not need a replacement fund.</p> </div> <p>3.3 What amount should be in your Replacement Fund? \$ 0.00</p> <p>Please note: If you had a CWFPP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.</p> <p>3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?</p> <p><input type="radio"/> Yes</p> <p><input checked="" type="radio"/> No</p> <p>If No, please explain.</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>Not applicable, per #3.1</p> </div>												
<p>4. Future Planning</p> <p>4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?</p> <p><input checked="" type="radio"/> Yes - If Yes, please provide major project information, if not already listed below.</p> <p><input type="radio"/> No</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;">Project #</th> <th style="width: 60%;">Project Description</th> <th style="width: 15%;">Estimated Cost</th> <th style="width: 15%;">Approximate Construction Year</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Shorewood Hills anticipates repairs to the sewer mains on the west side of the Village as needed over the next 10 years.</td> <td style="text-align: center;">150000</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>					Project #	Project Description	Estimated Cost	Approximate Construction Year	1	Shorewood Hills anticipates repairs to the sewer mains on the west side of the Village as needed over the next 10 years.	150000	2020
Project #	Project Description	Estimated Cost	Approximate Construction Year									
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<p>5. Financial Management General Comments</p> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>												
<p>ENERGY EFFICIENCY AND USE</p>												
<p>6. Collection System</p> <p>6.1 Energy Usage</p> <p>6.1.1 Enter the monthly energy usage from the different energy sources:</p> <p>COLLECTION SYSTEM PUMPAGE: Total Power Consumed</p> <p>Number of Municipally Owned Pump/Lift Stations: 1</p>												

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	551	
February	756	
March	1,241	
April	634	
May	865	
June	433	
July	405	
August	381	
September	428	
October	353	
November	346	
December	753	
Total	7,146	0
Average	596	0

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- Comminution or Screening
- Extended Shaft Pumps
- Flow Metering and Recording
- Pneumatic Pumping
- SCADA System
- Self-Priming Pumps
- Submersible Pumps
- Variable Speed Drives
- Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

No

Yes

Year:

By Whom:

Describe and Comment:

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

No plans for the near future.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- Yes
- No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- Yes
- No (30 points)
- N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

- Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

clean 20% of the sanitary lines yearly; TV any problem areas; replace non sealed street manholes that were missed; start replacing non-sealed off street manholes;

Did you accomplish them?

- Yes
- No

If No, explain:

- Organization [NR 210.23 (4) (b)]

Does this chapter of your CMOM include:

- Organizational structure and positions (eg. organizational chart and position descriptions)
- Internal and external lines of communication responsibilities
- Person(s) responsible for reporting overflow events to the department and the public

- Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

sewer use ordinance

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 1982-03-23

Does your sewer use ordinance or other legally binding document address the following:

- Private property inflow and infiltration
- New sewer and building sewer design, construction, installation, testing and inspection
- Rehabilitated sewer and lift station installation, testing and inspection
- Sewage flows satellite system and large private users are monitored and controlled, as necessary
- Fat, oil and grease control
- Enforcement procedures for sewer use non-compliance
- Operation and Maintenance [NR 210.23 (4) (d)]

Does your operation and maintenance program and equipment include the following:

- Equipment and replacement part inventories
- Up-to-date sewer system map

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
 A description of routine operation and maintenance activities (see question 2 below)
 Capacity assessment program
 Basement back assessment and correction
 Regular O&M training
 Design and Performance Provisions [NR 210.23 (4) (e)]
 What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?
 State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
 Construction, Inspection, and Testing
 Others:

Overflow Emergency Response Plan [NR 210.23 (4) (f)]
 Does your emergency response capability include:
 Responsible personnel communication procedures
 Response order, timing and clean-up
 Public notification protocols
 Training
 Emergency operation protocols and implementation procedures
 Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]
 Special Studies Last Year (check only those that apply):
 Infiltration/Inflow (I/I) Analysis
 Sewer System Evaluation Survey (SSES)
 Sewer Evaluation and Capacity Management Plan (SECAP)
 Lift Station Evaluation Report
 Others:

0

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	<input type="text" value="28"/>	% of system/year
Root removal	<input type="text" value="20"/>	% of system/year
Flow monitoring	<input type="text" value="0"/>	% of system/year
Smoke testing	<input type="text" value="0"/>	% of system/year
Sewer line televising	<input type="text" value="12"/>	% of system/year
Manhole inspections	<input type="text" value="30"/>	% of system/year
Lift station O&M	<input type="text" value="0"/>	# per L.S./year
Manhole rehabilitation	<input type="text" value="4"/>	% of manholes rehabbed
Mainline rehabilitation	<input type="text" value="9"/>	% of sewer lines rehabbed
Private sewer inspections	<input type="text" value="0"/>	% of system/year

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

Private sewer I/I removal	<input style="width: 90%;" type="text" value="0"/>	% of private services
River or water crossings	<input style="width: 90%;" type="text" value="0"/>	% of pipe crossings evaluated or maintained
Please include additional comments about your sanitary sewer collection system below:		
CIPP 4247' of sewer along Lake Mendota		

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

44.83	Total actual amount of precipitation last year in inches
36.55	Annual average precipitation (for your location)
9	Miles of sanitary sewer
1	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
2	Number of basement backup occurrences
1	Number of complaints
<input style="width: 90%;" type="text"/>	Average daily flow in MGD (if available)
<input style="width: 90%;" type="text"/>	Peak monthly flow in MGD (if available)
<input style="width: 90%;" type="text"/>	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.22	Basement backups (number/sewer mile)
0.11	Complaints (number/sewer mile)
<input style="width: 90%;" type="text"/>	Peaking factor ratio (Peak Monthly: Annual Daily Avg)
<input style="width: 90%;" type="text"/>	Peaking factor ratio (Peak Hourly: Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OFERFLOWS REPORTED **				
	Date	Location	Cause	Estimated Volume (MG)
None reported				

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

Yes

No

If Yes, please describe:

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

Yes

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

<ul style="list-style-type: none">● No <p>If Yes, please describe:</p> <input type="text"/>	
5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:	
<input type="text" value="sealing manhole lids"/>	
5.4 What is being done to address infiltration/inflow in your collection system?	
<input type="text" value="sealing manhole lids"/>	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			4	16
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)

Compliance Maintenance Annual Report

Shorewood Hills Village

Last Updated: Reporting For:
6/26/2017 2016

Resolution or Owner's Statement

Name of Governing
Body or Owner:

VILLAGE OF SHOREWOOD HILLS

Date of Resolution or
Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR
SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL
GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00

MEMORANDUM

To: Board of Trustees

From: Anne Readel

Date: June 23, 2017

Subject: Proposed Sustainability Initiative

I. Summary

The environmental sustainability movement strives to create better places for living. Sustainability initiatives are becoming commonplace throughout Wisconsin and the United States. Indeed, numerous municipalities that neighbor Shorewood Hills have already enacted such initiatives.

Like many of these other municipalities, Shorewood Hills is a community that welcomes and embraces environmental sustainability. Over the years, Shorewood Hills has supported a number of environmental sustainability projects, such as installing rain gardens to reduce storm water runoff, participating in MGE's renewable energy program, reducing salt use on roads, offering community gardens, and demonstrating our commitment to biological diversity by becoming a Tree City and Bird City community. I propose that we take these efforts one step farther and formally enact a sustainability initiative (the "Shorewood Hills Sustainability Initiative") to improve the Village's overall environment, economic, and social health now and for future generations. I envision that the Shorewood Hills Sustainability Initiative will involve the following four actions, as further described below:

1. Creation of a Sustainability Committee;
2. Consider joining the Legacy Communities Green Tier Charter and research other community sustainability initiatives conducted outside of the Charter;
3. Adoption of a Sustainability Resolution; and
4. Development of a Sustainability Plan.

Many of the above actions will require and benefit from community input and involvement. Some resources may also be available from the Legacy Communities Program to assist Shorewood Hills as it develops this initiative, if the Village desires to become involved in this program.

II. Overview of Sustainability Initiatives in Monona, Middleton, and Bayfield

Many neighborhoods around Shorewood Hills have enacted formal sustainability initiatives to help guide their growth and development. Three such communities are Middleton, Monona, and Fitchburg. I have provided an overview of the actions taken by Middleton and Monona below. While these communities are much larger than Shorewood Hills, other smaller communities, such as Bayfield, have also instituted such sustainability measures. These communities all joined the Legacy Communities Green Tier Charter for assistance in developing their sustainability initiatives. Additional research should be conducted by the Committee on the cost/benefits of this Charter and what other communities have done to advance sustainability outside of the Charter.

A. Monona

In 2012, Monona adopted a Sustainability Resolution which established sustainability principles as the norm in city planning, policies, and procedures. Later that same year, Monona became a member of the Green Tier Legacy Communities Charter (Sustainability Component). In 2014, Monona then developed a Monona Sustainability Plan based on the principles of the resolution. The Monona Sustainability Plan identifies a vision, measurable objectives, and targeted plans of action to help Monona implement sustainability in its operations. The Plan contains the following major sections:

- General Sustainability
- Land Use
- Water
- Energy
- Transportation
- Solid Waste.

The first section addresses general sustainability. The following five sections correspond to areas of focus identified in the Legacy Communities Green Tier Charter.

More information can be found at <http://greentiercommunities.org/monona/>.

Monona's Sustainability Plan can be found at <http://www.mymonona.com/724/Monona-Sustainability-Plan>.

B. Middleton

Middleton is also a member of the Legacy Community Green Tier Charter. Middleton has a Sustainability Committee that is responsible for making policy recommendations to the Middleton Common Council on issues related to environmental sustainability and offers various sustainability educational seminars and community events.

In 2009, Middleton became a member of MG&E's Green Power Tomorrow Program by purchasing 100% of Middleton's energy for all city buildings and facilities from Wisconsin and Iowa wind and solar power and passed a resolution that it would procure 25% of Middleton's electricity and 25% of Middleton's transportation fuels from renewable resources by 2025. See <http://www.ci.middleton.wi.us/DocumentCenter/View/47>.

In 2010, Middleton also adopted a Sustainability Plan. This Plan addresses the following seven areas:

- Energy
- Transportation
- Land Use
- Water
- Waste
- Economy/Food/Fair Trade
- Public Outreach and Education.

For each of these seven areas, Middleton created a vision statement, identified performance indicators for measuring performance, identified desired performance trends, and prioritized a list of actions to accomplish its objectives.

More information can be found at <http://greentiercommunities.org/middleton/>.

Middleton's Sustainability Plan can be found at <http://www.ci.middleton.wi.us/DocumentCenter/View/48>.

C. Bayfield

In 2006, Bayfield passed a resolution committing themselves to environmental sustainability. And in 2012, it developed a sustainability plan that focused on the following seven areas:

- Housing
- Transportation
- Utilities and Community Facilities
- Agricultural, Cultural and Natural Resources
- Economic Development
- Intergovernmental Cooperation
- Land Use Element

The Plan identifies various sustainability goals and objectives for each area. It further identifies concrete actions that can be taken to help measure success of the Plan.

More information can be found at <http://greentiercommunities.org/bayfield/>.

Bayfield's Sustainability Plan can be found at http://www.cityofbayfield.com/uploads/1/1/1/5/11158030/2012-july_sustainability_plan_final_version.pdf.

D. Legacy Communities Program

While Monona, Middleton, and Bayfield adopted different models for their sustainability initiatives, they all have one thing in common — they became members of the Legacy Communities Green Tier Charter.

The Legacy Communities Program's mission is "to help communities across the state of Wisconsin move continuously toward a sustainable future through initiatives that promote environmental stewardship, economic growth, public health, and social equity." In 2010, the Legacy Communities Green Tier Charter was formed and subsequently signed by the DNR, 1000 Friends of Wisconsin, League of Wisconsin Municipalities, Municipal Environmental Group – Wastewater, Center on Wisconsin Strategy, and Wisconsin Energy Conservation Corp in order to align their efforts in support of sustainable community development.

Under the Legacy Communities Green Tier Charter, municipalities "take actions and share information to achieve superior environmental performance with regard to one or both of the following areas: (1) water quality and water resources management; and/or (2) sustainability practices." Municipalities that participate in the charter "will have direct access to a Wisconsin DNR resource team that will provide technical assistance to communities and act as a single point of contact for all interactions between the community and the department." Further, technical assistance will be provided by other nongovernmental partners.

Members of the Legacy Communities Green Tier Charter include:

- Cities: Appleton, Ashland, Bayfield, Eau Claire, Fitchburg, La Crosse, Monona, Middleton, New Richmond, Oshkosh, Port Washington, Sheboygan, Wisconsin Rapids and Wauwatosa;
- Villages: Weston and Bayside;
- Counties: Eau Claire, Bayfield, and La Crosse.

I spoke with Will Erikson who runs the program for the DNR to obtain a better idea of what involvement in the program entails. Mr. Erikson explained that the charter is meant to help expand information sharing among participating communities, with the DNR acting as a facilitator. To help facilitate information sharing on sustainability programs, the DNR offers the following services:

1. It hosts a quarterly member meeting at different member communities. Communities share experiences at that meeting. Communities can send staff, residents, committee volunteers, or even city planners depending on their own objectives and experiences. Remote access to the meeting is also offered via Skype.
2. Provide a webinar series that addresses various issues that communities may face.
3. Provide templates and benchmarking materials for communities to use to identify sustainability goals and measure progress.
4. Hosts task forces based on consensus from member communities. Currently, there are two task forces: Healthy Communities and Energy. For example, the Energy task force is creating energy benchmarking materials that communities can use to track their energy use and determine whether they are meeting their energy-related goals.
5. Provides information about grant opportunities. Communities that participate in the charter are given additional point considerations for certain grants issued through the DNR. This can be a big draw for communities.

Communities that desire to participate in the charter must do the following steps. First, the community must adopt a resolution expressly stating its intent to be part of the charter. A template is available from the Legacy Communities program.

Second, the community must fill out a sustainability score sheet, which lists best sustainability practices. This score sheet helps establish baseline metrics for the community, helps the community to identify areas that need particular focus, and can be used to help track growth. After the score sheet is submitted to the DNR, the DNR sends an acceptance letter.

Participation in the charter is free. However, there are a few obligations placed on communities for participation. First, participating communities must submit an annual report. A template is available that follows the information contained in the score sheet. The annual report is meant to help communities track what they have done in the past year and identify what goals they are setting for the upcoming year. Communities are also expected to participate in the quarterly meetings (in person or via Skype).

The Legacy Communities Green Tier Charter is available at <http://dnr.wi.gov/topic/GreenTier/Participants/Charters/LegacyCharter.pdf>.

Various strategy options proposed by the Program can be found at <http://dnr.wi.gov/topic/greentier/participants/charters/legacyattachment3.pdf>.

III. Proposed Shorewood Hills Sustainability Initiative

I propose that Shorewood Hills adopt a formal Sustainability Initiative. This initiative would start with the formation of a Sustainability Committee, which will consider whether the Village should join the Legacy Committees Green Tier Charter, draft a Sustainability Resolution, and eventually develop a Sustainability Plan.

A. Sustainability Committee

As a first step to advance the Sustainability Initiative, I propose that the Board approve an Ad Hoc Sustainability Committee. The Sustainability Committee would be charged with making policy recommendations pertaining to environmental sustainability. The Committee will also offer sustainability education to residents through public seminars and community events.

A potential mission statement for the Committee could be as follows:

The Sustainability Committee is responsible for researching, recommending, and developing sustainable policies and procedures for Village staff, residents, and businesses to reduce the environmental footprint of the Village while also providing public education and outreach on sustainability issues.

The Committee could be comprised of one or two Trustees and numerous Village residents with an interest in sustainability. Input from the Village Administrator, the Department of Public Works Chief, the Village Forester, other interested Committees, and residents will be essential for this Committee.

B. Consider Membership in the Legacy Communities Green Tier Charter

As a second step, I propose that Shorewood Hills Sustainability Committee consider joining the Legacy Committees Green Tier Charter. Mr. Erikson indicated that he would be willing to meet with the Sustainability Committee to provide an overview of the Charter. He would also be able to arrange for a representative from a neighboring community, such as Middleton, to attend and provide their perspective on the Charter. As part of the consideration on whether Shorewood Hills should join the Green Tier Charter, the Committee should also research how other municipalities have advanced sustainability initiatives outside of the Green Tier Charter.

C. Sustainability Resolution

As a third step, the Sustainability Committee would be responsible for proposing a sustainability resolution to the Board. This resolution will establish sustainability principles as the norm for city planning, policies, and procedures. An example of the sustainability resolution adopted by Monona is attached hereto as Exhibit A. If the Sustainability Committee desired to become part of the Legacy Communities program, this resolution would contain an expression of that commitment.

D. Sustainability Plan

As a second step, the Sustainability Committee would develop a Sustainability Plan based on the principles in the Sustainability Resolution. While the scope of the Sustainability Plan will be determined by the Sustainability Committee and the Board, the following potential objectives and focus areas could be considered (note that completion of the Legacy Communities score sheet will likely help identify potential focus areas, if we choose to participate in the program):

- Objective:
 - Assess what sustainability measures have already been taken in the Village (i.e., recycling programs, community gardens, etc.);
 - Identify additional actions that could be taken to enhance environmental sustainability in the Village;
 - Prioritize potential actions; and
 - Identify mechanisms to collect data and quantitatively track progress.

- Focus areas could include:
 - Energy:
 - How can the Village utilize more renewable energy in Village-owned buildings? In particular, the Village currently purchases approximately 20% of its electricity from MGE's "Green Power Tomorrow" optional wind power renewable energy program. The Village reached a high of 30%, and then a few years ago for budgetary reasons, reduced its renewable energy purchase to 20% (the renewable energy costs are higher than traditional sourced energy). However, part of the Committee's directive could be to submit a plan to ramp that percentage up over time, through the Green Power Tomorrow program or other means, along with budgetary impact.
 - How can residents reduce energy consumption in their homes?
 - How can we encourage private businesses to reduce their energy consumption?
 - How can the Village otherwise encourage renewable energy sources and energy consumption reduction within its borders?
 - Transportation
 - How can we encourage more use of alternative transportation?
 - How can we make biking and walking safer in the Village?
 - Trash and Recycling
 - Would residents be interested in a compost program?
 - How can we encourage recycling and educate residents about what can be recycled?
 - Can we provide residents with information on how to stop junk mail and other types of paper mail that residents no longer wish to receive (i.e., Catalog Choice).
 - Land Use
 - How can we continue to encourage mixed development to encourage local shopping and services?
 - What other mechanisms are available to the Village to protect open spaces (i.e., conservation easements).
 - Water
 - How can homeowners reduce their home's stormwater runoff?
 - How can homeowners reduce or eliminate chemicals for lawn care?
 - How can homeowners increase indoor and outdoor water efficiency?

- Economy/Food/Fair Trade
 - How do we integrate additional green technologies into existing and new buildings?
- Public Outreach and Education
 - What types of sustainability presentations are residents in the Village and perhaps Shorewood Elementary School interested in?
 - Can we offer environmental service-learning projects for residents and students?

IV. Conclusion

The adoption of a formal sustainability initiative in Shorewood Hills would be consistent with Village practices and culture, and place the Village in line with the direction taken by other neighboring communities. I ask the Board to support such an initiative.

Exhibit A
Monona Sustainability Resolution

Resolution No. 12-03-1843
Monona Common Council

A COMMITMENT TO SUSTAINABILITY IN THE CITY OF MONONA

WHEREAS, the environment, society, and economy must all be stable and healthy to support and sustain a community; and,

WHEREAS, a commitment to local and regional cooperation is essential for stewardship of the natural systems that sustain us; and,

WHEREAS, the decisions made today in the City of Monona have far-reaching and long-lasting consequences and should be made with great consideration of their impacts on our natural systems, the economy, and people living now and in the generations to come; and,

WHEREAS, practicing sustainability means working to meet the needs of today's residents and visitors without compromising the needs of future residents and visitors; and,

WHEREAS, adopting principles of sustainability as a principle of decision-making will serve as both a framework for city decision-making and a model for our citizens, encouraging a strong local economy while protecting the natural systems in which residents live, work, and play; and,

WHEREAS, moving toward a more sustainable future is critical for attracting new residents and businesses; and,

WHEREAS, the City of Monona adopts endorses the following four Sustainability Guidelines as a basis for the development and implementation of the city's plans, policies and procedures.

1. Reduce dependence on fossil fuels and extracted underground metals and minerals;
2. Reduce dependence on chemicals and other manufactured substances that can accumulate in Nature;
3. Reduce dependence on activities that harm life sustaining ecosystems; and
4. Reduce barriers to achieving present and future human needs fairly and efficiently.

WHEREAS, these guidelines have been has proven to be effective by the experience of many cities in Wisconsin and in the United States and over 75 cities worldwide; and

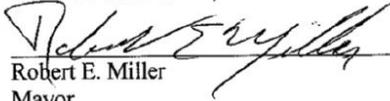
WHEREAS, it has been demonstrated that the application of these principles can reduce expenses and save taxpayer dollars; and,

WHEREAS, the City of Monona Sustainability Committee has recommended that these principles be adopted by the City of Monona as its guiding sustainability framework.

NOW, THEREFORE, BE IT RESOLVED that the City of Monona Common Council accepts the recommendation of the Sustainability Committee to adopt the Sustainability Guidelines described herein, and agrees to apply these principles in its planning, policy-making and procedures.

Adopted this 19th day of March, 2012.

BY ORDER OF THE CITY COUNCIL
CITY OF MONONA, WISCONSIN


Robert E. Miller
Mayor

ATTEST:


Joan Andrusz
City Clerk

Approval Recommend By: Sustainability Committee, 2/16/12

Council Action:

Date Introduced: 3-5-12

Date Approve: 3-19-12