



Regular Village Board Meeting Agenda

June 21, 2022 – 7:00 pm
Village Hall, 235 Hickory Street, Pewaukee, WI 53072

1. Call to Order, Pledge of Allegiance, Moment of Silence and Roll Call.
2. Public Hearings/Presentations.
 - a. 2021 Audit Presentation
3. Approval of Minutes of Previous Meeting.
 - Minutes of the Regular Village Board Meeting – June 7, 2022
4. Citizen Comments. – *This is an opportunity for citizens to share their opinions with Board Members on any topic they choose. However, due to Wisconsin Open Meeting laws, the Board is not able to answer questions or respond to your comments. All comments should be directed to the Board. Comments are limited to 3 minutes per speaker. Speakers are asked to use the podium and state their name and address.*
5. Ordinances. – None.
6. Resolutions. – None.
7. Old Business.
 - a. Discussion Regarding Strategic Plan Implementation Progress
 - b. Discussion and Possible Action Regarding Parking in the Downtown Area Along the Lakefront
8. New Business.
 - a. Discussion and Possible Action on Positively Pewaukee 2023 Special Event Permit Applications
 - b. Discussion and Direction Regarding Creating a Finance Committee
 - c. Discussion Regarding Meeting Etiquette
 - d. Discussion and Possible Action on Committee Appointments
 1. Plan Commission – 3 Members (full 3 year terms);
 2. Zoning Board of Appeals – 2 Members (full 3 year terms); 1 Alternate (term to expire 4/30/24)
 3. Historic Preservation Commission – 1 Plan Commission Member; 1 Member (term to expire 4/30//24); and 1 Member Architect (full 3 year term to expire 4/30/25)
 4. Sex Offender Residency Appeal Board – 1 Member
 - e. License Approvals and Vendor Permits
 1. Annual Alcohol Licenses
 - f. Monthly Approval of Checks and Invoices for all funds – May 2022
9. Citizen Comments. – *This is an opportunity for citizens to share their opinions with Board Members on any topic they choose. However, due to Wisconsin Open Meeting laws, the Board is not able to answer*



Regular Village Board Meeting Agenda

questions or respond to your comments. All comments should be directed to the Board. Comments are limited to 3 minutes per speaker. Speakers are asked to use the podium and state their name and address.

10. Closed Session. – The Village Board of the Village of Pewaukee will enter into closed session pursuant to Wis. Statute Section 19.85(1)(e) for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically regarding Riverside Preserve Developers Agreement.
11. Reconvene Into Open Session.
12. Adjournment.

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. To request such assistance, contact the Village Clerk at 262-691-5660.

Posted June 17, 2022



To: Jeff Knutson, President
Village Board

From: Scott A. Gosse
Village Administrator

Date: June 17, 2022

Re: Agenda Item 2a, Presentation of 2021 Audit

BACKGROUND

A copy of the 2021 audit reports prepared by Baker Tilly were transmitted earlier for your review. John Rader of Baker Tilly, the Village's audit firm, will be in attendance to provide a review of the 2021 audit document.



Reporting and insights from 2021 audit: Village of Pewaukee

December 31, 2021

Executive summary

May 20, 2022

To the Village Board of
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072-3592

We have completed our audit of the financial statements of the Village of Pewaukee (the Village) for the year ended December 31, 2021, and have issued our report thereon dated May 20, 2022. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

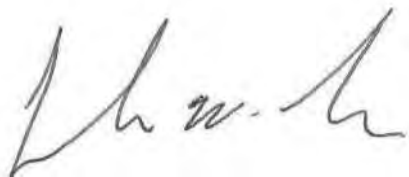
Additionally, we have included information on key risk areas the Village of Pewaukee should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- John Rader, Director: john.rader@bakertilly.com or +1 (608) 240 2431
- Kacey Spoerl, Manager: kacey.spoerl@bakertilly.com or +1 (608) 316 1337

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read "John W. Rader". The signature is fluid and cursive, with the first name "John" being the most prominent.

John W. Rader, CPA, Director

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity including Tax Incremental Districts

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's 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.

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 identified the following deficiency as a material weakness:

– Financial statement close process

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 weakness 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 statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

Other comments and recommendations

Control Deficiency

There are certain controls that are not consistently 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 monthly and year-end accounting

- Adjusting journal entries and supporting documentation should be reviewed and approved by an appropriate person who is not the original preparer.

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 the municipal court, the library and the marina.

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.

Required communications

Qualitative aspect of 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 have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village of Pewaukee are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2021. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Shared services with the City of Pewaukee for fire and rescue	Evaluation is based on budgetary estimates utilizing prior year actuals	Reasonable in relation to the financial statements as a whole
Net pension liability (asset) and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

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

Disagreements with management

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.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the Appendix summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

Other information in documents containing audited basic financial statements

Official statements (or other equivalent document which we may not read unless engaged separately)

The Village's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Village can use the audited financial statements in other client prepared documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

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

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

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.

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Compiled TIF financial statements
- Water rate study

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.

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

Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter



May 20, 2022

Baker Tilly US, LLP
4807 Innovate Ln
PO Box 7398
Madison, WI 53718-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Pewaukee as of December 31, 2021 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 Pewaukee 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 financial statement 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) All known audit and bookkeeping adjustments have been included in our financial statements, 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 a process to track the status of audit findings and recommendations.
- 19) 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.
- 20) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) 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.
- 22) 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.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

23) 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) Utility rate consulting

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

- 24) The Village of Pewaukee 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.
- 25) The Village of Pewaukee has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 26) The financial statements include all joint ventures with an equity interest and properly disclose all other joint ventures and other related organizations.
- 27) The financial statements properly classify all funds and activities.
- 28) 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.
- 29) 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.
- 30) The Village of Pewaukee has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 32) 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.
- 33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 34) Interfund, internal, and intra-entity activity and balances have been 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. Any known impairments have been recorded and disclosed.
- 37) Tax-exempt bonds issued have retained their tax-exempt status.
- 38) We have appropriately disclosed the Village of Pewaukee'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.
- 42) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 43) We have implemented GASB Statement No. 84, *Fiduciary Activities*, and believe that all activities that meet the criteria for presentation as fiduciary activities have been identified and presented as such. In addition, we believe that all required disclosures and other accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 44) We have implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and believe that all direct borrowings, direct placements, lines of credit or debt default clauses have been identified and properly disclosed in the financial statements in compliance with the Standard.
- 45) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

- 46) We have implemented GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 47) We have evaluated our GASB 75 OPEB liability and related deferrals and have determined that they are not material to the financial statements
- 48) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the entity's financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditor's report thereon. We do not prepare an annual report.

Sincerely,

Village of Pewaukee

Signed:

A handwritten signature in blue ink, appearing to read "Scott A. Case", written over a horizontal line.

Signed:

A handwritten signature in black ink, appearing to read "Karyn Haack", written over a horizontal line.

Client service team



John W. Rader, CPA

Director

4807 Innovate Ln
Madison, WI 53718
United States

T +1 (608) 240 2431 | Madison
john.rader@bakertilly.com



Kacey Spoerl, CPA

Manager

4807 Innovate Ln
Madison, WI 53718
United States

T +1 (608) 316 1337 | Madison
kacey.spoerl@bakertilly.com

Accounting changes relevant to the Village of Pewaukee

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	12/31/22*
91	Conduit Debt	✓	12/31/22*
92	Omnibus 2020	✓	12/31/22*
93	Replacement of Interfund Bank Offered Rates	✓	12/31/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	✓	12/31/22

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#).

Ready or not – the new lease standard is here!

GASB's new single model for lease accounting is effective for next year's audit (fiscal years ending June 30, 2022 and later). This standard requires governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources. The standard specifies that leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or, if applied to earlier periods, the beginning of the earliest period restated).

The implementation process can be broken down into a four-step methodology:



Now is the time to evaluate where your government is in this process and the timeline to complete implementation. The third step for lease evaluation, data extraction and review is typically the most time-consuming step; organizations should begin this process well before year end to ensure adequate lead time. A key decision that will need to be made is whether a lease administration software package is necessary. Depending on the volume and complexity of your lease activity, spreadsheets may not be sufficient to track and calculate all the required information.

We are available to discuss this further and help you develop an action plan. Baker Tilly also has complimentary resources available online including:

- GASB 87 lease identification questionnaire
- GASB 87 lease assistance tool
- Variety of GASB 87 podcasts and articles

Access tools and learn more about [GASB 87](#).

Preparing for the new conduit debt reporting

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The Village of Pewaukee should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

Determining if GASB 94 applies for your organization

GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* provides guidance related to public-private and public-public partnerships (PPP) and availability payment arrangements (APA).

A PPP is an arrangement in which an entity contracts with an operator to provide public services by conveying control of the right to operate or use infrastructure or other capital asset. A common example of PPP is a service concession arrangement.

An APA is an arrangement in which an entity compensates an operator for services that may include designing, constructing, financing, maintaining or operating an asset.

The Village of Pewaukee should start to identify any contracts that could meet either definition to ensure they are reviewed for applicability and accounted for correctly when the standard is effective. Initial steps include reviewing contracts that didn't meet the definition of a lease under GASB 87 and identifying any other agreements where the organization contracts with or partners with another entity to provide services.

Future accounting for subscription-based IT arrangements

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The Village of Pewaukee will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- SCADA systems
- Some work order or inventory systems as well as some general ledger or billing systems

The Village should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

Material corrected misstatements

Description	Opinion unit	Amount
To record GASB 68	Water & Sewer utility	\$172,626
To properly record capital asset activity for current year additions, deletions and depreciation	Water, Sewer, Transportation, & Stormwater utility, Laimon Family Lakeside Park Fund	\$1,554,334
To back out the receivable and revenue related to 2022 utility billing	Water utility	\$105,669
To properly record debt activity for current year debt issuances and debt payments	Debt service fund, TIF District No. 3, Capital projects fund, Water, Sewer, Stormwater, & Transportation utility and Laimon Family Lakeside Park Fund	\$4,449,189
To recognize unspent ARPA funds as unearned revenue	American Rescue Plan Fund	\$424,588

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Two-way audit communications

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.
- c. 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.
- d. 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.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

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 governing 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. We anticipate that the Village will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

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

- a. The entity'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. We perform preliminary financial audit work during the months of November-December and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and 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.

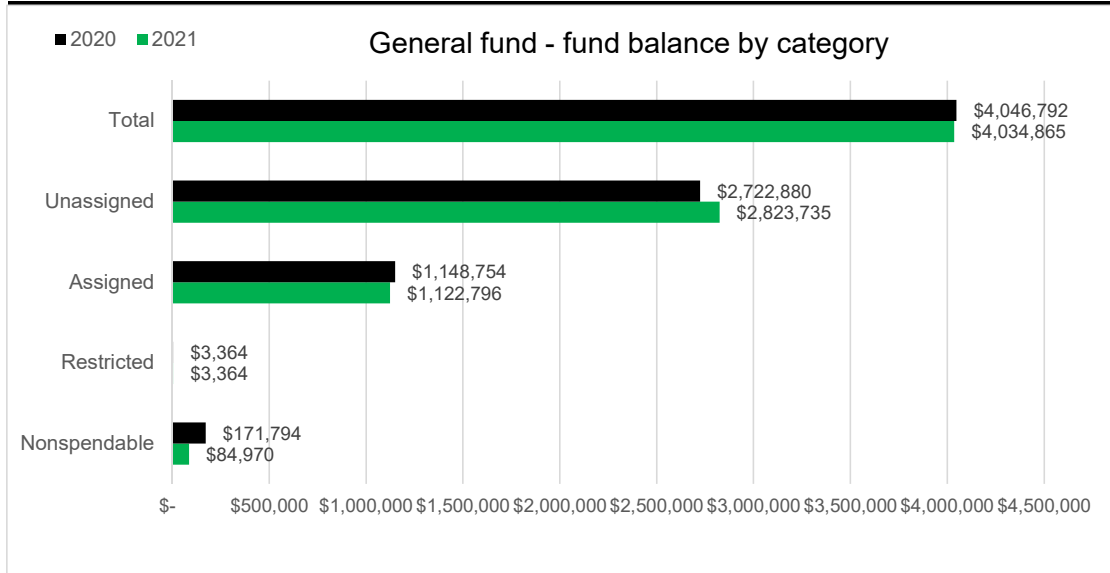
Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient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

Appendix: Highlight graphs

Village of Pewaukee

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	\$ 6,669,789	\$ 6,684,328	\$ (14,539)
Expenditures and other financing uses	6,681,716	6,807,000	125,284
Net change in fund balance	<u>\$ (11,927)</u>	<u>\$ (122,672)</u>	<u>\$ 110,745</u>

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

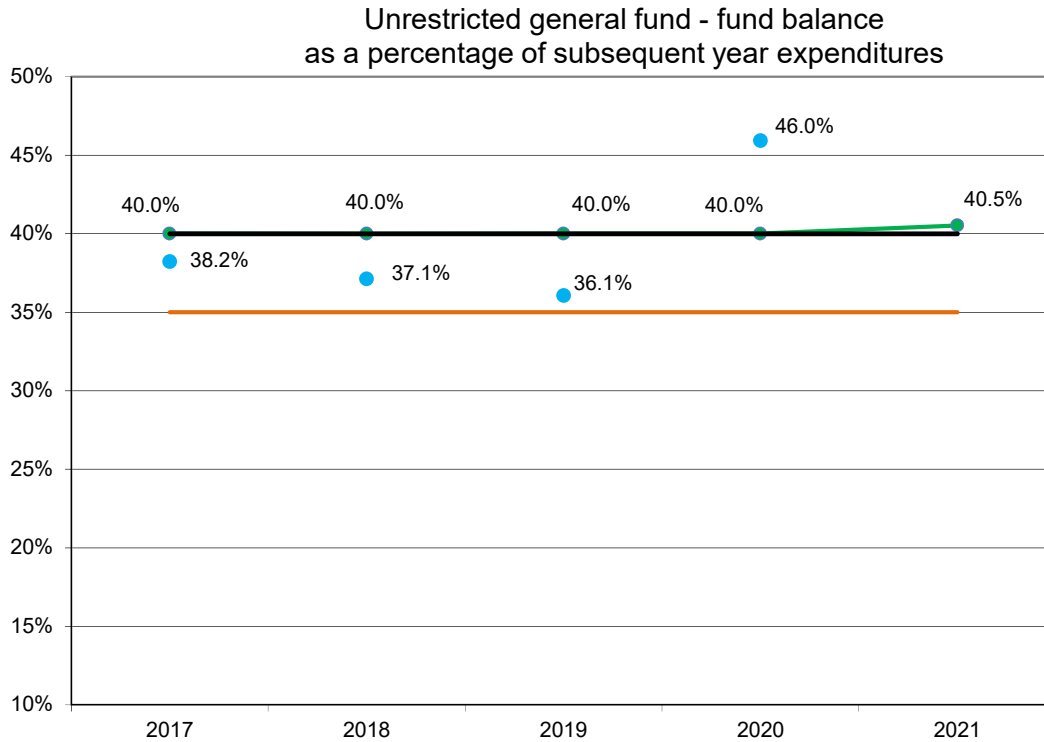
Village of Pewaukee

General fund - fund balance trends

Fund balance policy:

A minimum of 35% of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 40%. Any amount over 40% may be assigned for future capital projects and infrastructure needs.

● General Fund Actual
 — Policy minimum
 — Policy maximum
 ● Reference - Median



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2017 - 2020 Baker Tilly municipal client data for population ranges less than 10,000.

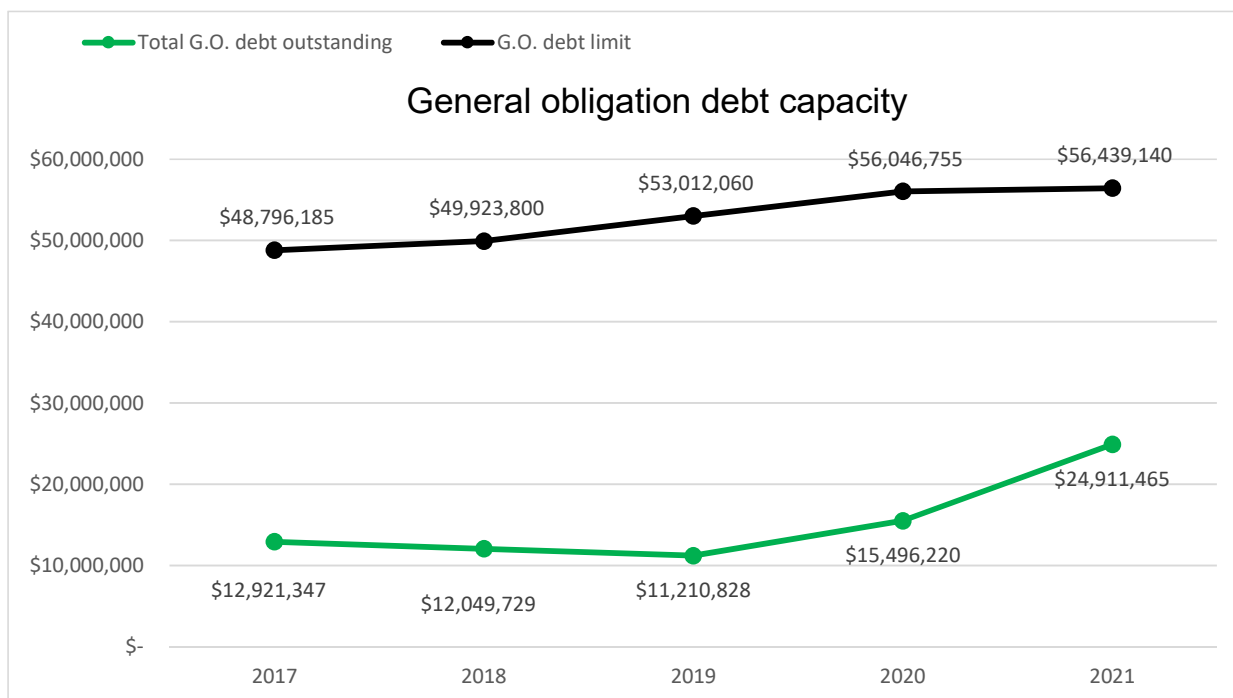
Village of Pewaukee

General obligation debt

Debt management policy:

The village intends to keep outstanding GO debt to within 40% of the statutory limitations. Total annual debt service for governmental fund GO debt will not exceed 25% of the village's total levy.

Actual percentage of debt limit at 12/31/21: **44%**



Total debt outstanding by type at 12/31/2021

	<u>General obligation</u>	<u>Revenue debt</u>	<u>Comp Abs</u>	<u>Total</u>
Village	\$ 15,841,480	\$ -	\$ 31,933	\$ 15,873,413
Utility	9,069,985	-	-	9,069,985
Other	-	-	-	-
Total	\$ 24,911,465	\$ -	\$ 31,933	\$ 24,943,398

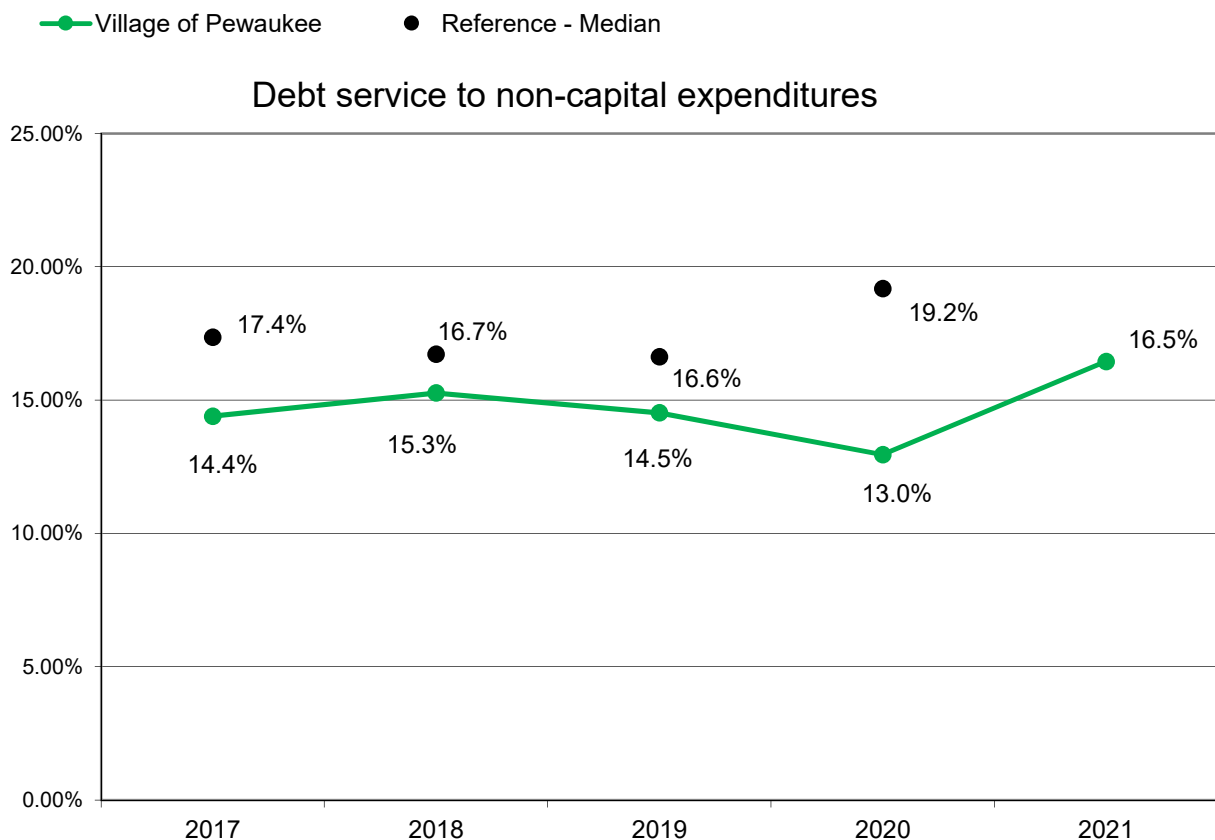
Comparative metrics available online through the Wisconsin Policy Forum.

<https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/>

Select "Debt" -- options for custom comparisons or comparisons by county

Village of Pewaukee

Governmental funds - debt service



Current and prior year data

	<u>2021</u>	<u>2020</u>
Principal	\$ 1,032,445	\$ 897,434
Interest	287,278	273,525
Total	\$ 1,319,723	\$ 1,170,959
Non-capital expenditures	<u>\$ 8,019,763</u>	<u>\$ 9,035,585</u>

Other reference values

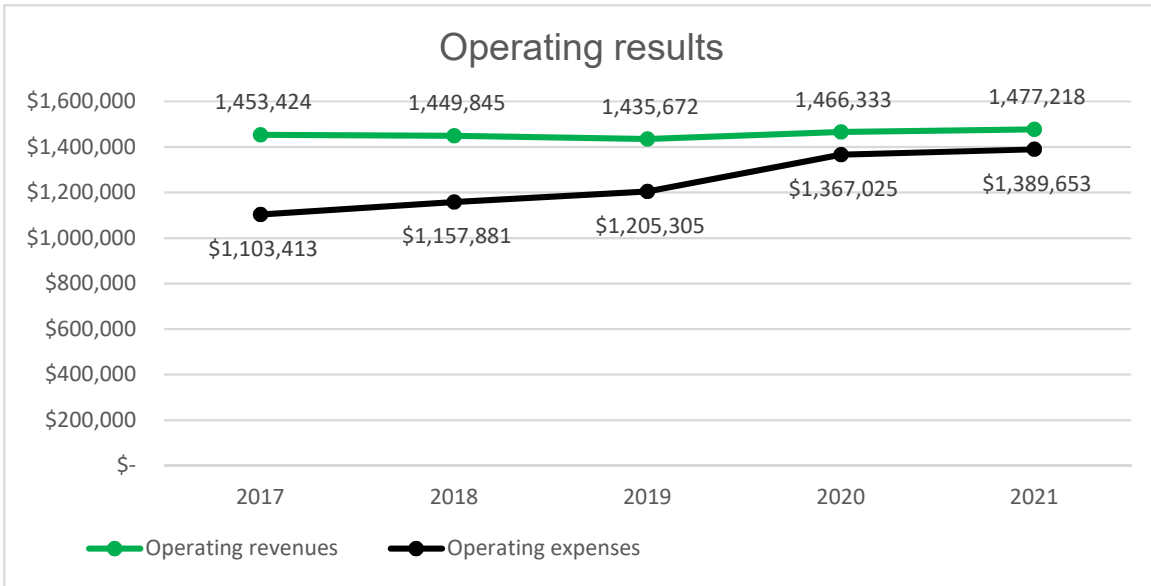
Median reference value generated from 2017 - 2020 Baker Tilly municipal client data for population ranges less than 10,000.



Village of Pewaukee

Water Utility Results

	<u>Current Year</u>	<u>Prior Year</u>
Actual Rate of Return	0.33%	0.33%
Authorized Rate of Return	7.00%	7.00%



Unrestricted Reserves

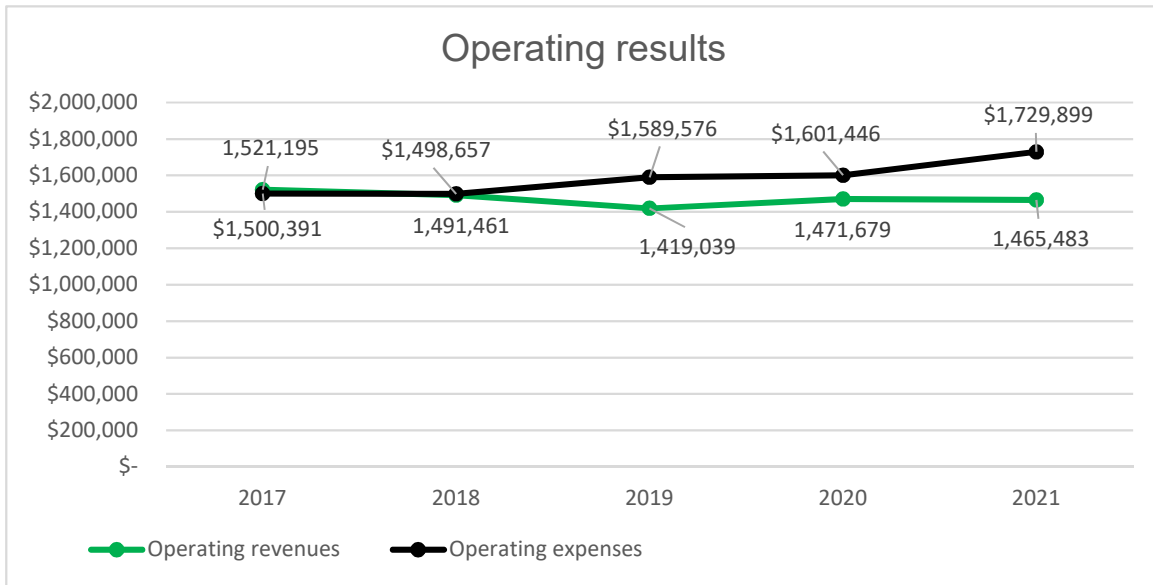
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Year end balance	\$ 957,146	\$ 996,866	\$ 766,752	\$ 2,236,388	\$ 1,907,994
Months on hand	7.90	8.25	6.41	18.30	15.50

Investment in Capital



Village of Pewaukee

Sewer Utility Results



Unrestricted Reserves

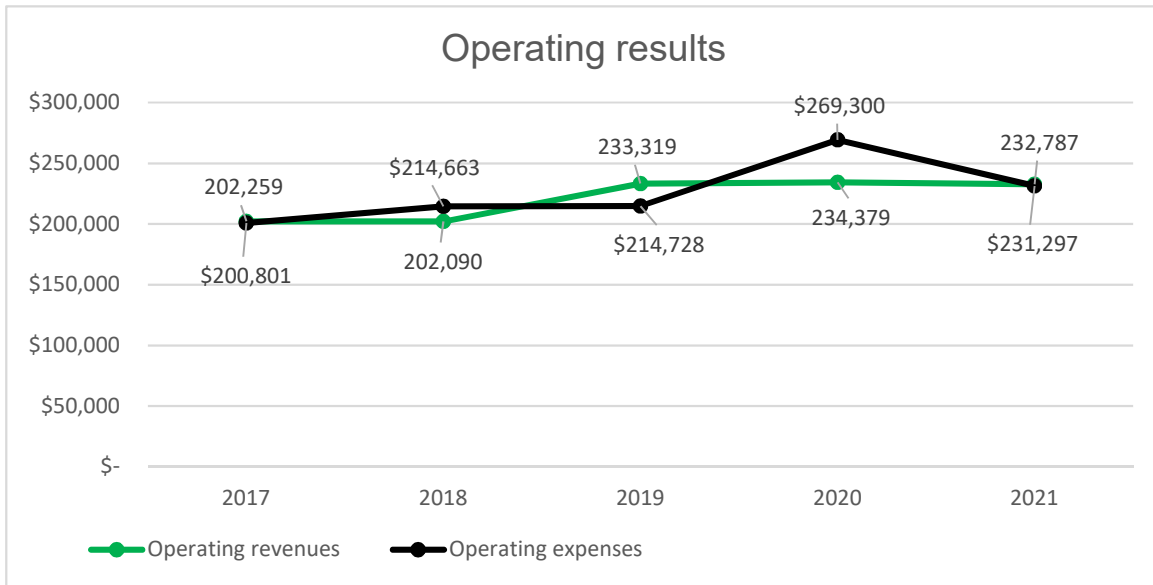
	2017	2018	2019	2020	2021
Year end balance	\$ 2,914,878	\$ 3,235,452	\$ 3,035,759	\$ 4,644,822	\$ 5,309,650
Months on hand	22.99	26.03	25.67	37.87	43.48

Investment in Capital



Village of Pewaukee

Stormwater Utility Results



Unrestricted Reserves

	2017	2018	2019	2020	2021
Year end balance	\$ 125,884	\$ 48,804	\$ -	\$ 178,820	\$ 98,814
Months on hand	7.47	2.90	0.00	9.16	5.09

Investment in Capital



Laimon Fund

2021 FINANCIAL STATEMENT HIGHLIGHTS

	<u>2019</u>	<u>2020</u>	<i>change</i>	<u>2021</u>	<i>change</i>
Assets					
Current Assets	\$ 279,664	\$ 137,388		\$ 208,890	
Noncurrent Assets	1,080,681	1,368,223		1,354,814	
Total Assets	<u>1,360,345</u>	<u>1,505,611</u>	11%	<u>1,563,704</u>	4%
Liabilities					
Current Liabilities	75,138	96,576		68,058	
Noncurrent Liabilities	453,040	429,985		406,066	
Total Liabilities	<u>528,178</u>	<u>526,561</u>	0%	<u>474,124</u>	-10%
Net Position					
Net Investment in Capital Assets	605,467	915,183		924,829	
Unrestricted Net Position	226,700	63,867		164,751	
Total Net Position	<u>\$ 832,167</u>	<u>\$ 979,050</u>	18%	<u>\$ 1,089,580</u>	11%

	<u>2019</u>	<u>2020</u>	<i>change</i>	<u>2021</u>	<i>change</i>
Income Statement					
Operating Revenue	\$ 180,960	\$ 209,219		\$ 189,989	
Operating Expense	122,879	126,855		117,223	
Operating Income (loss)	<u>58,081</u>	<u>82,364</u>	42%	<u>72,766</u>	-12%
Nonoperating Revenues & (Expenses)	(17,181)	(16,827)		(16,876)	
Contributions and Transfers	<u>-</u>	<u>81,346</u>		<u>54,640</u>	
Change in Net Position	<u>\$ 40,900</u>	<u>\$ 146,883</u>		<u>\$ 110,530</u>	

Village of Pewaukee

Financial Statements and
Supplementary Information

December 31, 2021

Village of Pewaukee

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Independent Auditors' Report

To the Village Board of
Village of Pewaukee

Opinions

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 Pewaukee, Wisconsin (the Village), as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

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 Pewaukee, Wisconsin, as of December 31, 2021 and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

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 financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements and other knowledge we obtained during our audit of the 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.

Supplementary Information

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

Baker Tilly US, LLP

Madison, Wisconsin
May 20, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2021
(Unaudited)

The management of the Village of Pewaukee 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 ended December 31, 2021. You are invited to read this narrative in conjunction with the Village's financial statements.

Financial Highlights

- The assets and deferred outflows of the Village of Pewaukee exceeded its liabilities and deferred inflows by \$50,989,783 (net position). Of this amount, \$8,159,220 is considered unrestricted, \$5,746,562 is restricted for specific purposes (restricted net position) and \$37,084,001 is the net investment in capital assets.
- The Village's total net position increased by \$137,872. Governmental activities net position increased by \$487,510, while business-type net position decreased by \$349,638.
- On December 31, 2021, the Village's governmental funds reported combined fund balances of \$13,307,556, an increase of \$6,770,470 from 2020. Unassigned fund balance was \$2,823,735.

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 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 detailed 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.

Village of Pewaukee

Management's Discussion and Analysis

December 31, 2021

(Unaudited)

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 and inflows of resources and liabilities. 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.

The two government-wide statements report the Village's net position and how they have changed. Net Position – the difference between the Village's assets, deferred outflows and inflows of resources and its liabilities – 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 nonfinancial 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 nine (9) 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, debt service fund, the capital projects fund, and TID No. 3 capital projects fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Village of Pewaukee

Management's Discussion and Analysis

December 31, 2021

(Unaudited)

The Village adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds – The Village maintains five proprietary funds, all 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. Proprietary fund financial statements present the same type of information as the government-wide financial statements, only in more detail.

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

Other Information – In addition to the basic financial statements and accompanying notes, *required supplementary information* presents a detailed budgetary comparison schedule for the general fund to demonstrate compliance with the budget. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

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 nonfinancial factors, including economic conditions, population growth and new regulations.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2021
(Unaudited)

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		Total	
	2021	2020	2021	2020	2021*	2020*
Assets:						
Current and other assets	\$ 21,339,577	\$ 13,321,066	\$ 13,628,667	\$ 11,846,578	\$ 34,968,244	\$ 25,167,644
Capital assets	19,387,474	19,060,079	29,831,733	29,906,217	49,219,207	48,966,296
Total assets	40,727,051	32,381,145	43,460,400	41,752,795	84,187,451	74,133,940
Deferred outflows of resources	2,065,890	1,538,390	248,769	181,597	2,314,659	1,719,987
Long-term liabilities	16,277,708	9,328,960	9,337,525	6,517,264	25,615,233	15,846,224
Other liabilities	1,074,900	496,523	425,382	1,217,034	1,500,282	1,713,557
Total liabilities	17,352,608	9,825,483	9,762,907	7,734,298	27,115,515	17,559,781
Deferred inflows of resources	8,064,352	7,205,581	332,460	236,654	8,396,812	7,442,235
Net investment in capital	10,987,297	12,516,944	26,151,169	26,568,611	37,084,001	39,023,979
Restricted	3,376,511	954,469	2,370,051	2,293,856	5,746,562	3,248,325
Unrestricted	3,012,173	3,417,058	5,092,582	5,100,973	8,159,220	8,579,607
Total net position	\$ 17,375,981	\$ 16,888,471	\$ 33,613,802	\$ 33,963,440	\$ 50,989,783	\$ 50,851,911

* The total column reflects a capital debt adjustment; see Note 1 for further information.

The largest portion of the Village's net position (73 percent) reflects its investment in capital assets (e.g., land, buildings and improvements, 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.

An additional portion of the Village's net position (11 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (16 percent) may be used to meet the government's ongoing obligation to citizens and creditors.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2021
(Unaudited)

Table 2
Condensed Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues:						
Charges for services	\$ 1,684,159	\$ 1,563,935	\$ 3,471,196	\$ 3,381,610	\$ 5,155,355	\$ 4,945,545
Operating grants and contributions	513,093	585,824	-	-	513,093	585,824
Capital grants and contributions	2,640	67,590	59,040	84,849	61,680	152,439
General revenues:						
Property taxes	5,291,986	5,015,425	-	-	5,291,986	5,015,425
Other taxes	86,580	87,802	-	-	86,580	87,802
Intergovernmental	280,691	424,118	-	-	280,691	424,118
Investment income	10,429	49,601	3,377	30,549	13,806	80,150
Gain on sale of assets	24,445	-	-	-	24,445	-
Miscellaneous	41,000	26,369	18,040	43,005	59,040	69,374
Total revenues	<u>7,935,023</u>	<u>7,820,664</u>	<u>3,551,653</u>	<u>3,540,013</u>	<u>11,486,676</u>	<u>11,360,677</u>
Expenses						
General government	906,742	1,105,208	-	-	906,742	1,105,208
Public safety	3,586,902	4,030,988	-	-	3,586,902	4,030,988
Health and human services	37,163	23,889	-	-	37,163	23,889
Public works	1,653,998	1,422,902	-	-	1,653,998	1,422,902
Culture, recreation and education	740,597	731,392	-	-	740,597	731,392
Conservation and development	464,279	44,940	-	-	464,279	44,940
Water	-	-	1,462,106	1,475,519	1,462,106	1,475,519
Sewer	-	-	1,801,098	1,676,845	1,801,098	1,676,845
Lakeside Park	-	-	134,121	144,020	134,121	144,020
Transportation	-	-	24,734	-	24,734	-
Stormwater	-	-	235,064	271,980	235,064	271,980
Interest and fiscal charges	292,000	256,656	-	-	292,000	256,656
Total expenses	<u>7,681,681</u>	<u>7,615,975</u>	<u>3,657,123</u>	<u>3,568,364</u>	<u>11,338,804</u>	<u>11,184,339</u>
Income (loss) before transfers	243,342	204,689	(105,470)	(28,351)	137,872	176,338
Transfers	<u>244,168</u>	<u>400,411</u>	<u>(244,168)</u>	<u>(400,411)</u>	<u>-</u>	<u>-</u>
Increases in net position	487,510	605,100	(349,638)	(428,762)	137,872	176,338
Beginning Net Position	<u>16,888,471</u>	<u>16,283,371</u>	<u>33,963,440</u>	<u>34,392,202</u>	<u>50,851,911</u>	<u>50,675,573</u>
Ending Net Position	<u>\$ 17,375,981</u>	<u>\$ 16,888,471</u>	<u>\$ 33,613,802</u>	<u>\$ 33,963,440</u>	<u>\$ 50,989,783</u>	<u>\$ 50,851,911</u>

As previously noted, the Statement of Net Position shows the financial position as of year-end. 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 Pewaukee

Management's Discussion and Analysis
December 31, 2021
(Unaudited)

Governmental Activities

Governmental activities increased the Village's net position by \$487,510. This is the result of the net change in fund balances of the governmental funds, an increase of \$6,770,470 plus the reconciling items as detailed on page 8 of the financial statements.

Business-Type Activities

Net position of the business-type activities decreased \$349,638. This was due to negative financial results in the enterprise funds of water and sewer utility fund, which saw a decrease of \$220,046, \$26,440, respectively. The stormwater utility fund saw an increase of \$110,530 and the newly created transportation fund had an increase of \$80,985.

Financial Analysis of the Village's Funds

Governmental Funds

The focus of the Village of Pewaukee's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

At December 31, 2021, the Village's governmental funds reported combined fund balances of \$13,307,556. Approximately 21 percent of this amount, \$2,823,735 constitutes unassigned fund balance, which is available to meet the Village's current and future needs. An additional \$1,122,796 is assigned for specific projects or expenditures. Restricted fund balance is \$9,276,055 and the remaining \$84,970 of fund balance is attributed to nonspendable amounts for prepaid expenditures and long-term receivables.

General Fund

The Village's general fund is the chief operating fund of the Village. Total fund balance in the general fund decreased by \$11,927 during 2021. Unassigned fund balance increased by \$100,855. See the following General Fund Budgetary Highlights section for further details.

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 2021, unassigned fund balance is \$2,823,735 and the 2022 general fund expenditure budget is \$6,966,109, resulting in an unassigned fund balance ratio of 40 percent, the same as the prior three years.

General Debt Service Fund

The Village's debt service fund accounts for the accumulation of resources for and payment of, long-term debt principal, interest and related costs. The entire amount of the fund balance, \$502,991 is restricted for future debt service. Included in this restricted fund balance is \$90,000 received from the Pewaukee Public Library Foundation and \$156,711 from unspent debt proceeds, for a total of \$246,711 to be used for debt service on obligations previously issued to construct the Pewaukee Public Library.

Village of Pewaukee

Management's Discussion and Analysis

December 31, 2021

(Unaudited)

General Capital Projects

The Village's general capital projects fund is used to account for the purchase or construction of major capital items, other than those reported in the other capital project funds. The fund balance is \$6,804,958, an increase of \$4,991,658 from the prior year. This was due to issuance of debt for capital projects of which the proceeds have not been spent.

TID No. 3 Capital Projects Fund

The Village's TID No. 3 capital projects fund is used to account for the accumulation of resources for improvements within the established district as detailed in the project plan. This fund was created during 2021 and resulted in an ending fund balance of \$1,696,590, primarily from unspent bond proceeds.

Nonmajor Governmental Funds

Fund balance of all other governmental funds is \$268,152, of which \$84,015 is restricted for cemetery projects, \$18,658 is restricted for lake patrol purposes, \$163,607 is restricted for TIF projects, and \$1,872 is restricted in the downtown loan fund.

Proprietary Funds

The Village of Pewaukee's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. At December 31, 2021, the Village's proprietary funds reported combined net position of \$33,613,802.

Water Utility

The water utility net position decreased \$220,046 or about 2 percent from prior year. Operating revenues increased \$10,885 or less than 1 percent. Operating expenses increased \$22,628 or 2 percent.

Sewer Utility

The sewer utility net position decreased \$326,440 or about 2 percent. Operating revenues decreased \$6,196 or less than 1 percent. Operating expenses increased \$128,443 or approximately 1 percent. The decrease in net position was primarily due to decrease investment income and increase in operation and maintenance costs related to the utility pursuing a rate increase with the regulatory authority.

Laimon Family Lakeside Park Fund

The Village created this fund during 2015 upon the acquisition of a marina, a building, property and equipment and is now being used for outdoor recreational purposes. A state trust fund loan was issued by the Village to finance the capital acquisitions. In addition, a grant was obtained from the State of Wisconsin and funds were transferred from the general fund to fulfill matching obligations required by the grant. At year end, the fund had \$1,089,580 of net position which was an increase of \$110,530 from the prior year. Operating revenues at year end were \$189,989, \$19,230 less than last year and operating expenses were \$117,223, \$9,632, more than last year.

Transportation Utility

The Village created this utility during 2021. Net position ended the year at \$80,985 and the fund had operating income of \$96,708 as expenses were minimal during this first year of operation.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2021
(Unaudited)

General Fund Budgetary Highlights

Overall fund balance decreased by \$11,927 or less than 1 percent. There were no budget amendments made during the year.

Total revenues were \$6,401,176, \$97,268 more than budget. Additional revenues compared to budget were generated from ambulance fees, recreational programs, and state grants.

Total expenses were \$6,608,488, \$190,202 more than budgeted. Significant variances with budgeted expenditures were due to a legal costs and transfers in excess of those budgeted.

Capital Assets

At the end of 2021, the Village had invested a total of \$49,219,207 in capital assets. This investment in capital assets includes land, buildings, machinery and equipment, utility plant, construction in progress and infrastructure.

Table 3
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 6,564,438	\$ 6,564,438	\$ 925,238	\$ 925,238	\$ 7,489,676	\$ 7,489,676
Land improvements	198,875	181,375	561,448	561,448	760,323	742,823
Buildings	10,323,969	10,323,969	136,706	136,706	10,460,675	10,460,675
Machinery and equipment	3,003,657	3,110,023	6,400	-	3,010,057	3,110,023
Water plant	-	-	19,681,513	19,453,289	19,681,513	19,453,289
Sewer plant	-	-	25,237,359	24,738,918	25,237,359	24,738,918
Storm water	-	-	1,101,637	1,072,137	1,101,637	1,072,137
Construction in progress	325,727	177,839	159,881	259,760	485,608	437,599
Infrastructure	4,914,306	4,332,998	-	-	4,914,306	4,332,998
Total capital assets	25,330,972	24,690,642	47,810,182	47,147,496	73,141,154	71,838,138
Less accumulated depreciation	(5,943,498)	(5,630,563)	(17,978,449)	(17,241,279)	(23,921,947)	(22,871,842)
Capital assets, net of accumulated depreciation	\$ 19,387,474	\$ 19,060,079	\$ 29,831,733	\$ 29,906,217	\$ 49,219,207	\$ 48,966,296

Significant projects for 2021 include:

- Mill and pave projects in the Willow Grove and Meadow Creek Drive areas, including hydrant replacements
- Purchase of Public Works and Water Utility equipment
- Purchase of a Ford Explorer for the Police Department
- Architectural design, engineering, and bidding for a new Public Works facility
- Purchase of the former St. Mary's church and school property with the creation of Tax Increment District No. 3 to cover the purchase cost. Sold majority of the property to a developer for a 46-lot single-family residential development

See Note 3 for additional information.

Village of Pewaukee

Management's Discussion and Analysis
December 31, 2021
(Unaudited)

Long-Term Debt

At December 31, 2021, the Village and utilities had \$24,911,465 of long-term bonds outstanding. Of this amount, \$15,841,480 are general obligation issues to be repaid by future levies.

Total long-term bonds outstanding at December 31, 2021 increased by a net amount of \$9,415,245 or 61 percent.

At the end of the year, the Village was at 44 percent of its general obligation debt capacity. The prior year was 28 percent. Excluding general obligation debt to be financed by user charges of the enterprise funds, the debt capacity was 28 percent.

See Note 3 for additional information.

Currently Known Facts/Economic Conditions

All currently known facts and economic conditions were considered in preparing the 2022 Village budget. None of these conditions are anticipated to change the overall financial position of the Village.

The Village of Pewaukee is located approximately 25 miles west of Milwaukee. The Village has successful business and commercial areas, which continue to see activity and interest. New and continuing development projects of note are: 1) the former St. Mary's Catholic School property is currently under redevelopment into a 46-lot single-family residential development moving a significant portion of the former school property to the property tax rolls; and 2) the Village is working with a developer on the possible redevelopment of the former River Hills Nursing Home property into a 36-lot single-family residential development which includes the creation of TID No. 4 to assist with blight elimination expenses.

Requests for Information

The 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 any additional information, contact Scott A. Gosse, Village Administrator at 262-691-5660 or sgosse@villageofpewaukee.com.

General information relating to the Village of Pewaukee, Wisconsin, can be found at the Village's website, www.villageofpewaukee.com.

Hidden Note: client requests that the –'s be put in between his phone number above instead of the Baker Tilly US, LLP way of spaces instead.

Village of Pewaukee

Statement of Net Position
December 31, 2021

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 13,840,780	\$ 8,951,432	\$ 22,792,212
Receivables (net):			
Taxes	5,485,959	-	5,485,959
Delinquent personal property taxes	835	-	835
Accounts	171,446	663,557	835,003
Loans	11,265	-	11,265
Special assessments	3,715	-	3,715
Due from other governmental units	101,267	-	101,267
Internal balances	(8,406)	8,406	-
Inventories and prepaid items	84,392	49,883	134,275
Investment in Brookfield Plant (net of amortization)	-	1,585,338	1,585,338
Investment in Pewaukee Public Library	413,388	-	413,388
Restricted assets:			
Net pension asset	1,234,936	150,747	1,385,683
Cash and investments	-	2,219,304	2,219,304
Capital assets (net of accumulated depreciation):			
Land	6,564,438	925,238	7,489,676
Construction in progress	325,727	159,881	485,608
Other capital assets, net of accumulated depreciation	<u>12,497,309</u>	<u>28,746,614</u>	<u>41,243,923</u>
Total assets	<u>40,727,051</u>	<u>43,460,400</u>	<u>84,187,451</u>
Deferred Outflows of Resources			
Deferred charge on refunding	31,442	-	31,442
Pension related amount	<u>2,034,448</u>	<u>248,769</u>	<u>2,283,217</u>
Total deferred outflows of resources	<u>2,065,890</u>	<u>248,769</u>	<u>2,314,659</u>
Liabilities, Deferred inflows of Resources and Net Position			
Liabilities			
Accounts payable	362,177	320,712	682,889
Accrued liabilities and deposits	288,135	85,545	373,680
Unearned revenue	424,588	19,125	443,713
Noncurrent liabilities:			
Due within one year	3,208,118	338,919	3,547,037
Due in more than one year	<u>13,069,590</u>	<u>8,998,606</u>	<u>22,068,196</u>
Total liabilities	<u>17,352,608</u>	<u>9,762,907</u>	<u>27,115,515</u>
Deferred Inflows of Resources			
Pension related amounts	2,695,117	332,460	3,027,577
Unearned revenues	<u>5,369,235</u>	<u>-</u>	<u>5,369,235</u>
Total deferred inflows of resources	<u>8,064,352</u>	<u>332,460</u>	<u>8,396,812</u>
Net Position			
Net investment in capital assets	10,987,297	26,151,169	37,084,001
Restricted for:			
Debt service	180,862	-	180,862
Equipment replacement	-	2,219,304	2,219,304
TIF activities	1,860,197	-	1,860,197
Park maintenance	3,364	-	3,364
Cemetery	84,015	-	84,015
Loans	13,137	-	13,137
Pension	1,234,936	150,747	1,385,683
Unrestricted	<u>3,012,173</u>	<u>5,092,582</u>	<u>8,159,220</u>
Total net position	<u>\$ 17,375,981</u>	<u>\$ 33,613,802</u>	<u>\$ 50,989,783</u>

See notes to financial statements

Village of Pewaukee

Statement of Activities

Year Ended December 31, 2021

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 906,742	\$ 155,431	\$ -	\$ -	\$ (751,311)	\$ -	\$ (751,311)
Public safety	3,596,902	1,054,486	152,715	-	(2,389,701)	-	(2,389,701)
Public works	1,653,998	312,884	360,378	2,640	(978,096)	-	(978,096)
Health and human services	37,163	46,293	-	-	9,130	-	9,130
Culture, recreation and education	740,597	115,065	-	-	(625,532)	-	(625,532)
Conservation and development	464,279	-	-	-	(464,279)	-	(464,279)
Interest and fiscal charges	292,000	-	-	-	(292,000)	-	(292,000)
Total governmental activities	<u>7,691,681</u>	<u>1,684,159</u>	<u>513,093</u>	<u>2,640</u>	<u>(5,491,789)</u>	<u>-</u>	<u>(5,491,789)</u>
Business-type activities:							
Water	1,462,106	1,477,218	-	-	-	15,112	15,112
Sewer	1,801,098	1,465,483	-	-	-	(335,615)	(335,615)
Lakeside park	134,121	189,989	-	54,640	-	110,508	110,508
Transportation	24,734	105,719	-	-	-	80,985	80,985
Stormwater	235,064	232,787	-	4,400	-	2,123	2,123
Total business-type activities	<u>3,657,123</u>	<u>3,471,196</u>	<u>-</u>	<u>59,040</u>	<u>-</u>	<u>(126,887)</u>	<u>(126,887)</u>
Total	<u>\$ 11,348,804</u>	<u>\$ 5,155,355</u>	<u>\$ 513,093</u>	<u>\$ 61,680</u>	<u>(5,491,789)</u>	<u>(126,887)</u>	<u>(5,618,676)</u>
General Revenues							
Taxes							
Property taxes, levied for general purposes					3,931,677	-	3,931,677
Property taxes, levied for debt service					1,205,129	-	1,205,129
Property taxes, levied for tax increment financing districts					155,180	-	155,180
Payment in lieu of taxes					86,580	-	86,580
Intergovernmental revenues not restricted to specific programs					280,691	-	280,691
Investment income					10,429	3,377	13,806
Gain on sale of assets					24,445	-	24,445
Miscellaneous					41,000	18,040	59,040
Total general revenues					<u>5,735,131</u>	<u>21,417</u>	<u>5,756,548</u>
Transfers					<u>244,168</u>	<u>(244,168)</u>	<u>-</u>
Total general revenues and transfers					<u>5,979,299</u>	<u>(222,751)</u>	<u>5,756,548</u>
Change in net position					<u>487,510</u>	<u>(349,638)</u>	<u>137,872</u>
Net Position, Beginning					<u>16,888,471</u>	<u>33,963,440</u>	<u>50,851,911</u>
Net Position, Ending					<u>\$ 17,375,981</u>	<u>\$ 33,613,802</u>	<u>\$ 50,989,783</u>

See notes to financial statements

Village of Pewaukee

Balance Sheet
Governmental Funds
December 31, 2021

	<u>General Fund</u>	<u>General Debt Service</u>	<u>Capital Projects Fund</u>	<u>TID No. 3</u>
Assets				
Cash and investments	\$ 4,003,911	\$ 502,991	\$ 6,942,711	\$ 1,697,006
Receivables:				
Taxes	4,135,618	1,201,975	894	-
Delinquent personal property taxes	835	-	-	-
Accounts	171,446	-	-	-
Loans	-	-	-	-
Special assessments	-	-	3,715	-
Due from other governments	101,267	-	-	-
Prepaid items	84,135	-	-	-
	<u>\$ 8,497,212</u>	<u>\$ 1,704,966</u>	<u>\$ 6,947,320</u>	<u>\$ 1,697,006</u>
Total assets				
	<u>\$ 8,497,212</u>	<u>\$ 1,704,966</u>	<u>\$ 6,947,320</u>	<u>\$ 1,697,006</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 222,330	\$ -	\$ 137,753	\$ 416
Accrued liabilities	140,451	-	-	-
Due to other funds	8,406	-	-	-
Deposits	30,193	-	-	-
Other current liabilities	42,073	-	-	-
Unearned revenues	-	-	-	-
	<u>443,453</u>	<u>-</u>	<u>137,753</u>	<u>416</u>
Total liabilities				
	<u>443,453</u>	<u>-</u>	<u>137,753</u>	<u>416</u>
Deferred Inflows of Resources				
Unearned revenues	4,018,894	1,201,975	894	-
Unavailable revenues	-	-	3,715	-
	<u>4,018,894</u>	<u>1,201,975</u>	<u>4,609</u>	<u>-</u>
Total deferred inflows of resources				
	<u>4,018,894</u>	<u>1,201,975</u>	<u>4,609</u>	<u>-</u>
Fund Balances				
Nonspendable	84,970	-	-	-
Restricted	3,364	502,991	6,804,958	1,696,590
Assigned	1,122,796	-	-	-
Unassigned	2,823,735	-	-	-
	<u>4,034,865</u>	<u>502,991</u>	<u>6,804,958</u>	<u>1,696,590</u>
Total fund balances				
	<u>4,034,865</u>	<u>502,991</u>	<u>6,804,958</u>	<u>1,696,590</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 8,497,212</u>	<u>\$ 1,704,966</u>	<u>\$ 6,947,320</u>	<u>\$ 1,697,006</u>

See notes to financial statements

Nonmajor Governmental Funds	Total
\$ 694,161	\$ 13,840,780
147,472	5,485,959
-	835
-	171,446
11,265	11,265
-	3,715
-	101,267
<u>257</u>	<u>84,392</u>
<u>\$ 853,155</u>	<u>\$ 19,699,659</u>

\$ 1,678	\$ 362,177
-	140,451
-	8,406
-	30,193
-	42,073
<u>424,588</u>	<u>424,588</u>
<u>426,266</u>	<u>1,007,888</u>

147,472	5,369,235
<u>11,265</u>	<u>14,980</u>
<u>158,737</u>	<u>5,384,215</u>

-	84,970
268,152	9,276,055
-	1,122,796
<u>-</u>	<u>2,823,735</u>
<u>268,152</u>	<u>13,307,556</u>

<u>\$ 853,155</u>	<u>\$ 19,699,659</u>
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Village of Pewaukee

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2021

Total Fund Balances, Governmental Funds	\$ 13,307,556
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 and right of way	6,564,438
Land improvements	198,875
Construction in progress	325,727
Other capital assets	18,241,932
Less accumulated depreciation	(5,943,498)
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. See Note 3.	14,980
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	1,234,936
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	2,034,448
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(2,695,117)
The Village's investment in the library joint venture is not a financial resource and, therefore, is not reported in the fund statements.	413,388
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	(15,841,480)
Compensated absences	(31,933)
Accrued interest	(75,418)
Unamortized debt premium	(404,295)
A deferred charge on refunding represents a consumption of net position that applies to a future period and, therefore, is not reported in the funds.	<u>31,442</u>
Net Position of Governmental Activities	<u><u>\$ 17,375,981</u></u>

Village of Pewaukee

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds
 Year Ended December 31, 2021

	<u>General Fund</u>	<u>General Debt Service</u>	<u>Capital Projects Fund</u>	<u>TID No. 3</u>
Revenues				
Taxes	\$ 4,018,257	\$ 1,205,129	\$ -	\$ -
Intergovernmental	697,944	-	-	-
Licenses and permits	275,844	-	-	-
Fines, forfeitures and penalties	112,077	-	-	-
Public charges for services	1,249,925	-	-	-
Special assessments	-	-	16,906	-
Investment income	9,950	-	261	-
Miscellaneous revenues	37,179	-	-	-
	<u>6,401,176</u>	<u>1,205,129</u>	<u>17,167</u>	<u>-</u>
Total revenues				
Expenditures				
Current:				
General government	920,767	-	-	-
Public safety	3,933,668	-	-	-
Public works	1,045,205	-	-	-
Health and human services	4,043	-	-	-
Culture, recreation and education	624,312	-	-	-
Conservation and development	55,965	-	-	12,470
Capital outlay	24,528	-	913,282	1,518,034
Debt service:				
Principal	-	1,016,869	-	-
Interest and fiscal charges	-	189,643	53,709	28,075
	<u>6,608,488</u>	<u>1,206,512</u>	<u>966,991</u>	<u>1,558,579</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>(207,312)</u>	<u>(1,383)</u>	<u>(949,824)</u>	<u>(1,558,579)</u>
Other Financing Sources (Uses)				
Debt issued	-	-	5,625,745	2,130,000
Premium on debt issued	-	-	250,819	-
Sales of fixed assets	24,445	-	-	-
Transfers out	(73,228)	-	-	-
Transfers in	244,168	-	64,918	-
Property sales	-	-	-	1,125,169
	<u>195,385</u>	<u>-</u>	<u>5,941,482</u>	<u>3,255,169</u>
Total other financing sources (uses)				
Net change in fund balances	(11,927)	(1,383)	4,991,658	1,696,590
Fund Balances, Beginning	<u>4,046,792</u>	<u>504,374</u>	<u>1,813,300</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 4,034,865</u>	<u>\$ 502,991</u>	<u>\$ 6,804,958</u>	<u>\$ 1,696,590</u>

See notes to financial statements

Nonmajor Governmental Funds		Total	
\$	155,180	\$	5,378,566
	87,530		785,474
	-		275,844
	-		112,077
	51,532		1,301,457
	-		16,906
	212		10,423
	3,841		41,020
	<u>298,295</u>		<u>7,921,767</u>
	-		920,767
	66,206		3,999,874
	-		1,045,205
	33,120		37,163
	-		624,312
	4,284		72,719
	76,036		2,531,880
	15,576		1,032,445
	15,851		287,278
	<u>211,073</u>		<u>10,551,643</u>
	<u>87,222</u>		<u>(2,629,876)</u>
	-		7,755,745
	-		250,819
	-		24,445
	-		(73,228)
	8,310		317,396
	-		1,125,169
	<u>8,310</u>		<u>9,400,346</u>
	95,532		6,770,470
	<u>172,620</u>		<u>6,537,086</u>
\$	<u>268,152</u>	\$	<u>13,307,556</u>

See notes to financial statements

Village of Pewaukee

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2021

Net Change in Fund Balances, Total Governmental Funds \$ 6,770,470

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	2,531,880
Some items reported as capital outlay were not capitalized	(193,809)
Depreciation is reported in the government-wide financial statements	(490,525)
Net book value of assets retired	(1,520,151)

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. (19,499)

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 issued	(7,755,745)
Principal repaid	1,032,445

Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the statement of net position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense.

Amortization of debt premium	27,858
Amortization of loss on refunding	(23,845)
Premium on debt issuance	(250,819)

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	(2,487)
Accrued interest on debt	(8,735)
Net pension asset/liability	592,932
Deferred outflows of resources related to pensions	551,345
Deferred inflows of resources related to pensions	(784,860)

The proportionate share of the change in net position related to joint ventures reported in the statement of activities neither provides nor uses current financial resources and is not reported in the fund financial statements. 31,055

Change in Net Position of Governmental Activities \$ 487,510

Village of Pewaukee

Statement of Net Position
Proprietary Funds
December 31, 2021

Business-Type Activities - Enterprise Funds

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Laimon Family Lakeside Park Fund</u>	<u>Transportation Fund</u>
Assets				
Current assets:				
Cash and investments	\$ 1,907,994	\$ 5,309,650	\$ 207,607	\$ 1,427,367
Accounts receivable	212,693	331,633	116	54,907
Due from other funds	8,406	-	-	-
Materials and supplies	25,940	-	-	-
Prepayments	13,528	6,373	1,167	-
Total current assets	<u>2,168,561</u>	<u>5,647,656</u>	<u>208,890</u>	<u>1,482,274</u>
Noncurrent assets:				
Restricted assets:				
Equipment replacement	-	2,219,304	-	-
Net pension asset	71,342	79,405	-	-
Capital assets:				
Land	10,742	250	914,246	-
Construction work in progress	8,433	103,912	-	44,894
Land improvements	-	-	561,448	-
Buildings and improvements	-	-	136,706	-
Machinery, equipment and furnishings	-	-	6,400	-
Plant in service	19,681,513	25,237,359	-	-
Less accumulated depreciation	(7,675,479)	(9,605,715)	(263,986)	-
Other assets:				
Investment in Brookfield plant	-	6,192,698	-	-
Less accumulated amortization	-	(4,607,360)	-	-
Total noncurrent assets	<u>12,096,551</u>	<u>19,619,853</u>	<u>1,354,814</u>	<u>44,894</u>
Total assets	<u>14,265,112</u>	<u>25,267,509</u>	<u>1,563,704</u>	<u>1,527,168</u>
Deferred Outflows of Resources				
Pension related items	<u>132,817</u>	<u>115,952</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources	<u>132,817</u>	<u>115,952</u>	<u>-</u>	<u>-</u>

See notes to financial statements

**Business-Type Activities -
Enterprise Funds**

Nonmajor Enterprise Fund - Stormwater Utility	Total
--	--------------

\$ 98,814	\$ 8,951,432
64,208	663,557
-	8,406
-	25,940
2,875	23,943
165,897	9,673,278

-	2,219,304
-	150,747
-	925,238
2,642	159,881
-	561,448
-	136,706
-	6,400
1,101,637	46,020,509
(433,269)	(17,978,449)
-	6,192,698
-	(4,607,360)
671,010	33,787,122
836,907	43,460,400

-	248,769
-	248,769

Village of Pewaukee

Statement of Net Position
 Proprietary Funds
 December 31, 2021

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Liabilities				
Current liabilities:				
Accounts payable	\$ 66,030	\$ 242,626	\$ 3,715	\$ 541
Accrued wages	9,177	5,638	-	-
Accrued interest	23,686	21,689	12,899	2,074
Unearned revenue	-	-	19,125	-
General obligation debt	185,000	110,000	23,919	-
Deposits	-	-	8,400	-
Total current liabilities	<u>283,893</u>	<u>379,953</u>	<u>68,058</u>	<u>2,615</u>
Noncurrent liabilities:				
Long-term debt:				
General obligation debt	2,920,000	3,865,000	406,066	1,380,000
Unamortized premium	<u>58,196</u>	<u>140,305</u>	<u>-</u>	<u>63,568</u>
Total noncurrent liabilities	<u>2,978,196</u>	<u>4,005,305</u>	<u>406,066</u>	<u>1,443,568</u>
Total liabilities	<u>3,262,089</u>	<u>4,385,258</u>	<u>474,124</u>	<u>1,446,183</u>
Deferred Inflows of Resources				
Pension related items	<u>198,346</u>	<u>134,114</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>198,346</u>	<u>134,114</u>	<u>-</u>	<u>-</u>
Net Position				
Net investment in capital assets	10,238,239	14,324,704	924,829	-
Restricted for:				
Replacement of equipment and capital assets	-	2,219,304	-	-
Pension	71,342	79,405	-	-
Unrestricted net position (deficit)	<u>627,913</u>	<u>4,240,676</u>	<u>164,751</u>	<u>80,985</u>
Total net position	<u>\$ 10,937,494</u>	<u>\$ 20,864,089</u>	<u>\$ 1,089,580</u>	<u>\$ 80,985</u>

See notes to financial statements

Business-Type Activities - Enterprise Funds	
Nonmajor Enterprise Fund - Stormwater Utility	Total
\$ 7,800	\$ 320,712
1,382	16,197
600	60,948
-	19,125
20,000	338,919
-	8,400
<u>29,782</u>	<u>764,301</u>
160,000	8,731,066
<u>5,471</u>	<u>267,540</u>
<u>165,471</u>	<u>8,998,606</u>
<u>195,253</u>	<u>9,762,907</u>
<u>-</u>	<u>332,460</u>
<u>-</u>	<u>332,460</u>
663,397	26,151,169
-	2,219,304
-	150,747
<u>(21,743)</u>	<u>5,092,582</u>
<u>\$ 641,654</u>	<u>\$ 33,613,802</u>

See notes to financial statements

Village of Pewaukee

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Operating Revenues				
Charges for services	\$ 1,218,629	\$ 1,465,483	\$ 189,989	\$ 105,719
Other operating revenue	<u>258,589</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>1,477,218</u>	<u>1,465,483</u>	<u>189,989</u>	<u>105,719</u>
Operating Expenses				
Operation and maintenance	914,700	1,107,367	97,414	9,011
Depreciation	474,953	392,164	19,809	-
Amortization	<u>-</u>	<u>230,368</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>1,389,653</u>	<u>1,729,899</u>	<u>117,223</u>	<u>9,011</u>
Operating income (loss)	<u>87,565</u>	<u>(264,416)</u>	<u>72,766</u>	<u>96,708</u>
Nonoperating Revenues (Expenses)				
Investment income	458	2,897	22	-
Miscellaneous revenues	2,339	-	-	-
Interest expense	(72,453)	(71,199)	(16,898)	(15,723)
Amortization of premium	<u>6,213</u>	<u>6,278</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>(63,443)</u>	<u>(62,024)</u>	<u>(16,876)</u>	<u>(15,723)</u>
Income (loss) before contributions and transfers	<u>24,122</u>	<u>(326,440)</u>	<u>55,890</u>	<u>80,985</u>
Contributions and Transfers				
Capital contributions	-	-	54,640	-
Transfers, tax equivalent	<u>(244,168)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total contributions and transfers	<u>(244,168)</u>	<u>-</u>	<u>54,640</u>	<u>-</u>
Change in net position	(220,046)	(326,440)	110,530	80,985
Net Position, Beginning	<u>11,157,540</u>	<u>21,190,529</u>	<u>979,050</u>	<u>-</u>
Net Position, Ending	<u>\$ 10,937,494</u>	<u>\$ 20,864,089</u>	<u>\$ 1,089,580</u>	<u>\$ 80,985</u>

See notes to financial statements

**Business-Type Activities -
Enterprise Funds**

Nonmajor Enterprise Fund - Stormwater Utility	Total
\$ 232,787	\$ 3,212,607
-	258,589
232,787	3,471,196
183,604	2,312,096
47,693	934,619
-	230,368
231,297	3,477,083
1,490	(5,887)
-	3,377
1,910	4,249
(3,767)	(180,040)
1,300	13,791
(557)	(158,623)
933	(164,510)
4,400	59,040
-	(244,168)
4,400	(185,128)
5,333	(349,638)
636,321	33,963,440
\$ 641,654	\$ 33,613,802

See notes to financial statements

Village of Pewaukee

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Laimon Family Lakeside Park Fund	Transportation Fund
Cash Flows From Operating Activities				
Received from customers	\$ 1,120,609	\$ 1,553,387	\$ 189,873	\$ 50,812
Received from municipality	422,787	-	-	-
Customer deposits	-	-	(28,827)	-
Paid to suppliers for goods and services	(651,938)	(1,714,935)	(94,616)	(8,470)
Paid to employees for services	(378,440)	(92,311)	(3,442)	-
Net cash flows from operating activities	<u>513,018</u>	<u>(253,859)</u>	<u>62,988</u>	<u>42,342</u>
Cash Flows From Investing Activities				
Investment income	458	2,897	22	-
Net cash flows from investing activities	<u>458</u>	<u>2,897</u>	<u>22</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities				
Paid to municipality for tax equivalent	(418,105)	-	-	-
Advance from other funds	-	-	-	-
Net cash flows from noncapital financing activities	<u>(418,105)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities				
Debt issued	-	1,705,000	-	1,380,000
Debt retired	(205,000)	(140,000)	(23,055)	-
Interest paid	(73,819)	(66,262)	(17,590)	(13,649)
Acquisition and construction of capital assets	(144,946)	(660,199)	(6,400)	(44,894)
Capital contributions received	-	-	54,640	-
Premium from debt issuance	-	78,539	-	63,568
Net cash flows from capital and related financing activities	<u>(423,765)</u>	<u>917,078</u>	<u>7,595</u>	<u>1,385,025</u>
Net change in cash and cash equivalents	(328,394)	666,116	70,605	1,427,367
Cash and Cash Equivalents, Beginning	<u>2,236,388</u>	<u>6,862,838</u>	<u>137,002</u>	<u>-</u>
Cash and Cash Equivalents, Ending	<u>\$ 1,907,994</u>	<u>\$ 7,528,954</u>	<u>\$ 207,607</u>	<u>\$ 1,427,367</u>

See notes to financial statements

**Business-Type Activities -
Enterprise Funds**

Nonmajor Enterprise Fund - Stormwater Utility	Total
\$ 237,810	\$ 3,152,491
-	422,787
-	(28,827)
(53,088)	(2,523,047)
<u>(129,860)</u>	<u>(604,053)</u>
<u>54,862</u>	<u>419,351</u>
<u>-</u>	<u>3,377</u>
<u>-</u>	<u>3,377</u>
-	(418,105)
<u>(89,276)</u>	<u>(89,276)</u>
<u>(89,276)</u>	<u>(507,381)</u>
-	3,085,000
(25,000)	(393,055)
(3,850)	(175,170)
(21,142)	(877,581)
4,400	59,040
<u>-</u>	<u>142,107</u>
<u>(45,592)</u>	<u>1,840,341</u>
(80,006)	1,755,688
<u>178,820</u>	<u>9,415,048</u>
<u>\$ 98,814</u>	<u>\$ 11,170,736</u>

Village of Pewaukee

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2021

Business-Type Activities - Enterprise Funds

	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Laimon Family Lakeside Park Fund</u>	<u>Transportation Fund</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	\$ 87,565	\$ (264,416)	\$ 72,766	\$ 96,708
Nonoperating revenue	2,339	-	-	-
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	474,953	392,164	19,809	-
Depreciation charged to other funds	17,446	-	-	-
Other operating amortization expenses	-	230,368	-	-
Changes in assets and liabilities:				
Customer accounts receivable	(6,592)	32,250	(116)	(54,907)
Due from village	52,985	55,654	-	-
Prepayments	1,330	561	(781)	-
Accounts payable	(101,773)	(676,460)	137	541
Other current liabilities	3,113	3,945	-	-
Pension related deferrals and liabilities	(18,348)	(27,925)	-	-
Customer deposits	-	-	(28,827)	-
	<u>513,018</u>	<u>(253,859)</u>	<u>62,988</u>	<u>42,342</u>
Net cash flows from operating activities	<u>\$ 513,018</u>	<u>\$ (253,859)</u>	<u>\$ 62,988</u>	<u>\$ 42,342</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds				
Cash and investments	\$ 1,907,994	\$ 5,309,650	\$ 207,607	\$ 1,427,367
Equipment replacement	-	2,219,304	-	-
	<u>1,907,994</u>	<u>7,528,954</u>	<u>207,607</u>	<u>1,427,367</u>
Cash and cash equivalents	<u>\$ 1,907,994</u>	<u>\$ 7,528,954</u>	<u>\$ 207,607</u>	<u>\$ 1,427,367</u>
Noncash Capital and Related Financing Activities				
Amortization of premiums	<u>\$ 6,213</u>	<u>\$ 6,278</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

**Business-Type Activities -
Enterprise Funds**

<u>Nonmajor Enterprise Fund - Stormwater Utility</u>	<u>Total</u>
\$ 1,490	\$ (5,887)
1,910	4,249
47,693	934,619
-	17,446
-	230,368
(4,406)	(33,771)
7,519	116,158
(2,146)	(1,036)
3,101	(774,454)
(299)	6,759
-	(46,273)
-	(28,827)
<u>\$ 54,862</u>	<u>\$ 419,351</u>

\$ 98,814	\$ 8,951,432
-	2,219,304

<u>\$ 98,814</u>	<u>\$ 11,170,736</u>
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<u>\$ 1,300</u>	<u>\$ -</u>
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Village of Pewaukee

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Custodial Funds
Assets	
Cash and investments	\$ 8,764,080
Taxes receivable	3,706,625
Prepaid items	<u>11,046</u>
Total assets	<u>12,481,751</u>
Liabilities	
Accounts payable	27,941
Accrued liabilities	21,755
Due to other governments	<u>12,192,571</u>
Total liabilities	<u>12,242,267</u>
Net Position	
Restricted	<u>239,484</u>
Total net position	<u><u>\$ 239,484</u></u>

See notes to financial statements

Village of Pewaukee

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended December 31, 2021

	Custodial Funds
Additions	
Intergovernmental	\$ 1,205,833
Fines	10,136
Donations	7,255
Investment income	167
Other miscellaneous	5,907
Property taxes collected for other governments	<u>9,467,396</u>
Total additions	<u>10,696,694</u>
Deductions	
Library activities	1,227,020
Property Taxes collected for other governments	<u>9,467,396</u>
Total deductions	<u>10,694,416</u>
Change in fiduciary net position	2,278
Net Position, Beginning	<u>237,206</u>
Net Position, Ending	<u><u>\$ 239,484</u></u>

See notes to financial statements

Village of Pewaukee

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December 31, 2021

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Village of Pewaukee

Notes to Financial Statements
December 31, 2021

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Pewaukee, Wisconsin (the Village) 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).

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.

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.

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 percent 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 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

- 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

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.

Debt Service Fund

General Debt Service Fund is 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 Projects Funds

Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Tax Incremental District (TID) No. 3 Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TID project plan.

Enterprise Funds

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

Transportation Fund accounts for the apportionment of costs of transportation system improvements

Laimon Family Lakeside Park Fund accounts for operations of the accounts for operations of the park and its marina facilities

The Village reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds

Special Revenue Funds are 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).

Cemetery Fund
Downtown Loan Fund
Lake Patrol Fund
American Rescue Plan Fund

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Capital Projects Fund

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Tax Incremental District (TID) No. 2

Enterprise Fund

Enterprise Fund is used to account for and report any activity for which a fee is charged to external users for goods or services and must be used for activities which meet certain debt or cost recovery criteria.

Stormwater Utility

In addition, the Village reports the following fund types:

Custodial Funds

Custodial Funds are used to account for and report assets controlled by the Village and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Pewaukee Public Library
Tax Collection

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 and sewer 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.

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.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

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.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. Delinquent special assessments being held by the County are reported as receivables and unavailable revenues. At December 31, 2021, there were \$13,288 of unrecorded anticipated future assessments which are not recorded as receivables because collection is subject to certain events occurring in the future. No formal repayment schedule has been established.

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 and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The 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, Laimon Family Lakeside Park, transportation and stormwater funds 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.

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.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

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.
- 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.

Additional restrictions may arise from local charters, ordinances, resolutions and grant resolutions.

The Village has adopted an investment policy. That policy follows the state statute for allowable investments.

The Village is exposed to custodial credit risk for its deposits as well as credit risk for its investments (see Note 3.). The Village's investment policy addresses both of these types of risks. For depository custodial credit risk, the investment policy requires all financial institutions acting as depository for the Village to enter into a depository agreement pledging collateral to secure amounts over and above the guaranteed amounts. All collateral is required to be held by a third party.

Investment credit risk is the risk that the market value of the securities will fall due to changes in market interest rates. The Village's policy states that the portfolio is to be structured to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. In addition, funds are to be invested in shorter-term securities, money market mutual funds or similar investment pools that limit the average maturity of the portfolio.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. 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.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

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, 2021, 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 3 for further information.

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 fiduciary net position.

Property tax calendar - 2021 tax roll:

Lien date and levy date	December 2021
Tax bills mailed	December 2021
Payment in full or	January 31, 2022
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022
Tax sale, 2021 delinquent real estate taxes	October 2024

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 and sewer 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.

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.

It is the Village's policy to record unavailable revenue for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are made from the repayments, expenditures are recorded. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Inventories and 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. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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.

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 general capital assets and \$15,000 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 acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. 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 of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	20-75 Years
Land Improvements	20-75 Years
Machinery and Equipment	5-30 Years
Utility System	7-108 Years
Infrastructure	30-75 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.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Other Assets

Other assets in the utility funds represents the investment in the Brookfield Wastewater Treatment Plant (see Note 4.)

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.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

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. Sick leave does not vest to employees. Compensatory time earned is also accrued within this liability.

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, 2021, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

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.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

The Village has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects and do not constitute indebtedness of the Village. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year end, the aggregate principal amount for the series outstanding could not be determined; however, their original issue amounts totaled \$1,900,000.

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 Pewaukee

Notes to Financial Statements
December 31, 2021

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 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:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Adjustment</u>	<u>Total</u>
Net investment in capital assets	\$ 10,987,297	\$ 26,151,169	\$ (54,465)	\$ 37,084,001
Unrestricted	3,012,173	5,092,582	54,465	8,159,220

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.
- 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.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

- 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 Village Clerk/Treasurer and/or Administrator 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 working capital policy to meet cash flow needs during the year and to preserve credit worthiness. The working capital amount is to equal 10 percent of the ensuing year's budgeted expenditures. This amount is \$696,611 and is included within the unassigned fund balance of the general fund at year-end.

The Village has a fund balance policy that includes a requirement to maintain as of December 31 of each year a minimum of 35 percent of the ensuing year's budgeted general fund expenditures, with a targeted maximum of 40 percent for the purpose of strengthening the Village's financial position and maintaining and/or increasing the Village's bond rating. Any amount over the 40 percent targeted maximum may be assigned by management for future capital projects and/or infrastructure needs. As of December 31, 2021, the Village reported 40 percent of the ensuing year's budgeted general fund expenditures in its unassigned fund balance.

See Note 3 for further information.

Pension

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

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Basis for Existing Rates

Water Utility

Current water rates were approved by the Public Service Commission of Wisconsin on April 2, 1996.

Sewer Utility

Current sewer rates were approved by the Village board on December 2, 2008.

Transportation Utility

Current transportation rates were approved by the Village board on February 2, 2021.

Stormwater Utility

Current stormwater rates were approved by the Village board on November 20, 2018.

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the general fund, capital projects fund, debt service fund, TID District #3, TID District #2, lake patrol special revenue fund and the cemetery special revenue fund. A budget has not been formally adopted for the Downtown Loan Special Revenue Fund and the American Rescue Plan Fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

Excess Expenditures Over Budget

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Debt Service Fund	\$ 1,205,129	\$ 1,206,512	\$ 1,383
Capital Projects Fund	733,500	966,991	233,491
TID District No. 2	33,577	35,711	2,134
Lake Patrol Fund	119,360	142,242	22,882
Cemetery Fund	21,500	33,120	11,620

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.

Deficit Balances

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

As of December 31, 2021, no individual funds held a deficit balance.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

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.

3. Detailed Notes on All Funds

Deposits and Investments

The Village maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments. In addition, investments are separately held by several of the Village's funds.

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

	<u>Carrying Value</u>	<u>Bank and Investment Balances</u>	<u>Associated Risks</u>
Deposits	\$ 22,278,202	\$ 19,508,928	Custodial credit
LGIP	11,496,744	11,496,744	Credit
Petty cash	650	-	N/A
Total deposits and investments	<u>\$ 33,775,596</u>	<u>\$ 31,005,672</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 22,792,212		
Restricted cash and investments	2,219,304		
Per statement of fiduciary net position, fiduciary funds:			
Custodial Funds	<u>8,764,080</u>		
Total deposits and investments	<u>\$ 33,775,596</u>		

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.

The Village maintains collateral agreements with its banks. At December 31, 2021, the banks had pledged various government securities in the amount of \$26,479,317 to secure the Village's deposits.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

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.

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 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year except for loans and delinquent personal property taxes receivable.

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:

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 5,368,570	\$ -
Licenses for the subsequent year	665	-
Deferred loan receivable	-	11,265
Special assessments	-	3,715
Unspent American Rescue Plan funds	<u>424,588</u>	<u>-</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 5,793,823</u>	<u>\$ 14,980</u>
Unearned revenue included in liabilities	\$ 424,588	
Unearned revenue included in deferred inflows	<u>5,369,235</u>	
Total unearned revenue for governmental funds	<u>\$ 5,793,823</u>	

Restricted Assets

The following represent the balances of the restricted assets:

Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Following is a list of restricted assets at December 31, 2021:

Restricted assets:

Equipment replacement	\$ 2,219,304
Net pension asset, governmental activities	1,234,936
Net pension asset, business-type activities	<u>150,747</u>

Total restricted assets	<u>\$ 3,604,987</u>
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Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land and right of way	\$ 6,564,438	\$ 1,500,000	\$ 1,500,000	\$ 6,564,438
Construction in progress	<u>177,839</u>	<u>335,536</u>	<u>187,648</u>	<u>325,727</u>
Total capital assets not being depreciated	<u>6,742,277</u>	<u>1,835,536</u>	<u>1,687,648</u>	<u>6,890,165</u>
Capital assets being depreciated:				
Buildings	10,323,969	-	-	10,323,969
Machinery and equipment	3,110,023	91,375	197,741	3,003,657
Streets	3,450,025	581,308	-	4,031,333
Dams	582,973	-	-	582,973
Bridges	300,000	-	-	300,000
Land improvements	<u>181,375</u>	<u>17,500</u>	<u>-</u>	<u>198,875</u>
Total capital assets being depreciated	<u>17,948,365</u>	<u>690,183</u>	<u>197,741</u>	<u>18,440,807</u>
Total capital assets	<u>24,690,642</u>	<u>2,525,719</u>	<u>1,885,389</u>	<u>25,330,972</u>
Less accumulated depreciation for:				
Buildings	(3,175,320)	(229,352)	-	(3,404,672)
Machinery and equipment	(1,829,649)	(147,423)	177,590	(1,799,482)
Streets	(515,367)	(86,250)	-	(601,617)
Dams	(94,442)	(10,493)	-	(104,935)
Bridges	(11,250)	(7,500)	-	(18,750)
Land improvements	<u>(4,535)</u>	<u>(9,507)</u>	<u>-</u>	<u>(14,042)</u>
Total accumulated depreciation	<u>(5,630,563)</u>	<u>(490,525)</u>	<u>177,590</u>	<u>(5,943,498)</u>
Net capital assets being depreciated	<u>12,317,802</u>	<u>199,658</u>	<u>20,151</u>	<u>12,497,309</u>
Total governmental activities capital assets, net of accumulated depreciation	<u>\$ 19,060,079</u>	<u>\$ 2,035,194</u>	<u>\$ 1,707,799</u>	<u>\$ 19,387,474</u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Depreciation expense was charged to functions as follows:

Governmental Activities

Public safety	\$ 105,504
Public works	213,196
Culture, recreation and education	155,963
General government	<u>15,862</u>
Total governmental activities depreciation expense	<u>\$ 490,525</u>

Business-Type Activities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Water				
Capital assets not being depreciated:				
Land and land rights	\$ 10,742	\$ -	\$ -	\$ 10,742
Construction work in progress	<u>130,117</u>	<u>8,433</u>	<u>130,117</u>	<u>8,433</u>
Total capital assets not being depreciated	<u>140,859</u>	<u>8,433</u>	<u>130,117</u>	<u>19,175</u>
Capital assets being depreciated:				
Source of supply	1,048,022	429	-	1,048,451
Pumping	2,684,391	-	-	2,684,391
Water treatment	1,705,460	-	-	1,705,460
Transmission and distribution	13,680,932	219,251	38,406	13,861,777
General	<u>334,484</u>	<u>46,950</u>	<u>-</u>	<u>381,434</u>
Total capital assets being depreciated	<u>19,453,289</u>	<u>266,630</u>	<u>38,406</u>	<u>19,681,513</u>
Total capital assets	<u>19,594,148</u>	<u>275,063</u>	<u>168,523</u>	<u>19,700,688</u>
Less accumulated depreciation for:				
Water	<u>(7,221,486)</u>	<u>(492,399)</u>	<u>38,406</u>	<u>(7,675,479)</u>
Total accumulated depreciation	<u>(7,221,486)</u>	<u>(492,399)</u>	<u>38,406</u>	<u>(7,675,479)</u>
Net capital assets being depreciated	<u>12,231,803</u>	<u>(225,769)</u>	<u>-</u>	<u>12,006,034</u>
Net water capital assets	<u>\$ 12,372,662</u>	<u>\$ (217,336)</u>	<u>\$ 130,117</u>	<u>\$ 12,025,209</u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Sewer				
Capital assets not being depreciated:				
Land and land rights	\$ 250	\$ -	\$ -	\$ 250
Construction work in progress	<u>118,643</u>	<u>103,912</u>	<u>118,643</u>	<u>103,912</u>
Total capital assets not being depreciated	<u>118,893</u>	<u>103,912</u>	<u>118,643</u>	<u>104,162</u>
Capital assets being depreciated:				
Collection system	21,499,928	437,202	148,881	21,788,249
Pumping	2,609,838	-	-	2,609,838
Treatment and disposal	366,968	385,120	175,000	577,088
General	<u>262,184</u>	<u>-</u>	<u>-</u>	<u>262,184</u>
Total capital assets being depreciated	<u>24,738,918</u>	<u>822,322</u>	<u>323,881</u>	<u>25,237,359</u>
Total capital assets	<u>24,857,811</u>	<u>926,234</u>	<u>442,524</u>	<u>25,341,521</u>
Less accumulated depreciation for				
Sewer	<u>(9,390,040)</u>	<u>(392,164)</u>	<u>176,489</u>	<u>(9,605,715)</u>
Total accumulated depreciation	<u>(9,390,040)</u>	<u>(392,164)</u>	<u>176,489</u>	<u>(9,605,715)</u>
Net capital assets being depreciated	<u>15,348,878</u>	<u>430,158</u>	<u>147,392</u>	<u>15,631,644</u>
Net sewer capital assets	<u>\$ 15,467,771</u>	<u>\$ 534,070</u>	<u>\$ 266,035</u>	<u>\$ 15,735,806</u>
Stormwater				
Capital assets not being depreciated:				
Construction work in progress	<u>\$ 11,000</u>	<u>\$ 2,642</u>	<u>\$ 11,000</u>	<u>\$ 2,642</u>
Total capital assets not being depreciated	<u>11,000</u>	<u>2,642</u>	<u>11,000</u>	<u>2,642</u>
Capital assets being depreciated:				
Mains	824,948	29,500	-	854,448
Equipment	<u>247,189</u>	<u>-</u>	<u>-</u>	<u>247,189</u>
Total capital assets being depreciated	<u>1,072,137</u>	<u>29,500</u>	<u>-</u>	<u>1,101,637</u>
Total capital assets	<u>1,083,137</u>	<u>32,142</u>	<u>11,000</u>	<u>1,104,279</u>
Less accumulated depreciation for:				
Stormwater	<u>(385,576)</u>	<u>(47,693)</u>	<u>-</u>	<u>(433,269)</u>
Total accumulated depreciation	<u>(385,576)</u>	<u>(47,693)</u>	<u>-</u>	<u>(433,269)</u>
Net capital assets being depreciated	<u>686,561</u>	<u>(18,193)</u>	<u>-</u>	<u>668,368</u>
Net stormwater capital assets	<u>\$ 697,561</u>	<u>\$ (15,551)</u>	<u>\$ 11,000</u>	<u>\$ 671,010</u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

	Beginning Balance	Additions	Deletions	Ending Balance
Transportation				
Capital assets not being depreciated:				
Construction work in progress	\$ -	\$ 44,894	\$ -	\$ 44,894
Total capital assets not being depreciated	-	44,894	-	44,894
Net transportation capital assets	<u>\$ -</u>	<u>\$ 44,894</u>	<u>\$ -</u>	<u>\$ 44,894</u>
Laimon Family Lakeside Park				
Capital assets not being depreciated:				
Land	\$ 914,246	\$ -	\$ -	\$ 914,246
Total capital assets not being depreciated	914,246	-	-	914,246
Capital assets being depreciated:				
Land improvements	561,448	-	-	561,448
Buildings and improvements	136,706	-	-	136,706
Machinery and equipment	-	6,400	-	6,400
Total capital assets being depreciated	698,154	6,400	-	704,554
Total capital assets	1,612,400	6,400	-	1,618,800
Less accumulated depreciation for:				
Land improvements	(218,567)	(13,202)	-	(231,769)
Buildings and improvements	(25,610)	(6,319)	-	(31,929)
Machinery and equipment	-	(288)	-	(288)
Total accumulated depreciation	(244,177)	(19,809)	-	(263,986)
Net capital assets being depreciated	453,977	(13,409)	-	440,568
Net Laimon Family Lakeside Park capital assets	<u>\$ 1,368,223</u>	<u>\$ (13,409)</u>	<u>\$ -</u>	<u>\$ 1,354,814</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 29,906,217</u>	<u>\$ 332,668</u>	<u>\$ 407,152</u>	<u>\$ 29,831,733</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Water	\$ 474,953
Sewer	392,164
Stormwater	47,693
Laimon Family Lakeside Park	<u>19,809</u>
Total business-type activities Laimon expense	<u>\$ 934,619</u>

The difference in depreciation expense and additions to accumulated depreciation is due to salvage and cost of removal.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Amount Not Due Within One Year</u>
Water utility	General fund	\$ 8,406	\$ -
Total, fund financial statements		<u>\$ 8,406</u>	

The purpose of the water utility interfund is for delinquent utility charges

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	\$ 244,168	Payment in lieu of taxes
Lake Patrol fund	General	8,310	Operational support
Capital Projects	General	<u>64,918</u>	Police department equipment
Total, fund financial statements		317,396	
Less fund eliminations		<u>(73,228)</u>	
Total transfers, government-wide statement of activities		<u>\$ 244,168</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 Pewaukee

Notes to Financial Statements
December 31, 2021

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	\$ 8,605,000	\$ 7,575,000	\$ 995,000	\$ 15,185,000	\$ 3,120,000
General obligation notes from direct borrowings and direct placements	513,180	180,745	37,445	656,480	56,185
Premiums	181,334	250,819	27,858	404,295	-
Subtotal	<u>9,299,514</u>	<u>8,006,564</u>	<u>1,060,303</u>	<u>16,245,775</u>	<u>3,176,185</u>
Other liabilities:					
Vested compensated absences	29,446	31,933	29,446	31,933	31,933
Total other liabilities	<u>29,446</u>	<u>31,933</u>	<u>29,446</u>	<u>31,933</u>	<u>31,933</u>
Total governmental activities long-term liabilities	<u>\$ 9,328,960</u>	<u>\$ 8,038,497</u>	<u>\$ 1,089,749</u>	<u>\$ 16,277,708</u>	<u>\$ 3,208,118</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 5,925,000	\$ 3,085,000	\$ 370,000	\$ 8,640,000	\$ 315,000
General obligation notes from direct borrowings and direct placements	453,040	-	23,055	429,985	23,919
Premiums	139,224	142,107	13,791	267,540	-
Subtotal	<u>6,517,264</u>	<u>3,227,107</u>	<u>406,846</u>	<u>9,337,525</u>	<u>338,919</u>
Total business-type activities long-term liabilities	<u>\$ 6,517,264</u>	<u>\$ 3,227,107</u>	<u>\$ 406,846</u>	<u>\$ 9,337,525</u>	<u>\$ 338,919</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5 percent of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2021, was \$56,439,140. Total general obligation debt outstanding at year end was \$24,911,465.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the Village. Debt 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.

<u>Governmental Activities</u>					<u>Balance</u>
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2021</u>
G.O. Refunding Bonds	06/11/2013	03/01/2025	.50-2.0%	\$ 2,610,000	\$ 1,150,000
G.O. Corporate Purpose Bonds	06/11/2013	03/01/2033	2.25-3.0	545,000	545,000
Taxable G.O. Refunding Bonds	06/11/2013	03/01/2023	.70-2.50	1,960,000	490,000
G.O. Promissory Notes	06/11/2013	03/01/2023	.75-2.25	475,000	100,000
G.O. Promissory Note	12/30/2014	02/15/2022	0	37,051	4,634
G.O. State Trust Fund Loan	09/23/2015	03/15/2035	3.75	200,000	162,850
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	1,475,000	1,355,000
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	2,170,000	1,570,000
G.O. State Trust Fund Loan	02/20/2018	03/15/2027	3.50	166,477	116,859
G.O. State Trust Fund Loan	03/12/2019	03/15/2038	4.75	68,670	63,980
G.O. State Trust Fund Loan	05/29/2020	03/15/2039	4.75	137,330	127,412
G.O. Refunding Bonds	03/24/2020	09/01/2035	2.00	2,615,000	2,400,000
G.O. Public Works Building Bonds	12/22/2021	03/01/2041	2.00-4.00	5,445,000	5,445,000
G.O. State Trust Fund Loan	07/23/2021	03/15/2031	3.00	180,745	180,745
G.O. Taxable Note Anticipation Note	03/23/2021	07/01/2022	.60	2,130,000	<u>2,130,000</u>
Total governmental activities, general obligation debt					<u>\$ 15,841,480</u>

<u>Business-Type Activities</u>					<u>Balance</u>
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2021</u>
G.O. Corporate Purpose Bonds	06/11/2013	03/01/2033	2.25-3.00%	\$ 1,425,000	\$ 1,425,000
G.O. Promissory Notes	06/11/2013	03/01/2033	.75-2.25	845,000	245,000
G.O. State Trust Fund Loan	10/04/2015	03/15/2035	3.75	528,800	429,985
G.O. Corporate Purpose Bonds	04/03/2017	03/01/2032	1.10-3.0	145,000	110,000
G.O. Refunding Bond	03/24/2020	09/01/2040	2.00	4,010,000	3,775,000
G.O. Public Works Building Bonds	12/22/2021	03/01/2041	2.00-4.00	3,085,000	<u>3,085,000</u>
Total business-type activities, general obligation debt					<u>\$ 9,069,985</u>

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 3,120,000	\$ 271,606	\$ 315,000	\$ 169,234
2023	1,005,000	275,187	520,000	183,119
2024	885,000	253,103	445,000	173,131
2025	910,000	235,691	455,000	163,774
2026	885,000	213,157	460,000	152,917
2027-2031	3,970,000	694,773	2,525,000	566,621
2032-2036	2,465,000	306,975	2,130,000	280,625
2037-2041	1,945,000	99,050	1,790,000	82,300
Total	<u>\$ 15,185,000</u>	<u>\$ 2,349,542</u>	<u>\$ 8,640,000</u>	<u>\$ 1,771,721</u>

<u>Years</u>	Governmental Activities Notes from Direct Borrowings and Direct Placements		Business-Type Activities General Obligation Notes From Direct Borrowings And Direct Placements	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 56,185	\$ 22,779	\$ 23,919	\$ 16,124
2023	51,449	22,882	24,816	15,227
2024	53,228	21,101	25,707	14,336
2025	55,188	19,141	26,711	13,333
2026	57,166	17,166	27,712	12,331
2027-2031	225,587	58,336	154,921	45,298
2032-2036	118,032	23,937	146,199	13,974
2037-2041	39,645	3,569	-	-
Total	<u>\$ 656,480</u>	<u>\$ 188,911</u>	<u>\$ 429,985</u>	<u>\$ 130,623</u>

The Village's outstanding State Trust Fund Loans from Direct borrowings related to governmental activities of \$656,480 and \$429,985 related to business-type activities contain clauses that any delinquent payments are subject to a penalty of one percent per month and shall be deducted from any state payments that are due to the Village.

Other Debt Information

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

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Lease Disclosures

Lessor, Operating Leases

A lease agreement exists between the Village of Pewaukee, the City of Pewaukee (City) and the Joint Library Board dealing with the relative rights and the responsibilities of the parties relative to the land and building of the Pewaukee Public Library. This agreement also states that the cost of maintenance of the grounds, parking, pavement, landscaping and maintenance of the library facility are considered expenses of the Joint Library Board - not of the Village or the City. The lease agreement also states that the Joint Library Board provide insurance coverage naming the City and Village as additional insured's with limits acceptable to both municipalities and further indemnifying and holding harmless the Village and City against any liability which may arise as a result of the operation and maintenance of the joint library and the duties of the Village as fiscal agent and as employer of joint library for payroll and benefit purposes. The land lease has a cost of \$230,000 and the building lease has a cost of \$4,099,602 and accumulated depreciation of \$1,501,433 at December 31, 2021. Both lease agreements expire on August 31, 2024. The library does not pay rent on either lease.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2021, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 6,564,438
Construction in progress	325,727
Other capital assets, net of accumulated depreciation	12,497,309
Less long-term debt outstanding	(15,272,015)
Plus unspent capital related debt proceeds	7,244,691
Plus unamortized loss on refunding	31,442
Less unamortized debt premium	<u>(404,295)</u>
Total net investment in capital assets	<u>10,987,297</u>

Restricted:

Debt service	180,862
TIF activities	1,860,197
Park maintenance	3,364
Cemetery	84,015
Downtown loan	13,137
Pension	<u>1,234,936</u>
Total restricted	<u>3,376,511</u>

Unrestricted

3,012,173

Total governmental activities net position

\$ 17,375,981

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2021, include the following:

	General Fund	General Debt Service	Capital Projects Fund	TID No. 3	Nonmajor Funds	Total
Fund Balances						
Nonspendable:						
Prepaid items	\$ 84,135	\$ -	\$ -	\$ -	\$ -	\$ 84,135
Delinquent personal property tax	835	-	-	-	-	835
Subtotal	<u>84,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,970</u>
Restricted for:						
Capital projects	-	-	6,804,958	-	-	6,804,958
Debt service	-	502,991	-	-	-	502,991
Cemetery purposes	-	-	-	-	84,015	84,015
Koepp park maintenance	3,364	-	-	-	-	3,364
TIF related purposes	-	-	-	1,696,590	163,607	1,860,197
Downtown loan fund	-	-	-	-	1,872	1,872
Lake patrol purposes	-	-	-	-	18,658	18,658
Subtotal	<u>3,364</u>	<u>502,991</u>	<u>6,804,958</u>	<u>1,696,590</u>	<u>268,152</u>	<u>9,276,055</u>
Assigned to:						
DARE	235	-	-	-	-	235
Motorcycle donations	246	-	-	-	-	246
Police donations	1,850	-	-	-	-	1,850
Joint pistol range	4,124	-	-	-	-	4,124
Park equipment	77,730	-	-	-	-	77,730
Parks and open spaces	1,331	-	-	-	-	1,331
Police	449	-	-	-	-	449
Infrastructure	1,036,831	-	-	-	-	1,036,831
Subtotal	<u>1,122,796</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,122,796</u>
Unassigned:	<u>2,823,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,823,735</u>
Total fund balances	<u>\$ 4,034,865</u>	<u>\$ 502,991</u>	<u>\$ 6,804,958</u>	<u>\$ 1,696,590</u>	<u>\$ 268,152</u>	<u>\$ 13,307,556</u>

Business-Type Activities

Net investment in capital assets:

Land	\$ 925,238
Construction in progress	159,881
Other capital assets, net of accumulated depreciation	28,746,614
Less long-term debt outstanding	(9,069,985)
Plus unspent capital related debt proceeds	5,593,393
Less unamortized debt premium	<u>(203,972)</u>

Total net investment in capital assets \$ 26,151,169

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

4. Other Information

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, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

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 executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

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>
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. 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 \$246,867 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2021 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.75 %	6.75 %
Protective with Social Security	6.75 %	11.65 %
Protective without Social Security	6.75 %	16.25 %

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

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

At December 31, 2021, the Village reported a liability (asset) of \$(1,385,683) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability (asset) was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the Village's proportion was 0.02219528 percent, which was a decrease of 0.00012896 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Village recognized pension expense of \$157,521.

At December 31, 2021, 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	\$ 1,997,980	\$ 427,563
Changes in assumptions	31,157	-
Net differences between projected and actual earnings on pension plan investments	-	2,595,346
Changes in proportion and differences between employer contributions and proportionate share of contributions	277	4,668
Employer contributions subsequent to the measurement date	<u>253,803</u>	<u>-</u>
Total	<u>\$ 2,283,217</u>	<u>\$ 3,027,577</u>

\$253,803 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, 2022. 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 and Deferred Inflows of Resources (Net)
2022	\$ (256,877)
2023	(70,935)
2024	(470,815)
2025	(199,536)

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*:	1.9%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9 percent is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

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 geometric real rates of return for each major asset class are summarized in the following table:

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.3
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4 percent
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

Single Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a municipal bond rate of 2.00 percent. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent 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 investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Village's proportionate share of the net pension liability (asset)	<u>\$ 1,318,978</u>	<u>\$ (1,385,683)</u>	<u>\$ (3,372,237)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

At December 31, 2021, the Village reported a payable to the pension plan of \$38,793 which represents contractually required contributions outstanding as of the end of the year.

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.

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.

The Village has active construction projects as of December 31, 2021. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Joint Ventures

Pewaukee Public Library

The Village of Pewaukee and the City of Pewaukee jointly operate the library, which is called the Pewaukee Public Library (Library) and provides library services to both communities.

The governing body is made up of citizens from each community. Local representatives are appointed by the mayor. The governing body has authority to adopt its own budget and control the financial affairs of the Library. The Village is obligated by the joint venture agreement to remit an amount annually to the Library. The Village made a payment to the Library of \$263,679 in 2021.

Financial information of the Library as of December 31, 2021 is available directly from the Library'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.

Park and Recreation Service

The Village of Pewaukee and the City of Pewaukee jointly operate the local park and recreation service. The communities share in the operation of the District based 50 percent on their percentage of total equalized value and 50 percent on their percentage of total population.

The advisory board consists of three City citizens and one common council alderman as well as two Village citizens and one Village board trustee. The advisory board controls the financial affairs of the District. The board prepares budgets which are then approved by the Village and City governing bodies. The Village believes the joint venture will continue to provide services in the future at similar rates. The Village's share for 2021 was \$360,633.

Financial information of the District as of December 31, 2021 is available directly from the park and recreation service office.

The Village does not have an equity interest in the joint venture.

Lake Patrol Service

The Village of Pewaukee, the City of Pewaukee and the Town of Delafield jointly provide winter and summer lake patrol services on Pewaukee Lake. This agreement began December 20, 2010.

The Village, through its police department water safety patrol unit, provides the patrol services and enforces the terms of the Pewaukee Lake summer and winter lake rules as well as other applicable statutes and ordinances. All offenses cited by the water safety patrol will be prosecuted in the Village of Pewaukee Municipal Court.

Expenses associated with the administration and implementation of the services are allocated on the following basis: 43 percent to the City of Pewaukee, 43 percent to the Town of Delafield and 14 percent to the Village of Pewaukee. The Village's share for 2021 was \$8,310.

Financial information for the lake patrol as of December 31, 2021 is available directly from the Village's office.

The Village reports the financial activity of the Lake Patrol Service in a special revenue fund.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Other Postemployment Benefits

The Village provides postemployment health insurance benefits for all eligible employees. Eligibility is based on being employed by the Village for 15 years for protective services and 20 years or more for general employees. The benefits are based on contractual agreements with employee groups, local ordinances or employee benefit policies. 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 four.

Subsequent Events

On January 26, 2022 the Village of Pewaukee Water Utility approved and adopted new rates that will go into effect for services beginning March 1, 2022.

On May 03, 2022 the Village authorized the issuance of general obligation corporate purpose bonds in an amount not to exceed \$3,385,000. \$1,015,000 of these proceeds will be used to refinance the 2021 Taxable Note issued for TIF District No. 3. The remaining \$2,370,000 in proceeds will be used to finance community development projects included in the project plan of TIF District No. 4.

Tax Abatement

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 District (TID) No. 3 has entered into a tax abatement agreement with a developer in the form of a tax incremental financing incentive payment to stimulate economic development. The abatement is authorized through the TID project plan. The developer pays property taxes as they become due and after meeting the criteria established in the development agreement, is entitled to a future incentive payment that directly correlates to the taxes paid. The incentive is calculated based on 80 percent of tax increment and the developer commitment includes completing the initial construction of the buildings set forth in the project plan, such that the assessed value of the constructed improvements will be not less than \$7.2 million. Additionally, the developer shall complete construction of the improvements as part of the project plan such that the value of said improvements shall not be less than \$16 million by January 1, 2024 and \$23.69 million by January 1, 2025. Incentive payments for the year ended December 31, 2021 were \$0.

Village of Pewaukee

Notes to Financial Statements
December 31, 2021

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 87, *Leases*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32*

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

Investment in Brookfield Wastewater Treatment Facility

The Village of Pewaukee Sewer Utility and the City of Brookfield, Town of Brookfield, City of Pewaukee and the Village of Menominee Falls are all contributing parties for a construction upgrade at the City of Brookfield Wastewater Treatment Facility. The communities share in the upgrade costs as follows:

<u>Municipality</u>	<u>% Exp Paid</u>
City of Brookfield	47.59 %
Town of Brookfield Sanitary District #4	13.62
City of Pewaukee Sanitary District #3	17.48
Village of Pewaukee	14.49
Village of Menominee Falls	1.65
Lake Pewaukee Sanitary District	<u>5.17</u>
Total	<u><u>100.00 %</u></u>

The costs reflected in the Village of Pewaukee's sewer utility financial statements reflect the pro-rata share of costs for treatment plant capacity and do not constitute an ownership right in the facility. These costs will be amortized over the life of the facility.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Pewaukee

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues			
Taxes			
General property taxes	\$ 3,918,300	\$ 3,931,677	\$ 13,377
Payments in lieu of taxes	87,000	86,580	(420)
Other taxes	<u>15,685</u>	<u>-</u>	<u>(15,685)</u>
Total taxes	<u>4,020,985</u>	<u>4,018,257</u>	<u>(2,728)</u>
Intergovernmental Revenues			
State shared revenues	235,427	227,484	(7,943)
State aid, general transportation aids	365,959	360,378	(5,581)
Fire insurance tax (2% fire dues)	41,000	43,394	2,394
State aid, other public safety	600	-	(600)
Exempt computer aid	14,608	14,608	-
State aid, other law enforcement	4,360	3,520	(840)
Other State payments	<u>5,000</u>	<u>48,560</u>	<u>43,560</u>
Total intergovernmental revenues	<u>666,954</u>	<u>697,944</u>	<u>30,990</u>
Licenses and Permits			
Liquor and malt beverage licenses	15,000	16,554	1,554
Operators' license	11,000	14,775	3,775
Cigarette licenses	800	800	-
Bicycle licenses	10,000	18,228	8,228
Dog and cat licenses	4,000	4,430	430
Cable television franchise fees	86,000	60,123	(25,877)
Building permits	64,000	56,604	(7,396)
Heating and air conditioning permits	14,000	18,763	4,763
Electrical permits	24,000	28,439	4,439
Plumbing permits	27,000	24,153	(2,847)
Occupancy permits	200	110	(90)
Mobile home park licenses	2,000	2,388	388
Yard waste fees	15,000	15,925	925
Other licenses and fees	<u>13,000</u>	<u>14,552</u>	<u>1,552</u>
Total licenses and permits	<u>286,000</u>	<u>275,844</u>	<u>(10,156)</u>
Fines, Forfeitures and Penalties			
Court penalties and costs	150,000	87,336	(62,664)
Parking violations	<u>40,000</u>	<u>24,741</u>	<u>(15,259)</u>
Total fines, forfeitures and penalties	<u>190,000</u>	<u>112,077</u>	<u>(77,923)</u>

See notes to required supplementary information

Village of Pewaukee

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Public Charges for Services			
Ambulance fees	\$ 220,000	\$ 359,359	\$ 139,359
Refuse and garbage collection	304,248	304,929	681
Property inquiry fees	3,000	7,955	4,955
Fire inspection fees	76,500	74,749	(1,751)
Law enforcement fees	357,441	350,881	(6,560)
Fiscal agent fees	21,440	22,188	748
Recreation programs	80,700	109,435	28,735
Park rental	6,000	5,630	(370)
Other public charges for services	3,000	12,299	9,299
Joint pistol range	2,500	2,500	-
Total public charges for services	<u>1,074,829</u>	<u>1,249,925</u>	<u>175,096</u>
Investment Income			
Interest on investments	<u>53,000</u>	<u>9,950</u>	<u>(43,050)</u>
Miscellaneous Revenues			
Other miscellaneous	5,040	37,179	32,139
Rent	<u>7,100</u>	<u>-</u>	<u>(7,100)</u>
Total miscellaneous revenues	<u>12,140</u>	<u>37,179</u>	<u>25,039</u>
Total revenues	<u>6,303,908</u>	<u>6,401,176</u>	<u>97,268</u>
Expenditures			
General Government			
Village board	32,070	31,146	924
Municipal court	58,794	53,731	5,063
Legal	79,000	111,099	(32,099)
Administrator	115,004	118,568	(3,564)
Clerk	202,286	191,612	10,674
Elections	18,921	10,287	8,634
Data processing	14,000	13,597	403
Property and liability insurance	165,000	170,798	(5,798)
Assessment of property	44,000	43,778	222
Accounting and auditing	37,000	33,918	3,082
Village hall	53,500	61,368	(7,868)
Other general government	<u>9,190</u>	<u>80,865</u>	<u>(71,675)</u>
Total general government	<u>828,765</u>	<u>920,767</u>	<u>(92,002)</u>
Public Safety			
Police	2,440,736	2,298,365	142,371
Fire service	1,531,943	1,527,643	4,300
Building inspection	<u>104,603</u>	<u>107,660</u>	<u>(3,057)</u>
Total public safety	<u>4,077,282</u>	<u>3,933,668</u>	<u>143,614</u>
Health and Social Services			
Animal control	<u>4,043</u>	<u>4,043</u>	<u>-</u>

See notes to required supplementary information

Village of Pewaukee

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Public Works			
Public works administration	\$ 73,004	\$ 73,094	\$ (90)
Public works wages and benefits	481,471	423,687	57,784
Engineering	13,900	10,850	3,050
Equipment maintenance & general operations	28,000	55,794	(27,794)
Garage expenses	45,060	51,114	(6,054)
Street maintenance	68,100	10,440	57,660
Snow and ice control	66,850	63,124	3,726
Street lighting	67,500	64,366	3,134
Sidewalks	6,000	1,722	4,278
Curb and gutter	2,850	-	2,850
Other sanitation	600	-	600
Tree and brush removal	1,000	37	963
Refuse and garbage collection	216,000	214,465	1,535
Recycling	82,000	76,512	5,488
Total public works	<u>1,152,335</u>	<u>1,045,205</u>	<u>107,130</u>
Leisure Activities:			
Library	263,645	263,679	(34)
Parks and recreation	<u>367,584</u>	<u>360,633</u>	<u>6,951</u>
Total leisure activities	<u>631,229</u>	<u>624,312</u>	<u>6,917</u>
Conservation and Development:			
Urban development	33,812	25,861	7,951
Weed control	800	1,305	(505)
Planning commission	<u>11,340</u>	<u>28,799</u>	<u>(17,459)</u>
Total conservation and development	<u>45,952</u>	<u>55,965</u>	<u>(10,013)</u>
Capital Outlay			
Police	13,509	8,035	5,474
Parks	<u>45,575</u>	<u>16,493</u>	<u>29,082</u>
Total capital outlay	<u>59,084</u>	<u>24,528</u>	<u>34,556</u>
Total expenditures	<u>6,798,690</u>	<u>6,608,488</u>	<u>190,202</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(494,782)</u>	<u>(207,312)</u>	<u>287,470</u>

See notes to required supplementary information

Village of Pewaukee

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Other Financing Sources (Uses)			
Transfers out	\$ (8,310)	\$ (73,228)	\$ (64,918)
Sales of fixed assets	-	24,445	24,445
Transfers in	<u>380,420</u>	<u>244,168</u>	<u>(136,252)</u>
Total other financing sources (uses)	<u>372,110</u>	<u>195,385</u>	<u>(176,725)</u>
Net change in fund balance	(122,672)	(11,927)	110,745
Fund Balance, Beginning	<u>4,046,792</u>	<u>4,046,792</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 3,924,120</u>	<u>\$ 4,034,865</u>	<u>\$ 110,745</u>

Village of Pewaukee**Schedule of Proportionate Share of the Net Pension (Asset) Liability -**

Wisconsin Retirement System

Year Ended December 31, 2021

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/21	0.02219528%	\$ (1,385,683)	\$ 2,607,598	53.14%	105.26%
12/31/20	0.02226248%	(717,844)	2,621,355	27.38%	102.96%
12/31/19	0.02227313%	792,408	2,559,799	30.96%	96.45%
12/31/18	0.02192185%	(650,885)	2,488,305	26.16%	102.93%
12/31/17	0.02200528%	181,376	2,615,778	6.93%	99.12%
12/31/16	0.02205735%	358,496	2,563,304	13.99%	98.20%
12/31/15	0.02259796%	(555,068)	2,563,809	21.65%	102.74%

Schedule of Employer Contributions - Wisconsin Retirement System

Year Ended December 31, 2021

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
12/31/21	\$ 253,803	\$ 253,803	\$ -	\$ 2,642,490	9.60%
12/31/20	248,169	248,169	-	2,607,598	9.52%
12/31/19	234,872	234,872	-	2,621,355	8.96%
12/31/18	232,824	232,824	-	2,559,779	9.10%
12/31/17	225,984	225,984	-	2,488,305	9.08%
12/31/16	214,160	214,160	-	2,615,778	8.19%
12/31/15	217,941	217,941	-	2,563,304	8.50%

See notes to required supplementary information

Village of Pewaukee

Notes to Required Supplementary Information
Year Ended December 31, 2021

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented include any amendments made. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds 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. No significant change in assumptions were noted from the prior year.

SUPPLEMENTARY INFORMATION

Village of Pewaukee

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2021

	Special Revenue Funds			
	Cemetery Fund	Downtown Loan Fund	Lake Patrol Fund	American Rescue Plan Fund
Assets				
Cash and investments	\$ 84,584	\$ 1,872	\$ 19,510	\$ 424,588
Receivables:				
Taxes	-	-	-	-
Loans	-	11,265	-	-
Prepaid items	-	-	257	-
Total assets	<u>\$ 84,584</u>	<u>\$ 13,137</u>	<u>\$ 19,767</u>	<u>\$ 424,588</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 569	\$ -	\$ 1,109	\$ -
Unearned revenues	-	-	-	424,588
Total liabilities	<u>569</u>	<u>-</u>	<u>1,109</u>	<u>424,588</u>
Deferred Inflows of Resources				
Unearned revenues	-	-	-	-
Unavailable revenues	-	11,265	-	-
Total deferred inflows of resources	<u>-</u>	<u>11,265</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	<u>84,015</u>	<u>1,872</u>	<u>18,658</u>	<u>-</u>
Total fund balances	<u>84,015</u>	<u>1,872</u>	<u>18,658</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 84,584</u>	<u>\$ 13,137</u>	<u>\$ 19,767</u>	<u>\$ 424,588</u>

Capital Projects Fund	Total Nonmajor Governmental Funds
TID No. 2	
\$ 163,607	\$ 694,161
147,472	147,472
-	11,265
-	257
<u>\$ 311,079</u>	<u>\$ 853,155</u>

\$ -	\$ 1,678
-	424,588
-	426,266
147,472	147,472
-	11,265
<u>147,472</u>	<u>158,737</u>
<u>163,607</u>	<u>268,152</u>
<u>163,607</u>	<u>268,152</u>
<u>\$ 311,079</u>	<u>\$ 853,155</u>

Village of Pewaukee

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2021

	Special Revenue Funds			
	Cemetery Fund	Downtown Loan Fund	Lake Patrol Fund	American Rescue Plan Fund
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	78,067	-
Public charges for services	46,293	5,239	-	-
Investment income	19	112	-	-
Miscellaneous revenues	3,800	-	41	-
Total revenues	<u>50,112</u>	<u>5,351</u>	<u>78,108</u>	<u>-</u>
Expenditures				
Current:				
Public safety	-	-	66,206	-
Health and human services	33,120	-	-	-
Conservation and development	-	-	-	-
Capital outlay	-	-	76,036	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>33,120</u>	<u>-</u>	<u>142,242</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>16,992</u>	<u>5,351</u>	<u>(64,134)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	8,310	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>8,310</u>	<u>-</u>
Net change in fund balances	16,992	5,351	(55,824)	-
Fund Balances (Deficit), Beginning	<u>67,023</u>	<u>(3,479)</u>	<u>74,482</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 84,015</u>	<u>\$ 1,872</u>	<u>\$ 18,658</u>	<u>\$ -</u>

<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
<u>TID No. 2</u>	
\$ 155,180	\$ 155,180
9,463	87,530
-	51,532
81	212
-	3,841
<u>164,724</u>	<u>298,295</u>
-	66,206
-	33,120
4,284	4,284
-	76,036
15,576	15,576
<u>15,851</u>	<u>15,851</u>
<u>35,711</u>	<u>211,073</u>
<u>129,013</u>	<u>87,222</u>
<u>-</u>	<u>8,310</u>
<u>-</u>	<u>8,310</u>
129,013	95,532
<u>34,594</u>	<u>172,620</u>
<u>\$ 163,607</u>	<u>\$ 268,152</u>

Village of Pewaukee

Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Tax Collection Fund	Pewaukee Library Fund	Total
Assets			
Cash and investments	\$ 8,485,946	\$ 278,134	\$ 8,764,080
Receivables			
Taxes receivable	3,706,625	-	3,706,625
Prepaid items	-	11,046	11,046
	<u>12,192,571</u>	<u>289,180</u>	<u>12,481,751</u>
Total assets			
Liabilities			
Accounts payable	-	27,941	27,941
Accrued liabilities	-	21,755	21,755
Due to other governments	12,192,571	-	12,192,571
	<u>12,192,571</u>	<u>49,696</u>	<u>12,242,267</u>
Total liabilities			
Net Position			
Restricted	<u>\$ -</u>	<u>\$ 239,484</u>	<u>\$ 239,484</u>

Village of Pewaukee

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
Year Ended December 31, 2021

	<u>Tax Collection Fund</u>	<u>Pewaukee Library Fund</u>	<u>Total</u>
Additions			
Intergovernmental	\$ -	\$ 1,205,833	\$ 1,205,833
Fines	-	10,136	10,136
Donations	-	7,255	7,255
Investment income	-	167	167
Miscellaneous	-	5,907	5,907
Property taxes collected for other governments	<u>9,467,396</u>	<u>-</u>	<u>9,467,396</u>
Total additions	<u>9,467,396</u>	<u>1,229,298</u>	<u>10,696,694</u>
Deductions			
Library activities	-	1,227,020	1,227,020
Property taxes collected for other governments	<u>9,467,396</u>	<u>-</u>	<u>9,467,396</u>
Total deductions	<u>9,467,396</u>	<u>1,227,020</u>	<u>10,694,416</u>
Change in net position	-	2,278	2,278
Net Position, Beginning	<u>-</u>	<u>237,206</u>	<u>237,206</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ 239,484</u>	<u>\$ 239,484</u>



6/7/2022 Village Board Meeting

Meeting Minutes

VILLAGE BOARD REGULAR MINUTES

June 7, 2022 – 7:00 pm

DRAFT-DRAFT-DRAFT-DRAFT-DRAFT-DRAFT

1. Call to Order, Pledge of Allegiance, Moment of Silence and Roll Call

President Knutson called the meeting to order at approximately 7:00 p.m.

Village Board members present: Trustee Ed Hill, Trustee Bob Rohde, Trustee Kelli Belt, Trustee Chris Krasovich, Trustee Jim Grabowski, Trustee Craig Roberts, and President Jeff Knutson.

Also Present: Village Attorney, Mark Blum; Administrator, Scott Gosse; Director of Parks and Recreation, Nick Phalin; Director of Public Works, Dan Naze; Village Planner, Mary Censky; and Village Clerk, Casandra Smith

2. Public Hearings/Presentations – None.

3. Approval of Minutes of Previous Meeting

- **Minutes of the Regular Village Board Meeting – May 17, 2022**

Trustee Hill motioned, seconded by Trustee Grabowski to approve the May 17, 2022 minutes as presented.

Motion carried 7-0.

4. Citizen Comments

Ellen Grabo – 201 W Wisconsin Ave – Ms. Grabo expressed her concern about changing the traffic pattern along the beachfront. She doesn't feel the traffic should be closed or changed to one-way traffic only. This would significantly impact her business negatively. Convenience is a need for her business. She gave suggestions for helping with the safety concerns and stated that before the Village Board makes a big step, they try some smaller remedies first.

Charlie Shong @ 116 Highland Ave – Mr. Shong expressed his concern about restricting traffic in the downtown area, which will significantly impact the businesses. He believes that the traffic is not the problem, the problem is parking. He suggested the Village educate people and enforce the ordinances. He suggested a fence along the beach to help foot traffic utilize the crosswalks and maybe create a jaywalking ordinance.

Cindy Hill @ 303 Sunset Dr – Ms. Hill stated that she likes to enjoy walking throughout her neighborhood and she is concerned about cars not stopping at the stop signs and speeding. She asked that more police presence and stop signs should be added to help slow the cars. She suggested that speed bumps be added but removed in the winter.

Lisa Wegner @ 135 Dynex Dr – Ms. Wegner is the owner of Healing Haven and she asked for the Village to review the ability to add a handicap parking stall or a one-hour parking place in front of her business.

Mark Grabowski @ 244 Park Ave – Mr. Grabowski stated that he has been assisting the owner of 323 Park Ave and they have made improvements on the property. The first annual rubber duck race will be held on July 4th, 2022. The race benefits the Park and Recreation Department and the Pewaukee River Partnership. He expressed his concern for the downtown area. Police are not

present and safety is a huge issue.

5. Ordinances – None.

6. Resolutions

a. Possible Action on Resolution No. 2022-10, Resolution Authorizing the Issuance and Sale of \$1,075,000 Taxable General Obligation Refunding Bonds

Administrator Gosse introduced Mr. Mullen from Robert W. Baird. Mr. Mullen presented an overview of the bids received for the \$1,075,000 taxable bond with the lowest bidder being UMB Bank at 3.703% for the 10-year term. The first payment is due March 1, 2023. He also explained that the Village has maintained a bond rating of Aa2 which is a terrific rating and proves the Village Board has worked diligently to obtain that rating.

Trustee Rohde motioned, seconded by Trustee Krasovich to approve Resolution 2022-10, authorizing the issuance and sale of \$1,075,000 taxable general obligation refunding bonds awarded to UMB Bank, North America with an interest rate of 3.703% as presented.

Motion carried 7-0.

b. Possible Action on Resolution No. 2022-11, Resolution Regarding the Wisconsin Department of Natural Resources Reporting Year 2021 Compliance Maintenance Annual Report

Director Naze explained that because the Village has a Waste Water Discharge permit we are required to file an annual Compliance Maintenance Annual Report (CMAR). He indicated there was one Sanitary Sewer Overflow incident reported in 2021. He reviewed that section 3 reports the total flows in the lift station which includes the City of Pewaukee's pass through.

Trustee Hill motioned, seconded by Trustee Rohde to approve Resolution 2022-11 regarding the Wisconsin Department of Natural Resources 2021 Compliance Maintenance Annual Report as presented.

Motion carried 7-0.

Items were discussed out of order by the consensus of the Village Board.

7. Old Business

a. Review, Direction and Possible Action on Possible Use of ARPA Funds

Administrator Gosse reviewed options for the ARPA fund uses and allocations. The Village is expected to receive \$849,175 and the funds need to be allocated by December 31, 2024 and expensed by December 31, 2026. He reviewed the uses identified by staff which are included in the capital improvement plan. Discussions continued regarding how the funds should be allocated and when they should make the determinations. The direction given was to create a comprehensive list of all ideas (needs and wants) and have the list available during the budget discussions for review.

8. New Business

a. Discussion and Possible Action on Recommendation from Joint Park & Recreation Board Regarding Proposed Koepp Park Bridge Proposal and Donation by Pewaukee River Partnership

Director Phalin stated that Charlie Shong has received approval from the DNR to begin the Koepp Park Bridge in June. Administrator Gosse added that a couple of items as reported in the memo need to be completed. Mr. Shong stated this project is similar to the Penny's Bridge project and he questioned if the Pewaukee River Partnership needs to have proof of not less than a \$2,000,000 insurance policy coverage as described in the agreement. Attorney Blum stated that this is not a Village project and therefore neither the project nor the workers are covered under the Village's insurance. Trustee Rohde thanked Mr. Shong for his continued work.

Trustee Rohde motioned, seconded by Trustee Grabowski to approve the draft donation agreement as presented with the following conditions:

1) Set of construction plans signed and stamped by an architect and/or structural engineer licensed in the State of Wisconsin.

2) submittal of proof of comprehensive general liability insurance as outlined in paragraph 2.

Motion carried 7-0.

b. Discussion and Possible Action on Conditional Use Grant application as to approval of the multi-family use of a property in the B-2 Downtown Business Zoning District at 203 E. Wisconsin Avenue

Planner Censky explained that this applicant was before the Village Board a few months ago. The applicant is now asking for approval for the new layout as presented with the driveway coming off of E. Wisconsin due to not being able to garner the easement which they thought was to be a viable option. The current proposal is a duplex with two garages facing E. Wisconsin Ave. The Plan Commission approved the proposal as presented with a maximum of a 50' wide driveway.

Discussions continued regarding the concerns of backing out into a heavy traffic area.

Trustee Roberts motioned, seconded by Trustee Grabowski to approve the multi-family property as presented for 203 E. Wisconsin Ave.

Motion carried 7-0.

c. Discussion and Possible Action on Purchase of Camera and Automatic Door Locking Systems for Lakefront Park Building and Kiwanis Village Park Building

Director Phalin stated that the camera systems at the Lakefront Park and Kiwanis Village Park buildings are about 5 years old. The footage can only be viewed on-site and the images are not great. He proposed an upgrade that would allow remote access to the footage and it would automatically lock and unlock the bathroom doors. The cost for the upgrade is estimated to be about \$31,635.52. Discussion followed regarding the specifics of the system.

Trustee Hill motioned, seconded by Trustee Krasovich to approve the purchase of the camera and automatic door locking system as presented.

Motion carried 7-0.

d. Discussion and Possible Direction Regarding Possible Traffic Flow Change and Parking in the Downtown Area Along the Lakefront

President Knutson stated that he placed this on the agenda to discuss and either act on or put to bed. He suggested closing a portion of the street or making the downtown area a one-way street. He offered suggestions such as fencing and parking elimination. Discussions followed with a consensus to allow President Knutson to work on this before the next meeting and report back with additional information with the goal of having an option to address parking concerns available for Village Board approval. Trustee Hill asked that staff encourage the Police to enforce the area more.

e. Discussion and Possible Action on Committee Appointments

1. Plan Commission – 3 Members (full 3 year terms);

No action was taken.

2. Zoning Board of Appeals – 2 Members (full 3 year terms); 1 Alternate (term to expire 4/30/24)

No action was taken.

3. Historic Preservation Commission – 1 Plan Commission Member; 1 Member (term to expire 4/30//24); and 1 Member Architect (full 3 year term to expire 4/30/25)

No action was taken.

4. Sex Offender Residency Appeal Board – 1 Member

No action was taken.

f. Discussion and Possible Action on Food Vendor License

Clerk Smith explained that this license is proposed by Tree-Ripe Fruit Co. to sell peaches, pecans, and blueberries in Menards (1357 Capitol Dr) parking lot on June 27 and July 18, 2022.

Trustee Hill motioned, seconded by Trustee Grabowski to approve the Food Vendor

License for Tree-Ripe Co. to sell produce in Menards Parking lot on June 27 and July 18,

2022, as presented.
Motion carried 7-0.

g. Discussion and Direction Regarding Possible Ordinance Regarding Open Consumption of Alcohol in the Downtown Area

President Knutson explained that he has been asked by many residents to look into open carrying alcohol beverages in the downtown area. Attorney Blum stated that due to the State Statutes and two Village Ordinances, this is not lawful. He explained that each license holder needs to list a premise description and it cannot overlap another premise. Opening up the area for consumption violates that requirement. Blum referenced the Village Ordinances 6.02 and 6.104 which would be violated if allowed open carry in addition to being a violation of Wisconsin Statutes.

9. Citizen Comments - None.

10. Closed Session – *The Village Board of the Village of Pewaukee will enter into closed session pursuant to Wis. Statute Section 19.85(1)(e) for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically regarding the Riverside Preserve Developers Agreement and donation agreement with Bell Tower Memorial, Inc.; and pursuant to Wis. Statute Section 19.85(1)(g) for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved, specifically regarding 323 Park Avenue.*

Trustee Hill motioned, seconded by Trustee Rohde to move into closed session at approximately 9:12 p.m.

Motion carried unanimously by roll call vote.

11. Reconvene Into Open Session

Trustee Grabowski motioned, seconded by Trustee Roberts to reconvene into open session at approximately 9:40 p.m.

Motion carried unanimously by roll call vote.

a. Possible Action on Proposal Related to 323 Park Avenue Regarding Property Maintenance

No motion was made.

b. Possible Action on Donation Agreement with Bell Tower Memorial, Inc. for a Veteran's Memorial at Kiwanis Village Park

Trustee Hill motioned, seconded by Trustee Krasovich to approve the Bell Tower Memorial, Inc Donation Agreement as presented.

Motion carried 7-0.

12. Adjournment

Trustee Krasovich motioned, seconded by Trustee Belt to adjourn the June 7, 2022, Regular Village Board meeting at approximately 9:41 p.m.

Motion carried 7-0.

Respectfully submitted,

Cassandra Smith
Village Clerk



To: Jeff Knutson, President
Village Board

From: Scott A. Gosse
Village Administrator

Date: June 17, 2022

Re: Agenda Item 7b, Discussion and Possible Action Regarding Parking in the Downtown Area
Along the Lakefront

BACKGROUND

This matter was on the June 7, 2022 agenda for review and direction. The Village Board asked that this matter return for discussion and possible action as it relates to the possibility of blocking off parking spaces along the lakefront area. President Knutson was asked to return to the Village Board with possible costs for blocking the spaces off along with possible contributions from private source(s) to assist with this project.

ACTION REQUESTED

The action requested of the Village Board is to review the follow-up information to be shared/discussed by President Knutson and consider possible action on how to proceed.

ANALYSIS

A map of the downtown/lakefront area is attached for your reference as part of the discussion.

Attachment



- Legend**
- Municipal Boundary_2K
 - Parcel_Dimension_2K
 - Note_Text_2K
 - Lots_2K
 - Lot
 - Unit
 - General Common Element
 - Outlot
 - SimultaneousConveyance
 - Assessor Plat
 - CSM
 - Condominium
 - Subdivision
 - Cartoline_2K
 - EA-Easement_Line
 - PL-DA
 - PL-Extended_Tie_line
 - PL-Meander_Line
 - PL-Note
 - PL-Tie
 - PL-Tie_Line
 - <all other values>
 - Railroad_2K

0 178.82 Feet

The information and depictions herein are for informational purposes and Waukesha County specifically disclaims accuracy in this reproduction and specifically admonishes and advises that if specific and precise accuracy is required, the same should be determined by procurement of certified maps, surveys, plats, Flood Insurance Studies, or other official means. Waukesha County will not be responsible for any damages which result from third party use of the information and depictions herein, or for use which ignores this warning.

Notes:

Printed: 6/1/2022





To: Jeff Knutson, President
Village Board

From: Scott A. Gosse
Village Administrator

Date: June 16, 2022

Re: Agenda Item 8a, Discussion and Possible Action on Positively Pewaukee 2023 Special Event Permit Applications

BACKGROUND

Positively Pewaukee has submitted Special Event Permit applications for their 2023 events as they are proposing a new event (5K/10K Winter Run) as well as the return of some past events (duathlon, half marathon, kids triathlon and adult triathlon) along with the annual Waterfront Wednesday Concert Series and Taste of Lake Country event.

ACTION REQUESTED

The action requested of the Village Board is to consider approval of the Special Event Permits outlined below with the following conditions:

1. Provision of a Certificate of Insurance (2 million dollars minimum coverage) and provision of a copy of the “additional insured” endorsement with each naming the Village of Pewaukee as an additional insured. This is required due to the sale of alcohol at the Waterfront Wednesday and Taste of Lake Country events and due to the road closures related to some of the race events and Taste of Lake Country. The proof of insurance is required at least 30 days prior to the first event for 2023.
2. Contacting the Pewaukee Fire Department for tent inspections as may be required by the International Fire Code and National Fire Protection Association Code.
3. Contacting the Pewaukee Building Services Department for any electrical inspections that may be related to the temporary electrical connections.
4. Any costs associated with an ambulance placed on standby at the event are paid for by the event.
5. Provide written notification of the road closures to downtown businesses at least 30 days prior to the events that include a road closure and provide proof of delivery to the Village Administrator.
6. The routes for the event shall not change from what has been approved by the Village Board unless the Village Board approves the proposed route change.
7. Any open swim practices related to the Pewaukee Triathlon event shall be approved by the Park and Recreation Department Director so as not to cause conflict with the public beach.
8. Village Board approval is contingent up Joint Park & Recreation approval for park usage.
9. Any costs associated with an ambulance placed on standby at the event direct and costs associated with the level of Police coverage determined by the Police Department are paid for by the event organization.

ANALYSIS

Attached please find a copy of the aforementioned applications. Copies of the applications were distributed to department heads for review and comments. The proposed event dates and times are included with their application. Positively Pewaukee is a registered 501(c)(3) organization with the IRS and the organization is working with Lighthouse Events to coordinate the events.

1. Winter Run Series 5K & 10K – 1/14/2023
 - a. This is a new event for 2023 for Positively Pewaukee. The event start and end location is on the WCTC Campus with the route going from WCTC onto College Avenue to the west and then into the Steeple Chase subdivision in the City of Pewaukee. Setup is scheduled to begin at 5AM and pack-up completed by Noon. The applicant's estimated participation in the event is 500.
2. Pewaukee Half Marathon & 5K – 5/13/2023
 - a. The half marathon was previously sponsored by Positively Pewaukee under the name "King and Queens" half marathon. The proposed event would start at Pewaukee High School and proceed out of the Village south on Prospect Avenue and then to the west around Pewaukee Lake returning into the Village on Glacier Road to W. Wisconsin Avenue and then ending at Kiwanis Village Park. Setup would begin at 5AM with the event starting at 8AM with a finish line close at Noon. The route for the 5K will be an out and back to the end of Hickory Street. The applicant's estimated participation in the event is 400.
3. Pewaukee Duathlon – 5/21/2023
 - a. This is a past Positively Pewaukee sponsored event. The run and bike components of the event both start and end at Kiwanis Village Park. The run component begins at 8AM (setup begins at 5AM) with the run going into the Park Hills subdivision to Cheshire Lane and then back to Kiwanis Village Park. The bike component leaves the park heading east to Oakton Avenue then west into the downtown to Main Street to Prospect Avenue out of the Village and then returning into the Village on West Wisconsin Avenue from the West finishing at Kiwanis Village Park. The final run segment will follow the first run segment. The applicant's estimated participation in the event is 250.
4. Pewaukee Kids Triathlon – 7/15/2023
 - a. This is a past Positively Pewaukee sponsored event held on the Saturday prior to the adult Triathlon. The Kids Triathlon route is not yet finalized; however, in past years, the run and bike component usually used Park Avenue. The event would start at 6:30AM and end at 9AM and would involve a street closure along the Lakefront prior to and during the time of the event. The applicant's estimated participation in the event is 200.
5. Pewaukee Triathlon – 7/16/2023
 - a. This is a past Positively Pewaukee sponsored event. The event would start with setup and course marking at 5AM with the swim starting at 6:30AM. Racers would exit Pewaukee Lake by the beach house with the transition to bikes being located in the municipal parking lot at Capitol Drive/W. Wisconsin Avenue. The bike route would leave the parking lot and head east to Oakton Avenue then west into the downtown to Main Street to Prospect Avenue out of the Village and then returning into the Village on West Wisconsin Avenue from the West finishing at municipal parking lot. The run component leaves the parking lot going east on Capitol Drive to Oakton Avenue, west on Oakton Avenue to Clark Street south to Hickory Street and east to the end of Hickory. The route then returns on the same course with the end at Kiwanis Village Park. A road closure will be required for lakefront. The applicant's estimated participation in the event is 600.
6. Wisconsin DU State Championship – 10/8/2023
 - a. This event would begin at 5AM and end at Noon. The event route information will follow the same routes as described in item 3 above (Pewaukee Duathlon).

7. Waterfront Wednesday Concert Series – Wednesdays beginning 6/1 thru 8/5 excluding 7/5
 - a. The event is consistent with 2022 and prior years with music starting at 6PM and ending at 8:30PM.
8. Taste of Lake Country – 7/28 – 29/2023
 - a. This event is also consistent with 2022 and prior years with the hours for Friday being 5PM – 10:30PM and Saturday being 1PM – 10:30PM. This event will require a full road closure along lakefront during event from 6AM Friday – 9AM Sunday.

The Police and Fire Departments have advised that they have no concerns regarding the events as the event coordinator has worked well with both Departments in past years. The Police Department will be providing security for the proposed events with Positively Pewaukee being charged for direct costs associated with the level of coverage determined by the Police Department (consistent with past years and Village policy).

Review of Event Dates

1. Winter Run Series 5K & 10K – 1/14/2023
2. Pewaukee Half Marathon & 5K – 5/13/2023
3. Pewaukee Duathlon – 5/21/2023
4. Pewaukee Kids Triathlon – 7/15/2023
5. Pewaukee Triathlon – 7/16/2023
6. Wisconsin DU State Championship – 10/8/2023
7. Waterfront Wednesday Concert Series – Wednesdays beginning 6/1 thru 8/5 excluding 7/5
8. Taste of Lake Country – 7/28 – 29/2023

Attachments



235 Hickory Street
 Pewaukee, WI 53072
 262-691-5660
 262-691-5664
www.villageofpewaukee.wi.us

SPECIAL EVENT PERMIT APPLICATION

Permit approved	_____	Date	_____
Permit fees paid	_____	Date	_____
Deposit paid	_____	Date	_____
Deposit returned?	_____	Date	_____
FEES ARE NON-REFUNDABLE			

Applications are due 90 days PRIOR to the event.

ORGANIZATION INFORMATION

Name of Organization Positively Pewaukee				
Street Address 120 W. WI Ave		City Pewaukee	State WI	Zip 53072
Phone Number 262-695-9735		Are you a 501(c)3 Organization? <i>Circle one</i>		<input checked="" type="radio"/> Yes <input type="radio"/> No
Event Contact Person (First & Last Name) Elaine Kroening				
Address Same		City	State	Zip
Email elaine@positivelypewaukee.com		Phone Number		Day of Event Phone Number 414-510-4214

EVENT INFORMATION

Name of Event 5K/10K Winter Run		Date(s) of Event 1/14/23	
Event Start Time 5:00 - Noon		Event End Time Noon	
Location of the Event* WCTC			
<p><i>You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, the direction of the route, including all turns and the number of traffic lanes to be used.</i></p> <p><i>*If you are using a Village Park, you must reserve the park through the Park/Recreation Department prior to getting your special event permit approved by the Village Board. Call 262-691-7275.</i></p>			
Generally describe your event and its purpose			
Estimated Number of Participants		Spectators	
		Vendors	

OTHER INFORMATION

Based on the definition described in the Special Event Manual, do you consider your event to be a Public Special Event or a Private Special Event? Please explain why. Public

Are you a Local Civic/Nonprofit Group as defined by Village Code? <small>(Copy of code in manual) Circle One</small>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Is there an outdoor bar that will serve alcohol? <i>If yes, alcohol and bartender licenses are necessary under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Is there an outdoor bar that will serve soda? <i>If yes, soda license is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event include the sale of food on public property? <i>If yes, a Food Vendor Permit is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event include the sale of merchandise? <i>If yes, a Transient Merchant license is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve fireworks? <i>If yes, please provide a detailed fireworks plan with application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve amplified music?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
If yes, will the amplified music be a <i>(Circle one)</i> :	Band	<input checked="" type="radio"/> DJ <input checked="" type="radio"/> Other
Hours of amplified music:		
Please list the number of security staff you will be providing for the event:		
Will you need barricades provided by the Village for your event, if so, how many?		
Will you be erecting any tents, canopies or other temporary structure(s)? <i>If yes, the Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will you be requiring electricity? <i>Circle One.</i>	Yes	<input checked="" type="radio"/> No
Will you be providing portable restrooms and wash stations? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<i>If yes, how many will you provide and where will they be located?</i>		
Will you provide parking for participants? <i>Circle One.</i>	Yes	<input checked="" type="radio"/> No
<i>If yes, where will parking be available?</i>		
Will you provide a dumpster/clean-up services? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will you need extra 55 gallon garbage cans? <i>If yes, please include the number of cans you would like in your refuse collection plan below. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<i>If yes, please describe your clean-up and refuse collection plan.</i>		

OTHER INFORMATION CONTINUED

What other assistance do you foresee needing from the Village (personnel, materials, and/or equipment)?

Have you reviewed and do you have a copy of the Village of Pewaukee Special Events Manual including the Special Events Ordinance? *Circle One.*

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

INSURANCE REQUIREMENTS

A certificate of insurance (\$1,000,000 minimum coverage) and a copy of the "additional insured" endorsement, each naming the Village of Pewaukee as an additional insured under the event organizer's general liability insurance policy, may be required. Those events that will be required to provide the aforementioned insurance indemnification include, but are not limited to: 1) an event that includes alcohol, or 2) an event that is anticipated to have attendance greater than 500 people per day, or 3) an event that includes a road closure.

Are you able to provide these insurance documents, if required? *Circle One.*

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

DEPOSIT REQUIREMENTS

The applicant may be required to submit to the Village a cleaning/damage deposit of \$200 per day for each scheduled day of the event (or portion thereof), two weeks prior to the starting date of the event. The deposit shall be refunded to applicant, if, upon inspection, all is in order, or a prorated portion thereof as may be necessary to reimburse the Village for loss or cleaning costs. The Village reserves the right to retain the entire deposit if cleanup is not completed satisfactorily in the time frame as specified in the permit. Unless otherwise stated in the permit, the applicant shall be fully responsible for all necessary cleanup associated with the permitted event to be completed within twelve (12) hours after the conclusion of the event. (This deposit is separate from any deposit required by the Park/Recreation Department for park use).

TERMINATION OF AN EVENT

The Village reserves the right to shut down a special event that is in progress if it is deemed to be a public safety hazard by the Police and/or Fire Department and/or there is a violation of Village Ordinances, State Statutes or the terms of the Applicant's permit. The Village Administrator and/or his/her designee may revoke an approved Special Events Permit if the applicant fails to comply in good faith with the provisions of the permit prior to the event date.

By signing this form, the applicant certifies authorization to act on behalf of their organization and hereby releases the Village of Pewaukee, its employees, agents, subcontractors and assigns indemnified as and against any and all claims, demands, actions, causes of action, costs or expenses made against or incurred by the Village, including, but not limited to, actual attorney fees arising from the approval of this event application and the conducting of the activity set forth therein including, but not limited to, any and all claims for injury or damage to property arising from the event or any activities related thereto.

Elain Kroen

Signature of Applicant

6/1/22

Date

For staff use only

Application forwarded to:

- | | |
|---|---|
| <input type="checkbox"/> Building Inspector | <input type="checkbox"/> Fire Chief |
| <input type="checkbox"/> Chief of Police | <input type="checkbox"/> Park & Recreation Director |
| <input type="checkbox"/> Clerk/Treasurer | <input type="checkbox"/> Public Works Director |



Event Proposal Information:

Event Name: Winter Run Series 5k & 10k
Proposed Date: 1/14/2023 (Saturday)
Start & Finish Location: WCTC
Course: Below

Event Description:

The Winter Run Series is something unique of its own accord. Take hundreds of people who have never met before and watch them bond over something crazy like running 5K's & 10's in the middle of Wisconsin Winter! Being a Winter event, the access to large indoor space (in this instance, a gymnasium) to host athlete check-in, pre-race warm-up, and post-race shelter is imperative. It is what makes us different.

Estimated # of Participants - 3 Year Growth Focus

2022 - 500
2023 - 650
2024 - 800

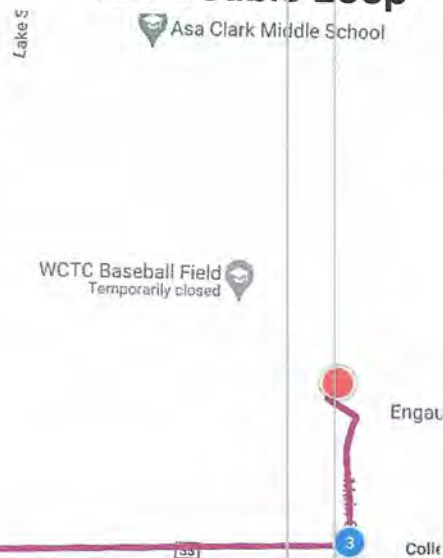
Estimated Event Schedule:

5:00 AM	Setup
7:00 AM - 8:40 AM	Packet Pick up/Athlete Check-in
9:00 AM	10K Starts
9:15 AM	5K Start
9:35 AM	5K Estimated First Finisher
9:37 AM	10K Estimated First Finisher
10:00 AM	5K Estimated Last Finisher
10:15 AM	10K Estimated Last Finisher
10:30 AM	Finish Line Closes
12:00 PM	Packed up and ClearedOut

5K Single Loop



10K Double Loop





Event Proposal Information:

Event Name: Pewaukee Half Marathon & 5K
Proposed Date: 5/13/2023 (Saturday)
Start Location: Pewaukee High School
Finish Location: Pewaukee Village Park
Course Map Below

Event Description:

Operating previously under the name “King & Queens” half marathon, this event will circle Pewaukee Lake. Starting from Pewaukee High School and finishing at Village Park.

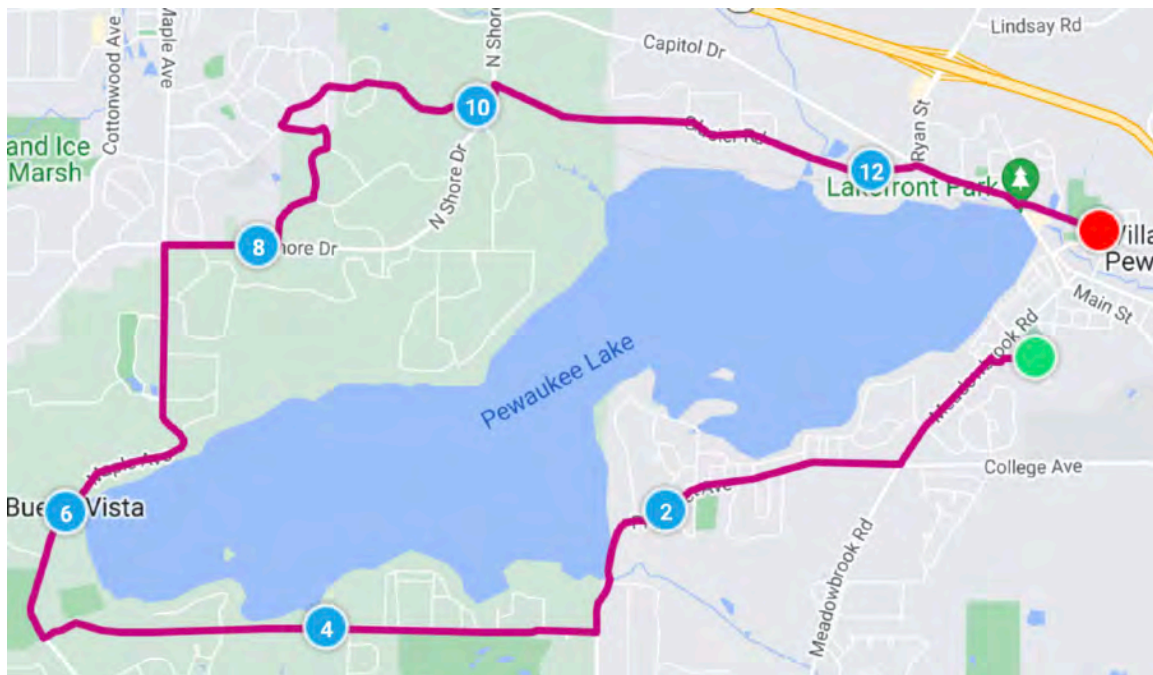
5K Racers start and finish at Village Park ** The Course is not shown**

Estimated # of Participants - 3 Year Growth Focus

2023 - 400
2024 - 550
2025 - 700

Estimated Event Schedule:

5:00 AM	Setup
6:30 AM - 7:45 AM	Packet Pick up
8:00 AM	1/2 Marathon Start
8:45 AM	5K Start
9:05 AM	5K Estimated First Finisher
10:00 AM	5K Estimated Last Finisher
9:30 AM	1/2 Estimated First Finisher
12:00 PM	1/2 Estimated Last Finisher
12:00 PM	Finish Line Closes -
1:00 PM	Packed Up & Cleared Out





SPECIAL EVENT PERMIT APPLICATION

235 Hickory Street
 Pewaukee, WI 53072
 262-691-5660
 262-691-5664

www.villageofpewaukeewi.us

Permit approved _____	Date _____
Permit fees paid _____	Date _____
Deposit paid _____	Date _____
Deposit returned? _____	Date _____
FEES ARE NON-REFUNDABLE	

Applications are due 90 days PRIOR to the event.

ORGANIZATION INFORMATION

Name of Organization Positively Pewaukee			
Street Address 120 W. WI Ave	City Pewaukee	State WI	Zip 53072
Phone Number 262-695-9735	Are you a 501(c)3 Organization? Circle one		<input checked="" type="radio"/> Yes <input type="radio"/> No
Event Contact Person (First & Last Name) Elaine Kroening			
Address Same	City	State	Zip
Email elaine@positivelypewaukee.com	Phone Number	Day of Event Phone Number 414-510-4214	

EVENT INFORMATION

Name of Event Pewaukee Duathlon	Date(s) of Event 5/21/23
Event Start Time 5:00 AM	Event End Time Noon
Location of the Event* Kiwanis Village Park	
<p>You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, the direction of the route, including all turns and the number of traffic lanes to be used.</p> <p>*If you are using a Village Park, you must reserve the park through the Park/Recreation Department prior to getting your special event permit approved by the Village Board. Call 262-691-7275.</p>	
Generally describe your event and its purpose	
Estimated Number of Participants	Spectators
Vendors	

OTHER INFORMATION

Based on the definition described in the Special Event Manual, do you consider your event to be a Public Special Event or a Private Special Event? Please explain why.

Public

Are you a Local Civic/Nonprofit Group as defined by Village Code? (Copy of code in manual) <i>Circle One</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Is there an outdoor bar that will serve alcohol? <i>If yes, alcohol and bartender licenses are necessary under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Is there an outdoor bar that will serve soda? <i>If yes, soda license is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event include the sale of food on public property? <i>If yes, a Food Vendor Permit is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event include the sale of merchandise? <i>If yes, a Transient Merchant license is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve fireworks? <i>If yes, please provide a detailed fireworks plan with application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve amplified music?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
If yes, will the amplified music be a (<i>Circle one</i>):	Band	DJ
		<input checked="" type="radio"/> Other
Hours of amplified music:		
Please list the number of security staff you will be providing for the event:		
Will you need barricades provided by the Village for your event, if so, how many?		
Will you be erecting any tents, canopies or other temporary structure(s)? <i>If yes, the Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will you be requiring electricity? <i>Circle One.</i>	Yes	<input checked="" type="radio"/> No
Will you be providing portable restrooms and wash stations? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<i>If yes, how many will you provide and where will they be located?</i>		
Will you provide parking for participants? <i>Circle One.</i>	Yes	<input checked="" type="radio"/> No
<i>If yes, where will parking be available?</i>		
Will you provide a dumpster/clean-up services? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will you need extra 55 gallon garbage cans? <i>If yes, please include the number of cans you would like in your refuse collection plan below. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<i>If yes, please describe your clean-up and refuse collection plan.</i>		

OTHER INFORMATION CONTINUED

What other assistance do you foresee needing from the Village (personnel, materials, and/or equipment)?

Have you reviewed and do you have a copy of the Village of Pewaukee Special Events Manual including the Special Events Ordinance? *Circle One.* Yes No

INSURANCE REQUIREMENTS
 A certificate of insurance (\$1,000,000 minimum coverage) and a copy of the "additional insured" endorsement, each naming the Village of Pewaukee as an additional insured under the event organizer's general liability insurance policy, may be required. Those events that will be required to provide the aforementioned insurance indemnification include, but are not limited to: 1) an event that includes alcohol, or 2) an event that is anticipated to have attendance greater than 500 people per day, or 3) an event that includes a road closure.

Are you able to provide these insurance documents, if required? *Circle One.* Yes No

DEPOSIT REQUIREMENTS
 The applicant may be required to submit to the Village a cleaning/damage deposit of \$200 per day for each scheduled day of the event (or portion thereof), two weeks prior to the starting date of the event. The deposit shall be refunded to applicant, if, upon inspection, all is in order, or a prorated portion thereof as may be necessary to reimburse the Village for loss or cleaning costs. The Village reserves the right to retain the entire deposit if cleanup is not completed satisfactorily in the time frame as specified in the permit. Unless otherwise stated in the permit, the applicant shall be fully responsible for all necessary cleanup associated with the permitted event to be completed within twelve (12) hours after the conclusion of the event. (This deposit is separate from any deposit required by the Park/Recreation Department for park use).

TERMINATION OF AN EVENT
 The Village reserves the right to shut down a special event that is in progress if it is deemed to be a public safety hazard by the Police and/or Fire Department and/or there is a violation of Village Ordinances, State Statutes or the terms of the Applicant's permit. The Village Administrator and/or his/her designee may revoke an approved Special Events Permit if the applicant fails to comply in good faith with the provisions of the permit prior to the event date.

By signing this form, the applicant certifies authorization to act on behalf of their organization and hereby releases the Village of Pewaukee, its employees, agents, subcontractors and assigns indemnified as and against any and all claims, demands, actions, causes of action, costs or expenses made against or incurred by the Village, including, but not limited to, actual attorney fees arising from the approval of this event application and the conducting of the activity set forth therein including, but not limited to, any and all claims for injury or damage to property arising from the event or any activities related thereto.

Elain Kroen
 Signature of Applicant

4/1/22
 Date

For staff use only

- Application forwarded to:
- Building Inspector
 - Chief of Police
 - Clerk/Treasurer
 - Fire Chief
 - Park & Recreation Director
 - Public Works Director



Event Proposal Information:

Event Name: Pewaukee Duathlon
Proposed Date: 5/21/2023 (Sunday)
Race Location: Pewaukee Village Park
Course Maps on Page 2

Event Description:

Duathlons are a multisport event that consists of two disciplines completed over three segments.

- Segment 1 - A Run, 2 miles in length.
- Segment 2 - A Bike, 14.5 miles in length
- Segment 3 - A Run, 2 miles in length

Pewaukee Du would be race 3 of 3 in the Spring Wisconsin Du Series. It would set the stage for Pewaukee Tri weekend. Also would act as a preview for the Wisconsin Duathlon State Championships (Fall Duathlon)

Estimated # of Participants - 3 Year Growth Focus

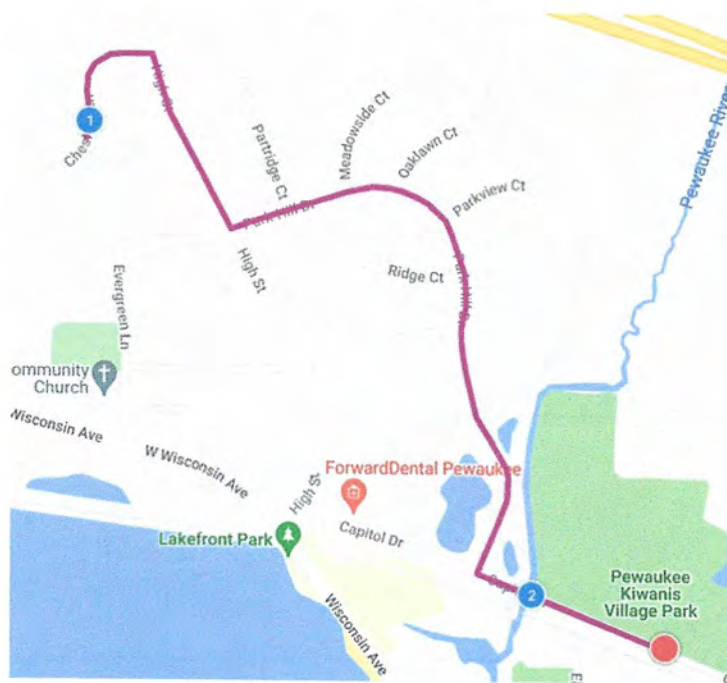
2023 - 250
2024 - 375
2025 - 500

Estimated Event Schedule:

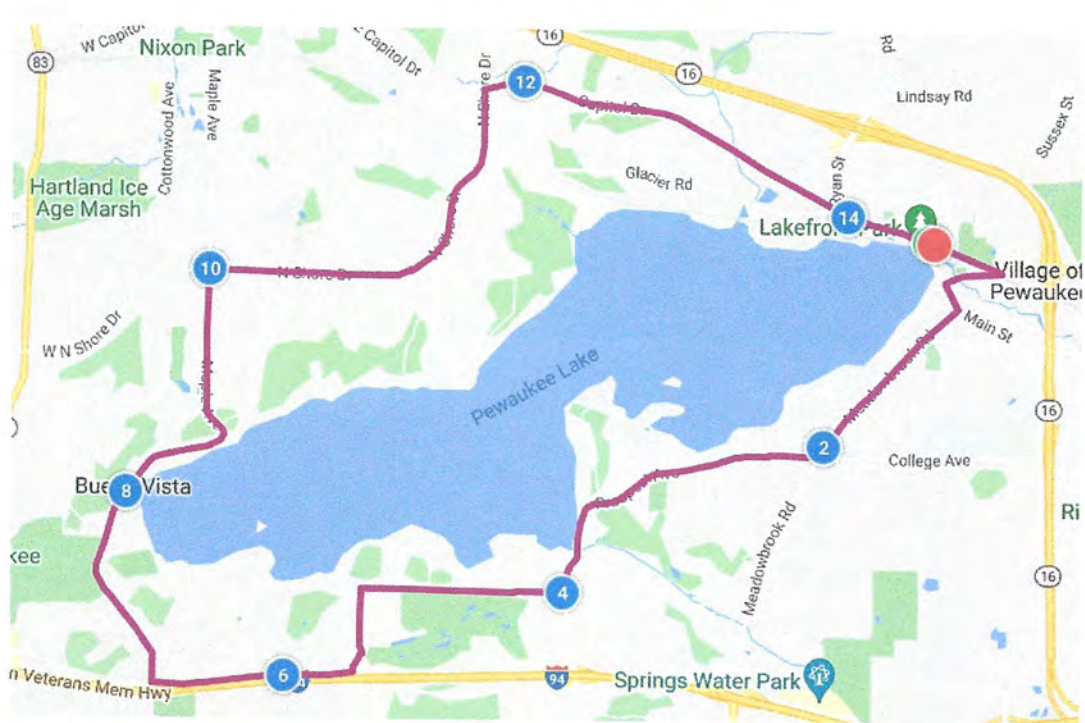
5:00 AM	Set Up Crew Begins Start/Finish & Course Marking
6:30 AM - 8:15	AM Packet Pick up
8:00 AM - 8:04	AM Race Start - Wave Start (25 Athletes every 30 seconds)
8:14 AM	First Athletes in Transition (Segment 1 - Run)
8:28 AM	Last Athlete in Transition (Segment 1 - Run)
9:14 AM	First Athlete in Transition (Segment 2 - Bike)
9:26 AM	First Athlete to Finish
10:10 AM	Last Athlete in Transition (Segment 2 - Bike)
10:30 AM	Last Athlete to Finish
12:00 PM	Packed Up and Cleared Out



Run Route



Bike Route





SPECIAL EVENT PERMIT APPLICATION

235 Hickory Street
Pewaukee, WI 53072
262-691-5660
262-691-5664

www.villageofpewaukee.wi.us

Permit approved	_____	Date	_____
Permit fees paid	_____	Date	_____
Deposit paid	_____	Date	_____
Deposit returned?	_____	Date	_____

FEES ARE NON-REFUNDABLE

Applications are due 90 days PRIOR to the event.

ORGANIZATION INFORMATION

Name of Organization Positively Pewaukee				
Street Address 120 W. WI Ave		City Pewaukee	State WI	Zip 53072
Phone Number 262-695-9735		Are you a 501(c)3 Organization? <i>Circle one</i>		<input checked="" type="radio"/> Yes <input type="radio"/> No
Event Contact Person (First & Last Name) Elaine Kroening				
Address Same		City	State	Zip
Email elaine@positivelypewaukee.com		Phone Number		Day of Event Phone Number 414-510-4214

EVENT INFORMATION

Name of Event Pewaukee Kids Triathlon		Date(s) of Event 7/15/23
Event Start Time 7:15 AM		Event End Time 12:00 pm
Location of the Event* Beach Area - W WI Ave		
<p>You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, the direction of the route, including all turns and the number of traffic lanes to be used.</p> <p>*If you are using a Village Park, you must reserve the park through the Park/Recreation Department prior to getting your special event permit approved by the Village Board. Call 262-691-7275.</p>		
Generally describe your event and its purpose		
Estimated Number of Participants	Spectators	Vendors

OTHER INFORMATION

Based on the definition described in the Special Event Manual, do you consider your event to be a Public Special Event or a Private Special Event? Please explain why.

Public

Are you a Local Civic/Nonprofit Group as defined by Village Code? (Copy of code in manual) <i>Circle One</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Is there an outdoor bar that will serve alcohol? <i>If yes, alcohol and bartender licenses are necessary under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Is there an outdoor bar that will serve soda? <i>If yes, soda license is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event include the sale of food on public property? <i>If yes, a Food Vendor Permit is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event include the sale of merchandise? <i>If yes, a Transient Merchant license is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve fireworks? <i>If yes, please provide a detailed fireworks plan with application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve amplified music?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
If yes, will the amplified music be a (<i>Circle one</i>):	Band	<input type="radio"/> DJ <input checked="" type="radio"/> Other
Hours of amplified music:		
Please list the number of security staff you will be providing for the event:		
Will you need barricades provided by the Village for your event, if so, how many?		
Will you be erecting any tents, canopies or other temporary structure(s)? <i>If yes, the Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
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Will you be providing portable restrooms and wash stations? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<i>If yes, how many will you provide and where will they be located?</i>		
Will you provide parking for participants? <i>Circle One.</i>	Yes	<input checked="" type="radio"/> No
<i>If yes, where will parking be available?</i>		
Will you provide a dumpster/clean-up services? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will you need extra 55 gallon garbage cans? <i>If yes, please include the number of cans you would like in your refuse collection plan below. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<i>If yes, please describe your clean-up and refuse collection plan.</i>		

OTHER INFORMATION CONTINUED

What other assistance do you foresee needing from the Village (personnel, materials, and/or equipment)?

Have you reviewed and do you have a copy of the Village of Pewaukee Special Events Manual including the Special Events Ordinance? *Circle One.*

Yes No

INSURANCE REQUIREMENTS

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Are you able to provide these insurance documents, if required? *Circle One.*

Yes No

DEPOSIT REQUIREMENTS

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Elain Kroen

Signature of Applicant

6/1/22

Date

For staff use only

Application forwarded to:

- Building Inspector
- Chief of Police
- Clerk/Treasurer
- Fire Chief
- Park & Recreation Director
- Public Works Director



235 Hickory Street
 Pewaukee, WI 53072
 262-691-5660
 262-691-5664

www.villageofpewaukee.wi.us

SPECIAL EVENT PERMIT APPLICATION

Permit approved	_____	Date	_____
Permit fees paid	_____	Date	_____
Deposit paid	_____	Date	_____
Deposit returned?	_____	Date	_____
FEES ARE NON-REFUNDABLE			

Applications are due 90 days PRIOR to the event.

ORGANIZATION INFORMATION

Name of Organization Positively Pewaukee				
Street Address 120 W. WI Ave		City Pewaukee	State WI	Zip 53072
Phone Number 262-695-9735		Are you a 501(c)3 Organization? <i>Circle one</i>		<input checked="" type="radio"/> Yes <input type="radio"/> No
Event Contact Person (First & Last Name) Elaine Kroening				
Address Same		City	State	Zip
Email elaine@positivelypewaukee.com		Phone Number		Day of Event Phone Number 414-510-4214

EVENT INFORMATION

Name of Event Pewaukee Triathlon		Date(s) of Event July 16, 2023
Event Start Time 5:00 AM		Event End Time Noon
Location of the Event*		
<p>You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, the direction of the route, including all turns and the number of traffic lanes to be used.</p> <p>*If you are using a Village Park, you must reserve the park through the Park/Recreation Department prior to getting your special event permit approved by the Village Board. Call 262-691-7275.</p>		
Generally describe your event and its purpose		
Estimated Number of Participants	Spectators	Vendors

OTHER INFORMATION

Based on the definition described in the Special Event Manual, do you consider your event to be a Public Special Event or a Private Special Event? Please explain why. **Public**

Are you a Local Civic/Nonprofit Group as defined by Village Code? (Copy of code in manual) <i>Circle One</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Is there an outdoor bar that will serve alcohol? <i>If yes, alcohol and bartender licenses are necessary under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Is there an outdoor bar that will serve soda? <i>If yes, soda license is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event include the sale of food on public property? <i>If yes, a Food Vendor Permit is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event include the sale of merchandise? <i>If yes, a Transient Merchant license is required under separate application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve fireworks? <i>If yes, please provide a detailed fireworks plan with application. Circle One.</i>	Yes	<input checked="" type="radio"/> No
Does the event involve amplified music?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
If yes, will the amplified music be a (<i>Circle one</i>):	Band	<input type="radio"/> DJ <input checked="" type="radio"/> Other
Hours of amplified music:		
Please list the number of security staff you will be providing for the event:		
Will you need barricades provided by the Village for your event, if so, how many?		
Will you be erecting any tents, canopies or other temporary structure(s)? <i>If yes, the Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will you be requiring electricity? <i>Circle One.</i>	Yes	<input checked="" type="radio"/> No
Will you be providing portable restrooms and wash stations? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<i>If yes, how many will you provide and where will they be located?</i>		
Will you provide parking for participants? <i>Circle One.</i>	Yes	<input checked="" type="radio"/> No
<i>If yes, where will parking be available?</i>		
Will you provide a dumpster/clean-up services? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will you need extra 55 gallon garbage cans? <i>If yes, please include the number of cans you would like in your refuse collection plan below. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<i>If yes, please describe your clean-up and refuse collection plan.</i>		

OTHER INFORMATION CONTINUED

What other assistance do you foresee needing from the Village (personnel, materials, and/or equipment)?

Have you reviewed and do you have a copy of the Village of Pewaukee Special Events Manual including the Special Events Ordinance? *Circle One.*

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

INSURANCE REQUIREMENTS

A certificate of insurance (\$1,000,000 minimum coverage) and a copy of the "additional insured" endorsement, each naming the Village of Pewaukee as an additional insured under the event organizer's general liability insurance policy, may be required. Those events that will be required to provide the aforementioned insurance indemnification include, but are not limited to: 1) an event that includes alcohol, or 2) an event that is anticipated to have attendance greater than 500 people per day, or 3) an event that includes a road closure.

Are you able to provide these insurance documents, if required? *Circle One.*

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

DEPOSIT REQUIREMENTS

The applicant may be required to submit to the Village a cleaning/damage deposit of \$200 per day for each scheduled day of the event (or portion thereof), two weeks prior to the starting date of the event. The deposit shall be refunded to applicant, if, upon inspection, all is in order, or a prorated portion thereof as may be necessary to reimburse the Village for loss or cleaning costs. The Village reserves the right to retain the entire deposit if cleanup is not completed satisfactorily in the time frame as specified in the permit. Unless otherwise stated in the permit, the applicant shall be fully responsible for all necessary cleanup associated with the permitted event to be completed within twelve (12) hours after the conclusion of the event. (This deposit is separate from any deposit required by the Park/Recreation Department for park use).

TERMINATION OF AN EVENT

The Village reserves the right to shut down a special event that is in progress if it is deemed to be a public safety hazard by the Police and/or Fire Department and/or there is a violation of Village Ordinances, State Statutes or the terms of the Applicant's permit. The Village Administrator and/or his/her designee may revoke an approved Special Events Permit if the applicant fails to comply in good faith with the provisions of the permit prior to the event date.

By signing this form, the applicant certifies authorization to act on behalf of their organization and hereby releases the Village of Pewaukee, its employees, agents, subcontractors and assigns indemnified as and against any and all claims, demands, actions, causes of action, costs or expenses made against or incurred by the Village, including, but not limited to, actual attorney fees arising from the approval of this event application and the conducting of the activity set forth therein including, but not limited to, any and all claims for injury or damage to property arising from the event or any activities related thereto.

Elain Kroen
Signature of Applicant

6/1/22
Date

Application forwarded to:

- Building Inspector
- Chief of Police
- Clerk/Treasurer

For staff use only

- Fire Chief
- Park & Recreation Director
- Public Works Director



Event Proposal Information:

Event Name: Pewaukee Triathlon
Proposed Date: 7/15/23 (Saturday) & 7/16/23 (Sunday)
Race Locations:
Swim: Pewaukee Lake Front Park
Transition 1&2: Pewaukee Lake Parking Lot
Finish: Village Park

Event Description:

This event operated in the past, and the focus would be to reestablish the Pewaukee Triathlon as a staple event in the heart of the Triathlon season. This event had the city buzzing with excitement as families gathered to cheer on their little ones with the Kids Tri on Saturday and then the Adult Tri on Sunday.

Kids Tri - 7/8/23
Distances TBD

Adult Tri - 7/9/23
Segment 1 - Swim, 400 meters in length.
Segment 2 - Bike, 16 miles in length
Segment 3 - Run, 3.1 miles in length

Estimated # of Participants - 3 Year Growth Focus

<u>Year</u>	<u>Adult TRI</u>	<u>Kids TRI</u>
2023	600	200
2024	700	300
2025	800	400

Estimated Event Schedule:

7/15/2023

7:00 AM - 2:00 PM Adult Tri Packet Pick Up
6:30 AM Kids Triathlon Registration
7:30 AM Kids Triathlon Start
9:00 AM Kids Triathlon Finished

7/16/2023

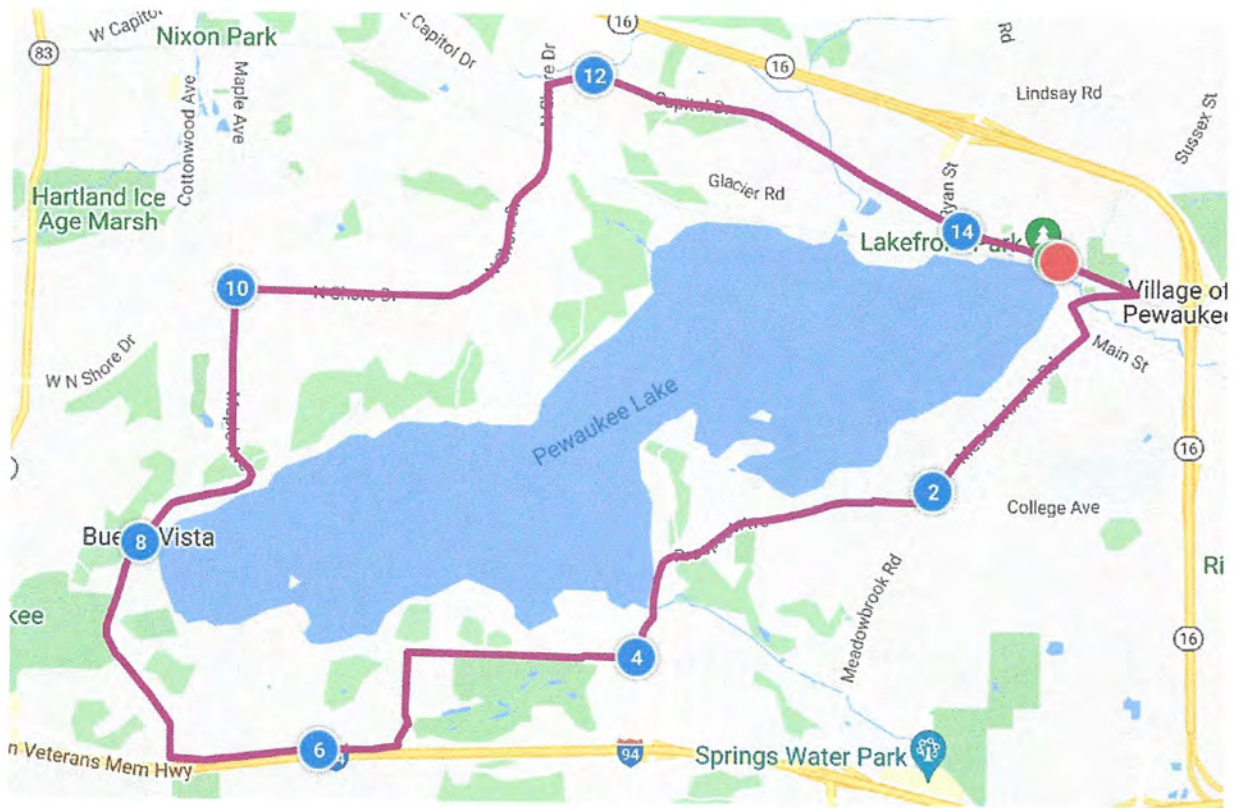
5:00 AM Start/Finish & Course Marking
6:30 AM Race Start (Rolling Start 2 Athletes every 3 Seconds)
6:38 AM First Athletes in Transition 1 (Segment 1 - Swim)
6:55 AM Last Athletes Enter the Water
7:15 AM Last Athlete Out of the Water (Segment 1 - Swim)
7:45 AM First Athlete in Transition (Segment 2 - Bike)
9:06 AM First Athlete to Finish
9:10 AM Last Athlete in Transition (Segment 2 - Bike)
10:00 AM Last Athlete to Finish
12:00 PM Packed Up and Cleared Out



Swim

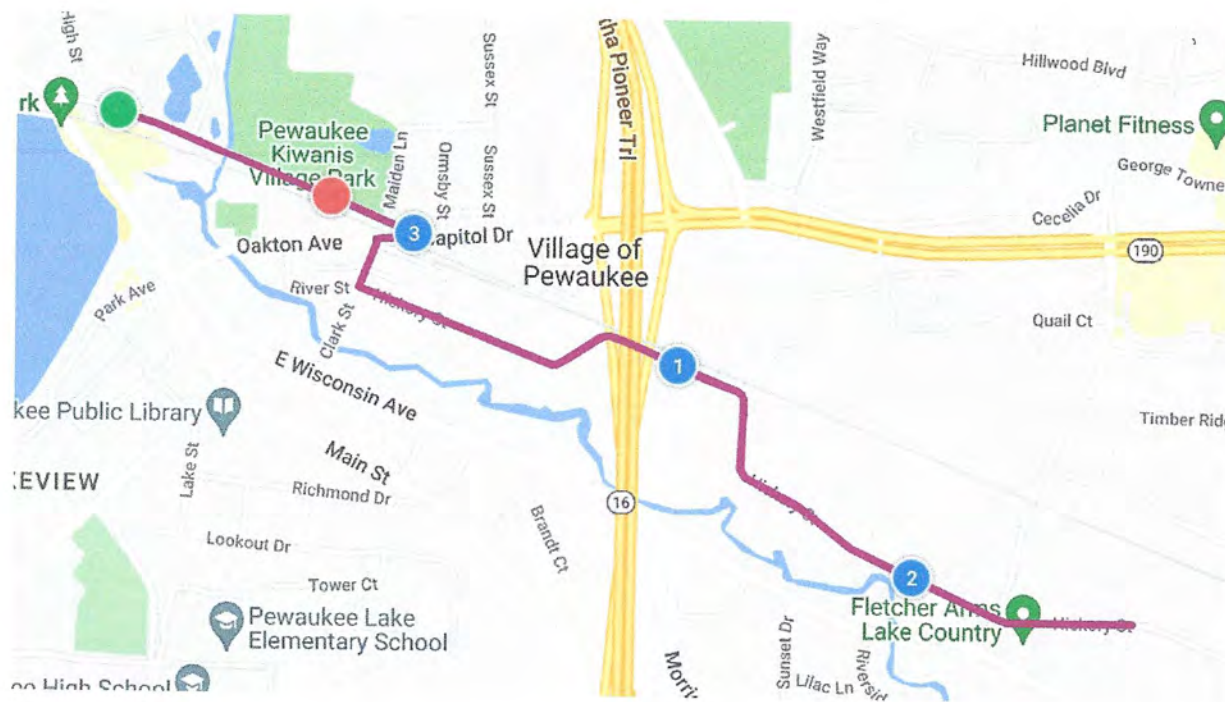


Bike





Run





235 Hickory Street
 Pewaukee, WI 53072
 262-691-5660
 262-691-5664
www.villageofpewaukeewi.us

SPECIAL EVENT PERMIT APPLICATION

Permit approved	_____	Date	_____
Permit fees paid	_____	Date	_____
Deposit paid	_____	Date	_____
Deposit returned?	_____	Date	_____
FEES ARE NON-REFUNDABLE			

Applications are due 90 days PRIOR to the event.

ORGANIZATION INFORMATION

Name of Organization Positively Pewaukee				
Street Address 120 W. WI Ave		City Pewaukee	State WI	Zip 53072
Phone Number 262-695-9735		Are you a 501(c)3 Organization? <i>Circle one</i>		<input checked="" type="radio"/> Yes <input type="radio"/> No
Event Contact Person (First & Last Name) Elaine Kroening				
Address Same		City	State	Zip
Email elaine@positivelypewaukee.com		Phone Number		Day of Event Phone Number 414-510-4214

EVENT INFORMATION

Name of Event WI DU State Championship		Date(s) of Event 10/8/23
Event Start Time 5:00Am		Event End Time Noon
Location of the Event* Kiwanis Village Park		
<p>You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, the direction of the route, including all turns and the number of traffic lanes to be used.</p> <p>*If you are using a Village Park, you must reserve the park through the Park/Recreation Department prior to getting your special event permit approved by the Village Board. Call 262-691-7275.</p>		
Generally describe your event and its purpose		
Estimated Number of Participants	Spectators	Vendors

OTHER INFORMATION

Based on the definition described in the Special Event Manual, do you consider your event to be a Public Special Event or a Private Special Event? Please explain why.

Public

Are you a Local Civic/Nonprofit Group as defined by Village Code?
(Copy of code in manual) Circle One

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

Is there an outdoor bar that will serve alcohol? *If yes, alcohol and bartender licenses are necessary under separate application.* Circle One.

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

Is there an outdoor bar that will serve soda? *If yes, soda license is required under separate application.* Circle One.

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

Does the event include the sale of food on public property? *If yes, a Food Vendor Permit is required under separate application.* Circle One.

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

Does the event include the sale of merchandise? *If yes, a Transient Merchant license is required under separate application.* Circle One.

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

Does the event involve fireworks? *If yes, please provide a detailed fireworks plan with application.* Circle One.

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

Does the event involve amplified music?

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

If yes, will the amplified music be a (Circle one):

Band	DJ	<input checked="" type="radio"/> Other
------	----	--

Hours of amplified music:

Please list the number of security staff you will be providing for the event:

Will you need barricades provided by the Village for your event, if so, how many?

Will you be erecting any tents, canopies or other temporary structure(s)? *If yes, the Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event.* Circle One.

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

Will you be requiring electricity? Circle One.

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

Will you be providing portable restrooms and wash stations? Circle One.
If yes, how many will you provide and where will they be located?

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

Will you provide parking for participants? Circle One.

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

If yes, where will parking be available?

Will you provide a dumpster/clean-up services? Circle One.

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

Will you need extra 55 gallon garbage cans? *If yes, please include the number of cans you would like in your refuse collection plan below.* Circle One.

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

If yes, please describe your clean-up and refuse collection plan.

OTHER INFORMATION CONTINUED

What other assistance do you foresee needing from the Village (personnel, materials, and/or equipment)?

Have you reviewed and do you have a copy of the Village of Pewaukee Special Events Manual including the Special Events Ordinance? *Circle One.*

Yes

No

INSURANCE REQUIREMENTS

A certificate of insurance (\$1,000,000 minimum coverage) and a copy of the "additional insured" endorsement, each naming the Village of Pewaukee as an additional insured under the event organizer's general liability insurance policy, may be required. Those events that will be required to provide the aforementioned insurance indemnification include, but are not limited to: 1) an event that includes alcohol, or 2) an event that is anticipated to have attendance greater than 500 people per day, or 3) an event that includes a road closure.

Are you able to provide these insurance documents, if required? *Circle One.*

Yes

No

DEPOSIT REQUIREMENTS

The applicant may be required to submit to the Village a cleaning/damage deposit of \$200 per day for each scheduled day of the event (or portion thereof), two weeks prior to the starting date of the event. The deposit shall be refunded to applicant, if, upon inspection, all is in order, or a prorated portion thereof as may be necessary to reimburse the Village for loss or cleaning costs. The Village reserves the right to retain the entire deposit if cleanup is not completed satisfactorily in the time frame as specified in the permit. Unless otherwise stated in the permit, the applicant shall be fully responsible for all necessary cleanup associated with the permitted event to be completed within twelve (12) hours after the conclusion of the event. (This deposit is separate from any deposit required by the Park/Recreation Department for park use).

TERMINATION OF AN EVENT

The Village reserves the right to shut down a special event that is in progress if it is deemed to be a public safety hazard by the Police and/or Fire Department and/or there is a violation of Village Ordinances, State Statutes or the terms of the Applicant's permit. The Village Administrator and/or his/her designee may revoke an approved Special Events Permit if the applicant fails to comply in good faith with the provisions of the permit prior to the event date.

By signing this form, the applicant certifies authorization to act on behalf of their organization and hereby releases the Village of Pewaukee, its employees, agents, subcontractors and assigns indemnified as and against any and all claims, demands, actions, causes of action, costs or expenses made against or incurred by the Village, including, but not limited to, actual attorney fees arising from the approval of this event application and the conducting of the activity set forth therein including, but not limited to, any and all claims for injury or damage to property arising from the event or any activities related thereto.

Elain Kroen

Signature of Applicant

4/1/22

Date

Application forwarded to:

- Building Inspector
- Chief of Police
- Clerk/Treasurer

For staff use only

- Fire Chief
- Park & Recreation Director
- Public Works Director



235 Hickory Street
 Pewaukee, WI 53072
 262-691-5660
 262-691-5664

www.villageofpewaukee.wi.us

SPECIAL EVENT PERMIT APPLICATION

Permit approved	_____	Date	_____
Permit fees paid	_____	Date	_____
Deposit paid	_____	Date	_____
Deposit returned?	_____	Date	_____
FEES ARE NON-REFUNDABLE			

Applications are due 90 days PRIOR to the event.

ORGANIZATION INFORMATION

Name of Organization Positively Pewaukee				
Street Address 112 Main St		City Pewaukee	State _____	Zip _____
Phone Number 262-695-9735		Are you a 501(c)3 Organization? Circle one		<input checked="" type="radio"/> Yes <input type="radio"/> No
Event Contact Person (First & Last Name) Elaine Kroening				
Address Same		City _____	State _____	Zip _____
Email elaine@positivelypewaukee.com		Phone Number _____		Day of Event Phone Number 414-510-4214

EVENT INFORMATION

Name of Event Waterfront Weds		Date(s) of Event July 12 - 19 - 26 June 7 - 14 - 21 28 Aug 3	
Event Start Time 7:30 pm		Event End Time 8:30 pm	
Location of the Event* Lakefront Park			
<p>You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, the direction of the route, including all turns and the number of traffic lanes to be used.</p> <p>*If you are using a Village Park, you must reserve the park through the Park/Recreation Department prior to getting your special event permit approved by the Village Board. Call 262-691-7275.</p>			
Generally describe your event and its purpose Weekly concert series			
Estimated Number of Participants		Spectators 400	Vendors

OTHER INFORMATION

Based on the definition described in the Special Event Manual, do you consider your event to be a Public Special Event or a Private Special Event? Please explain why.

public

Are you a Local Civic/Nonprofit Group as defined by Village Code? <small>(Copy of code in manual) Circle One</small>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Is there an outdoor bar that will serve alcohol? <i>If yes, alcohol and bartender licenses are necessary under separate application. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Is there an outdoor bar that will serve soda? <i>If yes, soda license is required under separate application. Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Does the event include the sale of food on public property? <i>If yes, a Food Vendor Permit is required under separate application. Circle One.</i>	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Does the event include the sale of merchandise? <i>If yes, a Transient Merchant license is required under separate application. Circle One.</i>	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Does the event involve fireworks? <i>If yes, please provide a detailed fireworks plan with application. Circle One.</i>	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Does the event involve amplified music?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
If yes, will the amplified music be a <i>(Circle one)</i> :	<input checked="" type="radio"/> Band	<input type="radio"/> DJ <input type="radio"/> Other
Hours of amplified music:	6:00 pm - 8:30 pm	
Please list the number of security staff you will be providing for the event:		
Will you need barricades provided by the Village for your event, if so, how many?		
Will you be erecting any tents, canopies or other temporary structure(s)? <i>If yes, the Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event. Circle One.</i>	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Will you be requiring electricity? <i>Circle One.</i>	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will you be providing portable restrooms and wash stations? <i>Circle One.</i>	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<i>If yes, how many will you provide and where will they be located?</i>		
Will you provide parking for participants? <i>Circle One.</i>	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<i>If yes, where will parking be available?</i>		
Will you provide a dumpster/clean-up services? <i>Circle One.</i>	<input type="radio"/> Yes	<input checked="" type="radio"/> No
Will you need extra 55 gallon garbage cans? <i>If yes, please include the number of cans you would like in your refuse collection plan below. Circle One.</i>	<input type="radio"/> Yes	<input checked="" type="radio"/> No
<i>If yes, please describe your clean-up and refuse collection plan.</i>		

OTHER INFORMATION CONTINUED

What other assistance do you foresee needing from the Village (personnel, materials, and/or equipment)?

Have you reviewed and do you have a copy of the Village of Pewaukee Special Events Manual including the Special Events Ordinance? *Circle One.*

Yes	No
-----	----

INSURANCE REQUIREMENTS

A certificate of insurance (\$1,000,000 minimum coverage) and a copy of the "additional insured" endorsement, each naming the Village of Pewaukee as an additional insured under the event organizer's general liability insurance policy, may be required. Those events that will be required to provide the aforementioned insurance indemnification include, but are not limited to: 1) an event that includes alcohol, or 2) an event that is anticipated to have attendance greater than 500 people per day, or 3) an event that includes a road closure.

Are you able to provide these insurance documents, if required? *Circle One.*

Yes	No
-----	----

DEPOSIT REQUIREMENTS

The applicant may be required to submit to the Village a cleaning/damage deposit of \$200 per day for each scheduled day of the event (or portion thereof), two weeks prior to the starting date of the event. The deposit shall be refunded to applicant, if, upon inspection, all is in order, or a prorated portion thereof as may be necessary to reimburse the Village for loss or cleaning costs. The Village reserves the right to retain the entire deposit if cleanup is not completed satisfactorily in the time frame as specified in the permit. Unless otherwise stated in the permit, the applicant shall be fully responsible for all necessary cleanup associated with the permitted event to be completed within twelve (12) hours after the conclusion of the event. (This deposit is separate from any deposit required by the Park/Recreation Department for park use).

TERMINATION OF AN EVENT

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By signing this form, the applicant certifies authorization to act on behalf of their organization and hereby releases the Village of Pewaukee, its employees, agents, subcontractors and assigns indemnified as and against any and all claims, demands, actions, causes of action, costs or expenses made against or incurred by the Village, including, but not limited to, actual attorney fees arising from the approval of this event application and the conducting of the activity set forth therein including, but not limited to, any and all claims for injury or damage to property arising from the event or any activities related thereto.

Elaine Kremen

Signature of Applicant

6/1/22

Date

For staff use only

Application forwarded to:

- | | |
|---|---|
| <input type="checkbox"/> Building Inspector | <input type="checkbox"/> Fire Chief |
| <input type="checkbox"/> Chief of Police | <input type="checkbox"/> Park & Recreation Director |
| <input type="checkbox"/> Clerk/Treasurer | <input type="checkbox"/> Public Works Director |



235 Hickory Street
 Pewaukee, WI 53072
 262-691-5660
 262-691-5664

www.villageofpewaukee.wi.us

SPECIAL EVENT PERMIT APPLICATION

Permit approved	_____	Date	_____
Permit fees paid	_____	Date	_____
Deposit paid	_____	Date	_____
Deposit returned?	_____	Date	_____
FEES ARE NON-REFUNDABLE			

Applications are due 90 days PRIOR to the event.

ORGANIZATION INFORMATION

Name of Organization <i>Positively Pewaukee</i>			
Street Address <i>112 Main St</i>	City <i>Pewaukee</i>	State	Zip
Phone Number <i>262-695-9735</i>	Are you a 501(c)3 Organization? <i>Circle one</i>		<input checked="" type="radio"/> Yes <input type="radio"/> No
Event Contact Person (First & Last Name) <i>Elaine Kroening</i>			
Address <i>Same</i>	City	State	Zip
Email <i>elaine@positivelypewaukee.com</i>	Phone Number	Day of Event Phone Number <i>414-510-4214</i>	

EVENT INFORMATION

Name of Event <i>Taste of Lake Country</i>	Date(s) of Event <i>July 28-29, 2023</i>
Event Start Time <i>Fri 5:00pm Sat 1:00pm</i>	Event End Time <i>10:30 pm</i>
Location of the Event* <i>Lakefront</i>	
<p>You MUST attach a detailed map/sketch of your event indicating the specific location, layout of your event, the direction of the route, including all turns and the number of traffic lanes to be used.</p> <p>*If you are using a Village Park, you must reserve the park through the Park/Recreation Department prior to getting your special event permit approved by the Village Board. Call 262-691-7275.</p>	
Generally describe your event and its purpose <i>Food and music event held at the lakefront</i>	
Estimated Number of Participants	Spectators <i>10,000</i>
Vendors	

OTHER INFORMATION

Based on the definition described in the Special Event Manual, do you consider your event to be a Public Special Event or a Private Special Event? Please explain why.

public

Are you a Local Civic/Nonprofit Group as defined by Village Code?
(Copy of code in manual) *Circle One*

Yes No

Is there an outdoor bar that will serve alcohol? *If yes, alcohol and bartender licenses are necessary under separate application. Circle One.*

Yes No

Is there an outdoor bar that will serve soda? *If yes, soda license is required under separate application. Circle One.*

Yes No

Does the event include the sale of food on public property? *If yes, a Food Vendor Permit is required under separate application. Circle One.*

Yes No

Does the event include the sale of merchandise? *If yes, a Transient Merchant license is required under separate application. Circle One.*

Yes No

Does the event involve fireworks? *If yes, please provide a detailed fireworks plan with application. Circle One.*

Yes No

Does the event involve amplified music?

Yes No

If yes, will the amplified music be a (Circle one):

Band DJ Other

Hours of amplified music: 5:00 - 10:30 Fri Sat 1:00 - 10:30 pm

Please list the number of security staff you will be providing for the event:

working with

Will you need barricades provided by the Village for your event, if so, how many?

police & DPW

Will you be erecting any tents, canopies or other temporary structure(s)? *If yes, the Fire Department and Building Inspection Department will need to inspect these structures prior to the start of your event. Circle One.*

Yes No

Will you be requiring electricity? *Circle One.*

Yes No

Will you be providing portable restrooms and wash stations? *Circle One.*

Yes No

If yes, how many will you provide and where will they be located?

In Duncan parking lot

Will you provide parking for participants? *Circle One.*

Yes No

If yes, where will parking be available?

Will you provide a dumpster/clean-up services? *Circle One.*

Yes No

Will you need extra 55 gallon garbage cans? *If yes, please include the number of cans you would like in your refuse collection plan below. Circle One.*

Yes No

If yes, please describe your clean-up and refuse collection plan.

Hired cleaning crew

OTHER INFORMATION CONTINUED

What other assistance do you foresee needing from the Village (personnel, materials, and/or equipment)?

Have you reviewed and do you have a copy of the Village of Pewaukee Special Events Manual including the Special Events Ordinance? *Circle One.*

Yes

No

INSURANCE REQUIREMENTS

A certificate of insurance (\$1,000,000 minimum coverage) and a copy of the "additional insured" endorsement, each naming the Village of Pewaukee as an additional insured under the event organizer's general liability insurance policy, may be required. Those events that will be required to provide the aforementioned insurance indemnification include, but are not limited to: 1) an event that includes alcohol, or 2) an event that is anticipated to have attendance greater than 500 people per day, or 3) an event that includes a road closure.

Are you able to provide these insurance documents, if required? *Circle One.*

Yes

No

DEPOSIT REQUIREMENTS

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TERMINATION OF AN EVENT

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By signing this form, the applicant certifies authorization to act on behalf of their organization and hereby releases the Village of Pewaukee, its employees, agents, subcontractors and assigns indemnified as and against any and all claims, demands, actions, causes of action, costs or expenses made against or incurred by the Village, including, but not limited to, actual attorney fees arising from the approval of this event application and the conducting of the activity set forth therein including, but not limited to, any and all claims for injury or damage to property arising from the event or any activities related thereto.

E. Law...

Signature of Applicant

12/11/22
Date

For staff use only

Application forwarded to:

- Building Inspector
- Chief of Police
- Clerk/Treasurer
- Fire Chief
- Park & Recreation Director
- Public Works Director



To: Jeff Knutson, President
Village Board

From: Scott A. Gosse
Village Administrator

Date: June 17, 2022

Re: Agenda Item 8b, Discussion and Direction Regarding Creating a Finance Committee

BACKGROUND

This matter was on the agenda at the request of Trustee Kelli Belt. Staff will look to Trustee Belt to facilitate the discussion on this matter.

ACTION REQUESTED

The action requested of the Village Board is to review the information to be shared/discussed by Trustee Belt and provide direction.



To: Jeff Knutson, President
Village Board

From: Scott A. Gosse
Village Administrator

Date: June 17, 2022

Re: Agenda Item 8c, Discussion Regarding Meeting Etiquette

BACKGROUND

This matter was on the agenda at the request of Village President Jeff Knutson. Staff will look to President Knutson to facilitate the discussion on this matter. Attached for your review please find a copy of the information provided by President Knutson.

ACTION REQUESTED

The action requested of the Village Board is to review the information to be discussed by President Knutson.

Attachment

Fellow board members after last week's meeting I find it necessary to discuss this topic so that there can be a more productive and continuous meeting.

1. The chair runs the meeting.
2. To be recognized by the chair you must raise your hand or asked to be recognized before speaking. If more than one person asks the chair will decide who speaks first.
3. All members will be allowed to speak first before going back for follow up discussion by board members.
4. Board members are asked refrain from talking over making comments or any type of disruption while someone is speaking.
5. The chair will decide when discussion is repetitive or is over and will ask for a motion at that time.
6. To help the clerk get the right names please state who is making the motion and who is seconding the motion.
7. The chair will state the motion and that it was seconded and ask for either a voice vote or a roll call vote.



To: Jeff Knutson, Village President
Village Board

From: Cassie Smith
Village Clerk

Date: June 17, 2022

Re: Agenda Item 8e, Renewal Alcohol Beverage License Approvals

BACKGROUND

Listed below are the applications received for Renewal Alcohol Beverage License. Village Board approval is required for all renewal liquor license applications.

ACTION REQUESTED

To approve the Alcohol Beverage License by Class/Classes as listed below – along with the premise descriptions as listed (*in italics*) and the agents as listed:

Applicants for Class “A” Beer License AND “Class A” Liquor (Cider Only) License

- 603 Capitol LLC - DBA Pewaukee BP** **603 Capitol Drive**
Agent: Maninder Kaur
ALCOHOL KEPT IN WALK-IN COOLERS AND IN BACK ROOM. RECORDS KEPT BEHIND COUNTER IN CABINET.
- Kwik Trip, Inc. – DBA Kwik Trip 865** **130 Dynex Drive**
Agent: Mark Panka
ONE-STORY FRAME CONSTRUCTION WITH STORAGE IN WALK-IN COOLER. RECORDS KEPT IN OFFICE AREA.
- McMahon Management Company – DBA Pewaukee Corner Pump** **1194 Capitol Drive**
Agent: Joseph M. McMahon
ALCOHOL STORED IN THE COOLER, BACK ROOM, BEHIND THE COOLER, AND BEHIND DISPLAYS IN FRONT OF THE COOLERS. RECORDS ARE KEPT IN OFFICE AND BACK ROOM.
- Kwik Trip, Inc. – DBA Stop-N-Go #1526** **405 Ryan Street**
Agent: Jordyn Plymesser
ONE STORY BRICK BUILDING WITH STORAGE IN LOCKABLE COOLERS, RECORDS ARE KEPT IN THE OFFICE.

Applicants for Class A Combination License (Class “A” Beer & “Class A” Liquor)

- Brews Wine & Spirits LLC** **1256 Capitol Drive, Suite 600**
Agent: Scott J. Rauguth
ALCOHOL STORED WITHIN SUITE 600, 2100 SQ. FT. BUILDING, PUBLIC LIQUOR STORE/BACKROOM/WALK-IN COOLER. KEPT IN COOLERS, SHELVING AND STORAGE IN BACK AND FRONT AREAS. ALCOHOL CONSUMED AT THE TASTING BAR AT FRONT OF STORE. RECORDS ARE KEPT IN BACKROOM.
- Aldi, Inc (Wisconsin) DBA ALDI #15** **1201 George Towne Drive DBA: Aldi #15**

Agent: Erika Bruening

ALCOHOL SOLD IN SINGLE STORY BRICK BUILDING. ALCOHOL BEVERAGES WILL BE SOLD ON THE SALES FLOOR AND STORED IN THE BACKROOM. ALCOHOL SALES RECORDS WILL BE KEPT IN THE OFFICE AT THE STORE.

3. Beachside Boat & Bait, LLC

129 Park Avenue

Agent: Marietta T. Herdeman

THE BUILDING IS A 3 STORY BUILDING WITH THE SECOND AND THIRD FLOORS AS RESIDENCES. ALCOHOL WILL BE SOLD ON THE FIRST FLOOR. THE STORAGE OF ALCOHOL INVENTORY IS STORED IN A LOCKED CABINET IN THE BACK ROOM. RECEIPTS ARE KEPT IN A LOCKED FILING CABINET IN THE OFFICE OF THE BAIT SHOP.

4. Costco Wholesale Corporation - DBA Costco Wholesale #1101

443 Pewaukee Road

Agent: Kim O'Brien

WAREHOUSE RETAIL FLOOR & STORAGE (ONE-STORY 152,524 SQ FT BUILDING). PRODUCT IS RECEIVED IN THROUGH RECEIVING DOCK. PRODUCT IS STOCKED ON THE FLOOR OF THE RETAIL BUILDING. RECORDS ARE KEPT ONSITE IN THE RECEIVING AREA AND OFFICE.

5. Mega Marts, LLC – Pick N Save # 374

1405 W. Capitol Drive

Agent: Brad Brandl

1 STORY RETAIL GROCERY AND LIQUOR STORE. SEPARATE LIQUOR REGISTER, OUT OF DEPARTMENT. DISPLAYS AND LIQUOR CAGE KEPT IN RECEIVING AREA. EXTERIOR PARKING STALLS DESIGNATED FOR THE MERCHANDISE PICKUP SERVICE. (SEE MAP ON BACK)

MAP INDICATES PARKING SPACES FOR MERCHANDISE PICK UP

6. Spargo Salon, LLC

1001 Cecelia Dr.

Agent: Jeremy Chapman

ALL ALCOHOL WILL BE STORED IN THE EMPLOYEE KITCHEN. ALCOHOL WILL BE SERVED IN THE OPEN SPACES OF THE HAIR SALON AND THE BEAUTY LOUNGE AREA INSIDE THE MEDISPA. RECEIPTS WILL BE KEPT IN A FILE IN THE CLOSED OFFICE.

7. Walgreen Co. – DBA Walgreens #05309

1441 Capitol Drive

Agent: Melissa Maynard

ALCOHOL IS SOLD IN COOLERS. WINE AND SPIRITS IN FRONT HALF OF AISLE 8. BEER AND WINE FLAT AT FRONT OF STORE. OVERSTOCK IS STORED BEHIND LOCKED DOOR IN COOLER AND COOLER OVERSTOCK ROOM. INVOICES ARE KEPT IN THE OFFICE IN DRAWER AND STORED ELECTRONICALLY IN AUTO RECONCILIATION LEDGER.

8. Wal-Mart Stores East, LP – DBA Walmart #3322

411 Pewaukee Road

Agent: Brendan P. Barrett

1 ROOM, 1 STORY (APPROX 142,007 SQ. FT.) PRODUCT IS LOCATED IN COOLERS AND ON SHELVES IN GROCERY DEPARTMENT, DISPLAYED IN SEASONAL AISLES, AND IN EXTERIOR PARKING STALLS BY UTILIZING THE OUTDOOR PATH TO CANOPY LOCATIONS IN THE PARKING LOT SPECIFICALLY DESIGNATED FOR ONLINE GROCERY PICK-UP. OVERSTOCK OF BEER IS LOCATED ON PALLETS IN RECEIVING AREA. RECORDS/RECEIPTS ARE LOCATED IN INVOICE OFFICE IN BACK ROOM.

SEE MAP ON BACK

Applicants for Class “B” Beer License

1. Cool Draft LLC – DBA The HandleBar

203 West Wisconsin Avenue

Agent: Scott Hoggatt

*SW CORNER OF STORE. (MAP ON BACK) AREA IN GREEN MINORS PROHIBITED
MONDAY - FRIDAY 11:00 A.M. - 11:00 P.M.*

SATURDAY AND SUNDAY 9:00 A.M. - 11:00 P.M. (MAP ON BACK)
ALCOHOL SERVED AND SOLD ONLY IN DOTTED LINES AREA.

ALCOHOL IS STORED AND SERVED IN THE FRONT ~1100 FT² OF THE VÉLOCITY RETAIL SPACE, AS INDICATED ON THE ATTACHED DRAWING. THERE IS ADDITIONAL SERVING / SEATING SPACE IN THE FIRST THREE PARKING SPOTS IMMEDIATELY OUTSIDE OF VÉLOCITY, AS INDICATED ON THE ATTACHED DRAWING. THE INTERIOR SERVING SPACE IS DELINEATED BY VINYL PLANK FLOORING THAT SEPARATES FROM THE RETAIL SPACE. THE INTERIOR SERVING AND STORAGE SPACE ALSO INCLUDES THE CASH WRAP AREA AND THE FITTING ROOM BEHIND THE CASH WRAP. RECORDS ARE KEPT IN THE OFFICE.

****MAP 1 SHOWS THE OUTDOOR SEATING AND MAP 2 SHOWS THE ALCOHOL PREMISE ****

2. PPF Corporation – DBA Tsuta Ramen 1273 Capitol Drive, Suite B

Agent: Ping P. Feng

ALCOHOL IS SOLD AND STORED IN THE DISPLAY REFRIGERATOR AND BEHIND THE CASH REGISTER. ALCOHOL WILL BE SERVED IN THE WHOLE DINING ROOM AND THE FENCED-IN PORCH. RECORDS ARE STORED IN THE OFFICE ROOM.

Applicants for Class B Combination License (Class “B” Beer & “Class B” Liquor)

1. Karma44, LLC – DBA 4Keeps 206 Oakton Avenue

Agent: Jennifer A. Keepman

1ST FLOOR RETAIL & STORAGE - BASEMENT USED FOR STORAGE. RECORDS ARE KEPT IN BASEMENT. WITH PRIOR *NOTIFICATION TO THE PEWAUKEE POLICE THE PREMISE MAY BE EXTENDED TO THE PARKING LOT LOCATED BEHIND THE BUILDING TO THE SOUTH. THIS AREA MEASURES 15x28x25x15 AND A FENCE MUST BE ERECTED AROUND THIS OUTDOOR AREA. ALCOHOL CONSUMPTION ONLY FOR THIS AREA.

2. Wisconsin Apple, LLC – DBA Applebee’s 1267 W. Capitol Drive

Agent: Ryan Sell

ALCOHOL STORED IN LOCKED CABINET AND COOLER WITHIN THE PREMISES. SOLD AND CONSUMED ONLY INSIDE THE BUILDING. INVOICES ARE STORED IN THE OFFICE.

3. Artisan 179, LLC 179 W. Wisconsin Avenue

Agent: Carrie L. Boehm

ALCOHOL BEVERAGES ARE SOLD AND STORED ON THE MAIN LEVEL AND THE UPPER LEVEL OF THE RESTAURANT. THE MAIN LEVEL INCLUDES THE MAIN BAR, THE DINING AREA, THE LOUNGE, THE ENTRANCE, AND THE PATIO. THE UPPER LEVEL INCLUDES THE RHINO ROOM (DINING ROOM), WINE ROOM (BACK DINING AREA), BAR, KITCHEN (INCLUDING COOLERS), THE OFFICE, AND DRY STORAGE. ALL RECORDS OF INVOICES AND PAYMENTS ARE KEPT IN THE OFFICE OF THE UPPER LEVEL. ALCOHOL BEVERAGES MAY BE SOLD AND SERVED IN THE OUTDOOR DINING/SEATING AREA ACCESSORY TO THE EXISTING APPROVED RESTAURANT/BAR USE AND OUTSIDE IN THE DESIGNATED 3 PUBLIC PARKING STALLS IN THE PUBLIC RIGHT-OF-WAY, DIRECTLY IN FRONT OF THE EXISTING BUSINESS. (SEE MAP)

****MAP SHOWS THE OUTDOOR SEATING NEXT TO THE BUILDING AND AT THE CURBSIDE****

4. Asiana of Wisconsin – DBA Asiana of Wisconsin 1198 George Towne Drive

Agent: Qiao Lin

SOLD AND STORED IN BAR, DINING ROOM & BASEMENT. RECORDS ARE KEPT IN THE OFFICE.

5. Vasili LLC – DBA Billy-Ho’s Pub & Eatery 118 Main Street

Agent: Bill L. Markopoulos

ENTIRE 1ST AND 2ND FLOOR, RECORDS KEPT IN OFFICE ON THE 1ST FLOOR.

6. **Blazin Wings, Inc. – DBA Buffalo Wild Wings** **1273 Capitol Drive**
Agent: Robert Bartholomew
ALCOHOL WILL BE SERVED AND CONSUMED IN THE FOLLOWING AREAS: PATIO, DINING, AND BAR. ALL ALCOHOL WILL BE STORED IN THE BAR AREA, IN A LOCKED ALCOHOL STORAGE AREA IN THE KITCHEN, OR IN THE BEER COOLER IN THE KITCHEN. ALL RECEIPTS WILL BE STORED IN THE MANAGER'S OFFICE. THE RESTAURANT IS A SINGLE-STORY BUILDING WITH AN ATTACHED, ENCLOSED PATIO (65' x 8')
7. **Carlee's Bar & Grill LLC** **702 Glacier Road**
Agent: Jacob Bernotas
2 STORY BUILDING WITH BASEMENT. THE 2ND STORY IS A RESIDENTIAL APARTMENT. ALL ALCOHOL STORED IN THE BASEMENT AND ON THE FIRST FLOOR. ALCOHOL CONSUMED AND SOLD ON FIRST FLOOR. RECEIPTS STORED IN THE BASEMENT. APPROXIMATE 8' X 20' PATIO LOCATED ON THE NORTHWEST SIDE OF BUILDING. THE PATIO IS PRIMARILY FOR SMOKING PATRONS & ATTACHED TO THE MAIN BUILDING.
8. **Casa Tequila Restaurant LLC** **1405 Capitol Drive, Suite K**
Agent: Maria Campuzano
ALCOHOL IS LOCATED IN THE BAR AREA, DINING ROOM, STORAGE ROOM, WALK-IN COOLER, BACK OFFICE AND THE PATIO AREA. RECORDS ARE KEPT IN THE BACK OFFICE.
9. **MCV Beers LLC - DBA Craft Beer Cellar Pewaukee** **1230 George Towne Drive, Ste. E**
Agent: Mark Van Dehy
LIQUOR MAY BE CONSUMED ANYWHERE IN SUITE E AND THE OUTSIDE FENCED PATIO AREA ON THE SOUTHWEST SIDE OF THE BUILDING. EXCESS LIQUOR WILL BE STORED IN COOLER SPACE, SHELVES, OR EMPLOYEE BACK ROOM FOR STORAGE. ALCOHOL MAY BE CONSUMED IN THE EMPLOYEE ONLY SECTION OR THE OFFICE AREA FOR SAMPLING PURPOSES. RECORDS WILL BE KEPT IN OFFICE LOCATED IN THE EMPLOYEE PORTION OF SUITE. PLEASE SEE BACK OF LICENSE FOR MAP.
MAP SHOWS LAYOUT AND OFFICE AREA
10. **Four Star Family Sports Pub – Four Star Family Restaurant & Sports Pub** **120 Simmons Avenue**
Agent: Armando Macedo
SERVED IN 2 DINING ROOMS, BAR, KITCHEN, BAR LIQUOR ROOM, AND OUTDOOR SEATING AREA. RECORDS ARE KEPT BEHIND THE BAR.
11. **Good Eats, LLC** **1405-F Capitol Drive**
Agent: James Forester
SOLD AND STORED IN UNIT F AND OUTSIDE PATIO. RECORDS IN THE OFFICE.
12. **Kranky's Investment Corporation – DBA Kranky's Pub** **719 Glacier Road**
Agent: Malcolm A. Dicks
*CONSUMPTION & STORAGE ON MAIN FLOOR, IN BASEMENT, AND IN OUTSIDE SEATING AREA. THE PARKING LOT AS SHOWN ON THE REVERSE SIDE FOR THURSDAY'S ONLY BETWEEN THE HOURS OF 4PM-9PM *AS LONG AS THE CONDITIONAL USE GRANT REMAINS IN EFFECT. RECORDS ARE KEPT IN BASEMENT OF BAR.**
SEE MAP ON BACK OF LICENSE
13. **Rudolph, LLC – Nettie's Irish Pub** **733 W. Wisconsin Avenue**
Agent: Caven L. Boggess

2 LANNON STONE BUILDINGS - OUTBUILDING - DECKS & APPROVED OUTDOOR AREA. PLEASE SEE BACK OF LICENSE FOR MAP. RECORDS ARE KEPT IN THE OFFICE. PLEASE SEE BACK OF LICENSE FOR MAP.

****MAP SHOWS HORSESHOE AREA AND DECK****

- 14. Pizza And Sub Shop Inc. DBA- Park Avenue Pizza Company 121 Park Avenue**
Agent: Jason Koboski
STORED: LOCKED STORAGE ROOM - SOLD: BAR & TABLE SERVICE & OUTSIDE TABLES. RECORDS ARE KEPT IN A FILE CABINET IN THE OFFICE.
- 15. W&L LLC / DBA -Seester's Mexican Cantina LLC 161 W. Wisconsin Ave., #1A**
Agent: Wendy Weytens
ALCOHOL CONSUMED IN DINING, BAR, AND OUTSIDE PATIO. ALCOHOL IS STORED IN STORAGE FACILITY BEHIND BREWERS II (203 BUILDING) WHERE WALKWAY HAS BEEN GRANTED ACCESS. RECORDS ARE KEPT IN CABINET. SEE MAP.
****MAP SHOWS THE PATHWAY FOR ACCESS TO OFFSITE STORAGE****
- 16. Thesphina, Inc. – DBA The Butler Inn of Pewaukee 742 Glacier Road**
Agent: Peggy S. Markopoulos
ENTIRE 1ST & 2ND FLOOR, AND OUTDOOR PATIO. BASEMENT FOR STORAGE. RECORDS KEPT IN OFFICE ON SECOND FLOOR.
- 17. 145 Pewaukee Wine, LLC – DBA Twisted Vine Wine Shop & Bar 145 W. Wisconsin Ave, Ste 1**
Agent: Brendan Moore
STORAGE ON SALES FLOOR, BEHIND THE BAR, BACKUP IN OFFICE, SALES & CONSUMPTION ON SALES FLOOR, BAR, LOUNGE AND FENCED PATIO. RECORDS KEPT IN OFFICE.

Applicants for “Class “B” Beer and “Class C” Wine License

- 1. MOD Super Fast Pizza (Wisconsin), LLC – DBA MOD Pizza 1450 Capitol Drive, Suite A**
Agent: Ben Henneberry
ALCOHOL SERVED AND CONSUMED THROUGHOUT THE RESTURANT PUBLIC AREA AND ADJACENT OUTDOOR SEATING AREA. ALCOHOL STORED IN THE CONTROLLED AND LOCKED STOREROOM LOCATED IN THE STORAGE AREA AT THE BACK OF THE STORE. RECORDS ARE ELECTRONICALLY STORED AND READILY ACCESSIBLE. FLOOR PLAN MAP ON REVERSE SIDE.
****MAP INDICATES ENTIRE RESTURANT AREA AND STORAGE LOCATION****
- 2. Waukesha County Technical College 800 Main Street**
Agent: Tricia Smith
ALCOHOL TO BE CONSUMED THROUGHOUT BUILDING A ON THE WCTC CAMPUS; PRIMARY STORAGE IN ROOM A-021 AND USE IN ROOMS, A-161, A-193, A-163, A-194, A-190. RECEIPTS FOR ALCOHOL ARE KEPT IN ROOM A-107.
- 3. Aladdin Food Management Services, LLC 800 Main Street**
Agent: Tod Hemphill
ALCOHOL TO BE CONSUMED THROUGHOUT THE FOLLOWING BUILDINGS: RTA CENTER, C BUILDING HUB, AND COURTYARD, C BUILDING HARRY V QUADRACCI EDUCATION & TRAINING CENTER, Q BUILDING ANTHONY J NATALIZIO CENTER, AND S BUILDING. ALCOHOL AND RECEIPTS STORED IN ROOM C129A
- 4. BEACH HOUSE BISTRO 161 W WISCONSIN AVE**

Agent: LLAZAR KONDA

ALCOHOL TO BE SOLD, CONSUMED AND STORED INSIDE 161 W WISCONSIN AVE STE: IJ
AND INSIDE THE FENCED AREA ON THE PATIO. STORAGE WILL BE BEHIND THE BAR AND
ON THE SHELVING BY THE KITCHEN. RECEIPTS BEHIND THE BAR.

ANALYSIS

The above applications have been submitted for the license term of July 1, 2022 – June 30, 2023.

In past years the businesses listed below have been approved for an extension of premise during specified times.

4Keeps, Krankys, and Nettie's Irish Pub

Staff recommends approval of all agents listed contingent upon payment regarding overdue bills for WCTC and Artisan 179.

Report Criteria:

Report type: Invoice detail

Check.Type = {<->} "Adjustment"

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
69195						
05/22	05/31/2022	69195	WISCONSIN LAW ENFOR	2022	POLICE/2022 PRGM FEES & WIPAC MEMBRSHIP	650.00- V
Total 69195:						650.00-
69875						
05/22	05/16/2022	69875	CONCENTRA HEALTH SE	15572268	DOT DRUG TEST 03-22-2022	60.00
Total 69875:						60.00
69876						
05/22	05/16/2022	69876	COSTA PROPERTY MAIN	2510	TREE REMOVAL-PEWAUKEE VILLAGE PARK	9,037.50
Total 69876:						9,037.50
69877						
05/22	05/16/2022	69877	ARAMARK UNIFORM & C	6240012435	SEWER UNIFORMS 04-26-2022	603.60
Total 69877:						603.60
69878						
05/22	05/16/2022	69878	COUGHLAN COMPANIES	277623	JUVENILE BOOKS	1,133.48
05/22	05/16/2022	69878	COUGHLAN COMPANIES	C024608	JUVENILE BOOK RETURN CREDIT	75.96-
Total 69878:						1,057.52
69879						
05/22	05/17/2022	69879	1ST AYD CORP	PSI528457	BLACK GARBAGE CAN LINERS	577.99
Total 69879:						577.99
69880						
05/22	05/17/2022	69880	ARING EQUIPMENT CO I	D10811	#112 PARTS AND LABOR FOR BUCKET REPAIR	5,063.75
Total 69880:						5,063.75
69881						
05/22	05/17/2022	69881	BROOKFIELD BUICK GM	5020697	#128/DOOR HANDLE CABLE	61.42
Total 69881:						61.42
69882						
05/22	05/17/2022	69882	BUELOW VETTER BUIKE	3358-80237 A	HANDBOOK REVIEW & GRIEVANCE ASSISTANCE	3,135.00
Total 69882:						3,135.00
69883						
05/22	05/17/2022	69883	CAVENDISH SQUARE PU	CAL337142	JUVENILE BOOKS	201.48
Total 69883:						201.48

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
69884						
05/22	05/17/2022	69884	CITY OF PEWAUKEE	MAY 2022	SHARED RECREATION PRGMS-MAY 2022	163,570.42
		Total 69884:				163,570.42
69885						
05/22	05/17/2022	69885	CONLEY MEDIA LLC	6333070422	PH AD-PLAN COMMISSION 04-26-2022	71.45
		Total 69885:				71.45
69886						
05/22	05/17/2022	69886	CORE & MAIN LP	Q777435	HYMAX COUPLING & REP CLP-E WISCONSIN AVE & PARK AVE	1,223.49
		Total 69886:				1,223.49
69887						
05/22	05/17/2022	69887	COSTA PROPERTY MAIN	2522	TREE REMOVAL-PEWAUKEE VILLAGE PARK	1,450.00
		Total 69887:				1,450.00
69888						
05/22	05/17/2022	69888	EAST TROY MARINE	042622	OIL	61.99
		Total 69888:				61.99
69889						
05/22	05/17/2022	69889	FEDEX OFFICE	067200013438	COPIES - 278 WESTFIELD DR	10.20
		Total 69889:				10.20
69890						
05/22	05/17/2022	69890	GS SYSTEMS INC	24587	AVEVA & ALLMAX SUPPORT RENEWAL	3,365.00
		Total 69890:				3,365.00
69891						
05/22	05/17/2022	69891	HAWKINS INC	6060623	WATER CHEMICALS-AZONE 04-12-2022	1,429.47
		Total 69891:				1,429.47
69892						
05/22	05/17/2022	69892	HIPPENMEYER REILLY B	52750-51	GENERAL LEGAL & COURT PROSECUTION MATTERS	7,727.00
		Total 69892:				7,727.00
69893						
05/22	05/17/2022	69893	HOFFMANN, TY	05-03-2022	2019 R & D FEE REFUND	65.00
		Total 69893:				65.00
69894						
05/22	05/17/2022	69894	HYDROCORP	0066779	CROSS CONNECTION PRGM APR 2022	2,137.00
		Total 69894:				2,137.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
69895						
05/22	05/17/2022	69895	JAMES IMAGING SYSTE	31575638	MONTHLY COPIER CONTRACT	793.53
Total 69895:						793.53
69896						
05/22	05/17/2022	69896	JF AHERN COMPANY	501304	SPRINKLER INSPECTION-APR ANNUAL	652.00
Total 69896:						652.00
69897						
05/22	05/17/2022	69897	KAESTNER AUTO ELECT	410952	#153/CONNECTORS & SEALS	8.97
Total 69897:						8.97
69898						
05/22	05/17/2022	69898	KRIVITZ, ANDY	RED WING R	2022 SAFETY SHOE REIMBURSMENT	120.00
Total 69898:						120.00
69899						
05/22	05/17/2022	69899	LAKE COUNTRY BARGE	12083	BUOY INSTALL	4,024.07
Total 69899:						4,024.07
69900						
05/22	05/17/2022	69900	LAWSON PRODUCTS, IN	9309521946	BLACK CAN LINERS	48.75
Total 69900:						48.75
69901						
05/22	05/17/2022	69901	LEXISNEXIS RISK DATA	1451230-2022	RECORD CHECKS-APR 2022	150.00
Total 69901:						150.00
69902						
05/22	05/17/2022	69902	LINCOLN CONTRACTOR	N89202	THREADED WOOD HANDLES (2)	17.38
05/22	05/17/2022	69902	LINCOLN CONTRACTOR	N90478	MARKING PAINT	294.72
Total 69902:						312.10
69903						
05/22	05/17/2022	69903	LITHO-CRAFT CO	20644	PEWAUKEE LAKE SUMMER ORDINANCE BOOKS	130.20
Total 69903:						130.20
69904						
05/22	05/17/2022	69904	MENARDS-PEWAUKEE	98280	BATHROOM LIGHTS	29.98
Total 69904:						29.98
69905						
05/22	05/17/2022	69905	MEYER, DAVE	RECEIPT 05-1	#401 FUEL PURCHASE	14.99
Total 69905:						14.99

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
69906						
05/22	05/17/2022	69906	MID-CITY SPORTS LLC	20528	UNIFORM TOPS-KELSEY M (2)	88.00
Total 69906:						88.00
69907						
05/22	05/17/2022	69907	MIDWEST TAPE	501891672	JUVENILE DVD	47.98
05/22	05/17/2022	69907	MIDWEST TAPE	501954234	ADULT DVD	14.99
05/22	05/17/2022	69907	MIDWEST TAPE	501954235	ADULT CD	37.57
05/22	05/17/2022	69907	MIDWEST TAPE	501954237	ADULT NON FICTION DVD	22.49
05/22	05/17/2022	69907	MIDWEST TAPE	501954238	ADULT DVD	44.98
05/22	05/17/2022	69907	MIDWEST TAPE	501981766	ADULT DVD	26.99
05/22	05/17/2022	69907	MIDWEST TAPE	501981767	ADULT DVD	67.47
05/22	05/17/2022	69907	MIDWEST TAPE	501981768	ADULT CD	14.99
05/22	05/17/2022	69907	MIDWEST TAPE	501981780	ADULT DVD	44.98
Total 69907:						322.44
69908						
05/22	05/17/2022	69908	MIDWEST TAPE - HOOPL	502048833	DIGITAL ACCOUNT ENDING 04-30-2022	481.34
Total 69908:						481.34
69909						
05/22	05/17/2022	69909	NAPA AUTO PARTS	141950	#502 & 503 WEED BOAT FUEL-AIR & HYDRAULIC FILTERS	157.99
05/22	05/17/2022	69909	NAPA AUTO PARTS	142180	#401 AIR FILTERS	55.38
05/22	05/17/2022	69909	NAPA AUTO PARTS	142192	#401 POWER SERVICE DIESEL	20.40
05/22	05/17/2022	69909	NAPA AUTO PARTS	142233	#401 REAR ENGINE FUEL FILTERS	44.59
05/22	05/17/2022	69909	NAPA AUTO PARTS	142291	#401 FUEL FILTERS	44.59
Total 69909:						322.95
69910						
05/22	05/17/2022	69910	NELSON, KELLY	RECEIPT 05.1	COSTCO-ADULT PRGM SUPPLIES	59.76
Total 69910:						59.76
69911						
05/22	05/17/2022	69911	NORTHERN LAKE SERVI	416241	2022 1ST QTR RADIOACTIVITY	285.60
05/22	05/17/2022	69911	NORTHERN LAKE SERVI	416612	APRIL DRINKING WATER	92.00
05/22	05/17/2022	69911	NORTHERN LAKE SERVI	416885	DRINKING WATER 4-12-2022	92.00
05/22	05/17/2022	69911	NORTHERN LAKE SERVI	416961	2022 NITRATE ANALYSIS	88.20
05/22	05/17/2022	69911	NORTHERN LAKE SERVI	417190	BACTERIA SAMPLES-APR 2022	69.00
Total 69911:						626.80
69912						
05/22	05/17/2022	69912	PEWAUKEE SCHOOL DIS	MAY 2022	MOBILE HOME FEES-MAY 2022	89.65
Total 69912:						89.65
69913						
05/22	05/17/2022	69913	PITNEY BOWES GLOBAL	3315611973	POSTAGE METER RENTAL 03-01 TO 05-20-2022	82.11
Total 69913:						82.11

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
69914						
05/22	05/17/2022	69914	PRICE TRANSPORT INC	19278	TRUCKING-SUSSEX ST	448.32
Total 69914:						448.32
69915						
05/22	05/17/2022	69915	PROHEALTH CARE LABO	10000830178	LEGAL LAB DRAWS - APR 2022	144.20
Total 69915:						144.20
69916						
05/22	05/17/2022	69916	RHYME BUSINESS PROD	31624323	ELECTION COPIES & LEASE 04-09 TO 05-08-2022	516.96
Total 69916:						516.96
69917						
05/22	05/17/2022	69917	SCHOLASTIC LIBRARY P	38684483	JUVENILE BOOKS	32.49
Total 69917:						32.49
69918						
05/22	05/17/2022	69918	SHERWIN INDUSTRIES I	SS093093	50 LB GLASS BEADS HWY SPEC	264.00
Total 69918:						264.00
69919						
05/22	05/17/2022	69919	STAFFORD ROSENBAUM	1267551	LEGAL SVCS FOR AUDIT THROUGH 03.31.2022	52.50
Total 69919:						52.50
69920						
05/22	05/17/2022	69920	STATE OF WISCONSIN C	05-03-2022	COURT ASSMNTS-APR2022	5,260.06
Total 69920:						5,260.06
69921						
05/22	05/17/2022	69921	STREICHERS	1475388	UNIFORMS - MICHALSEN	67.98
05/22	05/17/2022	69921	STREICHERS	1565670	UNIFORMS - DC GARRY	259.98
Total 69921:						327.96
69922						
05/22	05/17/2022	69922	TAYLOR COMPUTER SER	23167	NEW SWITCH & WIRELESS BRIDGES FOR CAMERAS	1,054.10
05/22	05/17/2022	69922	TAYLOR COMPUTER SER	23264	SEWER SONIC WALL 2 YR	1,630.30
Total 69922:						2,684.40
69923						
05/22	05/17/2022	69923	TDS	2626915668-	PHONE-INTERNET MAY 2022	2,196.02
Total 69923:						2,196.02
69924						
05/22	05/17/2022	69924	WASTE MANAGEMENT	0309162-4163	REFUSE SERVICE APR 2022	24,370.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 69924:						24,370.00
69925						
05/22	05/17/2022	69925	WAUKESHA COUNTY TE	S0768623	MARKUT TRAINING	302.70
Total 69925:						302.70
69926						
05/22	05/17/2022	69926	WAUKESHA COUNTY TR	05-03-2022	PRISONER HOUSING - APR 2022	1,724.75
Total 69926:						1,724.75
69927						
05/22	05/17/2022	69927	WE ENERGIES	4124007635	GRP 0715488300-00001/STREET LIGHTING	6,558.86
05/22	05/17/2022	69927	WE ENERGIES	4124007899	GRP 0713258480-00050/STREET LIGHTS	276.28
05/22	05/17/2022	69927	WE ENERGIES	4124010972	GRP 0700680449-0000/MAPLE-SUSSEX-WHITE OAKS-KOPMR LI	11,175.26
Total 69927:						18,010.40
69928						
05/22	05/17/2022	69928	WISCONSIN STATE LABO	710263	WATER FLOURIDE TESTING 04-06-2022	26.00
Total 69928:						26.00
69929						
05/22	05/20/2022	69929	ASSOCIATED APPRAISAL	162164	PROFESSIONAL SERVICES-MAY 2022	3,541.67
Total 69929:						3,541.67
69930						
05/22	05/20/2022	69930	ASSOCIATED TRUST CO	22648	GOCP BOND FEES 04-01-2021 TO 03-31-2022	475.00
05/22	05/20/2022	69930	ASSOCIATED TRUST CO	22880	GOCP BOND FEES 05-01-2021 TO 04/30/2022	475.00
Total 69930:						950.00
69931						
05/22	05/20/2022	69931	BADGER METER INC	80098097	BEACON HOSTING FEE-APR 2022	129.30
Total 69931:						129.30
69932						
05/22	05/20/2022	69932	BAKER TILLY US, LLP	BT2067896	PROFESSIONAL SVCS THRU 04-30-2022	8,080.00
Total 69932:						8,080.00
69933						
05/22	05/20/2022	69933	CITY OF BROOKFIELD	20220417	FRWPCC-1ST QTR 2022 OPERATING CHGS	153,667.61
05/22	05/20/2022	69933	CITY OF BROOKFIELD	20220422	ENGINEERED CUSTOM COATINGS SURCHARGES	1,323.72
Total 69933:						154,991.33
69934						
05/22	05/20/2022	69934	DIVERSIFIED BENEFIT S	354338	FLEX SPENDING ACCT SVCS-MAY 2022	155.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 69934:						155.00
69935						
05/22	05/20/2022	69935	E H WOLF & SONS INC	336317	#502 & #503 HYDRAULIC OIL & DRUM DEPOSIT	1,475.90
Total 69935:						1,475.90
69936						
05/22	05/20/2022	69936	EAST TROY MARINE	50522	KEYS	16.70
Total 69936:						16.70
69937						
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	540911	#501/WELDABLE STEEL ANGLES (2)	20.78
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	66992	#203/PLASTIC TOOLBOX	8.99
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840625	#201 & #202/PLASTIC TOOLBOXES (3)	26.97
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840659	#203/14 QT RECTANGLE BUCKET	14.99
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840661	#105/HARDWARE	9.95
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840729	#704/FENDER TAPPING SCREWS	4.00
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840731	12" BLADE HACKSAW	3.99
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840804	HARDWARE	.93
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840845	VINYL FURNITURE TIP	1.99
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840930	#119/CHIPPER REPLACEMENT HANDLE	19.18
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840967	SHOP/COBALT DRILL BIT	15.98
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840984	#503/HARDWARE & COUPLINGS	20.12
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840986	HARDWARE	2.52
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	840988	PLUMBING & BLEACH	25.99
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	841044	24" POLY RAKE (6)	77.94
05/22	05/20/2022	69937	ELLIOTT'S ACE HARDWA	841067	FEMALE & MALE HOSE MENDERS	5.98
Total 69937:						260.30
69938						
05/22	05/20/2022	69938	GRAINGER	9302887915	#704-WHEEL CHOCK MOLDED	95.64
Total 69938:						95.64
69939						
05/22	05/20/2022	69939	KUJAWA ENTERPRISES I	87268	EXTERIOR MAINTENANCE-MAY 2022	1,895.00
Total 69939:						1,895.00
69940						
05/22	05/20/2022	69940	LEAGUE OF WISCONSIN	84490	CTFO 06.08 TO 06.10.2022 -C SMITH	145.00
Total 69940:						145.00
69941						
05/22	05/20/2022	69941	LENIUS, JEFFREY M	RECEIPT 05.1	REIMBURSE WORK SHOES	126.00
Total 69941:						126.00
69942						
05/22	05/20/2022	69942	LUCAS WOLF	RECEIPT 03.2	REIMBURSE JT PISTOL SUPPLY PURCHASE	18.59

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 69942:						18.59
69943						
05/22	05/20/2022	69943	NORTH SHORE BANK CA	04-28-22 RCP	FARM & FLEET MANURE FORKS	239.94
05/22	05/20/2022	69943	NORTH SHORE BANK CA	04-28-22 RCP	FARM & FLEET FIBERGLASS HANDLES	69.99
05/22	05/20/2022	69943	NORTH SHORE BANK CA	ORG4g5NN	DOJ SUMMER HELP BACKGROUND CHECK	7.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-1747337-4	AMAZON C FOLD PAPER TOWELS	106.02
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-1747337-4	AMAZON SWIFFER DUSTER REFILLS	22.62
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-1747337-4	AMAZON COLORED PAPER	16.49
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-2778392-7	AMAZON PD NITRILE GLOVES	43.26
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-3298696-2	AMAZON PD DVD+R	84.99
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-4770229-6	AMAZON CAN LINERS	48.93
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-6571252-2	AMAZON PD OFFICE SUPPLIES	75.35
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-6687344-2	AMAZON 2 AMERICAN FLAGS	99.90
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-7446327-4	AMAZON NAME PLATES	9.78
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-7511849-8	AMAZON MAGNETIC HOOKS	7.98
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-9177633-4	AMAZON STANDING DESK	424.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	112-9696653-1	AMAZON PD NITRILE GLOVES	58.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	113-2095939-6	AMAZON 1/2 FLAGPOLE KIT	104.78
05/22	05/20/2022	69943	NORTH SHORE BANK CA	113-2095939-6	AMAZON 1/2 FLAGPOLE KIT	104.78
05/22	05/20/2022	69943	NORTH SHORE BANK CA	113-5341602-2	AMAZON OFFICE SUPPLIES	41.87
05/22	05/20/2022	69943	NORTH SHORE BANK CA	114-2815793-1	AMAZON SAFETY HELMETS	259.90
05/22	05/20/2022	69943	NORTH SHORE BANK CA	115165	FEDEX OFFICE-ANNUAL REPORT COPIES	24.95
05/22	05/20/2022	69943	NORTH SHORE BANK CA	12395349	DISC WRLD/ MEMBERSHIP GIFT CERTIFICATE	125.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	12559	DOMES PASS/ CHAMPE MEMBERSHIP	50.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	14269	WAPL/ CONFERENCE REG/NELSON	140.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	14330	WLA/ MEMBERSHIP RENEWAL/CHAMPE	246.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	14335	WAPL/ CONFERENCE REG & LUNCH/GEORGE	163.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	146137779	ZOOM - MAY 2022	13.38
05/22	05/20/2022	69943	NORTH SHORE BANK CA	160612062	QUILL/ LASER LABELS	37.99
05/22	05/20/2022	69943	NORTH SHORE BANK CA	173557540	B&T BOOKS/ AUTO YOURS	269.72
05/22	05/20/2022	69943	NORTH SHORE BANK CA	173558114	B&T BOOKS/ ADULT FICTION	1,986.51
05/22	05/20/2022	69943	NORTH SHORE BANK CA	173558314	B&T BOOKS/ JUVENILE FICTION	145.63
05/22	05/20/2022	69943	NORTH SHORE BANK CA	173559022	B&T BOOKS/ ADULT NON FICTION	1,808.42
05/22	05/20/2022	69943	NORTH SHORE BANK CA	173559360	B&T BOOKS/ CONTINUATION	14.93
05/22	05/20/2022	69943	NORTH SHORE BANK CA	173560660	B&T BOOKS/ JUVENILE BOOKS	1,524.09
05/22	05/20/2022	69943	NORTH SHORE BANK CA	173561510	B&T BOOKS/ YOUNG ADULT	1,116.16
05/22	05/20/2022	69943	NORTH SHORE BANK CA	173561718	B&T BOOKS/ GIFT ACCOUNT	95.51
05/22	05/20/2022	69943	NORTH SHORE BANK CA	175508794	B&T BOOKS/ JUVENILE FICTION	28.79
05/22	05/20/2022	69943	NORTH SHORE BANK CA	175509326	B&T BOOKS/ YOUNG ADULT	926.57
05/22	05/20/2022	69943	NORTH SHORE BANK CA	175509860	B&T BOOKS/ ADULT FICTION	1,944.72
05/22	05/20/2022	69943	NORTH SHORE BANK CA	175707252	B&T BOOKS/ JUVENILE BOOKS	819.16
05/22	05/20/2022	69943	NORTH SHORE BANK CA	175707578	B&T BOOKS/ AUTO YOURS	390.69
05/22	05/20/2022	69943	NORTH SHORE BANK CA	175708074	B&T BOOKS/ ADULT NON FICTION	2,012.31
05/22	05/20/2022	69943	NORTH SHORE BANK CA	175708706	B&T BOOKS/ GIFT ACCOUNT	393.18
05/22	05/20/2022	69943	NORTH SHORE BANK CA	211707250000	DEMCO/ 20 ROLLS COLOR LABEL PROT	338.48
05/22	05/20/2022	69943	NORTH SHORE BANK CA	212405430000	DEMCO/ BOOK TAPE	217.52
05/22	05/20/2022	69943	NORTH SHORE BANK CA	538642	SIRCHIE EVIDENCE SUPP-FINGERPRINT PADS	122.94
05/22	05/20/2022	69943	NORTH SHORE BANK CA	62718A11D4D	BOOK OUTLET/BOOKS	317.06
05/22	05/20/2022	69943	NORTH SHORE BANK CA	77052041722	SPECTRUM/ INTERNET	222.94
05/22	05/20/2022	69943	NORTH SHORE BANK CA	908003	WRWA-CLASS TRAINING	105.50
05/22	05/20/2022	69943	NORTH SHORE BANK CA	91066	AMRCN BUTTON/ BUTTON SET	50.61
05/22	05/20/2022	69943	NORTH SHORE BANK CA	APR 2022	MILWAUKEE JOURNAL SENTINEL	7.99
05/22	05/20/2022	69943	NORTH SHORE BANK CA	bQh2lrYs	DOJ OPERATOR RECORD CHECKS	28.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	E929F03F-000	LATER.COM/ SOCIAL MEDIA SCHED	76.50

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05/22	05/20/2022	69943	NORTH SHORE BANK CA	gMMFUGFM	DOJ OPERATOR RECORD CHECKS	14.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	gv64fwCw	DOJ SUMMER HELP BACKGROUND CHECK	7.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	I-3LG97NS8X	BAREFOOT STUDENT	75.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	IA4jTrX	DOJ OPERATOR & AGENT RECORD CHECKS	49.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	IETp3c1X	DOJ OPERATOR RECORD CHECKS	35.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	m6o4LIEk	DOJ SUMMER HELP BACKGROUND CHECK	7.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	MPS-698132	SMARTSIGN REFLECTIVE ALUMINUM SIGN	50.28
05/22	05/20/2022	69943	NORTH SHORE BANK CA	MPS-698132/2	SMARTSIGN REMOVAL OF TAX CREDIT	2.39-
05/22	05/20/2022	69943	NORTH SHORE BANK CA	P51014123	BATTERIES PLUS/ BATTERIES	41.04
05/22	05/20/2022	69943	NORTH SHORE BANK CA	PlyDBZ8D	DOJ SUMMER HELP BACKGROUND CHECK	7.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	SAhvLaKJ	DOJ SUMMER HELP BACKGROUND CHECK	7.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	VibriUxx	DOJ OPERATOR RECORD CHECKS	7.00
05/22	05/20/2022	69943	NORTH SHORE BANK CA	ywPPIB9Y	DOJ OPERATOR & AGENT RECORD CHECKS	126.00
Total 69943:						18,012.76
69944						
05/22	05/20/2022	69944	NORTHERN EQUIPMENT	234388	ANNUAL TESTING FOR SITE	794.93
Total 69944:						794.93
69945						
05/22	05/20/2022	69945	PERSONNEL EVALUATIO	44114	NEW HIRE EVALUATION	40.00
Total 69945:						40.00
69946						
05/22	05/20/2022	69946	PROHEALTH MEDICAL G	313041	DRUG & ALCOHOL SCREEN - APR 2022	65.00
05/22	05/20/2022	69946	PROHEALTH MEDICAL G	313183	DRUG & ALCOHOL SCREEN - APR 2022	65.00
05/22	05/20/2022	69946	PROHEALTH MEDICAL G	313199	DRUG & ALCOHOL SCREEN - APR 2022	56.00
Total 69946:						186.00
69947						
05/22	05/20/2022	69947	TAYLOR COMPUTER SER	23237	MGD SVCS-MAY 2022 AND SVCS & EQUIP-APR 2022	790.85
05/22	05/20/2022	69947	TAYLOR COMPUTER SER	23239	SMART UPS WITH SMARTCONNECT	1,958.48
Total 69947:						2,749.33
69948						
05/22	05/20/2022	69948	US CELLULAR	0505849719	CELL SERVICE-04-28 TO 05-27-2022	491.31
05/22	05/20/2022	69948	US CELLULAR	0505884654	CELL SVC 04-28 TO 05-27-2022	30.50
05/22	05/20/2022	69948	US CELLULAR	0506031350	CELL PHONES05-02 TO 06-01-2022	477.49
Total 69948:						999.30
69949						
05/22	05/20/2022	69949	WALDEN, NEITZKE & KU	125739	LEGAL SERVICES-CORRESPONDENCE-APR 2022	385.00
Total 69949:						385.00
69950						
05/22	05/20/2022	69950	WASTE MANAGEMENT	0000262-2275	20 YD ROLLOFF 04-11-2022	1,110.75
Total 69950:						1,110.75

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69951						
05/22	05/20/2022	69951	WAUKESHA COUNTY TR	2022-4003001	#645-REPLACED 4 TIRES & OIL CHANGE	294.99
05/22	05/20/2022	69951	WAUKESHA COUNTY TR	2022-5003002	TAX BILLING (3470)	2,984.20
Total 69951:						3,279.19
69952						
05/22	05/20/2022	69952	WE ENERGIES	05.06.22	ACCT 0713258480-00017 GAS & ELECTRIC	3,392.76
Total 69952:						3,392.76
69953						
05/22	05/20/2022	69953	WRAITH PRECISION	RECEIPT 04.1	GLOCK MAGAZINE	29.10
Total 69953:						29.10
69957						
05/22	05/26/2022	69957	CHARTER COMMUNICATI	007630205182	INTERNET 05-18 TO 06-17-2022	169.98
Total 69957:						169.98
69958						
05/22	05/26/2022	69958	COMET INC	59210	#112/REPLACE CUTTING EDGE ON BUCKET	965.10
Total 69958:						965.10
69959						
05/22	05/26/2022	69959	CUMMINS SALES & SERV	F6-31385	KOPMEIER LIFT-STANDARD PM FULL SERVICE	386.64
05/22	05/26/2022	69959	CUMMINS SALES & SERV	F6-31445	WELL 5-STANDARD PM PULL SERVICE	776.50
05/22	05/26/2022	69959	CUMMINS SALES & SERV	F6-31446	WHITE OAKS LIFT-STANDARD PM FULL SERVICE	403.23
05/22	05/26/2022	69959	CUMMINS SALES & SERV	F6-31453	VILLAGE HALL-STANDARD PM FULL SERVICE	474.65
Total 69959:						2,041.02
69960						
05/22	05/26/2022	69960	DELTA DENTAL OF WISC	1773018	DENTAL INS/JUNE 2022	2,829.94
Total 69960:						2,829.94
69961						
05/22	05/26/2022	69961	E H WOLF & SONS INC	31518-052322	LAIMON/DELIVERED 05-23-22	4,816.02
Total 69961:						4,816.02
69962						
05/22	05/26/2022	69962	GIUFFRE BROS. CRANE	101485	STORAGE RENTAL 05-16 TO 06-12-2022	320.00
Total 69962:						320.00
69963						
05/22	05/26/2022	69963	HAWKINS INC	6173357	WATER CHEMICALS-AZONE 04-27-2022	1,062.15
Total 69963:						1,062.15
69964						
05/22	05/26/2022	69964	INTERSTATE POWERSYS	R041035884:0	#401-EXHAUST SENSOR REPAIR	2,270.42

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Total 69964:						2,270.42
69965						
05/22	05/26/2022	69965	KELBE BROS. EQUIPME	W06484	#123-BREAKER REPAIR-BOARD APPRVD 04-06-2022	4,841.55
Total 69965:						4,841.55
69966						
05/22	05/26/2022	69966	MADISON NATIONAL LIF	1501409	DISABILITY INSURANCE/JUNE 2022	2,645.55
Total 69966:						2,645.55
69967						
05/22	05/26/2022	69967	MID-STATE EQUIPMENT	H90782	#711 & 713 MULCH HURR-MULCH KIT	858.00
Total 69967:						858.00
69968						
05/22	05/26/2022	69968	MILWAUKEE SPRING & A	44656	#107 U BOLT W/NUTS & WASHERS	49.48
Total 69968:						49.48
69969						
05/22	05/26/2022	69969	MONTAGE ENTERPRISE	94803	#706-PTO PUMP PULLEY	271.81
05/22	05/26/2022	69969	MONTAGE ENTERPRISE	94861	#706-SPLINED DRIVESHAFT	625.17
05/22	05/26/2022	69969	MONTAGE ENTERPRISE	94864	#706-ROLLER BRG & SEAL	106.40
Total 69969:						1,003.38
69970						
05/22	05/26/2022	69970	RA SMITH, INC	165484	VILLAGE OF PEWAUKEE TU STUDY/APR 2022	387.00
05/22	05/26/2022	69970	RA SMITH, INC	165489	HIGH STREET SANITARY SWR/APR 2022	235.50
05/22	05/26/2022	69970	RA SMITH, INC	165490	2022-23 ROAD & UTILITY RECONSTRUCTION PRJCT	1,212.70
05/22	05/26/2022	69970	RA SMITH, INC	165501	VILLAGE OF PEWAUKEE/APR 2022	242.12
Total 69970:						2,077.32
69971						
05/22	05/26/2022	69971	REINDERS INC	7520349-00	SERVICE LATERAL CURB BOX REPAIRS	157.00
Total 69971:						157.00
69972						
05/22	05/26/2022	69972	SHERWIN INDUSTRIES I	SS093335	#141 SERVICE CONTRACT & QKIT REPAIR PUMP	746.95
Total 69972:						746.95
69973						
05/22	05/26/2022	69973	SHORT ELLIOTT HENDRI	425349	2021 CIP ROAD PRGM-WARRANTY WALK THROUGH	161.69
Total 69973:						161.69
69974						
05/22	05/26/2022	69974	SITEONE LANDSCAPE S	119154161-00	SERVICE LATERAL CURB BOX REPAIRS	65.50

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 69974:						65.50
69975						
05/22	05/26/2022	69975	STAFFORD ROSENBAUM	1268488	VILLAGE OF PEWAUKEE AUDIT	52.50
Total 69975:						52.50
69976						
05/22	05/26/2022	69976	WAUKESHA COUNTY EM	420	ID CARDS-HACHTEL & MICHALSEN	2.25
Total 69976:						2.25
69977						
05/22	05/26/2022	69977	WAUKESHA COUNTY TR	2022-2004006	PRISONER HOUSING - APR 2022	56.40
05/22	05/26/2022	69977	WAUKESHA COUNTY TR	2022-4003001	#637-WORK PERFORMED INTERCEPTER PPV	98.06
Total 69977:						154.46
69978						
05/22	05/26/2022	69978	WE ENERGIES	4138226703	ACCT 0700680449-00002/WELLS	20,394.83
Total 69978:						20,394.83
69979						
05/22	05/26/2022	69979	WISCONSIN LIBRARY AS	14678	CONF REGISTRATION/SALAZAR&ERICKSON	100.00
Total 69979:						100.00
69980						
05/22	05/26/2022	69980	ZIMMERMANN, JANICE	A001	ARTY SMARTY CLASS 5/12/22	485.00
Total 69980:						485.00
69981						
05/22	05/27/2022	69981	AMAZON/SYNCB	435539556335	CREDIT - OFFICE SUPPLIES	61.90-
05/22	05/27/2022	69981	AMAZON/SYNCB	446969466484	AD PROGRAMMING	27.95
05/22	05/27/2022	69981	AMAZON/SYNCB	448759486456	JUV BOOKS	41.47
05/22	05/27/2022	69981	AMAZON/SYNCB	454689544393	AD PROGRAMMING	31.10
05/22	05/27/2022	69981	AMAZON/SYNCB	456388584373	SLP PRIZES	47.97
05/22	05/27/2022	69981	AMAZON/SYNCB	468354785479	JUV BOOKS	71.41
05/22	05/27/2022	69981	AMAZON/SYNCB	468643938334	OFFICE SUPPLIES	59.79
05/22	05/27/2022	69981	AMAZON/SYNCB	494867476463	ADULT BOOKS	67.15
05/22	05/27/2022	69981	AMAZON/SYNCB	499839634556	BUILDING SUPPLIES	59.88
05/22	05/27/2022	69981	AMAZON/SYNCB	539499944853	AD PROGRAMMING	38.27
05/22	05/27/2022	69981	AMAZON/SYNCB	547555885598	YA PROGRAMMING	50.30
05/22	05/27/2022	69981	AMAZON/SYNCB	557767934698	OFFICE SUPPLIES	12.54
05/22	05/27/2022	69981	AMAZON/SYNCB	564498554996	SLP SUPPLIES	60.15
05/22	05/27/2022	69981	AMAZON/SYNCB	649469958335	SLP SUPPLIES	13.59
05/22	05/27/2022	69981	AMAZON/SYNCB	695988445484	SLP SUPPLIES	6.92
05/22	05/27/2022	69981	AMAZON/SYNCB	698959666837	SLP SUPPLIES	35.93
05/22	05/27/2022	69981	AMAZON/SYNCB	698976685856	ADULT BOOKS	13.22
05/22	05/27/2022	69981	AMAZON/SYNCB	865464966854	OFFICE SUPPLIES	61.90
05/22	05/27/2022	69981	AMAZON/SYNCB	936784845386	YA PROGRAMMING	10.99
05/22	05/27/2022	69981	AMAZON/SYNCB	938574677549	ADULT BOOKS	34.96

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
Total 69981:						683.59
69982						
05/22	05/27/2022	69982	AQUARIUS SYSTEMS	222129	#502/PARTS ORDER	256.67
05/22	05/27/2022	69982	AQUARIUS SYSTEMS	222136	#502/CUTTER MOTOR	561.11
Total 69982:						817.78
69983						
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2037078	ADULT AUDIO	69.88
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2039181	ADULT AUDIO	77.89
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2039969	ADULT AUDIO	101.85
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2040221	ADULT AUDIO	26.94
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2040639	ADULT AUDIO	61.86
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2041847	ADULT AUDIO	106.40
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2042871	ADULT AUDIO	39.74
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2042940	ADULT AUDIO	34.95
05/22	05/27/2022	69983	BLACKSTONE PUBLISHI	2043319	ADULT AUDIO	40.54
Total 69983:						560.05
69984						
05/22	05/27/2022	69984	CIMPL, GEOFF	23058	REIMBURSE EAR PIECE	141.99
Total 69984:						141.99
69985						
05/22	05/27/2022	69985	CUMMINS SALES & SERV	F6-31495	LIFT 1 STANDARD SERVICE	1,679.62
05/22	05/27/2022	69985	CUMMINS SALES & SERV	F6-31511	WELL 6/STANDARD SERVICE	583.38
05/22	05/27/2022	69985	CUMMINS SALES & SERV	F6-31514	MAPLE LIFT/STANDARD SERVICE	454.98
Total 69985:						2,717.98
69986						
05/22	05/27/2022	69986	E H WOLF & SONS INC	85483	FUEL DELIVERY 05-23-2022	4,816.02
Total 69986:						4,816.02
69987						
05/22	05/27/2022	69987	HAWKINS INC	6180665	WATER CHEMICALS-LPS	4,776.02
Total 69987:						4,776.02
69988						
05/22	05/27/2022	69988	JFTCO INC / FABICK CAT	PIMK0184342	#107/VEE BELT	16.09
Total 69988:						16.09
69989						
05/22	05/27/2022	69989	NORTHERN PIPE INC	2474	HAWTHORNE PLACE-FULL MANHOLE REHAB	2,812.50
Total 69989:						2,812.50
69990						
05/22	05/27/2022	69990	POMP'S TIRE SERVICE I	60273829	#637/TIRES	642.48

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Description	Check Amount
05/22	05/27/2022	69990	POMP'S TIRE SERVICE I	60273830	#645/TIRES (4)	642.48
Total 69990:						1,284.96
69991						
05/22	05/27/2022	69991	SELZER-ORNST CONSTR	PAY APP 4	DPW BLDG-PAY APP 4	394,711.70
Total 69991:						394,711.70
69992						
05/22	05/27/2022	69992	TEAM FIVE ARMORY LLC	22-I-495	REMINGTON 223 55 GR FMJ BULLETS	579.95
Total 69992:						579.95
69993						
05/22	05/27/2022	69993	WI DNR	WU97473	2022 WATER USE FEES	125.00
Total 69993:						125.00
Grand Totals:						930,150.95

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-00-21336-000-000	65.00	.00	65.00
110-00-21337-000-100	2,829.94	.00	2,829.94
110-00-21337-000-300	1,948.35	.00	1,948.35
110-00-21337-000-400	697.20	.00	697.20
110-00-21400-000-000	650.00	251,774.11-	251,124.11-
110-00-21761-000-000	89.65	.00	89.65
110-00-45100-000-000	7,041.21	.00	7,041.21
110-00-46100-000-000	10.20	.00	10.20
110-00-51100-000-000	114.56	.00	114.56
110-00-51120-000-000	242.12	.00	242.12
110-00-51120-000-100	2,561.32	.00	2,561.32
110-00-51200-000-140	41.87	.00	41.87
110-00-51300-000-000	5,266.80	.00	5,266.80
110-00-51300-000-110	1,247.66	.00	1,247.66
110-00-51320-000-000	3,135.00	.00	3,135.00
110-00-51400-000-140	450.52	.00	450.52
110-00-51420-000-140	1,123.34	.00	1,123.34
110-00-51440-000-000	26.19	.00	26.19
110-00-51460-000-000	224.61	.00	224.61
110-00-51470-000-000	71.45	.00	71.45
110-00-51510-000-000	2,613.50	.00	2,613.50
110-00-51511-000-000	2,984.20	.00	2,984.20
110-00-51520-000-000	3,541.67	.00	3,541.67
110-00-51600-000-310	3,905.70	.00	3,905.70
110-00-51612-000-000	577.99	.00	577.99
110-00-51980-000-000	155.00	.00	155.00
110-00-52100-000-310	1,678.01	.00	1,678.01
110-00-52100-000-320	558.40	.00	558.40
110-00-52100-000-330	436.73	.00	436.73

GL Account	Debit	Credit	Proof
110-00-52100-000-340	32.94	650.00-	617.06-
110-00-52100-000-350	32.70	.00	32.70
110-00-52100-000-360	579.95	.00	579.95
110-00-52100-000-361	18.59	.00	18.59
110-00-52100-000-380	1,560.24	.00	1,560.24
110-00-52100-000-400	595.95	.00	595.95
110-00-52200-000-000	131,491.75	.00	131,491.75
110-00-53100-000-140	883.35	.00	883.35
110-00-53310-000-310	425.83	.00	425.83
110-00-53310-000-311	1,646.40	.00	1,646.40
110-00-53330-000-310	8,901.91	.00	8,901.91
110-00-53420-000-310	4,463.54	.00	4,463.54
110-00-53620-000-000	18,610.03	.00	18,610.03
110-00-53635-000-000	5,759.97	.00	5,759.97
110-00-55200-000-000	15,965.42	.00	15,965.42
110-00-55300-000-000	16,113.25	.00	16,113.25
110-00-57210-000-000	1,054.10	.00	1,054.10
200-00-21400-000-000	.00	269,086.93-	269,086.93-
200-00-53300-000-100	822.39	.00	822.39
200-00-55200-000-000	10,487.50	.00	10,487.50
200-00-57324-002-000	4,841.55	.00	4,841.55
200-00-57324-003-000	252,935.49	.00	252,935.49
300-00-21400-000-000	.00	356.25-	356.25-
300-00-58290-000-000	237.50	.00	237.50
300-00-58300-000-000	118.75	.00	118.75
450-00-21400-000-000	.00	87.00-	87.00-
450-00-51570-000-000	87.00	.00	87.00
455-00-21400-000-000	.00	381.10-	381.10-
455-00-51700-000-000	235.50	.00	235.50
455-00-51800-000-000	145.60	.00	145.60
600-00-21400-000-000	.00	41,592.59-	41,592.59-
600-00-50427-000-000	118.75	.00	118.75
600-00-50605-002-000	1,385.87	.00	1,385.87
600-00-50605-006-000	76.57	.00	76.57
600-00-50622-000-000	19,668.00	.00	19,668.00
600-00-50630-003-000	652.80	.00	652.80
600-00-50631-002-000	3,695.29	.00	3,695.29
600-00-50631-003-000	3,572.35	.00	3,572.35
600-00-50641-001-000	431.58	.00	431.58
600-00-50650-002-000	369.42	.00	369.42
600-00-50651-002-000	1,671.81	.00	1,671.81
600-00-50652-002-000	222.50	.00	222.50
600-00-50655-002-000	280.84	.00	280.84
600-00-50700-003-000	50.95	.00	50.95
600-00-50903-004-000	1,747.15	.00	1,747.15
600-00-50904-001-000	113.12	.00	113.12
600-00-50921-004-000	558.68	.00	558.68
600-00-50923-001-000	3,301.66	.00	3,301.66
600-00-50923-003-000	2,748.99	.00	2,748.99
600-00-50923-005-000	143.76	.00	143.76
600-00-50923-008-000	125.00	.00	125.00
600-00-50930-004-000	105.50	.00	105.50
600-00-50931-001-000	552.00	.00	552.00
650-00-21400-000-000	.00	6,579.05-	6,579.05-
650-00-53100-000-140	285.42	.00	285.42
650-00-53310-000-310	14.99	.00	14.99
650-00-53330-000-310	2,435.38	.00	2,435.38

GL Account	Debit	Credit	Proof
650-00-53330-100-310	2,732.51	.00	2,732.51
650-00-53440-000-310	1,110.75	.00	1,110.75
675-00-10367-000-000	63,153.87	.00	63,153.87
675-00-21400-000-000	.00	63,874.86-	63,874.86-
675-00-53100-000-120	387.00	.00	387.00
675-00-53470-000-310	333.99	.00	333.99
700-00-10367-000-000	78,942.34	.00	78,942.34
700-00-21400-000-000	.00	253,460.56-	253,460.56-
700-00-50429-001-000	356.25	.00	356.25
700-00-50821-000-000	988.45	.00	988.45
700-00-50822-002-000	9,544.77	.00	9,544.77
700-00-50822-003-000	642.04	.00	642.04
700-00-50822-005-000	192.63	.00	192.63
700-00-50822-010-000	1,679.62	.00	1,679.62
700-00-50832-002-000	1,244.85	.00	1,244.85
700-00-50832-003-000	611.99	.00	611.99
700-00-50835-000-000	2,812.50	.00	2,812.50
700-00-50836-000-000	233.12	.00	233.12
700-00-50850-004-000	1,682.50	.00	1,682.50
700-00-50851-004-000	64.65	.00	64.65
700-00-50852-003-000	71.88	.00	71.88
700-00-50852-004-000	166.67	.00	166.67
700-00-50852-006-000	558.69	.00	558.69
700-00-50857-000-000	153,667.61	.00	153,667.61
900-00-21400-000-000	137.86	28,621.46-	28,483.60-
900-00-55110-000-141	15,072.05	75.96-	14,996.09
900-00-55110-000-142	882.49	.00	882.49
900-00-55110-000-143	76.50	.00	76.50
900-00-55110-000-144	1,644.90	61.90-	1,583.00
900-00-55110-000-146	649.00	.00	649.00
900-00-55110-000-150	1,797.00	.00	1,797.00
900-00-55110-000-310	2,606.88	.00	2,606.88
900-00-55110-000-311	3,615.70	.00	3,615.70
900-00-55110-000-312	481.34	.00	481.34
900-00-55110-000-313	753.98	.00	753.98
900-00-55110-000-400	385.00	.00	385.00
900-00-55110-000-500	656.62	.00	656.62
950-00-21400-000-000	.00	4,620.06-	4,620.06-
950-00-52100-000-140	488.20	.00	488.20
950-00-52100-000-300	4,131.86	.00	4,131.86
960-00-21400-000-000	2.39	10,507.23-	10,504.84-
960-00-55200-000-150	9,682.32	2.39-	9,679.93
960-00-55200-000-160	794.93	.00	794.93
960-00-55200-000-165	29.98	.00	29.98
Grand Totals:	931,731.45	931,731.45-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: Invoice detail

Check.Type = {<>} "Adjustment"
