

VILLAGE OF JOHNSON CREEK MEETING NOTICE

125 Depot Street, Johnson Creek, WI

Agenda

COMMITTEE OF THE WHOLE

June 13, 2016

Village Hall

5:30 p.m.

1. Call to order - roll call
2. Statement of Public Notice
3. Public Comment (limited to two minutes per person on agenda items only)
4. Approve May 9, 2016 Committee of the Whole Meeting minutes - *pgs 1-3*
5. Village Board Unapproved Minutes of May 23rd - *For Information Only - pgs 4-8*
6. 2015 Audit Presentation by Johnson Block and Company, Inc. - *pgs Pkt 1, Pkt 2 & Pkt 3*
7. Presentation by David Anderson with Public Financial Management *pg 9*
8. Discussion/Recommendation LRIP/GO Debt - Asphalt - Payne & Dolan - Aztalan St. - *pgs 10-13*
9. Discussion/Recommendation Milling/Overlay Bids for Aztalan St. - Jefferson Cty. Highway Aid - *pgs 14-16*
10. Discussion/Recommendation Johnson Creek School Speed Reduction on Aztalan St. - *pgs 17-19*
11. Discussion/Recommendation MSA Site Study - Bell Park - Shelter/Basketball Court/Location - *pgs 20-23, Pkt 4*
12. Discussion/Recommendation Estimated Cost to Remove Island by Comfort Suites- *pgs 24-25*
13. Discussion/Recommendation Fire Turnout Gear Capital Budget/GO Debt \$8,500 - *pgs 26-28*
14. Discussion/Recommendation 2016 Capital Budget/GO Debt - *pgs 29-31*
15. Discussion/Recommendation Gate Valve for Main Lift Station Capital Budget - *pgs 32-39*
16. Discussion/Recommendation Water Loss Study - *pg 40*
17. Discussion/Recommendation Items for Sale on Wisconsin Surplus- *pgs 41-54*
18. Discussion/Recommendation 2015 Compliance Maintenance Report - Wastewater Treatment Facility - *pgs 55-63*
19. Discussion/Recommendation Jon Green, Steve Kearns & Keajen Properties, LLC Development Agreement- *pgs 64-75*
20. Discussion/Recommendation Option to Purchase and Fourth Amendment BBC Land Ventures, LLC/North Resort Drive LLC - *pgs 76-85*
21. Discussion/Recommendation IT Services Contract - *pgs 86-92*
22. Discussion/Recommendation Administrator Job Description - *pgs 93-96*
23. Discussion/Recommendation New Business - John Michael Homes - 475 Hartwig Blvd. - *pgs 97-102*
24. Discussion/Recommendation Use of Village Hall Parking Lot for Glacial River Bike Trail - *pg 103*
25. Discussion/Recommendation Chamber of Commerce Off Premise Sign - *pgs 104-106*
26. Discussion/Recommendation Bell Park Equipment Concerns - *pgs 107-109*
27. Discussion/Recommendation Black Walnut Estates Storm Water Inspections- *pgs 110-112*
28. Discussion/Recommendation Ordinance 96-13 Chickens- *pgs 113-117*
29. FYI - MSA Centennial Park Parking Lot bids due back June 17th
30. Update on CTH Y and River Rd Acquisition for Right of Way
31. Update on MSI Property
32. Upcoming Meetings:
 - a. Special Village Board- PAA Review Administrator applicants and select semi-finalists- June 20th 5:30 p.m.
 - b. Possible Change of Date - Village Board from June 27th 5:30 p.m.
 - c. Special Village Board - PAA Review semi-finalists and select finalists - July 6th or 7th - *pg 118*
 - d. Plan Commission- July 11th - 5:00 p.m.
 - e. Committee of the Whole - July 11th - 5:30 p.m.
 - f. Special Village Board - July 15th & July 16th - PAA Interview Finalists, Select first choice

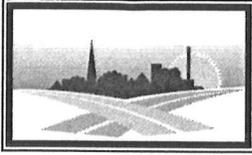
Agenda Posting Information	
Date	
Time	a.m. / p.m.
Initials	

33. Adjourn

NOTICE: It is possible that members of, and possibly a quorum of, other governmental bodies of the Village may be in attendance at the meetings above to gather information. No action will be taken by any governmental body at the meetings above other than by the government body specifically referred to in the above notice.

Request from persons with hearing or sight disabilities who need assistance to participate in this meeting should be made to the Village Clerk's Office at (920) 699-2296 with as much advance notice as possible.

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President Swisher called the Committee of the Whole meeting to order at 5:30 p.m.

In attendance: President John L. Swisher, Trustees: Laurie Adams, Tim Semo, Donald Smith, Dale Theder and Steve Wollin. Also in attendance: Library Director Luci Bledsoe, WWTP Superintendent Aric Mindemann, Street Superintendent Lee Trumpf, Fire Chief Jim Wolf, Police Chief Gary Bleecker, Planner Mike Slavney, Attorney James Hammes and Clerk-Treasurer Joan Dykstra.

Statement of Public Notice – This meeting has been posted and noticed according to law.

Public Comment

Heidi Hartz – 337 West St. – Thanked Trustee Adams for her concerns on Aztalan St. crosswalk. She wants discussion for everyone to be able to make an informed decision. She thanked all who came out and said they want a safe way to school and there were 80 bikes/bikers to school the other day.

Paula Constable – 200 Steeple Ct - This is the largest Johnson Creek project and is not only for our kids but for adults in our community as they will be attending games. She thanked for considering moving the crosswalk away from the railroad trellis.

June McCaffery – 105 Aztalan St. - Asked they consider not running Chuck Schroeder business out and consider a walk behind the building of the Historical Society.

Chuck Schroeder – 108 Aztalan St. – Has operated the business for forty three years. Every time they do road work in front of his property they take more property from him, last time was 18-20 feet from his parking lot. In the winter time it is really bad with no place for the snow. It would be extremely difficult to see if kids are behind him trying to move around in his parking lot and heaven forbid if a child would get hit. He also can see his insurance company increase his rates. He just doesn't want his customers or him in the position of an accident. He recommended a crosswalk, put up a stop sign with amber lights, which would be easy and cheap and safe.

Approve March 14, 2016 Committee of the Whole Meeting minutes

A Theder/Adams motion carried to approve March 14th Committee of the Whole meeting minutes.

Special Village Board minutes of March 14th, Village Board minutes of March 28th, Annual Village Board meeting of April 19th and Village Board meeting of April 25th – Information Only

Plan Commission Recommendations:

General Development Plan (GDP) for parcel: Lot 1, 28.8201 acres, of a CSM within the River Creek Centre subdivision located North of Resort Drive between Rainbow Lane and County Highway Y

A Smith/Adams motion carried to recommend to the Village Board to approve the rezoning from Planned Industrial to Planned Development/General Development Plan for parcel: Lot 1, 28.8201 acres, of a CSM within the River Creek Centre subdivision located North of Resort Drive between Rainbow Lane and County Highway Y and if the expansion/addition does not move forward the property will revert back to all setbacks.

JC School – Amended Site Plan

A Wollin/Theder motion carried to recommend to the Village Board to approve the amended site plan which includes approved signage, lighting plan and subject to the addition of 1) an east-west sidewalk and crosswalk south of the school garden, connecting the high school gym with the football field; 2) a crosswalk connecting the high school gym with the baseball diamond, and a sidewalk running west to the concession stand – along the south side of the south parking lot; and, 3) the area around the concession stand should also be paved.

ETZA – James Erb, Jr./Elizabeth Klucarich-Erb – Town of Milford

A Semo/Adams motion carried to recommend to the Village Board to approve the ETZA for James Erb, Jr./Elizabeth Klucarich-Erb in the Town of Milford with the addition of the agricultural easement.

Discuss – Traffic Study - Milwaukee St. and Aztalan St. Crosswalk from MSA

Brian with MSA reviewed the traffic study on Milwaukee St. and Aztalan St. which included:

1. Install a stop sign on the south approach of intersection (preferred). This has the lowest cost and likely improves the safety of the crossing for pedestrians the most.
2. Installation of new warning signs on both sides of the crossing on Aztalan St. Advance warning signs on the south approach should also be included to increase the visibility and driver awareness of the crosswalk.
3. Installation of new warning signs with enhanced options similar to alternative 2, but would include additional enhancements to the warning signs at the crosswalk, such as LED lighting and likely the alternative with the highest cost for implementation.

He stated there is also an option to have a new crosswalk to the west approach of Jefferson St. This would be very costly and would be an uncontrolled crosswalk. Smith questioned a crosswalk on the other side of the bridge. That crosswalk would not be ADA compliant, there would also be grade issues, part of it is too far from the intersection and there would be safety issues, stated Brian.

Open Public Hearing on Crosswalk Improvements to Aztalan St

A Smith/Semo motion carried to open the public hearing at 6:05 p.m.

Close Public Hearing

A Smith/Semo motion carried to close the public hearing at 6:05 p.m.

Discussion/Recommendation on Crosswalk Improvements to Aztalan St.

After additional discussion a Swisher/Semo motion carried on a 5-1 roll call vote with Smith opposed to recommend to the Village Board to approve the additional stop sign at the current crosswalk with the best lighting including LED, and a ladder crosswalk.

Refunding Comfort Suites Class B Reserve Fees

Attorney Hammes stated Comfort Suites received an exempt class B license for a motel and we now have a reserved liquor license available, which they must now apply for. This is the \$10,000 reserve license which they must pay in addition to the regular fees. Previously we refunded the \$10,000 as an economic development grant. The Department of Revenue prohibits refunding the \$10,000 reserved liquor license fee after May 31st.

A Theder/Adams motion carried on a voice vote to recommend to the Village Board to approve the refund of the \$10,000 reserve liquor license as an economic development grant.

Recommendation - Ordinance 08-16 Creating Section 150-2E (12) License to Sell Cider

Attorney Hammes stated the state statutes changed concerning hard cider so we must amend our ordinance to sell the cider.

A Smith/Semo motion carried on a voice vote to recommend to the Village Board to approve Ordinance 08-16 creating section 150-2E (12) license to sell cider.

Reduction of Speed Limit on Aztalan St. to 35mph in front of new JC Schools

This was information from the County as they regulate that section of the road in front of the school.

A Theder/Wollin motion carried to recommend to the Village Board to ask for a reduction of the speed to 25mph in that section in front of the school.

Discussion/Recommendation Jefferson County Chargers

Representatives from the Jefferson County Chargers were present to introduce themselves. The Jefferson County Chargers is a new adult semi-pro football team. The players are active in the community and have high standards. They will be playing in Johnson Creek Saturday night at the high school. There will be lots of giveaway's and is a very family friendly atmosphere.

Discussion/Recommendation Use of Centennial Park for the Jefferson County Soccer League

The packet included the schedule of the games of the Jefferson County Soccer league. The games will be played at Centennial Park. They are currently using only the fields and not the concession stand. There are approximately ten teams with twenty members on a team with 200 to 300 people in attendance each Sunday. It is estimated there may be up to 190 vehicles present during the day. Semo questioned if this was an adult league and we must make them aware of the potential parking lot reconstruction for the need for alternate parking. Swisher said they are currently using the park on Sundays in May, as they were available. We currently don't charge for the use of the park and not sure if they charge the teams for playing. Semo recommended a minimal charge. Consensus was for a representative from the Jefferson County Soccer League attend the next Village Board meeting.

Discussion/Recommendation Curb Cut at Village Hall less than 8% per Governmental Accountability Board

An Adams/Semo motion carried on a voice vote to recommend to the Village Board to have staff get bids to make the curb cut at village hall less than 8% per Governmental Accountability Board.

Village Hall, Library, Fire Department parking lots – update – Scott Construction

A Smith/Wollin motion carried on a voice vote to recommend to the Village Board to allow Scott Construction come in and redo the village hall, library and fire department parking lots at no charge.

Upcoming Meetings:

Board of Review – May 12th 4 p.m. – 6 p.m.

Village Board – May 23, 2016 – 5:30 p.m.

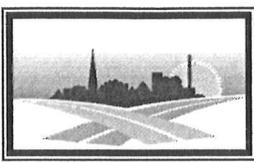
Next Meeting of the Committee of the Whole – June 13, 2016– 5:30 p.m.

Adjourn

A Smith/Adams motion carried to adjourn at 5:43 p.m.

Joan Dykstra
Village Clerk – Treasurer

Disclaimer: These minutes are uncorrected; any corrections made thereto will be so noted in the proceedings at which these minutes are approved.



President Swisher called the Village Board meeting to order at 5:30 p.m. The Pledge of Allegiance was recited.

In attendance: President John L. Swisher, Trustees: Laurie Adams, Fred Albertz seated after his appointment, Tim Semo, Donald Smith, Dale Theder and Steve Wollin. Also in attendance: Library Director Luci Bledsoe, Street Superintendent Lee Trumpf, Fire Chief Jim Wolf, Police Chief Gary Bleecker, Wastewater/Water Superintendent Aric Mindemann, Engineer Kevin Lord, Attorney James Hammes and Clerk-Treasurer Joan Dykstra.

Statement of Public Notice – This meeting was posted and noticed according to law.

Approve Finance Report

A Theder/Semo motion carried on a 6-0 roll call vote to approve claims totaling \$408,032.64.

Monthly Ambulance/Fire-EMS, Building Inspector, Police reports – for information only

Department Schedules/Reports

Police Chief Gary Bleecker said there has been a lot of credit card cloning so keep track of your credit card account daily. The speed grant is under way through September. The department is also working with the Human Services and St. Vincent for heroin treatment protocol to get the needed medication for the individuals. There seems to be more truck traffic on North Watertown Street due to TREK. They are removing the pillars in the garage at the Police Department due to the area being so tight that the mirrors have been breaking off the Tahoe.

Fire/EMS Chief Jim Wolf stated Aurora attended EMS training with "Sin Man". The Department is going to assist Aurora with Survive Alive House on 5/20 with their safety fair. The Fire & EMS attended training for an active shoot incident in Watertown. A patient was transported to Fort from a motor vehicle crash who possibly had TB. The test came back inclusive. We did have two Medic's checked out and the test came back O.K. Currently working on bids for the 2017 budget for "Readi-House repairs". One Fire Captain and an EMS Lieutenant stepped down due to their other employment. They just stepped down on their officers position, but still active members. They are teaching another class of CPR to High School students and the new Thermo Image Camera is now in service.

Street Superintendent Lee Trump said that weed notices have been sent out. They have been routing and crack filling on Ashland and Maple Streets and sprucing up Veterans Park for the Memorial Day service. There has been vandalism at Bell Park and Scott Construction will be coming in early June to redo the parking lots at the Library, Village Hall and the Fire Department, all at no charge.

Water/Sewer Superintendent Aric Mindemann said hydrant flushing has been completed for the year but will continue to flush dead ends and do value exercising during the year. Joseph Howey has completed all his exams and is certified as a wastewater operator.

Public Comment

Heidi Hartz – 337 West Street said she was pleased with the results of the last meeting for the lighted stop sign, painting of the new crosswalk and that there will be a crossing guard. She recommended a 3-way sign placed under the stop sign.

Lisa Schmidt – 205 Red Fox Drive said it is important to have the basketball court and bathroom on the west side of the park away from the homes. She asked to see models, locations and the layouts.

Notices and Discussion

Included in the packet was the 2015 Consumer Confidence Report for Johnson Creek Waterworks and the HOME participation renewal with Waukesha County from January 1, 2017 through December 31, 2019.

Trustee Semo recommended Swisher prepare a weekly update as was required by Administrator Johnsrud.

Committee/Commission Reports

- A. Committee of the Whole Meeting Minutes of May 9, 2016 *–for Information Only*
- B. Plan Commission Minutes of May 9, 2016 *–for Information Only*
- C. Joint Recreation Committee Meeting Minutes March 10 and May 12, 2016 *–for Information Only*
- D. Tourism and Promotion Commission Minutes of May 2, 2016 *–for Information Only*

Interviews – Trustee Applicants - Names were drawn as to the order for interviews

Steve Brown – 330 West St – stated he has lived in the village all his life and has three children and eight grandchildren. Has been active with the Fire/EMS for forty years and now retired from the department and is interested in representing the residents of the community. His work hours make him available for making meetings and has served on many committees including Police and Fire Commission, Zoning Board of Appeals and Economic Development Board and also the church council. He said he can make good decisions and will get more information if needed to make the decisions.

Fred Albertz – 508 Highland Blvd. - Albertz stated he had all intentions to rerun for the board when he received medical problems and had to take care of himself first. He said he does not have a personal agenda, has served on most of the committees, and this is a golden opportunity to move forward. He would be honored and privileged to serve the Village.

Randy Bieri – 425 Whispering Way - Bieri said he served with most of the present trustees and during his service has gained more experience and knowledge of the issues. At the time of turning in papers to rerun his wife had a job that was not permitting him to attend some meetings at the end of his term. In March, she no longer has that job and is home with the children so he would be happy to fill the vacant position as he would be available for meetings.

David Rousayne – was not present due to work.

Election of Trustee to fill the unexpired term of Kelly Wollschlager, expiring April 17, 2018

The results of the voting were: Adams, Smith, Swisher and Wollin voted for Albertz, Semo voted for Bieri and Theder voted for Brown.

Fred Albertz was elected to fill the unexpired term of Kelly Wollschlager, expiring April 17, 2018.

Swearing in of New Trustee

Clerk Dykstra swore in new trustee Fred Albertz.

Ordinance 08-16 Creating Section 150-2E (12) License to Sell Cider

A Smith/Swisher motion carried on a voice vote to waive the first reading of Ordinance 08-16 Creating Section 150-2E (12) License to Sell Cider.

A Semo/Smith motion carried on a voice vote to adopt Ordinance 08-16 Creating Section 150-2E (12) License to Sell Cider.

Ordinance 09-16 Re-Zoning from Planned Industrial (PI) to Planned Development (PD)/General Development Plan (GDP) for parcel: Lot 1, 28.8201 acres, of a CSM within the River Creek Centre subdivision located North of Resort Drive between Rainbow Lane and County Highway Y

A Semo/Theder motion carried on a voice vote to waive the first reading for Ordinance 09-16 Re-Zoning from Planned Industrial (PI) to Planned Development (PD)/General Development Plan (GDP) for parcel: Lot 1, 28.8201 acres, of a CSM within the River Creek Centre subdivision located North of Resort Drive between Rainbow Lane and County Highway Y.

A Semo/Theder motion carried on a voice vote to adopt Ordinance 09-16 Re-Zoning from Planned Industrial (PI) to Planned Development (PD)/General Development Plan (GDP) for parcel: Lot 1, 28.8201 acres, of a CSM within the River Creek Centre subdivision located North of Resort Drive between Rainbow Lane and County Highway Y.

Consent Agenda –*may be approved with one motion*

A Theder/Smith motion carried on a voice vote to approve the consent agenda items A – G.

- A. Minutes:
 - I. Village Board April 25th
 - II. Special Village Board May 4th
 - III. Special Village Board May 9th
 - IV. Special Village Board May 12th
- B. Plan Commission Recommendations:
 - I. Resolution 56-16 Revised Site Plan - Johnson Creek School District – 455 Aztalan St- *approve*
- C. Recommendation from Committee of Whole:
 - I. Refunding Comfort Suites Class B Reserve License Fees – *approve*
 - II. Village Hall, Library, Fire Department parking lots – Scott Construction – *will redo in June*
 - III. Curb Cut at Village Hall less than 8% per Governmental Accountability Board – *seek bids*
 - IV. Reduction of Speed Limit on Aztalan St. to 35mph in front of new JC Schools – *recommend to 25mph*
- D. Resolution 51-16 Petition for 2017 County Highway Aid – *approve*
- E. Resolution 52-16 Beer, Liquor Combination Licenses 2016-2017 – *approve*
- E. Resolution 53-16 Cigarette, Amusement & Operators Licenses 2016-2017 – *approve*
- F. Resolution 54-16 Cabaret License-The Gobbler Theater, LLC 350 N. Watertown St – *approve*
- G. Resolution 55-16 Mobile Home Community Licenses 2016-2017 – *approve*

Discussion/Recommendation Public Administration Associates LLC

A Smith/Semo motion carried to approve a salary range for advertising the Village Administrator position from \$65,000 to \$85,000.

The approved time line for the process is: Closing date of applications June 17th. Meet with the Board on June 20th to review all applicants and select 8 to 10 semi-finalists. The next meeting would be July 6th or 7th, with final interviews perhaps on July 15th and 16th.

Discussion/Recommendation Jefferson County Soccer League

Jose Rebollar was present and said he spoke with Administrator Johnsrud in May to use Centennial Park for the Jefferson County Soccer League on Sunday afternoons and he approved the month of May but would need board approval through September. Semo said alternate parking might have to be used if the village reconstructs the parking lot at Centennial Park this summer. There are only six adult teams, playing from 8 a.m. to 6 p.m. with 200 to 300 people in attendance, was Jose's response to questions asked. Swisher stated they did a great job cleaning up after the games.

A Swisher/Smith motion carried on a voice vote to move forward and approve the remaining scheduled dates, through September, at Centennial Park for the Jefferson County Soccer League.

Discussion/Recommendation Crosswalk Improvements to Aztalan St.

A Theder/Semo motion carried on a voice vote to move forward installing a lighted stop sign on the south approach of the intersection for northbound Aztalan St. traffic along with the ladder crosswalk.

Discussion/Recommendation Centennial Park – Parking Lot

Engineer Kevin Lord with MSA said there was a motion to allow MSA to go out for bids for the Centennial Park parking lot, but had a couple questions.

1. Landscaping – Technically there is plenty of points with all the trees in the park, or can add to meet the village requirements, or have a group do as a community project. Recommendation was do as a community project or as an Eagle Scout project and leave out of the bid. Contractor will seed only.
2. Dumpster – the pad has been increased to 20X10 but questioning the fencing if it should match the building where it is being placed by or a metal fence or a concrete type like at the Community Center–recommendation to match building.
3. Gate - North of the entrance the existing mill will stay but should a gate be placed in front of this area or chain link fence? Recommendation no gate – a sign “no entrance”.
4. Additional Power Drop - asked if additional power drop(s) should be included for future events, if needed. Albertz asked if they could lay the conduit in preparation for a power drop and always pull the wire through later, once you know what you will need for power and can also include as an alternate bid.

A Wollin/Semo motion carried on a voice vote to approve the landscaping as a community project, match the building materials around the dumpster, leave the existing mills north of entrance and do not place a gate or fence north of the entrance, just a sign –“no entrance” and to lay the conduit in preparation for additional power drops and also include a power drop as an alternate bid.

Discussion/Recommendation Proposal for the Intersection County Trunk Y and River Rd

The design of the intersection, at County Trunk Y and River Road, was able to fit without moving any power poles and only move one guide wire, per WE Energies. There are four areas that need easements or acquisition for the intersection on County Trunk Y and River Rd. Hammes recommended the start of the acquisition process as it could take six to nine months. The original plan was to do this project this year but it could be done next spring, but completion must be done prior to September 2017, due to the close of the TIF #3 district. Brian with Jefferson County is also fine with the design of this intersection.

Engineer Lord said at the end of Resort Drive where it meets with CTY Trunk Y the plan is to remove the island and concrete the area. This could be done with the intersection at River Rd and CTY Trunk Y or on its own. Street Superintendent Lee Trumpf asked if the island in the cul-de-sac could also be removed by Comfort Suites. Engineer Lord said or we can combine the concrete islands with Centennial Park bid. Lord said we can get a cost estimate for the next meeting to remove the island by Comfort Suites along with the Resort Drive Island.

An Albertz/Adams motion carried, by voice vote, to approve authorization for Attorney Hammes and MSA to proceed with the acquisition of the right of way for the County Trunk Y and River Drive intersection.

Discussion/Recommendation MSA Site Study Bell Park

Engineer Lord presented two options for the Bell Park layout. Option 1 shows the location of the park shelter on the southwest area of the park, with the basketball court just north of the shelter and to the west of the existing playground. This would leave the existing soccer fields in place on the northern most part of the park. There would be a sidewalk off Wright Road to the park shelter and there would be no need for a lift station. The estimated project cost would be \$236,614.

Option 2 locates the park shelter at the north east corner of Bell Park, with a sidewalk off of Red Fox Drive and the basketball court would be located to the west of the existing playground. The estimated project cost would be \$198,093.10 or approximately \$35,000 difference due to the utilities.

The shelter is a generic floor plan with a single use bathroom and room for four picnic tables under the shelter area. Adams questioned the use of using Jamie Gulds' offer to build the shelter if he volunteers his labor or materials are donated. It was recommended to put on the next Committee of the Whole agenda to decide placement of the shelter and basketball court and the possible use of Jamie Gulds' services.

Discussion/Recommendation Ballfield Maintenance from Joint Recreation Committee

Smith and Wollin questioned who does the ballfield maintenance for joint recreation? The new groomer purchased for the ballfield maintenance was a high investment for the village and only village employees will be using the machine as they have been trained. The Village receives a schedule from the recreation department and they field is groomed accordingly.

Discussion/Recommendation Developers Agreement and Option to Purchase – North Resort Drive, LLC and BBC Land Ventures, LLC

A Semo/Smith motion carried on a 7-0 roll call vote to approve the developers' agreement only, not the option to purchase, for North Resort Drive, LLC and BBC Land Ventures, LLC.

Convene into Closed Session *(Pursuant to Wisconsin Statutes §§19.85(1)(c) considering compensation over which the governmental body has jurisdiction or exercises responsibility Village Clerk/Deputy Clerk.*

A Semo/Albertz motion carried on a 7-0 roll call vote to convene into closed session at 7:15 p.m. *pursuant to Wisconsin Statutes §§19.85(1)(c) considering compensation over which the governmental body has jurisdiction or exercises responsibility Village Clerk/Deputy Clerk.*

Reconvene into Open Session

A Theder/Semo motion carried on a 7-0 roll call vote to reconvene into open session at 7:30 p.m.

Action from Closed Session

A Semo/Wollin motion carried on a 6-1 roll call vote with Smith dissenting to approve adjusting the wages, effective May 15th, for the Clerk and Deputy Clerk using the differential of one half the wage difference for each employee and extend an additional 30 days after the hire of the new Administrator.

Upcoming Meetings

- A. Reconvene Board of Review – June 13, 2016 - 4:00 p.m.
- B. Plan Commission - June 13, 2016 – 5:00 p.m.
- C. Committee of the Whole – June 13, 2016 – 5:30 p.m.
- D. Village Board – June 27, 2016 – 5:30 p.m.

Adjourn

A Semo/Smith motion carried to adjourn at 7:37 p.m.

Joan Dykstra
Village Clerk - Treasurer

Disclaimer: These minutes are uncorrected; any corrections made thereto will be so noted in the proceedings at which these minutes are approved.

Res. says 2016 Capital Budget The Resolutions state 2016 Capital Budget, but in the Budget book it says from GO Debt.

2015 Expenditures

Resolution	Description	Date - Paid	Amount		
		10/20/2015			
Res 72-15-\$73,387.	Stormwater Management Wright Rd	pd to Iverson	\$ 69,998.03	says GO DEBT in Resolution	TID 2 (this includes MSA Fees per Auditor)
Res 108-15	236/238 Union Street Demolititon		\$ 32,800.00	says GO DEBT in Resolution	
Res 109-15	Recondition EndLoader	8/18/2015 &	\$ 34,276.14	Res. says 2016 Capital Budget	Gen
Res 134-15	Heart Monitor	04/08/2016	\$ 52,338.00	Res. says 2016 Capital Budget	Ambulance
Res 107-14 (Multipl	New Fire Building	See File	\$ 700,000.00	says GO DEBT in Resolution	\$783,239.83 Fire (? Amount what about the amount over)
Res 19-15	Ladder Truck	See File	\$ 55,000.00	says GO DEBT in Resolution	Fire

2016 Expenditure

Resolution	Description	Date	Amount		
Res. 31-16	Boom Mower (Serwe Implement)		\$ 31,930.00	says GO DEBT in Resolution	
Res 23-16	Centennial Parking Lot (MSA)	on-going	\$ 1,457.50		
N/A	General Communications (Radios)	March 2016	\$ 4,110.00		Fire
N/A	Baycom (Computers)	Feb. 2016	\$ 4,205.00		Fire/EMS
Res. 13-16 to bid -	Thermal Imagery Cameras	May 12, 2016	\$ 6,693.00		Fire/EMS

**Refinance Debt for Fire Land
Refinance Debt for Capital \$9K**

Need Resolution for Asphalt out of borrowing		Budget	Actual	
Payne & Dolan working with County	\$	40,000.00	\$ 42,456.06	2016 GO DEBT

From: Brian Udovich <BrianU@jeffersoncountywi.gov>
To: "Joan Dykstra (joand@johnsoncreekwi.org) (joand@johnsoncreekwi.org)"
<joand@johnsoncreekwi.org>, "johns@johnsoncreekwi.org" <johns@johnsoncreekwi.org>
Cc: "Kevin Lord (KLord@msa-ps.com)" <KLord@msa-ps.com>
Sent: 5/31/2016 6:13 PM
Subject: Aztalan Street Project & School Speed Zone

John & Joan-

It was nice meeting both of you recently. Attached please find several documents that we talked about.

The first is the meeting minutes from our April Highway Committee Meeting at which it was decided that the asphalt for the Aztalan Street project would be purchased from Payne & Dolan; the milling bids were also approved. I have also attached a resolution from the April Jefferson County Board Meeting where the asphalt for the Aztalan Street project was approved to be purchased from Payne & Dolan as well as the approval of the milling bids.

I have also attached the meeting minutes from our May Highway Committee Meeting at which the proposed Johnson Creek School speed zone was approved which is illustrated in the final exhibit. It is my understanding that the County Board will also take formal action, but are waiting for the Village to take action first.

To summarize, please put both items (Aztalan Street project and school speed zone) on the upcoming Committee of the Whole and Village Board Meeting agendas. I would think both will require a resolution. The Aztalan Street project resolution should probably approve the asphalt purchase from Payne & Dolan as well as the County to do the paving; it could also mention that milling will be done by a contractor (most likely WK Construction). By the way, my understanding is the project limits are from the Village Limits to Johnson Creek, but we can confirm this on Friday.

Please let me know if you should have any additional questions.

Thanks,

Brian

Brian M. Udovich, P.E.
Highway Operations Manager
Jefferson County Highway Department
1425 South Wisconsin Drive
Jefferson, WI 53549
Office: (920) 674-7273
Cell: (920) 723-7273
Fax: (920) 674-7289
brianu@jeffersoncountywi.gov
<http://www.jeffersoncountywi.gov>

RESOLUTION **-16

AWARD BID FOR ASPHALT
FOR AZTALAN ST
PAYNE & DOLAN, INC. – LRIP/GO DEBT

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES RESOLVE AS FOLLOWS:

WHEREAS, Jefferson County Highway Department will perform a 2” mill and asphalt overlay of Aztalan Street from the bridge on Aztalan Street westerly to the Village of Johnson Creek village limits, and

WHEREAS, Jefferson County approved a resolution approving 2016 Local Road Improvement Program (LRIP) asphalt bids, and

WHEREAS, to complete and receive the LRIP funding awarded to this project the Village Board must also approve the bid of Payne & Dolan, Inc., as approved by Jefferson County resolution, and

WHEREAS, Payne & Dolan, Inc., will supply an invoice for hot mix asphalt material purchase and the Village will pay Payne & Dolan, Inc., directly from the invoice amount, and

WHEREAS, the Local Roads Improvement Program (LRIP) municipal project agreement reports the estimated cost of the project to be \$56,250 with the LRIP funds portion of \$13,793.94, leaving the Municipal Funds estimated share of \$42,456.06; and

WHEREAS, this bill will be coded to account 10-541.100-540.100 Capital Outlay with the Municipal Funds share being paid through the 2016 General Obligation Debt; and

WHEREAS, Jefferson County will provide an invoice for services provided for the paving which will be paid from Johnson Creek shared account with Jefferson County Roads and Bridges #01-134.310, and

NOW THEREFORE BE IT RESOLVED, that the Village Board of Trustees of the Village of Johnson Creek do hereby approve the hot mix asphalt bid(s) of Payne & Dolan, Inc., as approved within Jefferson County Resolution 2016 for the purchase of asphalt with the paving completed by Jefferson County Highway for resurfacing Aztalan Street from the bridge on Aztalan Street westerly to the Village of Johnson Creek village limits, with payment from the LRIP program and 2016 General Obligation Debt; and

BE IT FURTHER RESOLVED, that the Village Clerk/Treasurer has the authority to effectuate this resolution.

PASSED AND ADOPTED by the Village Board of Trustees this ___th day of June, 2016.

John L. Swisher, Village President

ATTEST:

RESOLUTION NO. 2016-___

Resolution approving 2016 Local Road Improvement Program asphalt bids

Executive Summary

The Jefferson County Highway Department and local governments receive funding through the Wisconsin Department of Transportation (WisDOT) Local Road Improvement Program (LRIP) for select projects. For 2016, Jefferson County bid one project that includes funding from WisDOT in the LRIP Program for asphalt material purchases (Aztalan Street, Village of Johnson Creek).

WHEREAS, the Jefferson County Highway Committee was authorized to receive bids on pre-mixed asphalt (E-1) products needed in 2016, and

WHEREAS, such bids were received and opened on March 31, 2016, with the following results:

<u>Company</u>	<u>Bid Prices (E1, PG64-22 Asphalt)</u>
Payne & Dolan, Inc. <i>**Lowest combined asphalt bid including haul cost.</i>	\$38.85 per ton, \$35.95 per ton, \$34.95 per ton
Rock Road Co., Inc.	\$44.25 per ton, \$42.00 per ton, \$40.00 per ton
Wolf Paving	\$42.40 per ton, \$39.50 per ton, \$36.60 per ton

NOW, THEREFORE, BE IT RESOLVED the asphalt bid for the Local Road Improvement Program (LRIP) project on Aztalan Street in the Village of Johnson Creek be awarded to Payne & Dolan, Incorporated.

Fiscal Note: The Wisconsin Department of Transportation requires asphalt purchase projects through the Local Road Improvement Program (LRIP) be awarded to a paving contractor. The funds for asphalt purchases will come from the Village of Johnson Creek.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Highway Committee

Bill Kern: 04-08-16

04-19-16

REVIEWED: Administrator BK; Corp. Counsel JPL; Finance Director B-

RESOLUTION **-16

**GOVERNMENTAL AGREEMENT FOR MILLING/OVERLAY ON AZTALAN ST
WITH JEFFERSON COUNTY HIGHWAY DEPARMTENT
USING HIGHWAY AIDS/GO DEBT**

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES RESOLVE AS FOLLOWS:

WHEREAS, Jefferson County Highway Department received bids on full depth pulverizing and milling in 2016, and

WHEREAS, Jefferson County approved a resolution approving 2016 asphalt pulverizing and milling bids, and

WHEREAS, the Village of Johnson Creek approves a governmental agreement with Jefferson County to perform milling and overlay by the Jefferson County Highway Department using WK Construction as a subcontractor, and asphalt from Payne & Dolan, Inc., as approved within Jefferson County Resolution 2016, for milling and overlay of Aztalan Street from the bridge on Aztalan Street westerly to the Village of Johnson Creek village limit and;

WHEREAS, Jefferson County will provide an invoice for services provided which will be paid from Johnson Creek shared account with Jefferson County under Roads and Bridges, and 2016 GO Debt, and;

NOW THEREFORE BE IT RESOLVED, that the Village Board of Trustees of the Village of Johnson Creek do hereby approve a governmental agreement with Jefferson County for Jefferson County Highway Department to perform milling and overlay using WK Construction as a subcontractor, and asphalt from Payne and Dolan, Inc., as approved in the attached Jefferson County 2016 approved bid resolution and using the Jefferson County Road aids and also 2016 GO Debt for payment for the milling of Aztalan Street from the bridge on Aztalan Street westerly to the Village of Johnson Creek village limits; and

BE IT FURTHER RESOLVED, that the Village Clerk/Treasurer has the authority to effectuate this resolution.

PASSED AND ADOPTED by the Village Board of Trustees this ____ day of June, 2016.

John L. Swisher, Village President

ATTEST:

Joan Dykstra, Clerk-Treasurer

RESOLUTION NO. 2016-___

Resolution approving 2016 asphalt pulverizing and milling bids

Executive Summary

On March 31, 2016, the Highway Department received bids from area vendors for asphalt pulverizing and milling. The Highway Department schedules all projects to work on-site with the selected vendor.

WHEREAS, the Jefferson County Highway Committee is authorized to receive bids on full depth pulverizing and milling needed in 2016, and

WHEREAS, such bids were received and opened on March 31, 2016, with the following results:

<u>Company</u>	<u>Full Depth Pulverizing</u>
Payne & Dolan	\$0.2650 per sq. yd.
Pavement Maintenance	\$0.3600 per sq. yd.
The Kraemer Company	\$0.3950 per sq. yd.
WK Construction	\$0.4380 per sq. yd.
Tri-County Paving	\$0.4500 per sq. yd.
<u>Company</u>	<u>Milling</u>
WK Construction	\$0.358 per sq. yd. @ 1 inch depth
	\$0.388 per sq. yd. @ 2 inch depth
	\$0.489 per sq. yd. @ 3 inch depth
	\$0.528 per sq. yd. @ 4 inch depth
Tri-County Paving	\$0.600 per sq. yd. @ 1 inch depth
	\$0.650 per sq. yd. @ 2 inch depth
	\$0.700 per sq. yd. @ 3 inch depth
	\$0.750 per sq. yd. @ 4 inch depth
Pavement Maintenance	\$1.09 per sq. yd. @ 1 inch depth
	\$1.09 per sq. yd. @ 2 inch depth
	\$1.11 per sq. yd. @ 3 inch depth
	\$1.18 per sq. yd. @ 4 inch depth
Payne & Dolan	\$1.23 per sq. yd. @ 1 inch depth
	\$1.28 per sq. yd. @ 2 inch depth
	\$1.33 per sq. yd. @ 3 inch depth
	\$1.38 per sq. yd. @ 4 inch depth

The Kraemer Company

\$1.82 per sq. yd. @ 1 inch depth

\$1.89 per sq. yd. @ 2 inch depth

\$1.98 per sq. yd. @ 3 inch depth

\$2.07 per sq. yd. @ 4 inch depth

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Highway Department is authorized to accept the seasonal bids for 2016 from all vendors utilizing the lowest priced vendor, unless the vendor cannot meet the project schedule of the department, in which case the next lowest priced vendor shall be used.

Fiscal Note: Funds have been allocated in 2016 Highway Maintenance Account No. 53311 and Highway Construction Account No. 53312.

Ayes _____ Noes _____ Abstain _____ Absent _____ Vacant _____

Requested by
Highway Committee

04-19-16

Bill Kern: 04-08-16

REVIEWED: Administrator Bl, Corp. Counsel DBL; Finance Director BC

NEW BUSINESS

10a. Review annual meeting calendar and set dates for future Highway Committee meetings

Administrator Wehmeier and Board Chair Schroeder addressed the Committee on how meetings are being looked at and designed around the County Board meetings.

It was moved by Mr. Buchanan and seconded by Mr. Kelly to move the Highway Committee meetings to the fourth (4th) Tuesday of each month at 8:00 a.m.

Carried by the following roll call:

AYES: Reese, Buchanan, Kelly, Poulson, Braughler

NOES: None

ABSENT: None

ABSTAIN: None

10b. Review and discuss potential speed zone changes on CTH B (West of Johnson Creek city limits)

Commissioner Kern reviewed the existing speed limits and proposed speed limits along CTH B West of the Johnson Creek City Limits. He reviewed information regarding the placement of the new Johnson Creek school driveway and proposed 35 mph zone. He stated that the Village of Johnson Creek will also need to adopt the same proposed speed zones, since the zone is partially in their limits. The speed zones will be monitored to see if any adjustments need to be made in the future. He also stated that discussions revolving around the pedestrian sidewalk for the school children are being planned.

It was moved by Mr. Buchanan and seconded by Mr. Poulson to approve the speed zones as presented on CTH B for the new Johnson Creek School complex.

Carried by the following roll call:

AYES: Reese, Buchanan, Kelly, Poulson, Braughler

NOES: None

ABSENT: None

ABSTAIN: None

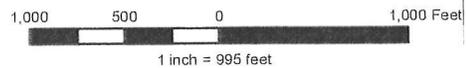
10c. Review 2016 highway project schedules

Commissioner Kern reviewed and discussed the project schedule for 2016 and answered Committee questions. No Motion

Johnson Creek School Speed Reduction



- Override 1 Existing Speed Limits
- - - Override 2 Proposed Speed Limits



Jefferson County Geographic Information System

DISCLAIMER: This map is not a substitute for an actual field survey or onsite investigation. The accuracy of this map is limited to the quality of the records from which it was assembled. Other inherent inaccuracies occur during the compilation process. Jefferson County makes no warranty whatsoever concerning this information.

Printed on: April 18, 2016

Author:

RESOLUTION **-16

**SPEED REDUCTION ON AZTALAN ST.
JOHNSON CREEK SCHOOL**

THE VILLAGE BOARD OF THE VILLAGE OF JOHNSON CREEK, JEFFERSON COUNTY, WISCONSIN, DOES RESOLVE AS FOLLOWS:

WHEREAS, Jefferson County Highway Committee met and reviewed the existing speed limits of 45 mph and proposed speed limits of 35mph along CTH B/Aztalan St., west of Serenity Ct. and continuing westerly to the Johnson Creek village limits, and

WHEREAS, Jefferson County Highway Committee reviewed information regarding the placement of the new Johnson Creek School driveway on Aztalan St., and

WHEREAS, the Jefferson County Highway Committee proposes a 35 mph speed zone west of Serenity Ct. to the western boundary of the Village of Johnson Creek limits, and

WHEREAS, the Jefferson County Highway Committee recommends monitoring the speed zones if any adjustments need to be made in the future, and

NOW THEREFORE BE IT RESOLVED, that the Village Board of Trustees of the Village of Johnson Creek do hereby approve and adopt a 35 mph speed zone along CTH B, west of Serenity Ct. to the western boundary of the Village of Johnson Creek and the Jefferson County Highway Committee will monitor the speed zones if any adjustments need to be made in the future, and

BE IT FURTHER RESOLVED, that the Village Clerk/Treasurer has the authority to effectuate this resolution.

PASSED AND ADOPTED by the Village Board of Trustees this _____ day of June, 2016.

John L. Swisher, Village President

ATTEST:

Joan Dykstra, Clerk-Treasurer



PROFESSIONAL SERVICES
More ideas. Better solutions.®

Memo

To: Johnson Creek Village Board
From: Kevin Lord, MSA Professional Services, Inc.
Subject: Project Action Items
Date: May 18, 2016

Centennial Park

Items to consider prior to bidding:

- Landscaping needs
- Dumpster Fencing
- Gate at overflow parking
- Additional Power Drop
- Current Schedule –
 - May 23, 2016 Village Board Authorize to seek Bids
 - June 2, 2016 First Advertisement published
 - June 9, 2016 Second Advertisement published
 - June 17, 2016 Open Bids
 - June 20, 2016 Provide information to Village for Board Packets
 - June 27, 2016 Village Award of Contract
 - July 2016 Contracting and Preconstruction Meeting
 - Aug/Sep 2016 Construction
- Estimated Cost – Currently at \$170,000 of which \$5,000 is landscaping (Construction)

CTH Y Intersections

Items to consider prior to bidding:

- Property Acquisition
- Depending on process, acquiring property can be a 6 to 9 month process
- Intersection with Resort Drive could move forward on the same schedule as Centennial Park or could wait a month if we want to try and reach out to landowners.
- Estimated Cost –
 - Resort Drive Intersection \$33,700 (Construction)
 - River Road Intersection \$128,500 (Construction)

Offices in Illinois, Iowa, Minnesota, and Wisconsin
2901 International Lane, Suite 300, Madison, WI 53704-3133
(608) 242-7779 (800) 446-0679
FAX: (608) 242-5664 WEB ADDRESS: www.msa-ps.com

MEMO

May 18, 2016

Bell Park Restroom/Shelter/Basketball Court

Previous Schedule Discussed:

- April 25, 2016 Approval of Village to begin the design
- June 27, 2016 Approval of Board to seek bids for project
- July 7, 2016 First advertisement of the project
- July 14, 2016 Second advertisement of the project
- July 22, 2016 Open bids for the project
- August 8, 2016 Committee of the Whole recommends project
- August 22, 2016 Village Board approves project
- September 19, 2016 Estimated start of construction
- Spring 2017 Estimate completion of construction

Currently one month behind this schedule and construction would not begin until October. Probably should realistically consider 2017 for construction and bid over the winter.

Estimated Cost -	Basketball Court	\$74,883.00 (Construction and Engineering)
	Restroom/Shelter SW Corner	\$236,614.00 (Construction and Engineering)
	Restroom/Shelter NE Corner	\$198,093.10 (Construction and Engineering)

**Village of Johnson Creek - Bell Park
Project Cost Estimate
Project: Restroom/Shelter Site Utilities**

**Option 1
May 3, 2016**

Item	Est. Qty.	Units	Est. Unit Cost	Est. Total Cost
Mobilization/Bonds/Insurance	1	LS	\$ 7,000.00	\$ 10,000.00
Erosion Control	1	LS	\$ 2,500.00	\$ 3,000.00
Pavement Removal	325	SY	\$ 8.00	\$ 2,600.00
Curb and Gutter Removal	20	LF	\$ 5.00	\$ 100.00
Crushed Aggregate Base Course (9-Inch Thick)	165	TON	\$ 18.00	\$ 2,970.00
1 3/4 -Inch Asphaltic Binder Course Pavement Patch	35	TON	\$ 120.00	\$ 4,200.00
1 1/2 -Inch Asphaltic Surface Course Pavement Patch	30	TON	\$ 125.00	\$ 3,750.00
Concrete Curb and Gutter	20	LF	\$ 23.00	\$ 460.00
Concrete Sidewalk (5 FT Wide/5-Inch Thick)	1350	SF	\$ 5.00	\$ 6,750.00
4-Inch PVC Sanitary Sewer	383	LF	\$ 45.00	\$ 17,235.00
4-Inch Clean Out	3	EA	\$ 250.00	\$ 750.00
Sanitary Sewer Trench Backfill	145	TF	\$ 10.00	\$ 1,450.00
1-Inch Water Service Tap With Corporation	1	EA	\$ 500.00	\$ 500.00
1-Inch Curb Stop With Box	1	EA	\$ 250.00	\$ 250.00
1-Inch Copper Service	265	LF	\$ 35.00	\$ 9,275.00
Water Service Trench Backfill	50	TF	\$ 10.00	\$ 500.00
Restroom/Shelter Facility	1	LS	\$ 110,000.00	\$ 110,000.00
Restoration, Seed, Fertilize, and Mulch	825	SY	\$ 6.00	\$ 4,950.00
Subtotal				\$ 173,740.00
Contingency 10%				\$ 17,874.00
Engineering and CRS				\$ 40,000.00
Total				\$ 236,614.00

**Village of Johnson Creek - Bell Park
Project Cost Estimate
Project: Restroom/Shelter Site Utilities**

**Option 2
May 3, 2016**

Item	Est. Qty.	Units	Est. Unit Cost	Est. Total Cost
Mobilization/Bonds/Insurance	1	LS	\$ 7,000.00	\$ 10,000.00
Erosion Control	1	LS	\$ 2,500.00	\$ 3,000.00
Pavement Removal	115	SY	\$ 8.00	\$ 920.00
Curb and Gutter Removal	32	LF	\$ 5.00	\$ 160.00
Crushed Aggregate Base Course (9-Inch Thick)	60	TON	\$ 18.00	\$ 1,080.00
1 3/4 -Inch Asphaltic Binder Course Pavement Patch	14	TON	\$ 120.00	\$ 1,680.00
1 1/2 -Inch Asphaltic Surface Course Pavement Patch	12	TON	\$ 125.00	\$ 1,500.00
Concrete Curb and Gutter	32	LF	\$ 23.00	\$ 736.00
Concrete Ramp (6-Inch Thick)	35	SF	\$ 6.00	\$ 210.00
Concrete Sidewalk (5 Ft Wide/5-Inch Thick)	785	SF	\$ 5.00	\$ 3,925.00
Detectable Warning Field	1	EA	\$ 350.00	\$ 350.00
4-Inch PVC Sanitary Sewer	83	LF	\$ 45.00	\$ 3,735.00
4-Inch Clean Out	1	EA	\$ 250.00	\$ 250.00
Sanitary Sewer Trench Backfill	30	TF	\$ 10.00	\$ 300.00
1-Inch Water Service Tap With Corporation	1	EA	\$ 500.00	\$ 500.00
1-Inch Curb Stop With Box	1	EA	\$ 250.00	\$ 250.00
1-Inch Copper Service	85	LF	\$ 35.00	\$ 2,975.00
Water Service Trench Backfill	35	TF	\$ 10.00	\$ 350.00
Restroom/Shelter Facility	1	LS	\$ 110,000.00	\$ 110,000.00
Restoration, Seed, Fertilze, and Mulch	300	SY	\$ 6.00	\$ 1,800.00
Subtotal				\$ 143,721.00
Contingency 10%				\$ 14,372.10
Engineering and CRS				\$ 40,000.00
Total				\$ 198,093.10

Village of Johnson Creek Basketball Court
Project Cost Estimate
Project: High School Court Size 84 ft by 50 ft
May 3, 2016

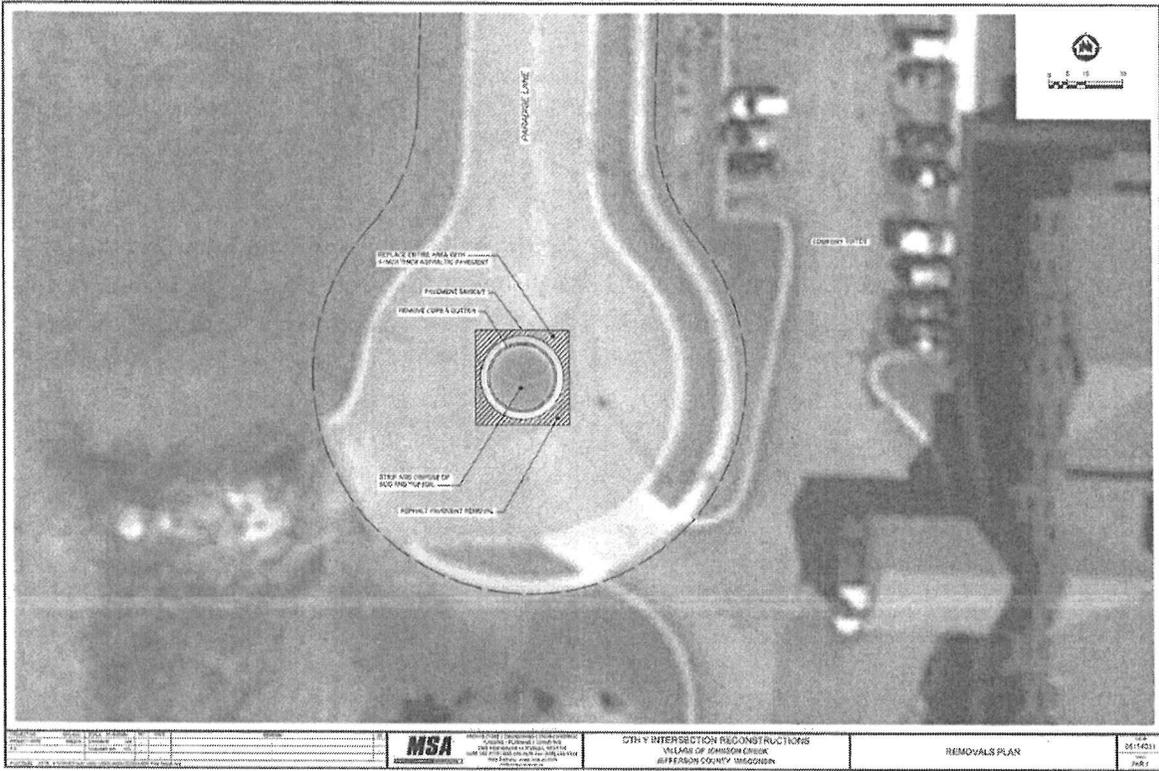
Item	Est. Qty.	Units	Unit Cost	Total Cost
Mobilization/Bonds/Insurance	1	LS	\$ 7,000.00	\$ 7,000.00
Erosion Control	1	LS	\$ 2,000.00	\$ 2,000.00
Strip Topsoil	1010	SY	\$ 3.50	\$ 3,535.00
Unclassified Excavation	100	CY	\$ 25.00	\$ 2,500.00
Excavation Below Subgrade (EBS)	115	CY	\$ 45.00	\$ 5,175.00
Geotextile Fabric, Type R	560	SY	\$ 2.50	\$ 1,400.00
Crushed Aggregate Base Course (12-Inch Thick)	420	TON	\$ 16.00	\$ 6,720.00
3-Inch Asphaltic Pavement, E-0.3, 12.5 mm	560	SY	\$ 20.00	\$ 11,200.00
Court Filler Course	560	SY	\$ 10.00	\$ 5,600.00
Textured Acrylic Coloring	560	SY	\$ 10.00	\$ 5,600.00
Basketball Court Pavement Markings	1	LS	\$ 400.00	\$ 400.00
Basketball Pole, Backboard, Net Installed, Complete	2	EA	\$ 2,500.00	\$ 5,000.00
Restoration- Seed, Fertilize, & Mulch	400	SY	\$ 6.00	\$ 2,400.00
Subtotal				\$ 58,530.00
Contingency 10%				\$ 5,853.00
Engineering and CRS				\$ 10,500.00
Total				\$ 74,883.00

Village of Johnson Creek
Project Cost Estimate
Project: Paradise Lane Island Removal
June 1, 2016

Item	Est. Qty.	Units	Est. Unit Cost	Est. Total Cost
Mobilization/Bonds/Insurance	1	LS	\$ 500.00	\$ 500.00
Concrete Curb & Gutter Removal	70	LF	\$ 3.50	\$ 245.00
Asphalt Pavement Removal	35	SY	\$ 3.00	\$ 105.00
Strip & Dispose of Sod & Topsoil in Island	1	LS	\$ 500.00	\$ 500.00
Unclassified Excavation	12	CY	\$ 18.00	\$ 216.00
Excavation Below Subgrade (EBS)	8	CY	\$ 30.00	\$ 240.00
3-Inch Breaker Run with Geotextile Fabric, Type R	8	CY	\$ 30.00	\$ 240.00
Crushed Aggregate Base Course, 14-Inches	60	TON	\$ 16.00	\$ 960.00
Asphaltic Pavement Binder, 2 1/2 Inch Thick	12	TON	\$ 70.00	\$ 840.00
Asphaltic Pavement Surface, 1 1/2 Inch Thick	6	TON	\$ 70.00	\$ 420.00
Subtotal				\$ 4,266.00
Contingency 10%				\$ 426.60
Engineering and CRS				\$ 1,500.00
Total				\$ 6,192.60

Assumptions

- 22-Foot Diameter Include C&G
- 26'x26' Removal Area
- CABC 14-Inch
- 12-Undercut for 25% of project area
- Unclassified Excavation 1-foot in Pavement Removal Area



<table border="1"> <tr> <td>DATE</td> <td>1/15/2011</td> </tr> <tr> <td>PROJECT</td> <td>...</td> </tr> <tr> <td>DRAWN BY</td> <td>...</td> </tr> <tr> <td>CHECKED BY</td> <td>...</td> </tr> <tr> <td>SCALE</td> <td>...</td> </tr> </table>	DATE	1/15/2011	PROJECT	...	DRAWN BY	...	CHECKED BY	...	SCALE	...		CITY INTERSECTION RECONSTRUCTIONS VILLAGE OF JAMISON CROSS ALBERSON COUNTY MISSOURI	REMOVALS PLAN	SHEET NO. 36114211 OF 2 PART 2
DATE	1/15/2011													
PROJECT	...													
DRAWN BY	...													
CHECKED BY	...													
SCALE	...													



Johnson Creek Fire & EMS Department

120 South Watertown Street

Johnson Creek, Wisconsin 53038

Phone at 920.699.3456 and Email at jimw@johnsoncreekwi.org

May 31, 2016

To: Johnson Creek Village Board

From: Fire Chief Jim Wolf

Attached is the spectrum of turnout gear available.

Morning Pride (2nd one listed) meets specs required by NFPA and OSHA, but does not hold up. We have had Morning Pride helmets that cracked without being subject to extreme conditions. Globe is the brand of choice for multiple reasons – in general it is of superior build, it is among the most durable making it last & pushing off the date of replacement. Per regulation, turnout gear expires after ten years, however, if it is used and worn to the point of being unserviceable it needs to be replaced. Having gear that is custom fit makes it safer by making sure no firefighter will be exposed to severe environments, with nothing restricting motion. Globe gear is also still made in the USA and has high ratings for service and sales. The department has used Globe gear and boots exclusively since 2008 and has grown accustomed to its dependability. **Globe ends up being a cost savings in the long run because of its durability and longevity and so is the recommended choice.**

Respectfully submitted,

James Wolf, Fire Chief
Johnson Creek Fire & EMS Department

Desire to Serve

Johnson Creek Fire & EMS

Turnout Gear Quotes



	Quantity	Price per Item	Total	
Safety First (GLOBE)	FULL SET	2.0	\$2,230.00	\$4,460.00
	Coat	1.0	\$1,248.00	\$1,248.00
	Pairs of Boots	3.0	\$383.00	\$1,149.00
	Helmet	5.0	\$299.00	\$1,495.00
	Pairs of Gloves	3.0	\$72.00	\$216.00
		14.0		\$8,568.00

NOTE:

1. Made in USA - Pittsfield, NH, 2. G-Extreme model is tailor fit, 3. Used by Milwaukee and Chicago FD, 4. Allows 10-20 min work time at 600+ degrees

5. JC Fire has used Globe since 2008. Firefighters have had no complaints., 6. Will maintain consistency to stay with same brand

Recommended

	Quantity	Price per Item	Total	
Jefferson Fire Safety (Morning Pride)	FULL SET	2.0	\$1,922.00	\$3,844.00
	Coat	1.0	\$1,156.00	\$1,156.00
	Pairs of Boots	3.0	\$287.00	\$861.00
	Traditional Helmet	5.0	\$267.00	\$1,335.00
	Pairs of Gloves	3.0	\$69.00	\$207.00
		14.00		\$7,403.00

NOTE:

1 Offers less protection,

2. Acquired by Honeywell, non-domestic manufacture,

3. Less cost, but compromise protection. (Morning Pride helmets we have had have cracked)

	Quantity	Price per Item	Total	
Innotex	FULL SET	2.0	\$1,788.00	\$3,576.00
	Coat	1.0	\$1,122.00	\$1,122.00
	Pairs of Boots (Morning Pride)	3.0	\$287.00	\$861.00
	Traditional Helmet (Morning Pride)	5.0	\$267.00	\$1,335.00
	Pairs of Gloves (Morning Pride)	3.0	\$69.00	\$207.00
		14.00		\$7,101.00

NOTE

1. Unacceptable

Here is the spectrum of turnout gear available. Morning meets specs required by NFPA and OSHA, but does not hold up. We have had morning pride helmets that cracked without being subject to extreme conditions. Globe is the brand of choice for multiple reasons - In general it is of superior build, it is among the most durable making it last & pushing off the date of replacement. Per regulation, turnout gear expires after ten years, however if it is used and worn to the point of being unserviceable it needs to be replaced. Having gear that is custom fit makes it safer by making sure no firefighter will be exposed to severe environments, with nothing restricting motion. Globe gear is also still made in the USA and has high ratings for service and sales. The department has used Globe gear and boots exclusively since 2008 and has grown accustomed to its dependability. Globe ends up being a cost savings in the long run because of it's durability and longevity and so is the recommended choice.

Johnson Creek Fire & EMS Radio/Turnout Gear Budget



Items	Quantity (already purchased)	Annual Budget	Used	Remaining Balance
Pagets (already purchased)	10.0	\$15,000.00	\$4,110.00	\$10,890.00

	Quantity	Price per Item	Total
Safety First (Globe)			
FULL SET	2.0	\$2,230.00	\$4,460.00
Coat	1.0	\$1,248.00	\$1,248.00
Pairs of Boots	3.0	\$383.00	\$1,149.00
Helmet	5.0	\$299.00	\$1,495.00
Pairs of Gloves	3.0	\$72.00	\$216.00
	14.0		\$8,568.00

	Quantity	Price per Item	Total
Jefferson Fire Safety (Morning Pride)			
FULL SET	2.0	\$1,922.00	\$3,844.00
Coat	1.0	\$1,156.00	\$1,156.00
Pairs of Boots	3.0	\$287.00	\$861.00
Traditional Helmet	5.0	\$267.00	\$1,335.00
Pairs of Gloves	3.0	\$69.00	\$207.00
	14.00		\$7,403.00

	Quantity	Price per Item	Total
Innotex			
FULL SET	2.0	\$1,788.00	\$3,576.00
Coat	1.0	\$1,122.00	\$1,122.00
Pairs of Boots (Morning Pride)	3.0	\$287.00	\$861.00
Traditional Helmet (Morning Pride)	5.0	\$267.00	\$1,335.00
Pairs of Gloves (Morning Pride)	3.0	\$69.00	\$207.00
	14.00		\$7,101.00

Current Account Balance	\$10,890.00	\$10,890.00	\$10,890.00
Bids			
Safety First (Globe)	\$8,568.00	Jefferson Fire Safety (Morning Pride)	\$7,101.00
Total Remaining in Account	\$2,322.00	Innotex	\$3,789.00

Refinance Debt for Fire Land
 Refinance Debt for Capital \$9K

Need Resolution for Asphalt out of borrowing
 Payne & Dolan working with County

	<u>Budget</u>	<u>Actual</u>	
	\$ 40,000.00	\$ 42,456.06	2016 GO DEBT

Decisions to make on the Capital Budget
 General Fund

Central Information Systems
 Fiber Optic Cable - Police to VH

	\$ 10,000.00	2016 GO DEBT
--	--------------	--------------

Parks
 Bell Park
 Basketball Court

	\$ 70,000.00	2016 GO DEBT
Pavillion/Restroom	\$ 100,000.00	2016 GO DEBT

Centennial Park
 Parking Lot

	\$ 150,000.00	2016 GO DEBT
--	---------------	--------------

TIF #2
 was using cash

TIF #2
 Webpage Upgrades

	\$ 15,000.00	Can NOT do - TIF #2 expenditure period over
--	--------------	---

TIF 3
 was using cash

TIF #3
 Webpage Upgrades

	\$ 15,000.00	TIF #3 Cash
Paved Walking Trail	\$ 95,000.00	2016 GO DEBT

Fire Department

check for Resolutions:

to COW 6/13/16

Radio/Turnout Gear

	\$ 15,000.00	Res needs to say from 2016 GO Debt
--	--------------	------------------------------------

Res. 14-16 to bid -
 out of Cap. Budget

Ambulance
 Equipment Replacement

	\$ 5,000.00	2016 GO Debt	Res. Needs to say GO Debt
--	-------------	--------------	---------------------------

JOHNSON CREEK CAPITAL BUDGET 2016

CENTRAL INFORMATION SYSTEMS				
ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Software Upgrades	\$1,500	General Fund Assigned Cash 10-111.110	10-514.700	540.100
Community Survey	\$5,000	General Fund Assigned Cash 10-111.110	10-514.700	540.100
Equipment Replacement	\$8,000	General Fund Assigned Cash 10-111.110	10-514.700	540.100
Comprehensive Plan Update	\$10,000	General Fund Assigned Cash 10-111.110	10-514.700	540.100
Fiber Optic Cable - Police to Village Hall	\$10,000	2015 GO Debt Issue	10-514.700	540.100
	\$34,500			

COMMUNITY CENTER				
ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Tables and Chairs	\$10,000	General Fund Assigned Cash 10-111.110	10-514.700	540.100
	\$10,000			

POLICE DEPARTMENT				
ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Tactical Equipment	\$1,200	General Fund Assigned Cash 10-111.110	10-521.200	540.100
Computer/Dictaphone	\$2,700	General Fund Assigned Cash 10-111.110	10-521.200	540.100
Squad Car	\$40,000	General Fund Assigned Cash 10-111.110	10-521.200	540.100
	\$43,900			

DEPARTMENT OF PUBLIC WORKS				
MACHINERY & EQUIPMENT				
ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Blower-Crackfilling	\$2,700	General Fund Assigned Cash 10-111.110	10-541.100	540.100
Mower	\$8,000	General Fund Assigned Cash 10-111.110	10-541.100	540.100
<i>Res 21-16</i> Wing Mower	\$28,000	2015 GO Debt Issue	10-541.100	540.100
	\$38,700			

STREETS				
ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Street & Curb Painting	\$15,000	General Fund Assigned Cash 10-111.110	10-541.100	540.100
Crackfilling Streets (\$4,500 per pallet)	\$18,000	General Fund Assigned Cash 10-111.110	10-541.100	540.100
Mill & Overlay Aztalan Street	\$60,000	County Highway Aid - 01-134.310	10-541.100	540.100
Asphalt - Aztalan Street	\$40,000	2015 GO Debt Issue	10-541.100	540.100
	\$133,000			

STREET LIGHTS				
ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Street Lighting Repair/Replacements	\$7,500	General Fund Assigned Cash 10-111.110	10-541.200	540.100
	\$7,500			

PARKS				
BELL PARK				
ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Basketball Court	\$70,000	2015 GO Debt Issue	10-541.100	540.100
Pavillion/Restroom	\$100,000	2015 GO Debt Issue	10-541.100	540.100
	\$170,000			

CENTENNIAL PARK				
ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Parking Lot	\$150,000	2015 GO Debt Issue	10-541.100	540.100
	\$150,000			

GENERAL FUND SUBTOTAL	\$587,600
2015 GO DEBT ISSUE - GENERAL FUND	\$398,000
GENERAL FUND ASSIGNED FUNDS	\$129,600
COUNTY HIGHWAY AID	\$60,000

WATER DEPARTMENT

ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Lawnmower (1/2)	\$4,000	Water Cash 02-100.001	02-000.000	900.100
Water Tower Cleaning	\$7,500	Water Cash 02-100.001	02-000.000	900.100
Hydrant Painting	\$8,500	Water Cash 02-100.001	02-000.000	900.100
3/4 Ton Truck (1/2)	\$17,500	Water Cash 02-100.001	02-000.000	900.100
Meters and Radio Modules	\$20,000	Water Cash 02-100.001	02-000.000	900.100
	\$57,500			

SEWER DEPARTMENT

ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Lawnmower (1/2)	\$4,000	Sewer Cash 3-100.001	03-000.000	900.100
Gate Valve - Main Lift Station	\$15,000	Sewer Equipment Replacement Fund 03-111.253	03-000.000	900.100
3/4 Ton Truck (1/2)	\$17,500	Sewer Equipment Replacement Fund 03-111.253	03-000.000	900.100
Collection System Cleaning	\$20,000	Sewer Equipment Replacement Fund 03-111.253	03-000.000	900.100
Skid Steer Loader	\$30,000	Sewer Equipment Replacement Fund 03-111.253	03-000.000	900.100
Submersible Pumps (2) - Main Lift Station	\$30,000	Sewer Equipment Replacement Fund 03-111.253	03-000.000	900.100
Waste Water Facility Plan	\$52,500	Sewer Cash Assigned Reserves 03-111.110	03-000.000	900.100
	\$169,000			

TID 2

ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Webpage Upgrades (1/2)	\$15,000	TID # 2 Cash	04-543.100	530.100
	\$15,000			

TID 3

ITEM DESCRIPTION	2700	FUND SOURCE	CODING	
Webpage Upgrades (1/2)	\$15,000	TID # 3 Cash	05-543.100	530.100
Paved Walking Trail	\$95,000	TID # 3 GO Debt	05-543.100	530.100
	\$110,000			

FIRE DEPARTMENT

FIRE

ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Computers <i>2/16 Baycom</i>	\$3,000	2015 GO Debt Issue	09-523.100	540.100
Thermal Imagery Cameras	\$10,000	2015 GO Debt Issue	09-523.100	540.100
Radio/Turnout Gear <i>Am Comm</i>	\$15,000	2015 GO Debt Issue	09-523.100	540.100
<i>rd 4/2/16 3/21/16 Radio 4,100</i>	\$28,000			

AMBULANCE

ITEM DESCRIPTION	2016	FUND SOURCE	CODING	
Computers <i>2/16</i>	\$3,000	2015 GO Debt Issue	09-523.100	540.100
Equipment Replacement	\$5,000	2015 GO Debt Issue	09-523.100	540.100
Heart Monitors	\$60,000	2015 GO Debt Issue	09-523.100	540.100
	\$68,000			

UTILITIES SUBTOTAL \$226,500
TID SUBTOTAL \$125,000
FIRE SUBTOTAL \$96,000
2015 GO DEBT ISSUE - FIRE FUND \$96,000

500

To the Village Board of Trustees,

In the 2016 capital budget (account# 2.900.100) for the sewer utility department it was proposed to add a shut off valve to the main lift station. The reason for the needed valve is to be able to shut of the flow to that lift station for short periods of time for cleaning and maintenance purposes. Currently if there is any sort of problem with the lift station which would require staff to shut down the flow, the department would have to hire a contractor to come in and plug the line and bypass the lift station altogether. This is basically an upgrade to the current lift station and a benefit to the treatment facility's maintenance program for years to come.

It is the recommendation by the utility staff that we use Crane Engineering Inc. for this project as they are the lowest bidder(\$10245.00) and also a very reputable contractor.

Thank you,

Aric Mindemann

Johnson Creek Water Utilities

PO Box 238

200 Aztalan Street

Johnson Creek, WI 53038

Phone: 920-699-3341

Fax: 920-699-3342



707 Ford Street
Kimberly, WI 54136

Phone: 920-733-4425
Fax: 920-733-0211

www.craneengineering.net

To: Aric Mindemann
200 Aztalan Street
P.O. Box 238
Johnson Creek, WI 53038

Phone: 920-699-3341

Fax: 920-699-3342

E-mail: aricm@johnsoncreekwi.org

Quotation #: BP2025
Customer RFQ #: Verbal
Crane Job #:

Today's Date: 5/2/2016

Quote Expiration 6/1/2016
Date:

Desc: Orbinox Stainless Slide Gate

Item	Description	Qty	Unit Price	Subtotal
1.00	Orbinox Stainless Steel Slide Gate Furnish and install One (1) Orbinox SS Slide Gate with stem extension to under top hatch in Plant Wet Well. Includes gate, mounting frame, stem extension with intermediate mounting brackets, and misc hardware. Installation includes flow isolation and bypass pumping, confined space entry for Crane Employees. Includes all SS hardware, sealing materials, labor, travel, equipment and tools to complete project.	1 LS		\$10,245.00

Thank you for the opportunity to provide you this proposal. Please do not hesitate to contact me if you have any questions or require any additional information.

Sincerely,

Brad Parkhurst
Application Engineer II / Project Lead
Ph: 920-257-0132
Fax: 920-257-0232
b.parkhurst@craneengineering.net

Charlie Isham
Account Manager
Ph: 920-257-0176
Fax: 920-257-0276
c.isham@craneengineering.net

Terms & Conditions			
Lead Time	12-14 Weeks After Receiving Order	Payment Terms	n15
F.O.B.	Warehouse	Shipping Terms	Freight Included

ACCEPTANCE OF QUOTATION (Please Circle Selections)
(In Accordance with Terms and Conditions of Sale as Listed Above)

Signature: _____ Date: _____
Print Name: _____
Customer Purchase Order Number: _____

QUOTE



N7295 Winnebago Drive Fond du Lac, WI 54935
 920-904-5579
doug@sabelmechanical.com

DATE: 4/19/16

QUOTE #:

SEND TO
Johnson Creek WWTP

Date	Job	Payment Term	QUOTE EXPIRES
4/19/16	20" ss Knife Gate	30 DAYS	30 DAYS

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
	Sabel Mechanical LLC will supply labor, materials and equipment to supply and install the following.		
1	20" DeZurik KGC Knife Gate Valve, 304 stainless steel body/gate, flanged ends, BUNA N seat, 252" stainless steel extension stem with 3 stem guides		
1	20" mega flange 2120 w/SS 304 hardware, nuts bolts, and two pieces ss threaded rod anchored to wall with wedge anchors for additional restraint for mega-flange and knife gate		
1	Supply one 15" to 30" inflatable plug to block off pipe		
	Confine space equipment and procedure will be applied.		\$15053.00
	By Owner: Suction truck and pump truck to empty wet well Maintain flow during installation of valve.		
	ADD TO PRICE: If you would like to use a 20" HyMax Coupling X Flange instead of 20" Mega-flange	\$993.00	

PAST DUE AMOUNTS ARE SUBJECT TO A FINANCE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE. REASONABLE COLLECTION FEES AND ATTORNEY FEES WILL BE ASSESSED TO ALL ACCOUNTS PLACED FOR COLLECTION

SUBTOTAL	\$
SALES TAX	\$ NIC
TOTAL	\$15,053.00



AVT SERVICE TECHNOLOGIES, LLC.

800 Busse Road, Elk Grove Village, IL 60007 / 1.877.489.4909 / www.avtfittings.com

March 17, 2016

Village of Johnson Creek
200 Aztalan Street
Johnson Creek, WI 53038

Phone: 920-699-3341

Email: aricm@johnsoncreekwi.org

Attention: Aric Mindemann

RE: (1) - One 20 Inch EZ2 Valve Installation – Wastewater Force Main

Contract Number: 00932

I.) GENERAL:

Subject to the terms and conditions below, we are pleased to submit this contract to furnish supervision, labor, equipment, and materials (as needed) to perform the following pressure installations:

(1) – One 20 Inch EZ2 Valve installation.....\$42,500.00

On _____ Pipe Less _____ PSI Water / Sewer

The above price is based on: **(2) two men, (1) one (8) eight-hour day of Labor**

Please Note: Any and all additional insurance costs over and above AVT's normal insurance limitations – as well as any cost(s) for additional specialized training requirements – will be billed on a cost plus 15% basis.

II.) MATERIALS:

We will provide the following materials delivered to your job site:

A.) AVT EZ Valves with ANSI / AWWA C-509-09,
September 1, 2009 material specifications.
UL Certified and NSF 61 Compliant

*****NOTE: Please circle clockwise or counter-clockwise for the direction your valve turns to open.*****

_____ **CLOCKWISE** _____ **OR** _____ **COUNTER CLOCKWISE** _____

_____ **PLEASE INITIAL (page 1 of 5)**

Contract Number: 00932



AVT SERVICE TECHNOLOGIES, LLC.

800 Busse Road, Elk Grove Village, IL 60007 / 1.877.489.4909 / www.avtfittings.com

YOU WILL BE RESPONSIBLE FOR THE ID & OD OF THE PIPE.

OD RANGE: _____

EZ Valve standard range will fit the following pipe OD's:

Nominal Pipe Size	Min. OD	Max. OD
20"	21.60"	22.06"

AVT can adjust the EZ Valve sleeve to fit larger pipe OD's, however, a \$1,000.00 machining charge will apply to each sleeve adjusted.

Wall Thickness of Pipe: _____

III.) TERMINATION:

If you terminate this agreement after Advanced Valve Technologies has commenced its work you shall be responsible for the following:

- A.) You shall pay Advanced Valve Technologies the contract price of the valve once production has commenced (see section II above);
- B.) You shall reimburse Advanced Valve Technologies for all reasonable out-of-pocket mobilization expenses incurred by it (including travel and transportation costs for Advanced Valve Technologies personnel to the job site and an hourly rate of \$105.00 for personnel and equipment mobilized by Advanced Valve Technologies) if Advanced Valve Technologies has mobilized its personnel or agents in connection with the project.

IV.) EQUIPMENT BY US:

We will provide the following equipment and machinery delivered to your job site.

- A.) All drilling equipment necessary to perform the pressure installation.

V.) LABOR AND SUPERVISION BY US:

- A.) All technicians required to operate our equipment and machinery.

_____ PLEASE INITIAL (page 2 of 5)
Contract Number: 00932



VI.) MATERIALS, LABOR, AND EQUIPMENT BY OTHERS:

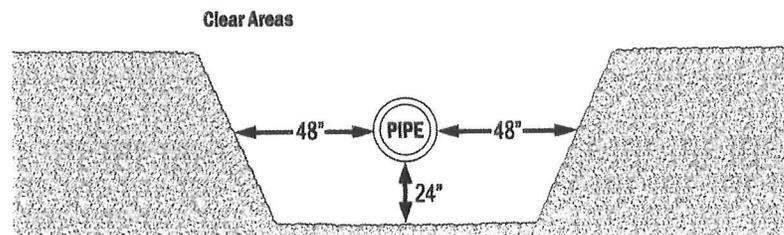
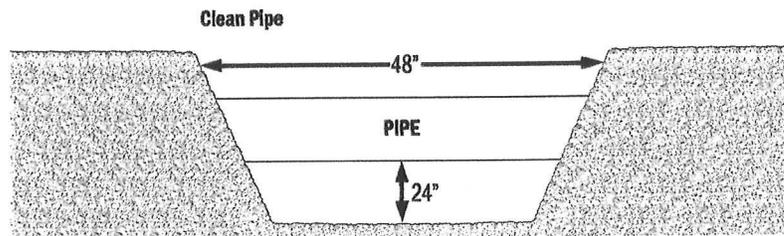
You, or others at your direction, will provide the following:

- A.) A crane or backhoe - size and capacity (5000 LBS)

- B.) Assistance, as necessary, in transporting and/or rigging our equipment. It will be your responsibility to provide scaffolding/temporary work platform (If necessary) and safe work site.

- C.) One (1) dedicated laborer to assist our technicians.

- D.) Perform all excavation, cleaning of all pipe surfaces, backfill, and site restoration, providing necessary barricades, sheeting, and temporary shoring and bracing as required by OSHA guidelines for safety.



- E.) Maintain a “workable environment” (including, but not limited to: a dry, workable trench for underground installations; blankets or external heat source for our equipment during cold weather; protection from inclement weather; security for our equipment (when left in place or on site overnight). If you can expect any unusual site conditions that may affect our performance or if environmental conditions change during the job, contact our offices immediately for advice on your specific responsibilities.

PLEASE INITIAL (page 3 of 5)

Contract Number: 00932



AVT SERVICE TECHNOLOGIES, LLC.

800 Busse Road, Elk Grove Village, IL 60007 / 1.877.489.4909 / www.avtfittings.com

- F.) Arrange and pay for all permits, licenses, and inspection fees.
- G.) Provide a suitable roadway from public thoroughfare to a point where the pressure installation is to be made. If conditions are such that our trucks require assistance in and out, you, or someone on your behalf, will provide that assistance.
- H.) All environmental protection required.
- I.) Make necessary trade union agreements. Our technicians are unaffiliated.
- J.) We are not responsible for damage to utilities after satisfactory completion of the above work.
- K.) All necessary design and labor for concrete blocking, bracing, and thrust restraint.
- L.) NOTE: EZ Valve is designed for a satisfactory seal under a rated pressure differential applied alternately to each side of the wedge (AWWA section verification leakage test).
- M.) We will require a 2" minimum tap to be performed and a coupon (piece of pipe retrieved) and a wall thickness given to us prior to our arrival on site.

VII.) Duration And Delivery:

Our price is based upon expeditious completion of the work once we are to report to the job site. We reserve the right to assess reasonable charges to cover our equipment and standby expenses after the number of hours / days listed in section I, due to delays beyond our control.

- A.) Valves are estimated at **(2) two to (3) three** weeks for delivery.
- B.) We would require **(3) three to (4) four** weeks' notice for scheduling, unless, customer requirements need expedited delivery / scheduling.

VIII.) Delays:

- A.) In the event we are delayed on the job site or the job needs to be rescheduled, for reasons beyond our control:
 - 1.) We will assess a charge of \$1,500.00 per day to cover equipment and standby expenses.
 - 2.) A mileage fuel charge of \$1.25 per mile, round trip.
 - 3.) Daily per diem of \$175.00 per employee.
 - 4.) Hourly rate of \$105.00 per hour, per employee.
 - B.) In the event of a delay in completing a job due to inclement weather (Rain, Lightening, Extreme Cold, etc.) we will assess a per diem charge of \$175.00 per day per employee.
 - C.) Anytime over eight (8) hours will be billed at \$160.00 per hour, per man.
- **Note: Weekends and Holidays are counted as workdays, unless different scheduling arrangements are made prior to commencing work.****

PLEASE INITIAL (page 4 of 5)

Contract Number: 00932



AVT SERVICE TECHNOLOGIES, LLC.

800 Busse Road, Elk Grove Village, IL 60007 / 1.877.489.4909 / www.avtfittings.com

IX.) TERMS:

Net thirty (30) days – **No retainage** – 15% (1.25%) interest, per annum, will be assessed on invoices over thirty (30) days. **In addition we will require a Certificate of Bonding Insurance or a Letter of Credit before work commences**

X.) ACCEPTANCE:

If our contract is acceptable, please sign below as indicated and return one (1) signed copy to our office. Our personnel will perform no work unless a signed copy of the contract is in our possession. The above prices are based upon acceptance within thirty (30) days. Any delays or damage to AVT's equipment, due to contractor negligence, inclement weather, Acts of God, etc. are the responsibility of the client.

Respectfully Submitted,

Dave Foor
Area Manager

Cc: Kevin P. Murphy

THIS CONTRACT MUST BE SIGNED AND RETURNED BEFORE ANY WORK WILL BE SCHEDULED OR PERFORMED (SEE SECTION X).

Advanced Valve Technologies – Dave Foor – Area Manager

(Company)

(Name)(Title)

(Date)

(page 5 of 5)
Contract Number: 00932

Job Site Location: _____

Contact Person & PH #: _____

Tentative Date & Time: _____

Water Audit and Other Statistics

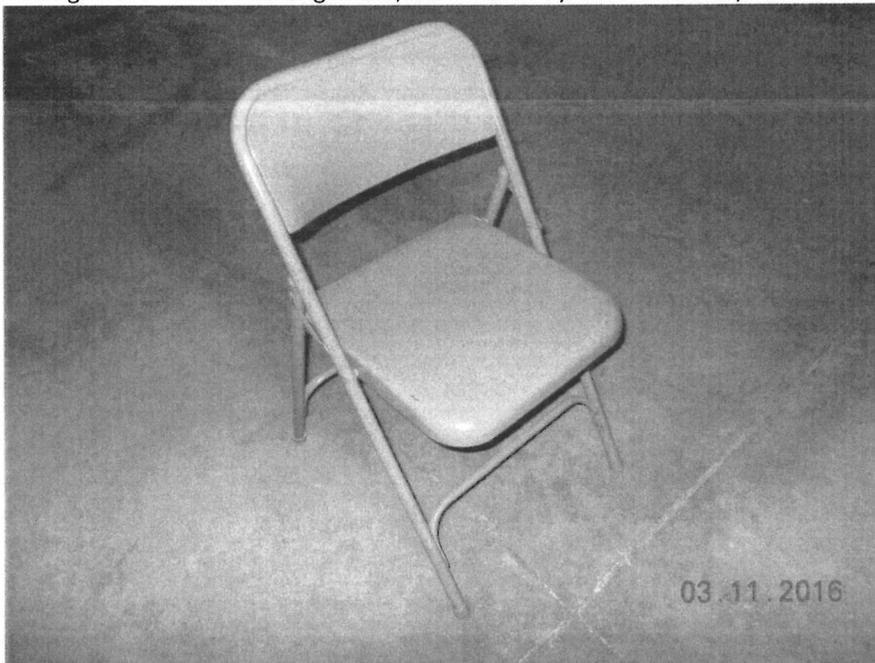
- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	114,708
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	114,708
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	86,417
Gallons (000s) of Non-Revenue Water	28,291
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	4,679
Subtotal: Unbilled Authorized Consumption	4,679
Total Water Loss	23,612
Gallons (000s) estimated due to theft, data, and billing errors (default)	203
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	203
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	0
Gallons (000s) estimated due to unreported and background leakage	23,409
Subtotal Real Losses (leakage)	23,409
Non-Revenue Water as percentage of net water supplied	25%
Total Water Loss as percentage of net water supplied	21%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	455
Date of maximum	05/12/2015
Cause of maximum	
Water main flushing.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	199
Date of minimum	02/23/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	192,589
If water is purchased:	
Vendor Name	_____
Point of Delivery	_____
Source of purchased water	_____
Vendor Name (2)	_____
Point of Delivery (2)	_____
Source of purchased water (2)	_____
Vendor Name (3)	_____
Point of Delivery (3)	_____
Source of purchased water (3)	_____
Number of main breaks repaired this year	0
Number of service breaks repaired this year	0

Protective Post Pads – 4"x5'x8' – Qty 2



Folding Chairs – Brown Folding Chairs, Metal Made by Samsonite – Qty 30



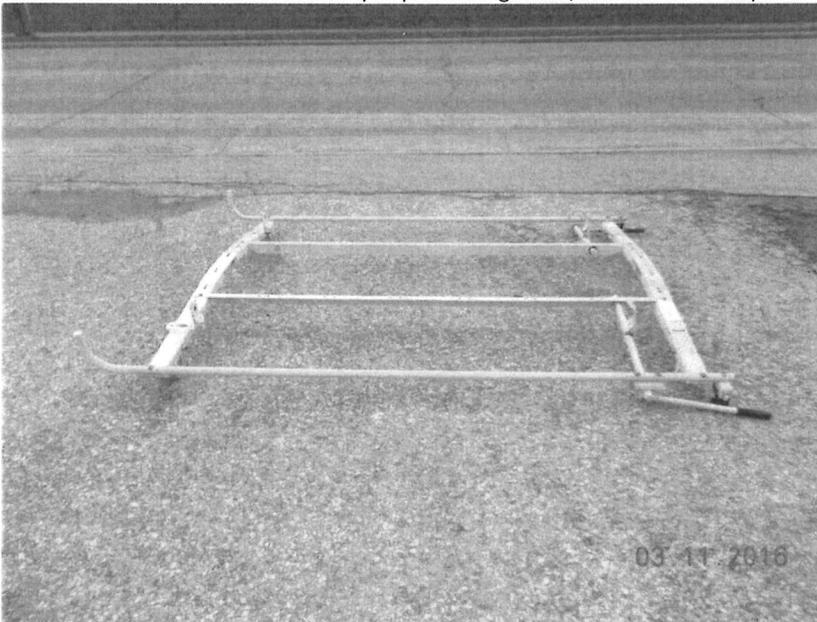
Folding Table Carts with Handles – 32"x73 1/2" – Qty 2



Folding Table – Brown Folding Table- 30"x96 –Qty 9 36"x72" – Qty 1



Ladder Rack- Removed From Chevy Express Cargo Van, Adrian Steel- Qty 1





1990 Ford 4610 Tractor and Edwards Wing Mower – 3 Point Arm



Assortment of Hand Held and Vehicle Mounted Radios – Qty 7 – Vehicle Mounted- Qty 5 –
5 Vertex Hand Held with Chargers. Maxon Hand Held with Charger-Qty 1. All worked when Removed.



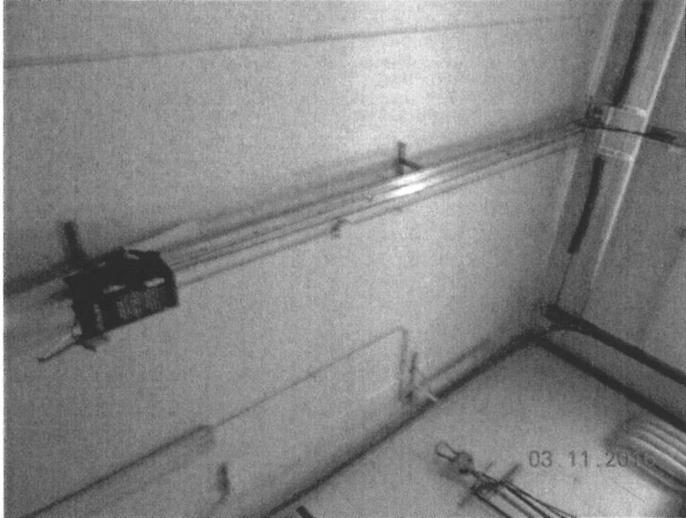
2005 Ford Crown Victoria. 4.6L Engine- Police Interceptor, Automatic Transmission, 97, 047 Miles, 4 Door, - 6000 Miles on Newer Tires, as is Condition.



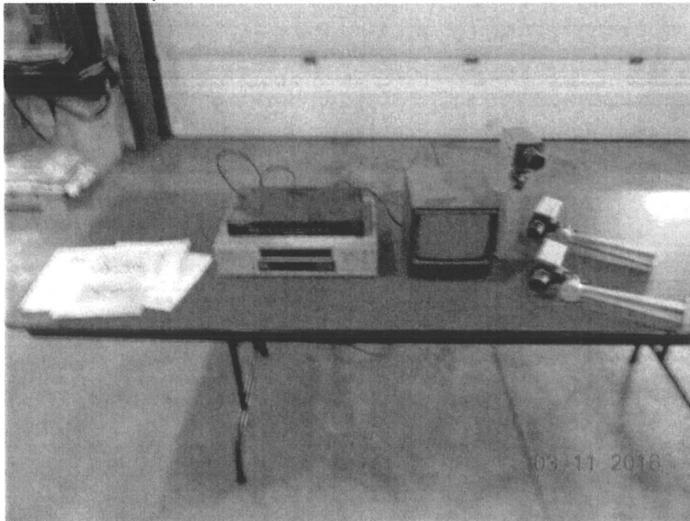
2005 Ford Crown Victoria. 4.6L Engine- Police Interceptor, Automatic Transmission, 97, 047 Miles, 4 Door, - 6000 Miles on Newer Tires, as is Condition.



Garage Door Opener with Track- Westinghouse Serial #312P873, Type FJ, AC Motor 1/3 H.P. 17' Track.



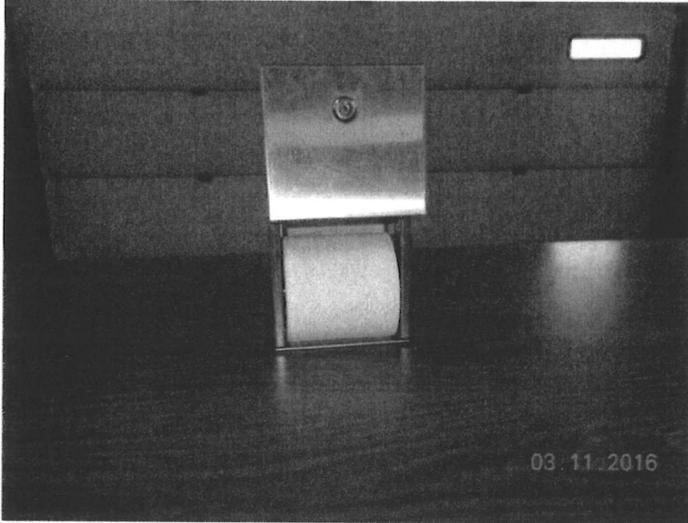
Surveillance Equipment – Panasonic Closed Circuit TV Cameras. Model #WV-VP104 – Qty 5
Monitor Panasonic TR-990C – Qty 1. Peco VS 510H Sequenchal Switcher- Qty 1. Panasonit TL500 Time Lapse Recorder – Qty 1



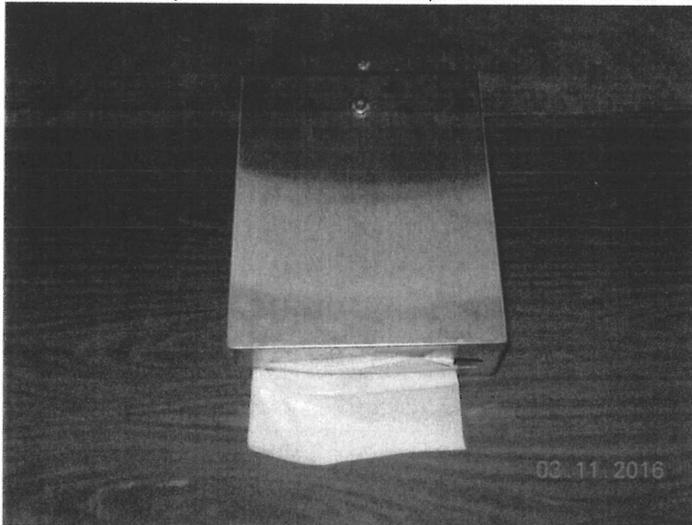
Toilet Paper Dispensers – San Jamar Oceans Dispensers – Holds 3 Jumbo Roll. – Qty 9



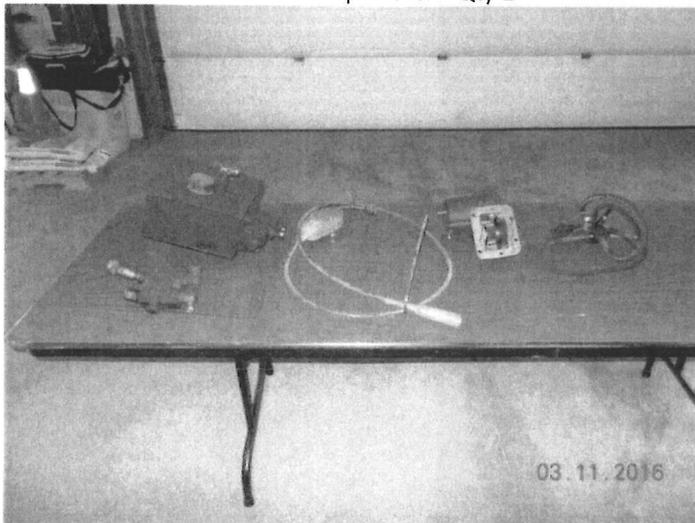
Toilet Paper Dispensers – Stainless Steel , Holds 2 Standard Rolls – Qty 8



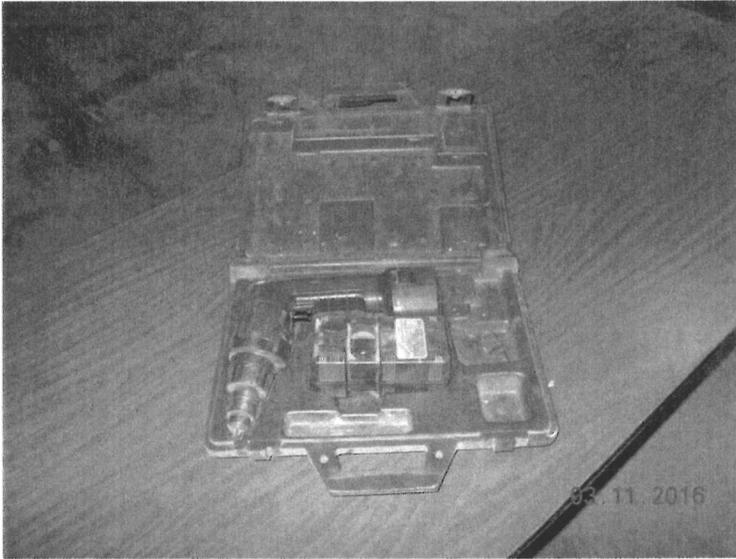
Paper Towel Dispensers – Stainless Steel, Holds Bi-Fold Towels – Qty 4



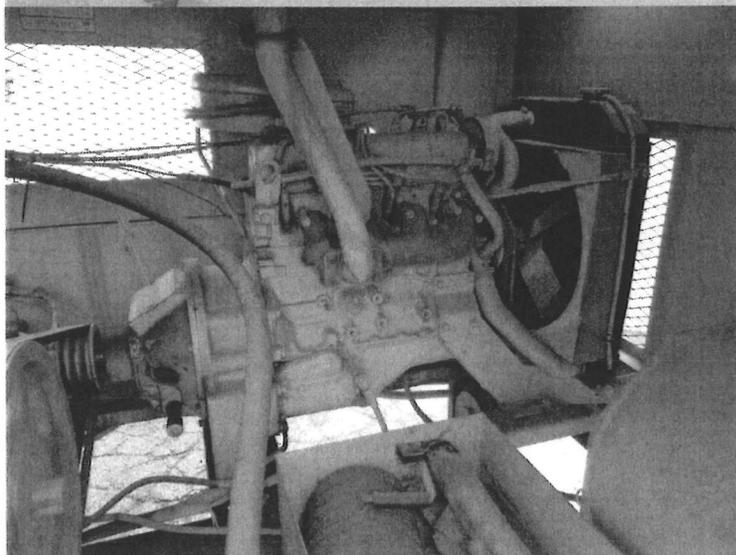
Used Hydraulic Set Up for 1Ton Dump Box- Everything Included Except Ram and Scissors Lift. Offo of 2004 Ford 450 Transmission Mounted Pump. As Is. – Qty 1



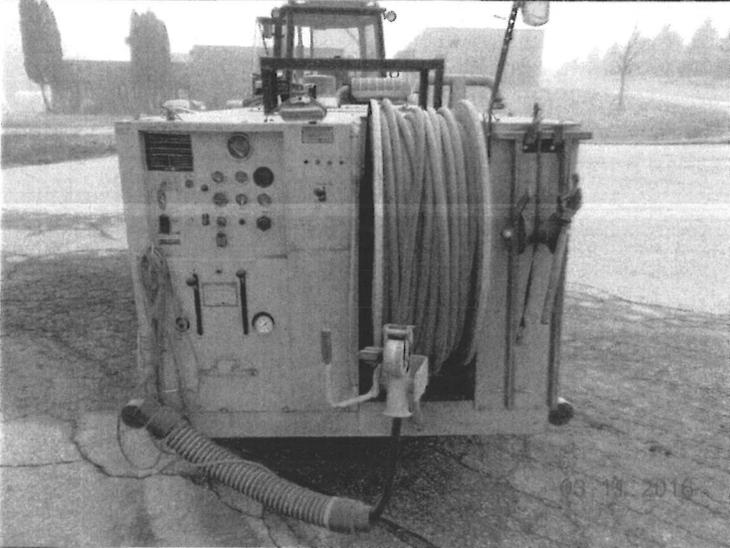
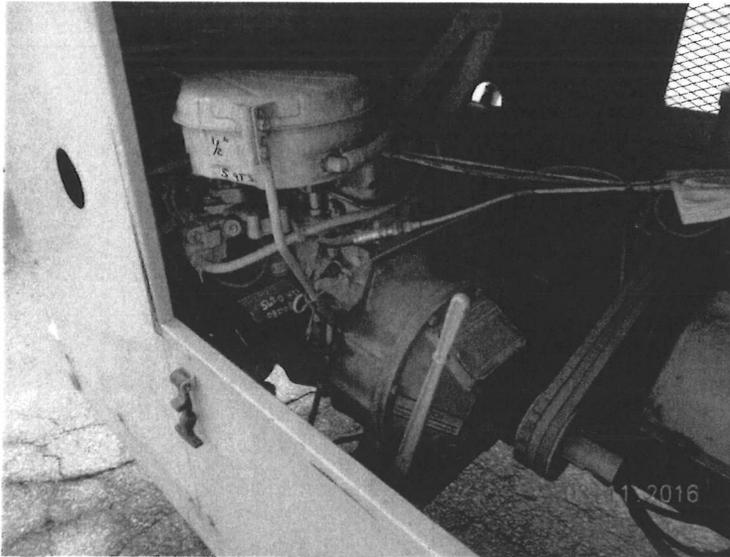
Milwaukee Cordless Drill – 9.6 Volt with 1 Battery and Charger, Keyed Chuck. Qty 1



Ramjet Sewer Jetter – Ford- 2.3 L- 140 c.i.d. Engine, 579 Hours on Meter, (Not known Actual Hours)
As is condition.



Ramjet Sewer Jetter – Ford- 2.3 L- 140 c.i.d. Engine, 579 Hours on Meter, (Not known Actual Hours)
As is condition.



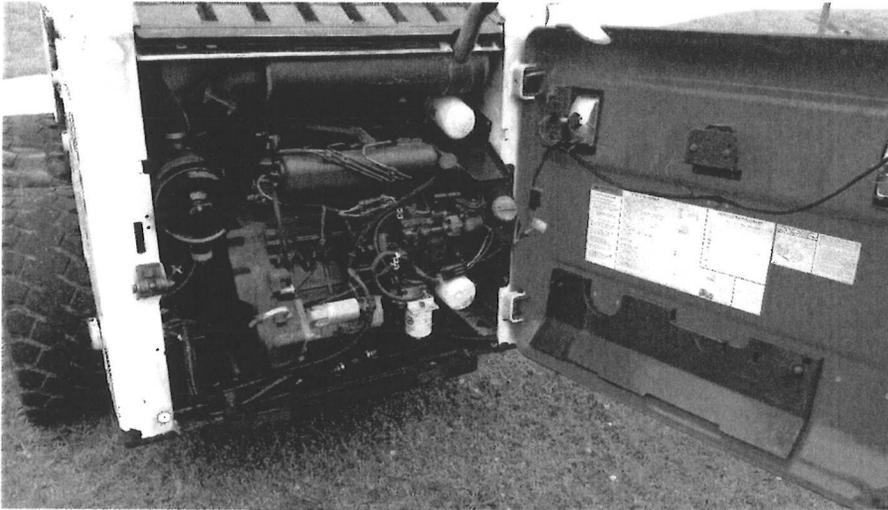
Ramjet Sewer Jetter – Ford- 2.3 L- 140 c.i.d. Engine, 579 Hours on Meter, (Not known Actual Hours)
As is condition.



2002 Bobcat S185 skidsteer. 65 HP , 1775 hours, enclosed cab with heat, Bob-Tach fingers, high flow hydraulics, tires are roughly 40%. Great machine, very well maintained. Included - Two 67" buckets. Reserve Price: \$15,000.



2002 Bobcat S185 skidsteer. 65 HP , 1775 hours, enclosed cab with heat, Bob-Tach fingers, high flow hydraulics, tires are roughly 40%. Great machine, very well maintained.



Compliance Maintenance Annual Report

Johnson Creek Wastewater Treatment Facility

Last Updated: Reporting For:
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Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results
1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No.	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
001	30	27	18	1	0	0
January	30	27	18	1	0	0
February	30	27	14	1	0	0
March	30	27	15	1	0	0
April	30	27	12	1	0	0
May	30	27	14	1	0	0
June	30	27	14	1	0	0
July	30	27	22	1	0	0
August	30	27	13	1	0	0
September	30	27	12	1	0	0
October	30	27	14	1	0	0
November	30	27	10	1	0	0
December	30	27	12	1	0	0

* Equals limit if limit is <= 10

Months of discharge/yr	12
Points per each exceedance with 12 months of discharge	7
Exceedances	0
Points	0
Total number of points	0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

2. Flow Meter Calibration
- 2.1 Was the effluent flow meter calibrated in the last year?
 Yes Enter last calibration date (MM/DB/YYYY)
 No
- If No, please explain:
 The effluent flow meter failed a few years back and was never replaced due to it has not been a requirement under our permit. This issue will be addressed during our next facility upgrade.
3. Treatment Problems
- 3.1 What problems, if any, were experienced over the last year that threatened treatment?
 Over the past year there were a few mechanical issues with the treatment plant but none that were threatening to any of the processes of the facility.
4. Other Monitoring and Limits
- 4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?
 Yes
 No

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Influent Flow and Loading

1. Monthly Average Flows and (C)BOD Loadings
1.1 Verify the following monthly flows and (C)BOD loadings to your facility.

Outfall No.	Influent Monthly Average Flow, MGD	(C)BOD Concentration mg/L	8.34	Influent Monthly Average (C)BOD Loading, lbs/day
701				814
January	0.2571	380	x 8.34 =	562
February	0.2449	275	x 8.34 =	685
March	0.2684	306	x 8.34 =	938
April	0.3525	319	x 8.34 =	778
May	0.2809	332	x 8.34 =	666
June	0.2898	276	x 8.34 =	760
July	0.2664	342	x 8.34 =	557
August	0.2422	276	x 8.34 =	576
September	0.2946	234	x 8.34 =	536
October	0.2525	255	x 8.34 =	608
November	0.2929	249	x 8.34 =	594
December	0.3517	203	x 8.34 =	

2. Maximum Month Design Flow and Design (C)BOD Loading
2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	.7	x	90	=	0.63
Design (C)BOD, lbs/day	970	x	100	=	.7
		x	90	=	873
		x	100	=	970

2.2 Verify the number of times the flow and (C)BOD exceeded 90% or 100% of design, points earned, and score:

Months of Influent	Number of times flow was greater than 90% of design	Number of times (C)BOD was greater than 90% of design	Number of times (C)BOD was greater than 100% of design
January	0	0	0
February	0	0	0
March	0	0	0
April	0	1	0
May	0	0	0
June	0	0	0
July	0	0	0
August	0	0	0
September	0	0	0
October	0	0	0
November	0	0	0
December	0	0	0
Points per each Exceedances	2	1	3
Points	0	0	1
Total Number of Points	0	0	3

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Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	17	1	0	0
February	30	27	13	1	0	0
March	30	27	14	1	0	0
April	30	27	8	1	0	0
May	30	27	13	1	0	0
June	30	27	16	1	0	0
July	30	27	26	1	0	0
August	30	27	12	1	0	0
September	30	27	10	1	0	0
October	30	27	12	1	0	0
November	30	27	12	1	0	0
December	30	27	12	1	0	0
* Equals limit if limit is <= 10						
Months of Discharge/yr				12		
Points per each exceedance with 12 months of discharge:					7	3
Exceedances					0	0
Points					0	0
Total Number of Points						0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.
Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Johnson Creek Wastewater Treatment Facility

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Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	1	0.6	1	0
February	1	0.4	1	0
March	1	0.4	1	0
April	1	0.3	1	0
May	1	0.5	1	0
June	1	0.5	1	0
July	1	0.6	1	0
August	1	0.4	1	0
September	1	0.3	1	0
October	1	0.6	1	0
November	1	0.4	1	0
December	1	0.6	1	0
Months of Discharge/yr				12
Points per each exceedance with 12 months of discharge:				10
Exceedances				0
Total Number of Points				0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.
Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is 12/6 = 2.0

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Biosolids Quality and Management

1. Biosolids Use/Disposal
 - 1.1 How did you use or dispose of your biosolids? (Check all that apply)
 - Land applied under your permit
 - Publicly Distributed Exceptional Quality Biosolids
 - Hauled to another permitted facility
 - Landfilled
 - Incinerated
 - Other
- NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc.
- 1.1.1 If you checked Other, please describe:

2. Land Application Site
 - 2.1 Last Year's Approved and Active Land Application Sites
 - 2.1.1 How many acres did you have? 242.90 acres
 - 2.1.2 How many acres did you use? 27 acres
 - 2.2 If you did not have enough acres for your land application needs, what action was taken?
 - 2.3 Did you overapply nitrogen on any of your approved land application sites you used last year?
 - Yes (30 points)
 - No
 - 2.4 Have all the sites you used last year for land application been soil tested in the previous 4 years?
 - Yes
 - No (10 points)
 - N/A

3. Biosolids Metals
 - Number of biosolids outfalls in your WPDES permit:
 - 3.1 For each outfall tested, verify the biosolids metal quality values for your facility during the last calendar year.

Outfall No. 005 - CLASS B SLUDGE																	
Parameter	80% of Limit	H.Q. Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic	41	75			1.8											0	0
Cadmium	39	85			.72											0	0
Copper	1500	4300			180											0	0
Lead	300	840			16											0	0
Mercury	17	57			.11											0	0
Molybdenum	60	75			4.1											0	0
Nickel	336	420			8.4											0	0
Selenium	80	100			4.3											0	0
Zinc	2800	7500			520											0	0

Outfall No. 006 - CLASS A SLUDGE

Parameter	80% of Limit	H.Q. Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic	41	75														0	0
Cadmium	39	85														0	0
Copper	1500	4300														0	0
Lead	300	840														0	0
Mercury	17	57														0	0
Molybdenum	60	75														0	0
Nickel	336	420														0	0
Selenium	80	100														0	0
Zinc	2800	7500														0	0

Outfall No. 003 - LAGOON SLUDGE

Parameter	80% of Limit	H.Q. Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic	41	75														0	0
Cadmium	39	85														0	0
Copper	1500	4300														0	0
Lead	300	840														0	0
Mercury	17	57														0	0
Molybdenum	60	75														0	0
Nickel	336	420														0	0
Selenium	80	100														0	0
Zinc	2800	7500														0	0

- 3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0
 - Exceedence Points
 - 0 (0 Points)
 - 1-2 (10 Points)
 - > 2 (15 Points)
- 3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)
 - Yes
 - No (10 points)
- N/A - Did not exceed limits or no HQ limit applies (0 points)
- N/A - Did not land apply biosolids until limit was met (0 points)
- 3.1.3 Number of times any of the metals exceeded the ceiling limits = 0
 - Exceedence Points
 - 0 (0 Points)
 - 1 (10 Points)
 - > 1 (15 Points)
- 3.1.4 Were biosolids land applied which exceeded the ceiling limit?
 - Yes (20 Points)
 - No (0 Points)
- 3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?

4. Pathogen Control (per outfall):
 - 4.1 Verify the following information. If any information is incorrect, Contact Us.

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Outfall Number:	005
Biosolids Class:	B
Bacteria Type and Limit:	F
Sample Dates:	01/01/2015 - 12/31/2015
Density:	60
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	ALK
Process Description:	Aerobically digested sludge is transferred from our digester to the de-watering building where it is mixed with a lime slurry to create a single batch. A temperature and Ph sample is taken 2 hours after mixing and another is taken 22 hours after that. The results of the Ph samples are generally around 12.10-12.60. After the batch is tested and mixed for 24 hours it is dewatered through our plate and frame press where it will create roughly a 40% solids cake product. The cake is stored in our outfall 005 where it is then tested at random locations and depths for fecal coliform and Enteric Viruses and also again before land spreading.
4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application. 4.2.1 Was the limit exceeded or the process criteria not met at the time of land application? o Yes (40 Points) ● No If yes, what action was taken?	0
5. Vector Attraction Reduction (per outfall): 5.1 Verify the following information. If any of the information is incorrect, Contact Us.	0
Outfall Number:	005
Method Date:	12/31/2015
Option Used To Satisfy Requirement:	PHADJ
Requirement Met:	Yes
Land Applied:	Yes
Limit (if applicable):	
Results (if applicable):	
5.2 Was the limit exceeded or the process criteria not met at the time of land application? o Yes (40 Points) ● No If yes, what action was taken?	
6. Biosolids Storage 6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site? ● >= 180 days (0 Points)	

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Last Updated: 6/7/2016
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Staffing and Preventative Maintenance (All Treatment Plants)	
1. Plant Staffing 1.1 Was your wastewater treatment plant adequately staffed last year? ● Yes o No If No, please explain: Could use more help/staff for:	
1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping? ● Yes o No If No, please explain:	
2. Preventative Maintenance 2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items? ● Yes (Continue with question 2) o No (40 points) If No, please explain, then go to question 3:	
2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment? ● Yes o No (10 points)	0
2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly? ● Yes o Paper file system o Computer system ● Both paper and computer system o No (10 points)	
3. O&M Manual 3.1 Does your plant have a detailed O&M Manual that can be used as a reference when needed? ● Yes o No	
4. Overall Maintenance /Repairs 4.1 Rate the overall maintenance of your wastewater plant. o Excellent ● Very good o Good o Fair o Poor Describe your rating: Equipment is aging and in need of replacement. The preventative maintenance program is excellent which helps extend the life of the equipment	

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Operator Certification and Education

1. Operator-In-Charge
- 1.1 Did you have a designated operator-in-charge during the report year?
- Yes (0 points)
 No (20 points)

Name: Anetta Von Rueden

Certification No: 32334

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP			OIC	
		Advanced	OIT	Basic	Advanced	Basic
A1	Suspended Growth Processes					X
A2	Attached Growth Processes	X				X
A3	Recirculating Media Filters					X
A4	Ponds, Lagoons and Natural					X
A5	Anaerobic Treatment Of Liquid					X
B	Solids Separation	X				X
C	Biological Solids/Sludges	X				X
P	Total Phosphorus	X				X
N	Total Nitrogen					X
D	Disinfection	X				X
L	Laboratory	X				X
U	Unique Treatment Systems					X
SS	Sanitary Sewage Collection	X		NA	NA	NA

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS, N and A5 not required in 2015 - 2016; subclass SS is basic level only.)

Yes (0 points)
 No (20 points)

3. Succession Planning

3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?

- One or more additional certified operators on staff
 An arrangement with another certified operator
 An arrangement with another community with a certified operator
 An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year
 A consultant to serve as your certified operator
 None of the above (20 points)
 If "None of the above" is selected, please explain:

4. Continuing Education Credits

4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?
 OIT and Basic Certification:

- Averaging 6 or more CECs per year.
 Averaging less than 6 CECs per year.
 Advanced Certification:
 Averaging 8 or more CECs per year.
 Averaging less than 8 CECs per year.

Total Points Generated
Score (100 - Total Points Generated)

0
100
A

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Financial Management

1. Provider of Financial Information
 Name:
 Telephone:
 E-Mail Address (optional):
 (XXX) XXX-XXXX

2. Treatment Works Operating Revenues
 2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system?
 Yes (0 points)
 No (40 points)
 If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?
 Year:
 0-2 years ago (0 points)
 3 or more years ago (20 points)
 N/A (private facility)

2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?
 Yes (0 points)
 No (40 points)

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds
 3.1 When was the Equipment Replacement Fund last reviewed and/or revised?
 Year:
 1-2 years ago (0 points)
 3 or more years ago (20 points)
 N/A
 If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR	\$	626,402.94
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	+	2,354.51
3.2.3 Adjusted January 1st Beginning Balance	\$	628,757.45
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	0.00
3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)	-	77,421.47
3.2.6 Ending Balance as of December 31st for CMAR Reporting Year	\$	551,335.98

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All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.
 WWTP SCADA system was upgraded. There were 2 new pumps installed in main and Grell Ln lift station. VFD's were upgraded at Grell Ln lift station. 2 RBC bearings were replaced at WWTP.

3.3 What amount should be in your Replacement Fund? \$ 0

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the HELP link under Info in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?
 Yes
 No
 If No, please explain:

4. Future Planning
 4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?
 Yes - If Yes, please provide major project information, if not already listed below.
 No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	WWTP phase II	3,250,000	2018

5. Financial Management General Comments

Total Points Generated	0	
Score (100 - Total Points Generated)	100	
Section Grade	A	

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Sanitary Sewer Collection Systems

1. CMOM Program

1.1 Do you have a Capacity, Management, Operation & Maintenance (CMOM) requirement in your WPDES permit?

- Yes
- o No

1.2 Did you have a documented (written records/files, computer files, video tapes, etc.) sanitary sewer collection system operation & maintenance (O&M) or CMOM program last calendar year?

- Yes (Continue with question 1)
- o No (30 points) (Go to question 2)

1.3 Check the elements listed below that are included in your O&M or CMOM program.

Goals

Describe the specific goals you have for your collection system:

To continue monitoring the collection through cleaning and televising. Fix problems both short and long term.

Organization

Do you have the following written organizational elements (check only those that apply)?

- Ownership and governing body description
- Organizational chart
- Personnel and position descriptions
- Internal communication procedures
- Public information and education program
- Legal Authority

Do you have the legal authority for the following (check only those that apply)?

- Sewer use ordinance Last Revised Date (MM/DD/YYYY) 04/25/2004
- Pretreatment/industrial control Programs
- Fat, oil and grease control
- Illicit discharges (commercial, industrial)
- Private property clear water (sump pumps, roof or foundation drains, etc.)
- Private lateral inspections/repairs
- Service and management agreements
- Maintenance Activities (provide details in question 2)
- Design and Performance Provisions

How do you ensure that your sewer system is designed and constructed properly?

- State plumbing code
- DNR NR 110 standards
- Local municipal code requirements
- Construction, inspection, and testing
- Others:

Overflow Emergency Response Plan:

Does your emergency response capability include (check only those that apply)?

- Alarm system and routine testing
- Emergency equipment
- Emergency procedures
- Communications/notifications (DNR, internal, public, media, etc.)

Capacity Assurance:

How well do you know your sewer system? Do you have the following?

- Current and up-to-date sewer map

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Sanitary Sewer Collection Systems

Sewer system plans and specifications

- Manhole location map
- Lift station pump and wet well capacity information
- Lift station O&M manuals

Within your sewer system have you identified the following?

- Areas with flat sewers
- Areas with surcharging
- Areas with bottlenecks or constrictions
- Areas with chronic basement backups or SSOs
- Areas with excess debris, solids, or grease accumulation
- Areas with heavy root growth
- Areas with excessive infiltration/inflow (I/I)
- Sewers with severe defects that affect flow capacity
- Adequacy of capacity for new connections
- Lift station capacity and/or pumping problems
- Annual Self-Auditing of your O&M/CMOM Program to ensure above components are being implemented, evaluated, and re-prioritized as needed
- Special Studies Last Year (check only those that apply):
 - Infiltration/Inflow (I/I) Analysis
 - Sewer System Evaluation Survey (SSES)
 - Sewer Evaluation and Capacity Management Plan (SECAP)
 - Lift Station Evaluation Report
 - Others:

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	2.5	% of system/year
Root removal	0	% of system/year
Flow monitoring	100	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	25	% of system/year
Manhole inspections	25	% of system/year
Lift station O&M	5	# per L.S./year
Manhole rehabilitation	0	% of manholes rehabbed
Mainline rehabilitation	0	% of sewer lines rehabbed
Private sewer inspections	0	% of system/year
Private sewer I/I removal	0	% of private services

Please include additional comments about your sanitary sewer collection system below:

The utility department cleans and televises 25% of the collection system per year. It also televises the known problem areas every year to see if further action is needed.

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3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

35.76	Total actual amount of precipitation last year in inches
34.4	Annual average precipitation (for your location)
21	Miles of sanitary sewer
10	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
0	Number of basement backup occurrences
0	Number of complaints
0.280	Average daily flow in MGD (if available)
	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.00	Basement backups (number/sewer mile)
0.00	Complaints (number/sewer mile)
0.0	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
0.0	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

Compliance Maintenance Annual Report

Johnson Creek Wastewater Treatment Facility
 Last Updated: 6/7/2016
 Reporting For: 2015

5.4 What is being done to address infiltration/inflow in your collection system?
 A collection system study was performed on our system and is being evaluated.

	Total Points Generated	0
	Score (100 - Total Points Generated)	100
	Section Grade	A

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **			
Date	Location	Cause	Estimated Volume (MG)
		None reported	

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

Yes
 No

If Yes, please describe:
 Bottlenecks and aged pipes need to be replaced.

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

No
 Yes

If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:
 None other than wet weather events.

Compliance Maintenance Annual Report

Johnson Creek Wastewater Treatment Facility

Last Updated: 6/7/2016
Reporting For: 2015

Resolution or Owner's Statement

Name of Governing Body or Owner: Village of Johnson Creek Board of Trustees

Date of Resolution or Action Taken: _____

Resolution Number: _____

Date of Submittal: _____

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = A

Effluent Quality: TSS: Grade = A

Effluent Quality: Phosphorus: Grade = A

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A
(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS (Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00

Compliance Maintenance Annual Report

Johnson Creek Wastewater Treatment Facility

Last Updated: 6/7/2016
Reporting For: 2015

Grading Summary

WPDES No: 0022161

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Phosphorus	A	4	3	12
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			32	128
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)

DEVELOPMENT AGREEMENT

This Development Agreement (“Agreement”) is made by and among the Village of Johnson Creek, Wisconsin, a Wisconsin municipal corporation with offices located at 125 Depot Street, Johnson Creek, WI 53038 (the “Village”) and Jon Green, Steve Kearns and Keajen Properties, LLC, a Wisconsin limited liability company, with its offices located at 240 Hunters Crossing South, Slinger, WI and any limited liability company they create for the ownership of the below described parcels (herein collectively referred to as the “Developer”).

WITNESSETH:

WHEREAS, the Developer is developing a parcel of land located at 777 Wright Road, which parcel consists of 3.793 acres, more or less, and 555 Wright Road, which parcel consists of 1.278 acres, more or less, herein collectively referred to as “Parcels,” both of which are located in TID No. 2; and

WHEREAS, the Development under construction, when completed, will consist of two commercial buildings, one building having approximately twenty-four thousand (24,726±) square feet, and a second commercial building having approximately nine thousand (9,000±) square feet; and

WHEREAS, the construction of the above-referenced commercial buildings, and development of the Parcels is being undertaken in accordance with a precise implementation plan approved by the Village Plan Commission and Village Board, in accordance with the planned development provisions of the zoning code of the Village of Johnson Creek; and

WHEREAS, the Village has determined that the development and improvement of the Parcels is consistent with the economic development goals approved by TID No. 2 in which the Parcels are currently located; and

WHEREAS, the Village has determined that “but for” the commitment by the Village to assist the Developer in the development of the Parcels, the Developer would not undertake the proposed development; and

WHEREAS, the Village has determined that the proposed development will create additional full time and part time jobs, and will generally benefit the economic development climate in the Village and Jefferson County;

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are acknowledged by both the Village and the Developer, the parties agree as follows:

SECTION 1 - – PURPOSE; LAND; DEFINITIONS; EXHIBITS

1.1. Purpose of the Agreement. In order to facilitate development of the real estate, to promote community development and job creation and to expand and enhance the tax base within the Village, the Village will provide a development incentive in the form of a cash grant as described more particularly in Section 2 of this Agreement. The parties intend to enter into this Agreement and to record the understandings and undertakings of the parties and to provide a framework within which the development of the real estate may proceed.

1.2. Description of the Project. Developer agrees to construct and complete the commercial buildings, the plans for which have been submitted to and approved by the Plan Commission and the Village Board, and which are described more particularly in the precise implementation plan approved by the Plan Commission and the Village Board.

SECTION 2 - ECONOMIC DEVELOPMENT INCENTIVES

2.1. Purchase of Real Estate. The Developer represents and warrants that the Parcels are owned by Jon Green (herein "Owner") and will be owned by Developer collectively or individually through Wisconsin limited liability companies and that the Owner and Developer have entered into agreements authorizing the construction and use of the Parcels described herein.

2.2. Economic Development Grant. The Village agrees to provide the Developer with a financial incentive in the form of a cash grant (hereinafter "Cash Grant") to be used for the purchase of the property and construction of the building and site improvements described and depicted within the site plan and planned development plan. The Village shall pay to the Developer a Cash Grant in the amount of three hundred (\$300,000) dollars, not later than June 30, 2016, provided however, that such payment is contingent upon the Developer complying with all terms and conditions of this Development Agreement, and provided further, that construction of the 24,726 square foot commercial buildings referenced herein shall have been substantially completed by the date of payment of the Cash Grant.

2.3. Impact Fees. The Village agrees to waive the impact fees which would be charged by the Village ordinances for this Project.

2.4. Reimbursement of Fees and Costs. Developer shall pay all building permit, electrical permit, erosion control, HVAC, plumbing, occupancy, and fire inspection fees, and to reimburse the Village for administrative costs associated with the planning, engineering, development and legal review of the Development Agreement in this Project. Those fees and expenses shall be charged in accordance with the terms of the Village ordinance. The Village shall invoice the Developer, from time to time, as reimbursable costs are incurred, and the Developer shall pay those costs within thirty (30) days of being invoiced. Permit fees shall be paid prior to issuance of the required permit.

SECTION 3 - OBLIGATIONS OF DEVELOPER

3.1. Development of the Real Estate. Developer agrees to construct and complete the commercial buildings described in the Precise Implementation Plan and the planned development documents and submittals approved by the Plan Commission and the Village Board of the Village of Johnson Creek. Developer, at its own expense, has, and in the future shall, as necessary, obtain all approvals, permits and licenses as may be required by any governmental or non-governmental entity in connection with the development described herein. The Real Estate Parcels described herein shall not be used for any use or purpose which is inconsistent with the development plans approved by the Village, this Development Agreement or the Zoning Code of the Village of Johnson Creek.

3.2. Tax Incremental District Payments. It is the intent of the Village and the Developer that the Village be allowed to recover costs associated with the acquisition and conveyance of the Real Estate, as well as the economic development incentive referred to herein, in accordance

with the provisions of the Tax Incremental Finance District laws of the State of Wisconsin as set forth in Wis. Stat. § 66.1105. As an inducement to the Village to enter into this Agreement, Developer guarantees that Developer will faithfully perform all terms, covenants, conditions and obligations of this Development Agreement, and that the Developer shall, without limitation, construct improvements on and otherwise develop the Real Estate in accordance with the terms of the Development Agreement.

Developer represents and warrants that the minimum assessed value of the improvements constructed on the Parcels, as of January 1, 2017, and continuing through the calendar year of 2023, shall be not less than three million (\$3,000,000) dollars. As used herein, the term “improvements” does not include the value of the real estate which, as of the execution of this Agreement had the following assessed values:

777 Wright Road (Parcel #141-0715-0741-005)	\$784,300
555 Wright Road (Parcel #141-0715-0741-003)	\$324,700

3.3. Deficiency PILOT. Developer guarantees that the assessed value of the improvements that are being constructed on the Parcels, commencing as of January 1, 2017, and continuing through December 31, 2023, shall be not less than three million (\$3,000,000) dollars.

In the event the assessed valuation of the improvements for any year beginning January 1, 2017, and continuing through December 31, 2023 shall be less than three million (\$3,000,000) dollars, then in that event, the Developer shall pay to the Village a payment in lieu of taxes (PILOT) as set forth in this paragraph. The amount of the PILOT shall be determined by deducting the difference between the assessed value of the improvements constructed on the Parcels and the guaranteed assessed value of three million (\$3,000,000) dollars. The amount of the PILOT shall then be determined by multiplying the difference between three million (\$3,000,000) dollars and the actual assessed valuation of the improvements by the mill rate for all taxing jurisdictions (the Village, the County, the State, the School District and the Vocational District). The PILOT deficiency shall be due and payable on or before January 31st of any tax year, beginning January 1, 2017.

By way of illustration, assume that the real estate assessment for improvements is two million five hundred thousand (\$2,500,000) dollars. The difference between the guaranteed assessment (\$3,000,000) and the actual assessment for improvements (\$2,500,000), is \$500,000. Assume further that the mill rate for all taxing jurisdictions (the Village, the County, the State, the School District and the Vocational District) is twenty dollars (\$20). Based on these assumptions, the deficiency PILOT is \$10,000 ($\$500,000 \times \$20 = \$10,000$).

3.4. Deferred Special Assessment. The Developer guarantees payment of any deficiency PILOT referenced in paragraph 3.3 above, by consenting to the levy of a deferred special assessment on the Real Estate in accordance with the provisions of Wis. Stat. § 66.0703.

The Village, by approval and execution of this Development Agreement, hereby levies, with the Developer’s consent and approval, a Deferred Special Assessment on the Real Estate in accordance with the provisions of Wis. Stat. § 66.0703. Developer hereby waives, pursuant to Wis. Stat. § 66.0703(7)(b) and any other applicable provisions, any and all requirements of the Wisconsin Statutes which must be met prior to the imposition of Special Assessments including, but not limited to, the notice and hearing requirements of Wis. Stat. § 66.0703 and the notice requirements of Wis. Stat. § 66.0715(3), and agrees that the Village has levied the Deferred

Special Assessment referenced herein as against the Real Estate described in this Development Agreement. Developer acknowledges that the Deferred Special Assessment is levied for the purpose of securing repayment of any PILOT deficiency, including accrued interest thereon, which may be owed to the Village under the terms of this Development Agreement.

In the event that the Deferred Special Assessment is not timely paid, then in that event, the Deferred Special Assessment shall be placed on the tax roll and collected with all the Real Estate taxes and assessments which burden this Real Estate.

The Developer further waives any right to appeal from the Deferred Special Assessment, and stipulates that the amount of the Deferred Special Assessment levied against the Real Estate has been determined on a reasonable basis and has benefitted the Real Estate.

3.5. Restrictions on Transfer or Sale of Real Estate.

A. Notice of Intent to Transfer. The Real Estate may not be sold, transferred, or otherwise conveyed for a period of ten (10) years or until termination of TID No. 2, whichever occurs earlier, without first obtaining the Village's written approval, which approval shall not be unreasonably withheld. The ownership of the real estate will be in a Wisconsin limited liability company(s) created by and owned by Developer collectively or individually to effectuate pending like kind exchanges and for business planning and liability purposes.

B. No Transfer to Exempt Entities. The Real Estate may not be sold, transferred or conveyed to, or leased or owned by, any entity or used in any manner which would render any part of the Real Estate exempt from real property taxation unless the purchaser; transferee, lessee or owner first executes a written agreement satisfactory to the Village Attorney and Village Board providing for annual payments in lieu of taxes (PILOT) to the Village. Any agreement shall provide that the amount of an annual PILOT payment due the Village shall be determined by multiplying the fair market value (using tax assessment definitions, rules and procedures) of the tax exempt portion of the Real Estate by the total tax rate of all taxing authorities shown on the real estate tax bills issued by the Village.

C. Assignees and Transferees Bound by Agreement. Any assignee or purchaser or transferee of any portion of the Real Estate shall be bound by the terms and conditions of this Agreement, which shall run with the land and be binding upon all such assignees, purchasers and transferees. The Developer shall not sell or transfer any portion of the Real Estate to any entity unless and until the Developer has provided the Village with written evidence satisfactory to the Village Attorney that such assignee or entity has agreed in writing to be bound by the terms of this Agreement. Any such sale, transfer or conveyance of any portions of the Real Estate shall not relieve the Developer of its obligations hereunder.

3.6. Insurance. For a period of ten (10) years or the life of TID No. 2, whichever is longer, Developer shall maintain, and shall require that any purchasers or transferees of any portion of the Real Estate maintain, insurance in such amounts and against such risks both generally and specifically with respect to the Real Estate, as are customarily insured against in developments of like size, kind and character, including customary builders risk insurance during construction and customary casualty, property and liability insurance, with deductibles in accordance with reasonable industry practice. Notwithstanding, Developer shall carry casualty insurance for the Project at not less than the replacement value and further agrees and covenants

to apply, and to require any purchasers or transferees of any portion of the Real Estate to apply, any and all insurance proceeds to rebuild the Project, maintain the Project and Real Estate and to name the Village as an additional insured to the extent of this covenant provided in this Section. Developer shall provide to the Village certificates of all such insurance.

3.7. Indemnity: Developer shall indemnify and hold harmless the Village, its officers, employees and authorized representatives from and against any and all liabilities including, without limitation, remediation required by any federal or state agency having jurisdiction, losses, damages, costs, and expenses, including reasonable attorney fees and costs, arising out of any third-party claims, causes of action, or demands made against or suffered by the Village on account of this Agreement, unless such claims, causes of action, or demands: (a) relate to the Village failing to perform its obligations to Developer; or (b) arise out of any willful misconduct of Village. At Village's request, Developer shall appear for and defend the Village, at Developer's expense, in any action or proceeding to which the Village may be made a party by reason of any of the foregoing.

3.8. Record Retention. Developer understands and acknowledges that the Village is subject to the Public Records Law of the State of Wisconsin. As such, Developer agrees to retain all public records as defined by Wisconsin Statute §19.32(2) applicable to this Agreement for a period of not less than seven (7) years. Likewise, Developer agrees to assist the Village in complying with any public records request that the Village receives pertaining to this Agreement.

SECTION 4 - VILLAGE OBLIGATIONS

4.1. Village Performance Subject to Required Government Approvals. The Village shall pay to the Developer, the sum of three hundred thousand (\$300,000) dollars as a cash incentive grant, all of which is provided above, provided however that construction of the 24,746 square foot commercial buildings described herein have been substantially completed on or before the date of payment or June 30, 2016, whichever date occurs later.

4.2. Conditions Precedent to Village Obligations. In addition to the contingencies set forth above, the Village's obligations under this Agreement are conditioned upon the provisions set forth herein.

A. Existence. Developer shall have provided a certified copy of Developer's formation documents and a good standing certificate issued by the appropriate governmental authority of the state of Developer's incorporation.

B. Due Authorization. Developer shall have provided such resolutions or other authorizations as may be required by the Village so as to guarantee that the Developer has the authority to execute this Development Agreement and carry out all terms, conditions and obligations imposed upon the Developer under the terms of this Development Agreement.

C. No Violation or Default. Developer shall not be in violation of any of its governing documents or other contracts. Developer shall not be in material default under the terms of any other agreement or instrument to which Developer is a party or an obligor. Developer shall be in material compliance with all provisions of this Agreement.

D. Plans and Specifications. The development of the project has proceeded in accordance with the plans and specifications for development of the Parcels as approved by the Village Plan Commission and Village Board.

E. Certified Survey. The Village has approved and recorded the Certified Survey Map describing the real estate Parcels referenced herein.

F. Insurance. Developer shall have delivered to the Village certificates of insurance required under this Agreement showing the Village as an additional insured on all property and casualty insurance policies issued to the Developer. Said insurance shall not be cancelled, non-renewed nor have any material changes without providing thirty (30) days advanced written notice to the Village.

G. Approvals and Permits. The Developer shall, at its expense, have obtained all necessary approvals and permits necessary to undertake the Project on the Real Estate including, but not limited to, site plan review, zoning approvals, and any other local, state or federal approvals or permits.

SECTION 5 - REPRESENTATIONS, WARRANTIES AND COVENANTS

Developer represents and warrants to and covenants with the Village, and the Village represents and warrants to and covenants with Developer as respectively follows:

5.1. Financial Statements/No Material Change. All financial statements or other contracts, documents, and agreements which the Developer may furnish to the Village or its agents are true and correct. There has been no material change in the business operations of Developer since the date of the last financial statement furnished to the Village except pursuant to the conduct of its ordinary business, all financial statements or other contracts, documents and agreements which the Developer may furnish to the Village from time to time, are accurate and complete and that no material change in the business operations has occurred between the date of preparation and submission of those documents and continuing through the conveyance of the Real Estate which is the subject matter of this agreement.

5.2. Taxes. Developer has paid, and will pay when due, all federal, state and local taxes and shall promptly prepare and file returns for accrued taxes. If necessary, Developer shall pay when due all payments in lieu of taxes and special charges required under the terms of this Agreement.

5.3. Compliance with Zoning: Developer covenants that the Real Estate, upon completion of the Project, will conform and comply in all respects with applicable federal, state, local and other laws, rules, regulations and ordinance including, without limitation, zoning and land division laws, building codes and environmental laws.

5.4. Payment: All work performed or materials furnished for the Project, other than the Public Improvements, will be fully paid for by Developer.

5.5. Certification of Facts. No statement of fact by Developer contained in this Agreement and no statement of fact furnished or to be furnished by Developer to the Village pursuant to this Agreement contains or will contain any untrue statement of a material fact or omits or will omit to state a material fact necessary in order to make the statements herein or therein contained not misleading.

5.6. Due Authorization. The execution, delivery and performance of this Agreement and all other agreements requested to be executed and delivered by Developer hereunder have been duly authorized by all necessary corporate action of Developer and constitute valid and binding

obligations of Developer, in accordance with their terms, subject only to applicable bankruptcy, insolvency, reorganization, moratorium, general principles of equity, and other similar laws of general application affecting the enforceability of creditors' rights generally. The Village represents and warrants to Developer that it has the power, authority and legal right to enter into all of the transactions and to perform all of the covenants and obligations required to be entered into or performed by Village under this Agreement.

5.7. No Conflict. The execution, delivery, and performance of Developer's obligations pursuant to this Agreement will not violate or conflict with Developer's Articles of Organization or Operating Agreement or any indenture, instrument or material agreement by which Developer is bound, nor will the execution, delivery, or performance of Developer's obligations pursuant to this Agreement violate or conflict with any law applicable to Developer.

5.8. No Litigation. There is no litigation or proceeding pending or threatened against or affecting Developer or the Project or any guarantor that would adversely affect the Project, Developer or any guarantor or the priority or enforceability of this Agreement, the ability of Developer to complete the Project or the ability of Developer to perform its obligations under this Agreement.

5.9. No Default. No default or event which, with the giving of notice or lapse of title or both, would be a default, exists under this Agreement, and Developer is not in default (beyond any applicable period of grace) of any of its obligations under any other material agreement or instrument to which Developer is a party or an obligor.

5.10. No Subordination. The Village shall not subordinate any interest it has in this Agreement for any reason, unless it is determined to be in the best interests of the Village. Any requests for subordination shall be submitted in writing explaining why the request is in the best interests of the Village. Said request shall be received by the Village not less than forty five (45), days prior to any Village Board action on said request. Said subordination may only be approved by the Village Board.

5.11. Notification. Developer shall:

A. As soon as possible, and in any event within five (5) business days after the occurrence of any default, notify Village in writing of such default and set forth the details thereof and the action which is being taken or proposed to be taken by Developer with respect thereto.

B. Promptly notify Village of the commencement of any litigation or administrative proceeding that would cause any representation and warranty of Developer contained in this Agreement to be untrue.

C. Notify Village and provide copies, immediately upon receipt, of any notice, pleading, citation, indictment, complaint, order or decree from any federal, state or local government agency or regulatory body, asserting or alleging a circumstance or condition that requires or may require a financial contribution by Developer or any guarantor or an investigation, clean-up, removal, remedial action or other response by or on the part of Developer or any guarantor under any environmental laws, rules, regulations or ordinances or which seeks damages or civil, criminal or punitive penalties from or against Developer or any guarantor for an alleged violation of any environmental laws, rules, regulations or ordinances.

SECTION 6 - DEFAULT

6.1. Developer's Default.

A. Remedies. In the event (i) any representation or warranty of Developer herein or in any agreement or certificate delivered pursuant hereto shall prove to have been false in any material respect when made or (ii) of Developer's default hereunder which is not cured within thirty (30) days after written notice thereof to Developer, the Village shall have all rights and remedies available under law or equity with respect to said default.

B. Reimbursement. Any amounts expended by the Village in enforcing this Agreement and the obligations of Developer hereunder, including reasonable attorney's fees, and any amounts expended by the Village in curing a default on behalf of Developer, together with interest at one and one-half percent (1.5%) per month, shall be paid by Developer to the Village upon demand and shall constitute a lien against the Real Estate until such amounts are reimbursed or paid to the Village, with such lien to be in the nature of a mortgage and enforceable pursuant to the procedures for foreclosure of a mortgage.

C. Remedies are Cumulative. All remedies provided herein shall be cumulative and the exercise of one remedy shall not preclude the use of any other or all of said remedies.

D. Failure to Enforce Not a Waiver. Failure of the Village to enforce any provision contained herein shall not be deemed a waiver of the Village's rights to enforce such provision or any other provision in the event of a subsequent default.

6.2. Villages Default.

A. Remedies. In the event of the Village's default hereunder which is not cured within thirty (30) days after written notice thereof to the Village, Developer shall have all rights and remedies available under law or equity with respect to said default. In addition, and without limitation, Developer shall have the following specific rights and remedies:

- (1) Injunctive relief;
- (2) Action for specific performance; and
- (3) Action for money damages.

B. Remedies are Cumulative. All remedies provided herein shall be cumulative and the exercise of one remedy shall not preclude the use of any other or all of said remedies.

C. Failure to Enforce Not a Waiver. Failure of Developer to enforce any provision contained herein shall not be deemed a waiver of Developer's rights, to enforce such provision or any other provision in the event of a subsequent default.

6.3. Mediation of Disputes Required. Unless the parties agree otherwise, prior to litigation and as a condition precedent to bringing litigation, any party deeming itself aggrieved under this Agreement shall be obligated to request nonbinding mediation of the dispute. Mediation shall proceed before a single mediator. In the event of impasse at mediation, the

aggrieved party may then commence an action. However, the parties shall be bound to agree to alternative dispute resolution as ordered by the Court.

SECTION 7 - MISCELLANEOUS PROVISIONS

7.1. Nondiscrimination. In the performance of work under this Agreement, Developer agrees not to discriminate against any employee or applicant for employment nor shall the development or any portion thereof be sold to, leased or used by any party in any manner to permit discrimination or restriction on the basis of race, religion, marital status, age, color, sex, sexual orientation, physical condition, disability, national origin or ancestry and that the construction and operation of the Project shall be in compliance with all effective laws, ordinances and regulations relating to discrimination on any of the foregoing grounds.

7.2. No Personal Liability. Under no circumstances shall any trustee, officer, official, commissioner, director, member, partner or employee of the Village or Developer, have any personal liability arising out of this Agreement, and no party shall seek or claim any such personal liability.

7.3. Force Majeure. No party shall be responsible to any other party for any resulting losses and it shall not be a default hereunder if the fulfillment of any of the terms of this Agreement is delayed or prevented by revolutions or other civil disorders, wars, acts of enemies, strikes, fires, floods, acts of God, adverse weather conditions, legally required environmental remedial actions, industry-wide shortage of materials, or by any other cause not within the control of the party whose performance was interfered with, and which exercise of reasonable diligence, such party is unable to prevent, whether of the class of causes hereinabove enumerated or not, and the time for performance shall be extended by the period of delay occasioned by any such cause; provided however that any such event of Force Majeure shall not be the basis of a delay of more than ninety (90) days.

7.4. Parties and Survival of Agreement. Except as otherwise expressly provided herein, this Agreement is made solely for the benefit of the parties hereto and no other person, partnership, association or corporation shall acquire or have any rights hereunder or by virtue hereof. All representations, warranties, and indemnifications contained herein "shall survive the termination or expiration of this Agreement.

7.5. Notices. Any notice, demand, certificate or other communication under this Agreement shall be given in writing. and deemed effective: (a) when personally delivered; (b) three (3) days after deposit within the United States Postal Service, postage prepaid, certified, return receipt requested; or (c) one (1) business day after deposit with a nationally recognized overnight courier service, addressed by name and to the party or person intended as follows:

To the Village: Attn: Village Clerk
 Village of Johnson Creek
 125 Depot Street
 P.O. Box 238
 Johnson Creek, WI 53038-0238

With a Copy to: Attn: Village Attorney
Attorney James W. Hammes
Cramer, Multhauf & Hammes, LLP
P.O. Box 558
Waukesha, WI 53187-0558

To the Developer: Keajen Properties, LLC
Steve Kearns
John Green
240 Hunters Crossing South
Slinger, WI 53086

With a Copy to: Attn: Developer Attorney
Charles H Williams
Schloemer Law Firm, S.C.
143 S Main St
West Bend WI 53095

7.6. Governing Law. This Agreement shall be governed by the laws of the State of Wisconsin and shall be deemed to have been drafted through the combined efforts of both parties of equal bargaining strength: Any action at law or in equity relating to this Agreement shall be instituted exclusively in the courts of the State of Wisconsin and venued in Jefferson County. Each party waives its right to change venue.

7.7. Execution in Counterparts. This Agreement may be executed in several counterparts, each which may be deemed an original, and all of such counterparts together shall constitute one and the same agreement.

7.8. Severability. Should any part, term, portion or provision of this Agreement or the application thereof to any person or circumstance be in conflict with any state or federal law or otherwise be rendered unenforceable, it shall be deemed severable and shall not affect the remaining provisions, provided that such remaining provisions can be construed in substance to continue to constitute the agreement that the parties intended to enter into in the first instance.

7.9. Memorandum of Agreement. Promptly upon its acquisition of the Real Estate and prior to the recording of any mortgage, or other security instrument against any, portion of the Real Estate, the Developer agrees that the Village may record this Agreement, or a memorandum thereof with the Register of Deeds for Jefferson County, Wisconsin. Any such memorandum shall be in form and substance reasonably acceptable to the Village and the Developer.

7.10. Covenants Running With Land: All of the covenants, obligations and promises of Developer set forth herein shall be deemed to encumber the Development and run with the land described in Exhibit A and shall bind any successor, assignee or transferee of Developer until such time as this Agreement is terminated.

7.11. Amendments. No agreement or understanding changing, modifying or extending this Agreement shall be binding upon either party unless in writing, approved and executed by the Village and Developer.

OPTION TO PURCHASE

The Village of Johnson Creek (herein the "Village" and/or the "Seller") hereby grants to BBC Land Ventures, LLC, a Wisconsin limited liability company, (herein the "Buyer" and/or the "Developer") an option to purchase the following described property:

CSM Lot 1, containing 12.483 acres, more or less, of CSM 5584 recorded in Vol. 34, Page 98 in the Office of the Register of Deeds for Jefferson County ("Property").

This Option to Purchase is granted subject to the following terms and conditions:

1. An Option fee of \$1.00 will be paid by Buyer to the Seller within five (5) days of the acceptance of this Option to Purchase. The Option fee shall not be refundable.
2. In the event that Buyer exercises the Option, at the Closing of the Property, Buyer shall pay to Seller the sum of Fifteen Thousand and 00/100 (\$15,000.00) per year or partial year that has elapsed from the date of North River Drive LLC's closing of Lots 4 and 5 of River Creek Centre to the date of Closing on the Property ("Purchase Price").
3. The Option may be exercised by delivering written notice to Seller no later than the close of business (5:00 p.m.) on August 31, 2020. The closing shall take place within sixty (60) days after Buyer's exercise of the Option ("Closing").
4. Buyer shall, within twelve (12) months following Closing, obtain a building permit for construction of the building contemplated below ("Permit Requirement").

5. Buyer and Seller shall, within twelve (12) months following Closing, negotiate the terms and conditions of a development agreement relating to the Property, which development agreement shall include and incorporate the following (“Development Agreement Requirement”):

I. VILLAGE’S OBLIGATIONS

1. The Village Engineer shall review the proposed site plan to determine storm water capacity of existing improvements and those improvements that may be required to accommodate Buyer’s proposed development of the Property. The Village Engineer’s findings shall be provided to the Developer.

2. The Village will cooperate with the Developer in providing any and all information to perform “due diligence” on the Property to include confirmation of existing utilities, wetland delineation, soil survey, phase one environmental and phase two environmental assessment and physical access to the Property.

3. The Village shall, upon submittal of an application for re-zoning of the Property, if necessary, conduct public hearings and act on any request to rezone the property from the Planned Industrial (PI) zoning classification to the Planned Business zoning classification so as to allow Light Industrial development on the property as provided by §250-42(A) of the Village Code.

4. The Village shall, if requested, take such steps as may be necessary to amend the TID project plans so as to allow light industrial use of the Property.

II. DEVELOPER'S OBLIGATIONS:

1. The Developer shall cause the construction of a light manufacturing, warehouse or commercial building of approximately fifty thousand (50,000+) square feet, or as may be agreed upon in the developer's agreement, as a Planned Development.

2. The Developer shall guarantee a minimum assessed value of improvements of two million five hundred thousand dollars (\$2,500,000) within eighteen (18) months after the issuance of the building permit ("Value Guaranty Date").

3. The Developer shall make a payment in lieu of taxes (PILOT) if the guaranteed minimum assessed value of improvements of two million five hundred thousand dollars (\$2,500,000) is not met in any tax year commencing on the Value Guaranty Date and terminating five (5) years thereafter. Annual PILOT payments will be determined by the two million five hundred thousand dollars (\$2,500,000) less the actual assessed value of improvements times the annual real estate tax mill rate.

4. The Developer agrees that for a period of ten (10) years beginning with the date of Closing of the Property, the Developer shall not apply for, nor accept, the benefit of a real estate tax exemption available in accordance with the provisions of Wis. Stat. § 70, and more particularly Wis. Stat. § 70.11, or any similar statutory provision which would have the effect of removing the Property from the real estate tax rolls.

III. MISCELLANEOUS PROVISIONS

1. Developer shall comply with all Village Codes in causing the construction of any improvements to the Parcel including, but not limited to, the payment of all building, electrical, erosion control, HVAC, plumbing, occupancy, tree, fire inspection fees and enter into a reimbursable cost agreement with the Village for cost of the Village Attorney, Village Planner, Village Engineer and Administration. Total permit and reimbursable costs shall not exceed the lesser of one percent (1.0%) of the cost of construction or eighty eight thousand five hundred dollars (\$88,500).

2. The Village shall waive any and all Impact Fees on the construction of improvements to the Parcel.

3. Confidentiality. Nelson Williams, as managing member of BBC Land Ventures, LLC or assignee shall act as the agent for the user in negotiating a development agreement with the Village of Johnson Creek. The User identity will remain confidential until the execution of the development agreement to be approved by the user's Board of Directors and the Village of Johnson Creek not later than October 31, 2020.

6. In the event that Buyer shall fail to satisfy both the Development Agreement Requirement and Permit Requirement, Seller shall have the option, for a period of ninety (90) days after the expiration of the Development Agreement Requirement and Permit Requirement ("Seller Repurchase Option Period"), to repurchase the Property from Buyer for the Purchase Price ("Repurchase Option"). In the

event Seller elects to exercise the Repurchase Option, Seller shall, within the Seller Repurchase Option Period, deliver written notice of same to Buyer ("Seller Option Notice") and the closing on the Repurchase Option shall take place within thirty (30) days after delivery of the Seller Option Notice ("Seller Repurchase Closing Date"). Upon Seller's Payment to Buyer of the Purchase Price, Buyer shall convey the Property to Seller via warranty deed subject to all liens and encumbrances in existence at the time of Buyer's acquisition of the Property. In the event that the liens and encumbrances of record are not acceptable to Seller, Seller may terminate its Repurchase Option by written notice to Buyer of same on or before the Seller Repurchase Closing Date.

7. Seller shall convey to Buyer the Property described in this Agreement, with the closing to be at a time and date mutually agreed upon, but in no event more than sixty (60) days following Buyer's exercise of the Option. Conveyance shall be by warranty deed, free and clear of all liens and encumbrances, except those liens and encumbrances of record as of the execution of this Agreement. In the event that the liens and encumbrances of record are not acceptable to Buyer, Buyer may terminate the Option to Purchase.

8. Seller shall not, without Buyer's written consent, which consent may be withheld, grant any easements on the Property during the Buyer's Option term.

9. All notices under the terms of the Option may be delivered personally, by fax or by e-mail, to the following addresses:

Seller's address shall be:

Village of Johnson Creek
P.O. Box 238
125 Depot Street
Johnson Creek, WI 53038

Buyer's address shall be:

BBC Land Ventures, LLC
3885 North Brookfield Road, Suite 200
Brookfield , WI 53045-1983

10. Upon request of Buyer, a Memorandum of Option Rights shall be executed by Seller and Buyer and may recorded by Buyer in the office of the Register of Deeds for Jefferson County, putting all persons on notice of Buyer's rights under this Option to Purchase.

11. Whenever in this Option to Purchase a day appointed for Closing or the occurrence of any other event or expiration of any time line shall occur on other than a business day, such date shall be deemed extended to the next regularly occurring business day.

12. This Option to Purchase contains the entire agreement and understanding of the parties with respect to the subject matter hereof. No amendment or modification of this Option to Purchase shall be binding unless in writing and signed by each party hereto.

13. This Option to Purchase shall be binding upon the undersigned parties and each of their respective successors, assigns, executors and/or administrators.

14. Seller and Buyer agree to perform, execute and deliver such further reasonable acts, deeds and assurances as the other may reasonably require in order to consummate the transaction contemplated hereby.

15. This Option to Purchase shall be governed and construed under the laws of the State of Wisconsin.

16. This Option to Purchase may be executed in one or more counterparts, each shall be deemed an original, but all of which together shall constitute one and the same instrument.

17. Seller and Buyer mutually acknowledge and agree that “TIME IS OF THE ESSENCE” with respect to each and every term, condition, obligation and provision hereof.

[signatures appear on next page]

BUYER:
BBC LAND VENTURES, LLC

BY: _____
Nelson Williams, Managing Member

Date: _____

SELLER:
VILLAGE OF JOHNSON CREEK

BY: _____
Name: _____
Title: Village President

Date: _____

FOURTH AMENDMENT TO OPTION TO PURCHASE

The Option to Purchase between the Village of Johnson Creek ("Seller") and BBC Land Ventures, LLC, or its assigns ("Buyer" or "Developer"), executed on April 8, 2015, a copy of which is attached hereto as Exhibit A ("Option to Purchase"), as amended by the Amendment to Option to Purchase executed by Buyer on July 31, 2015 and executed by Seller on August 19, 2015, a copy of which is attached hereto as Exhibit B ("First Amendment"), the Second Amendment to Option to Purchase executed by Buyer and Seller on October 25, 2015, a copy of which is attached hereto as Exhibit C ("Second Amendment") and the Third Amendment to Option to Purchase dated March 29, 2016, a copy of which is attached hereto as Exhibit D ("Third Amendment")(the Option to Purchase, First Amendment, Second Amendment and Third Amendment shall be collectively referred to as the "Option Agreement") is hereby amended as follows:

1. Paragraph 2 of the Option to Purchase as amended by the First Amendment, Second Amendment and Third Amendment, shall be amended as follows: In the event that the Buyer elects to exercise this Option, both Buyer and Seller shall, within thirty (30) days following the exercise of the option to purchase, negotiate the terms and conditions of a development agreement relating to the property. Buyer and Seller agree that Buyer may exercise the option at any time before 11:59 pm on July 31, 2016.
2. Article I, Paragraph 1 of the Option to Purchase shall be amended to add the following: In the event that Buyer elects to close sooner, Buyer may provide at least five (5) days advance written notice of same to Seller and the Closing shall take place on the date set forth in the Buyer notice.
3. The following parcel shall be deleted from the Option to Purchase: Lot 1 of CSM 5584.
4. The validity of this Fourth Amendment is subject to the Seller's execution of a separate Option to Purchase for Lot 1 of CSM 5584.
5. Lot 5 of the River Creek Centre subdivision shall be titled in the name of North Resort Drive LLC or as otherwise designating in writing by Buyer.
6. This Fourth Amendment and the Option Agreement sets forth all the covenants, promises, agreements, conditions and understandings between Seller and Buyer concerning the Phase I Real Estate and the Phase II Real Estate, and there are no others, either oral or written, between them, except as contained in the Option Agreement and this Fourth Amendment. This Fourth Amendment shall not be modified or amended except in a written document signed by Seller and Buyer. If any inconsistency exists or arises between the terms of the Option Agreement and the terms of this Fourth Amendment, the terms of this Fourth Amendment shall prevail. This Fourth Amendment may be executed in any number of counterparts and each such executed counterpart shall be deemed an original hereof and all, such executed counterparts shall together constitute but one and the same instrument, which instrument shall for all purposes be sufficiently evidenced by any such executed counterparts. This Fourth Amendment may be executed via facsimile and the facsimile signatures shall be deemed binding as if original signatures. This Fourth Amendment may be executed via PDF attachment to electronic mail and such signatures shall be deemed binding as if original signatures.

[signatures appear on next page]

IN WITNESS WHEREOF, the parties have caused this Fourth Amendment to be signed by their duly authorized representatives as of the ____ day of May, 2016.

BUYER:

SELLER:

BBC Land Ventures, LLC

Village of Johnson Creek

By: Nelson E. Williams, Managing Member

By: _____
Title: _____

NORTH RESORT DRIVE LLC

By: Nelson E. Williams, Managing Member

**Computer Service Agreement
Renewal**

This Service Agreement (this "Agreement") is made effective as of January 1, 2015 by and between Village of Johnson Creek, and Feroz Ghouse. In this Agreement, the party who is contracting to receive services shall be referred to as "Village", and the party who will be providing the services shall be referred to as "Feroz Ghouse."

DESCRIPTION OF SERVICES: Beginning January 1, 2015, Feroz Ghouse will provide the following services, (collectively the "Services"):

HARDWARE: Feroz Ghouse will trouble shoot possible hardware failures. Hardware covered under this contract will include: servers, workstations, hubs, routers, monitors, modems, network connections and repair laser printers.

FEES: This contract is for on-site hardware and software support at a rate of sixty dollars (\$60.00) per hour with itemized statement submitted quarterly. Total of this contract will be twenty-five hundred (\$2,500.00). If more time is used than is contracted for, additional hours may be purchased at same rate regardless of Feroz Ghouse current rates.

MAINTENANCE: Feroz Ghouse can also provide, if needed, the recommended semiannual maintenance for the computers.

RESPONSE TIME: Johnson Creek response time when a service call is placed will be within 4 hours. That means you will speak to a live person within 4 hours of the time you place your call. Onsite service will be within one business day. Feroz Ghouse will provide after hours support at regular rates when onsite next business day response can't be met. These are the support phone numbers: 608-790-7664, 262-408-2864 (Emergency/After Hours). The Village may also choose to use e-mail to request for Non-essential service. E-mail address to be used is: service@ghouse.us

BILLING: Feroz Ghouse will send an itemized monthly statement to the Village, stating date and time of billing. In some cases parts may need to be replaced or repaired. Feroz Ghouse will inform the Village if a part needs to be replaced. It will be up to the Village to authorize the replacement of the part or parts. These parts will be listed on an itemized invoice.

COLLECTION: Any itemized monthly statement submitted for payment in excess of the contract amount of \$2,500 must be submitted prior to third Thursday of the month to be paid by the last day of the month. Submittals received after the third Thursday is paid the next month. Fiscal year end is December 31, 2015.

RENEWAL TERMS: This agreement will not automatically renew. A new contract must be signed each year.

TERMINATION: This Agreement may be terminated by either party at any time upon written notice to the other party. If the contract is terminated before contract expiration, any contract fees remaining will be reimbursed to the Village.

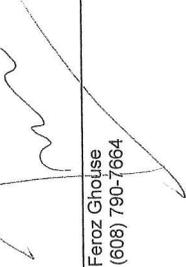
NOTICES: All notices required or permitted under this Agreement shall be in writing and shall be deemed delivered when delivered in person or deposited in the United States mail, postage prepaid, addressed as follows: Feroz Ghouse, 441 Kimberly Drive, Waukesha, WI 53188.

CONFIDENTIALITY: Feroz Ghouse will not at anytime or in any manner, either directly or indirectly, use for the personal benefit of Feroz Ghouse, or divulge, disclose, or communicate in any manner any information that is proprietary to the Village. Feroz Ghouse will protect such information and treat it as strictly confidential. This provision shall continue to be effective after the termination of this Agreement.

ENTIRE AGREEMENT: This Agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written.

SERVERABILITY: If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, and enforced as so limited.

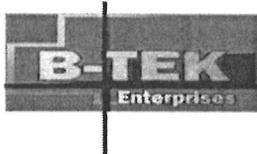
By: 
Village of Johnson Creek
Date: 1-2-15

By: 
Feroz Ghouse
(608) 790-7664
Date: 1-15-15

Proposal to Provide IT Services to Village of Johnson Creek

June 10, 2016





B-TEK Enterprises, LLC
W 194 S 8464 Providence Way
Muskego, Wisconsin 53150
Phone: 414.416.2513
Fax: 866.660.5738
Email: RobertAlioto@b-tek.net

Joan Dykstra
Village of Johnson Creek
125 Depot St
Johnson Creek, WI 53038

Joan:

B-TEK Enterprises LLC ("B-TEK") is pleased to present Village of Johnson Creek with this proposal for IT (Information Technology) services.

B-TEK Enterprises understands that Village of Johnson Creek has a desire to use B-TEK Enterprise as Village of Johnson Creek's in house IT Services for their end users and remote user clients. This engagement is to be in the way of remote diagnostics and remote resolutions. This IT service could be conducted over the phone and or via remote control connection to the end user's equipment. This IT service would include but not be limited to, password resets, network connection issues, Internet connection issues, personnel printer connectivity issues, email access, file accessibility, and unresponsive application problems.

B-TEK will diagnose virus, spyware, and adware and attempt to clean or remove these nuisances. B-TEK will additionally re-image any Village of Johnson Creek owned laptop or PC to as new status. B-TEK will make every effort to recover any work product from Village of Johnson Creek owned Laptops or PCs prior to re-image. Turnaround time on repairs or re-imaged machines is usually less than a week from the time that B-TEK receives that machine and it is on its way back. New equipment will continue to be offered as decent value compared to anything on the market. Shipping of repaired or new equipment is Village of Johnson Creek's responsibility.

B-TEK will attempt to resolve network and Internet connection difficulties over the phone with the help of the end user. Analyze home wireless network connections as a best effort as B-TEK cannot know each end users infrastructure. Evaluate Internet connection concerns and confirm their functionality.

B-TEK will also maintain and update any of Village of Johnson Creek's network equipment, servers, email, operating systems, and applications as required by Village of Johnson Creek. B-



B-TEK Enterprises, LLC
W 194 S 8464 Providence Way
Muskego, Wisconsin 53150

Phone: 414.416.2513
Fax: 866.660.5738
Email: RobertAlioto@b-tek.net

TEK will also provide recommendations on system upgrades. If B-TEK has the ability to provide competitive pricing for equipment and software.

The hours of availability of B-TEK's professionals will be 8 am to 6 pm Monday thru Friday. B-TEK's accessibility on Saturdays and after hours is for emergencies only. No support will be available after 9 pm or on Sundays. B-TEK will respond to each call within 2 hours and make best effort to resolve the issue or make arrangements to continue resolution at an arranged time convenient for both the user and B-TEK. B-TEK will provide a detailed account for each call including the amount of time spent on each incident. Excessive use of these services and or hours will be discussed with management in a timely manner. Inability to make dedicated response times will be discussed in a timely approach.

B-TEK will provide a designated phone number for the IT support. B-TEK will also accept email requests for IT support. B-TEK will use phone and email as a means of communication for IT support. Remote PC control application can be used as a troubleshooting and resolution tool.

Village of Johnson Creek shall provide B-TEK Enterprises with the needed documentation in order to support the end users and remote user clients. The documentation should include but not limited to, user IDs and passwords, VPN client IDs and passwords. Village of Johnson Creek will make available email addresses that B-TEK may need for communications. Village of Johnson Creek will provide any tools used or documents used to reset passwords. Village of Johnson Creek will also provide password strength requirements. Village of Johnson Creek will provide any decryption software needed to decrypt any Village of Johnson Creek owned laptop or PC. Village of Johnson Creek will provide any software, and or software licensing that may be needed to resolve or re-image any company owned laptop or PC.

Timing

This engagement is to commence immediately upon receipt of these signed documents and is subject to the ordering and receiving of the equipment and software. All equipment and software prices are approximate values due to the almost daily market fluctuations. This engagement shall continue until a 30 day written notice is issued by either B-TEK Enterprises or Village of Johnson Creek and received and accepted. Any delay or inability to complete this engagement do to any third party service or vendor is out of the control of B-TEK Enterprises; however, B-TEK Enterprises will expedite the speedy resolution to any delay and keep Village of Johnson Creek advised of all unexpected issues.



B-TEK Enterprises, LLC
W 194 S 8464 Providence Way
Muskego, Wisconsin 53150
Phone: 414.416.2513
Fax: 866.660.5738
Email: RobertAlioto@b-tek.net

Invoices

B-TEK Enterprises' invoices are sent monthly and are due 15 days from the invoice date.

Change in Scope

If the scope of our assistance changes based upon our findings or at your request, we will discuss the impact on the timing and fees with you before proceeding on this additional or reduced work. We will revise the payment schedule to reflect any scope changes. Requests to modify the scope are required to be communicated in writing and may affect the time and, as a result, the fees associated with this engagement.

Terms and Conditions

This proposal is subject to the terms and conditions of the B-TEK Enterprises Master Service Agreement between Village of Johnson Creek and B-TEK Enterprises dated June 10, 2016. Either party may terminate this agreement with a 30 day written notice.

During the terms of this arrangement, and for a period of one year after the termination of the arrangement, Village of Johnson Creek and B-TEK Enterprises agree not to solicit, entice, hire, employ, or seek to employ, any employee of the other without the express written consent of the other. Notwithstanding, the foregoing shall not apply to general solicitations of employment not specifically directed towards employees of either of the Parties.

Fees

B-TEK Enterprises, LLC prides its self on delivering only the highest quality of services. B-TEK Enterprises' hourly rate for its professionals is \$90 per/hr. This rate is determined by the industry as common and ordinary rate charge. B-TEK bills in 15 minute increments with a minimum of 15 minutes. Engagement related expenses will be charged at cost in addition to our professional fees, but historically have not exceeded 15% of the total project costs. B-TEK Enterprises will bill all reasonable travel expenses at cost. Travel time to get our professionals to and from the work-site will be billed at one half actual time incurred.



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W 194 S 8464 Providence Way
Muskego, Wisconsin 53150
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Email: RobertAlioto@b-tek.net

Hazardous Material

Disposal of old computer equipment can be performed on a time and material basis. Old computer equipment is to be considered "Hazardous Material" and must be treated as such. This disposal will be conducted in a secure manner to protect the confidentiality of all parties.

We are committed to earning your loyalty by providing excellent operating solutions to you and your team. Thank you in advance for considering this proposal.

Sincerely,

Bob Alioto

Bob Alioto
President

Confidentiality Statement

This proposal contains confidential material proprietary to B-TEK Enterprises LLC. The material, ideas and concepts contained herein are to be used exclusively to evaluate the capabilities of B-TEK to provide assistance Village of Johnson Creek. This information and the ideas herein may not be disclosed to anyone outside Village of Johnson Creek or be used for purposes other than the evaluation of B-TEK capabilities. In the event that Village of Johnson Creek does not select B-TEK Enterprises as its supplier, we kindly request that you return each hard copy of this proposal, and out of professional courtesy neither retain nor make additional soft or hard copies.



B-TEK Enterprises, LLC
W 194 S 8464 Providence Way
Muskego, Wisconsin 53150

Phone: 414.416.2513
Fax: 866.660.5738
Email: RobertAlioto@b-tek.net

Acceptance

We appreciate the opportunity to be of service to Village of Johnson Creek and are looking forward to working with you on this most important initiative. So that we may schedule our professionals for this assignment, please sign the acceptance below and return to my attention at:

Robert Alioto
B-TEK Enterprises, LLC
W 194 S8464 Providence Way
Muskego, Wisconsin 53150

Should you have any questions regarding our proposed assistance, please do not hesitate to contact me directly at 414.416.2513.

I hereby accept the terms of this proposal (dated June 10, 2016) and authorize B-TEK Enterprises, LLC to act on behalf of Village of Johnson Creek to execute the objectives of this proposal upon acceptance of the proposal.

Accepted by: _____

Title: _____

Date: _____

VILLAGE OF JOHNSON CREEK ADMINISTRATOR

NATURE OF WORK

This is a highly visible, responsible, professional, administrative position. The Village Administrator is responsible for implementing programs to achieve the goals, objectives and policies established by the Village Board.

Work involves responsibility for planning, interpreting, organizing, and supervising a variety of day-to-day Village business operations, programs, and activities pursuant to the policy and direction of the Village Board. The administrative duties and responsibilities of the Village Administrator shall be prescribed from time to time by the Board, provided these duties do not usurp the duties or functions that are required by State law to be performed by the Village boards, commissions and other Village officers or department officials and in accordance with the Village codes and ordinances and statutory and other legal requirements. Work also involves management of special projects. Work is performed under the direction of the President and Village Board with wide latitude for the application of independent professional judgment. Work is subject to review by the President and Village Board for results accomplished.

ESSENTIAL JOB FUNCTIONS

Effectuates all Village Board actions that require administrative implementation or where the President or the Board has directed action.

Directs, coordinates, and expedites the activities of all Village departments except where such authority is vested by State law in officers, boards and commissions; responsibilities shall include making or directing such studies as are necessary to determine or bring about the most economical, efficient operation of such departments and their programs as deemed necessary.

Directs and controls, through appropriate organizational channels, the efficient performance of all Village employees; conducts screening and selection processes; submits recommendations to the President and Board for appointees to vacancies in any Village positions for offices of the Village not required by law or ordinance to be otherwise selected.

Develops budgeting procedures and prepares or supervises the preparation of the annual operating budget; coordinates financial and economic data for the Village's long range financial plans; oversees reporting, as the President and the Board require, as to the current status of budgeted items and reports to the President and Board any variations in the operation of the Village budget.

Serves as personnel officer for the Village and is responsible for the development and administration of standardized personnel policies and procedures, subject to Board approval and in accordance with all prior ordinances relating to tenure of certain Village positions; oversees the Village's labor relations activities.

Develops and implements standardized purchasing policies and procedures for the Village; supervises the purchasing of all supplies, materials and equipment.

Reviews proposed and pending county, state and federal legislation and reports to the President and Board on its effect upon the Village and appears on the Village's behalf at all legislative and administrative hearings as directed by the president or the Board.

Submits, when necessary, recommendations and suggestions for improving public policy with regard to the health, safety or welfare of Village citizens and coordinates a system of communications among and with the President and the Board as well as with the general public; establishes procedures for the facilitation of communications between citizens and the Village to assure that complaints, grievances, recommendations and other matters receive the prompt attention of a responsible official and are expeditiously resolved.

Keeps informed concerning current developments in the field of municipal administration and the availability of state and federal funds for local purposes.

Works closely with all department heads to assure that they and other Village employees receive adequate opportunities for training within budget allowances prescribed by the Board to improve their knowledge and skills; acts as the approving authority for all requests by Village employees to attend conferences, meetings, training schools, etc., pertaining to their employment.

In coordination with the president and the Village Clerk, oversees the preparation of legislation and the agenda for all meetings of the Board together with such supporting data as may be required; attends all meetings of the Board assisting the President and the Village Clerk as required in the performance of their duties; attends meetings of Boards and Commissions as necessary and desired;

Negotiates, manages, and monitors a wide variety of economic development activities including Village contracts and agreements with both governmental bodies and private sector entities.

Serves as Village liaison to a number of regional boards, commissions, agencies, and districts that provide services directly or indirectly to the Village; creates and negotiates intergovernmental agreements for consideration by, and approval of, the Village Board.

Manages a variety of special projects; serves as liaison with property owners, residents, contractors, engineers, and regulatory agencies.

Applies for state and federal grants for the Village alone or in conjunction with other governmental jurisdictions.

Provides effective and efficient customer services and promotes and maintains responsive community relations.

Acts as Zoning Administrator to provide information regarding zoning, variances, rezoning and conditional use permits including supervising permit process.

OTHER JOB FUNCTIONS

Performs related work as required.

REQUIREMENTS OF WORK

Graduation from a four-year college or university with major course work in public or business administration, political science, or closely related field; Master's degree desirable; considerable experience in municipal management including experience as an Administrator or Assistant Administrator in another municipality; or any equivalent combination of training and experience that provides the following knowledge, abilities, and skills:

Thorough knowledge of the principles and practices of municipal management.

Thorough knowledge of the overall methods and operations of a variety of municipal programs.

Thorough knowledge of laws, ordinances, and statutes under which municipal government operates.

Thorough knowledge of county, regional, and state programs as applied to municipal government.

Considerable knowledge of current developments, literature, and sources of information in municipal management.

General knowledge and familiarity with the principles and practices associated with municipal engineering, law, accounting/finance, planning, modern office practices, and personnel administration.

Ability to provide leadership to an elected board and other volunteer boards.

Ability to organize, direct, and coordinate the operations of a municipal government.

Ability to work independently and to develop solutions to problems with minimal supervision.

Ability to make decision and/or to recommend alternatives for decision-making by the President and Village Board.

Ability to communicate effectively, both orally and in writing.

Ability to establish and maintain effective working relationships with the President and Village Board, other public officials and agencies, employees, and the general public.

Skill in the use of personal computers and related office software.

NECESSARY SPECIAL REQUIREMENTS

Possession of a valid Wisconsin driver's license.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit, walk, and bend, and to talk and hear; use hands and fingers to handle or feel objects, tools, or controls; and reach with hands and arms.

The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, prolonged visual concentration, and the ability to adjust focus.

Work is usually performed in an office setting, but the employee must be able to personally and visually inspect projects and problems in the field. Consequently, the employee is exposed to some extreme weather conditions and must be sufficiently mobile to inspect construction sites and various aspects of buildings and municipal facilities.

VILLAGE OF JOHNSON CREEK

Business Use and Zoning Compliance Application

125 Depot Street, P.O. Box 238, Johnson Creek, WI 53038 (920-699-2296)

Zoning Use Compliance Application required by Village Zoning Code - Chapter 250-121

The following information and documentation is required to be submitted to the Village Administrator.

Please include the following information with your completed Business Plan application:

- Two (2) copies of the plot plan (drawn to scale of 1:100; and corresponding papers. The following must be included in the plot plan:
 1. Boundaries and dimensions of the property.
 2. Ingress and egress, parking, loading and unloading, landscaping and open space utilization.
 3. Location and existing use of all properties within 100 feet of the land.
- Payment of \$50.00 Application Fee. (Village Code Chapter 33- Fees)
- Payment of Reimbursable Development Cost Fee (See Appendix A) (Village Code Chapter 33- Fees)
- Any additional information required by the Building Inspector, Fire/EMS Chief or Zoning Administrator

Please type or print the following information:

Name of Business:		John Michael Homes
Address of property of business:	475 Hartwig Blvd. Suite 201	
Parcel number:	141-075-0731-009	
Name of petitioner:	John Michael Homes	
Mailing address of petitioner:	205 Hunters Glen Lane - Johnson Creek	
FEIN# of business:	46-4352835	
Daytime phone number of petitioner Fax#	920-674-9210	
Email Address:	andy@johnmichaelhomes.net	
Name of property owner	Weber Industries LLC	
Mailing address of property owner	205 Hunters Glen Lane - Johnson Creek	
Daytime phone number of property owner	920-674-9210	
Evening phone number of property owner	Same	
Current zoning of property		
Type of business:	New Residential Construction Company Office	
Number of employees :	<i>Full-time</i> <u> 1 </u> , <i>Part-time</i> _____	
Date of anticipated opening:	08/01/2016	
Proposed hours of operation <i>Weekdays</i> ___ AM to ___ AM/PM <i>Saturday</i> ___ AM to ___ AM/PM <i>Sunday</i> ___ AM to ___ AM/PM	By appointment	
Sign Permit Application- (Web site)	www.johnsoncreek-wi.us Permits & Applications, Sign Permit Application	

____ Call Building Inspector at 920-699-2295 for building inspection

____ Call Fire Department at 920-699-3456 for fire inspection



Signature of Petitioner

06/08/2016

Date of Signature

Signature of Owner

Date of Signature

For Office Use- Approved

Administrator: _____
Initials Date

Bldg Inspector _____
Initials Date

Fire/EMS Chief _____
Initials Date

Fax Appl. to Police Dept – 699-2110 _____

PCFEE 01-441.200, T3PC 05-441.200

Sign Permit application received _____

Res. # _____

Sent to Associated Appraisal _____ date

VILLAGE OF JOHNSON CREEK

Zoning and Use Compliance Application

125 Depot Street, P.O. Box 238, Johnson Creek, WI 53038

- Please describe in full detail the operations, structure, function, and activities of the proposed business. (Business activities both on and off the premises)

_____ Please attach full detailed typed response _____

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

This will be an office and showroom for new residential home construction. I feel it fits the Village's goals and objectives of growth and development perfectly. Customers will be able to pick out their new home finishes under one roof.

2. How is the proposed business plan, in its specific location, in harmony with the purposed, goals, objectives, policies and standards of the Village of Johnson Creek Comprehensive Plan, the Zoning Ordinance, and any other plan, program, or ordinance adopted, or under consideration pursuant to official notice by the Village?

I feel that this is exactly the kind of new business that the Village is looking for.

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

None whatsoever. My use of the property will result in very minimal traffic etc. Nothing will change with the current buildings design, layout, appearance etc.

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

This office and showroom will only be used occasionally and when it is in use it will have normally have less than four people in the office at a time.

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

Yes, the building is designed for this use. The current law and dental offices are looking forward to having us next door.

VILLAGE OF JOHNSON CREEK

Zoning and Use Compliance Application

125 Depot Street, P.O. Box 238, Johnson Creek, WI 53038

Agreement for Reimbursable Services
Petitioner/Applicant/Property Owner

In accordance with Village Code- Chapter 250-138 the Village may retain the services of professional consultants (including planners, engineers, architects, attorneys, environmental specialists, recreation specialists, and other experts) to assist in its review of a proposal coming before the Plan Commission. The Village reserves the right to apply the charges for these services as well as for staff time expended in the administration, investigation and processing of applications to the Petitioner.

The Petitioner is required to provide the Village with an executed copy of this agreement as a prerequisite to the processing of the development application. The submittal of a development proposal application or petition shall be construed as an agreement to pay for such professional review services applicable to the proposal. The Village may delay acceptance of the application or petition as complete, or may delay final approval of the proposal, until such fees are paid by the Petitioner. The Property Owner acknowledges that review fees which are applied to a Petitioner, but which are not paid by such Petitioner, may be charged by the Village as an assessment against the subject property for current services provided the property.

Note: Consultant services (e.g. engineering, planning, surveying, legal, etc.) and Village administrative time may be charged in addition to the normal costs payable by the Applicant/Petitioner/Property Owner (e.g. application filing fees, permit fees, publication expenses, recording fees, impact fees, etc.)

John Michael Amers
(Project Name/Nature of Application)

(Property Tax Key Numbers Involved in Project)

[Signature]
(Signature of Applicant/Petitioner)

6/9/16
(Date)

(Signature of Property Owner)

(Date)

VILLAGE OF JOHNSON CREEK
Zoning and Use Compliance Application
 125 Depot Street, P.O. Box 238, Johnson Creek, WI 53038
Business and Zoning Use Application

Appendix A

(For Office Use Only)

<u>Application Fee</u>	\$ 50	_____
 <u>Reimbursable Development Cost Fees</u>		
 Village Attorney		
Basic – (application, correspondence, meeting attendance)	\$300	_____
Review – (Plat, CSM, Zoning, CUP, PIP, GDP, PUD, Variance)	\$300	_____
 Village Engineer		
Site Plan Review - (grading, lighting, signage, storm water)	\$700	_____
Review – (Plat, CSM, Zoning, CUP, PIP, GDP, PUD, Variance)	\$300	_____
 Village Planner		
Site Plan Review – (zoning, comprehensive plan, landscaping)	\$500	_____
Review – (Plat, CSM, Zoning, CUP, PIP, GDP, PUD, Variance)	\$300	_____
 Village Administration		
Basic – (pre-application meetings, legislation, correspondence)	\$300	_____
Review – (Plat, CSM, Zoning, CUP, PIP, GDP, PUD, Variance)	\$300	_____
Reimbursable Development Cost Fees Total		_____

(The above fees reflect the actual cost of the reimbursable costs payable with the submittal of the application. These fees do not include actual reimbursable costs billable to the applicant for the draft of any contractual agreements including development agreements or contracts and/or costs associated with the design, construction, inspection or dedication of public infrastructure.)

(For Office Use Only)

Fees submitted with application

Application Fees _____ Reimbursable Cost Fees _____

Total amount received _____ Date Received _____

VILLAGE OF JOHNSON CREEK
Zoning and Use Compliance Application
125 Depot Street, P.O. Box 238, Johnson Creek, WI 53038

Johnson Creek Fire Department
120 S. Watertown Street
Johnson Creek, WI 53038
Office: 920-699-3456 - Fax: 920-699-3458
For Inspection Contact: Fire Chief Jim Wolf: jimw@johnsoncreekwi.org

Permit Application

Date of Application: 06 / 08 / 2016

Business Name: John Michael Homes

Address: 475 Hartwig Blvd.

Johnson Creek, WI 53038

Phone: 920-674-9210

The applicant listed above hereby makes application for:

Office and showroom for new residential home construction.

Details regarding the above request must be filed when application is made and whenever requested by the Fire Marshal. It is the applicant's responsibility to ensure conditions are in accordance with applicable State and Local fire regulations.



Applicant Signature

06/08/2016

Date

- No Violations observed
 A re-inspection will be made on or about _____

Fire Inspector/initials

Date

**Inspector – send completed form to Village Hall by email or drop off hard copy.

FOR DEPARTMENT USE ONLY		
Fee: \$ _____	Date billed: _____	Date Paid: _____
_____ Clerk/Treasurer office		

VILLAGE OF JOHNSON CREEK

Zoning and Use Compliance Application

125 Depot Street, P.O. Box 238, Johnson Creek, WI 53038

Office Use

Permit No. _____

Tax Key#: _____

SIGN PERMIT

Zoning Code - Chapter 250-111

Village of Johnson Creek

125 Depot Street, P.O. Box 238, Johnson Creek, WI 53038

Email: info@johnsoncreekwi.org Web: johnsoncreek-wi.us

Phone: 920-699-2296 Fax: 920-699-2292

Address 475 Hartwig Blvd Suite 201

Owner Andrew Wesel

Business Name John Michael Homes

Business Mailing Address 205 Huntis Glen Ln Johnson Creek

Phone No 920-674-7210 Fax No _____

Email Address andy@johnmichaelhomes.net

Sign Erector same Phone No same

Sign Erector's Address same

The undersigned hereby agrees that all work shall be done in accordance with this application, all ordinances of the Village of Johnson Creek and all laws and order of the State of Wisconsin.

Type of Sign existing Value of Sign \$ 175

Sign Information:	John Michael Homes	Setback Information:	(from Property Lines)
Overall Height	13"	Front:	
Area (Square feet)	8'	Rear:	
Number of faces:	2	Side:	

SUBMITTAL REQUIREMENTS

- **Attach site plan for ground signs or site plan & building elevations(s) for wall sign(s)**
A site plan showing the setbacks from the property lines, buildings, existing & proposed site improvements, including but not limited to parking areas, driveways, sidewalks, buildings, green area, landscaping and other signs; and the proposed location of the sign must be attached to this application. If sign requires Plan Commission review, you will be contacted with further instructions.
- **Colored rendering of each sign.**
Showing the dimensions and text of each sign.

Note: Signage cannot be located in public right-of-way, required green space, parking stalls/aisles or in a vision triangle.

- **Fee payment (\$2.50 per square foot) ***

* Failure to obtain permit prior to commencement of work will result in a fee of double the permit fee.

I verify that the information submitted is accurate to the best of my knowledge.

Applicant's Signature [Signature] Date: 6/9/16

For Office Use Only:	Number of signs _____	Sign area (sq. ft.) <u>8</u>	x \$2.50/sq. ft.:	\$ <u>20</u>
Fee Received: \$ _____	SIGN 01-435.200		Date: _____	By: _____
Approved: Yes _____	No _____	Date: _____	By: _____	

I have indicated that as a parking spot as well but I thought the Village Hall is closer to the actual trail and probably safer for people to use to get on the route. If you could ask, I'd appreciate it.

Thanks!
Nicholl

From: Joan Dykstra [<mailto:joand@johnsoncreekwi.org>]
Sent: Friday, June 03, 2016 10:57 AM
To: Nicholl Ostopowicz
Subject: RE: Parking

I wouldn't see that as a problem, but not sure if I can allow on my own. We also have a park and ride that might be better which is located at the end of North Watertown St and south of I94.

From: Nicholl Ostopowicz [<mailto:NichollO@jeffersoncountywi.gov>]
Sent: Thursday, June 02, 2016 4:12 PM
To: Joan Dykstra (joand@johnsoncreekwi.org) <joand@johnsoncreekwi.org>
Subject: Parking

Joan,

Can we indicate public parking for people biking on the Glacial River Bike Trail at the Village Hall?

Thanks!
Nicholl

Nicholl Ostopowicz

Cartographer
Jefferson County Land Information
311 S. Center Ave. Rm. 101
Jefferson, WI 53549
920-674-8606
Email: nichollo@jeffersoncountywi.gov
Website: www.jeffersoncountywi.gov

Joan Dykstra

From: Mike Slavney <msslavney@vandewalle.com>
Sent: Friday, June 03, 2016 11:13 AM
To: Joan Dykstra
Cc: John Swisher
Subject: RE: Chamber of Commerce directional sign

Hi Joan

You are correct on all counts.

This would be considered an "off-premise directional sign" – which are generally prohibited in the village, and by most other municipalities;

Section 250-112B(4) allows the village to approve off-premise directional signs as a Community Information Sign through the conditional use process; and,

Yes, the property owner's permission is required, and the sign has to meet all setback requirements for regular freestanding signs.

However, I strongly recommend against this approach for this sign, as the Chamber location is not unusually confusing to find. For example, no more difficult than any business in the Outlet Mall. I am very concerned that approving such a sign for the Chamber would be a strong encouragement for all businesses located off of Wis 26 to seek approval for the same thing. With a very few exceptions, signage looks great in the Village, this precedent would undermine years of good regulation and compliance by the business community.

With modern phones and cars, almost every Chamber member or visitor should have no difficulty finding the office.

I would be happy to deliver this message.

If you want me to stay out of this one, yes, the Chamber should follow the procedure for a Conditional Use Permit.

- The property owner will need to also sign the CUP application.
- Their detailed sign drawing should be attached to the application.
- A second drawing depicting the sign structure and heights should be provided.
- Finally, a Site Plan showing the proposed location of the sign should be provided – the sign height should not exceed the sign setback from the right-of-way.
- A public hearing will need to be scheduled and held by the plan commission.

Mike

From: Joan Dykstra [mailto:joand@johnsoncreekwi.org]
Sent: Friday, June 03, 2016 8:25 AM
To: Mike Slavney
Cc: John Swisher
Subject: Chamber of Commerce directional sign

Hi Mike,

The Chamber of Commerce wants to put up the attached sign somewhere on Hartwig Blvd, they were thinking by Culvers, which is on the intersection of HWY 26 and Hartwig Blvd. The Chamber offices are located just west of Culvers on the right in the Century 21 building at the top of the hill.

They want to know if they can put this sign up by Culvers and the cost, if applicable.

I was looking at 250-113 A (6) and then questioned 250-113 B .(4)((7).

Your recommendation?

Many thanks,

Joan

Joan in Creek
Keep Smiling

Joan Dykstra, Clerk-Treasurer
Village of Johnson Creek
PO Box 238
125 Depot St.
Johnson Creek, WI 53038
920-699-2296 phone
920-699-2292 fax
joand@johnsoncreekwi.org
Population 2,908
Website: www.johnsoncreek-wi.us

Elected Officials and Members of Village Committees: in order to comply with the Open Meetings Act requirements, please limit any reply to only the sender of this electronic communication.

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=====
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Chamber of Commerce

15 inches

24 inches

Joan, we have a small problem in Bell Park, kids keep dragging the picnic tables over to the "Merry Go Round" to climb on top of it, creating a dangerous situation.

We need to think of a couple of things here, anchoring the tables in place, and perhaps lowering the "Merry Go Round" to a safer height.

Attached are two pictures, one is our "Merry Go Round" and the other is one that is at a lower height.

I've also attached a video of kids using this recklessly.

Please try to get this on the COW agenda for Monday.

Thanks.

Tim Semo

From: Ranch226@aol.com [mailto:ranch226@aol.com]

Sent: Friday, June 10, 2016 7:51 AM

To: tims@johnsoncreekwi.org

Subject: Bell Park equipment concern

Can you help bring up to village a safety issue that more recent visits to Bell Park has reminded me need addressing?

The height of this equipment seen in attachments makes it only reachable by kids older than it is intended for (ages 7-12 from what I found online from comparable) or from tables being moved and unsafely used under it for climbing up into it again outside it's intended use.

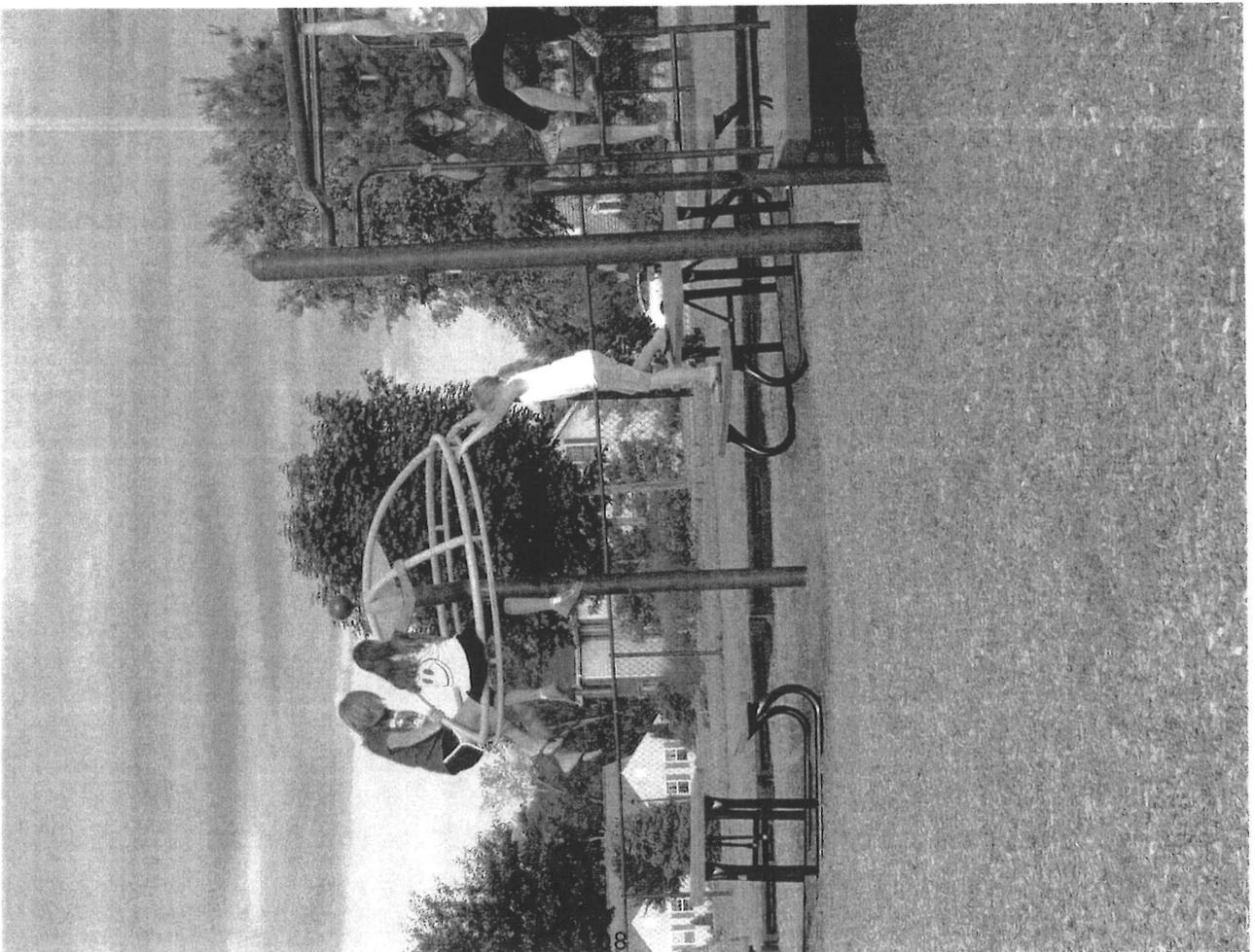
Can their be a request to move tables farther away (closer to Pavilion plan site) or removed? Or can height difference between ground and bars be shortened so a 7 year old can reach it like it is intended (lower top or raise ground about 2 feet)?

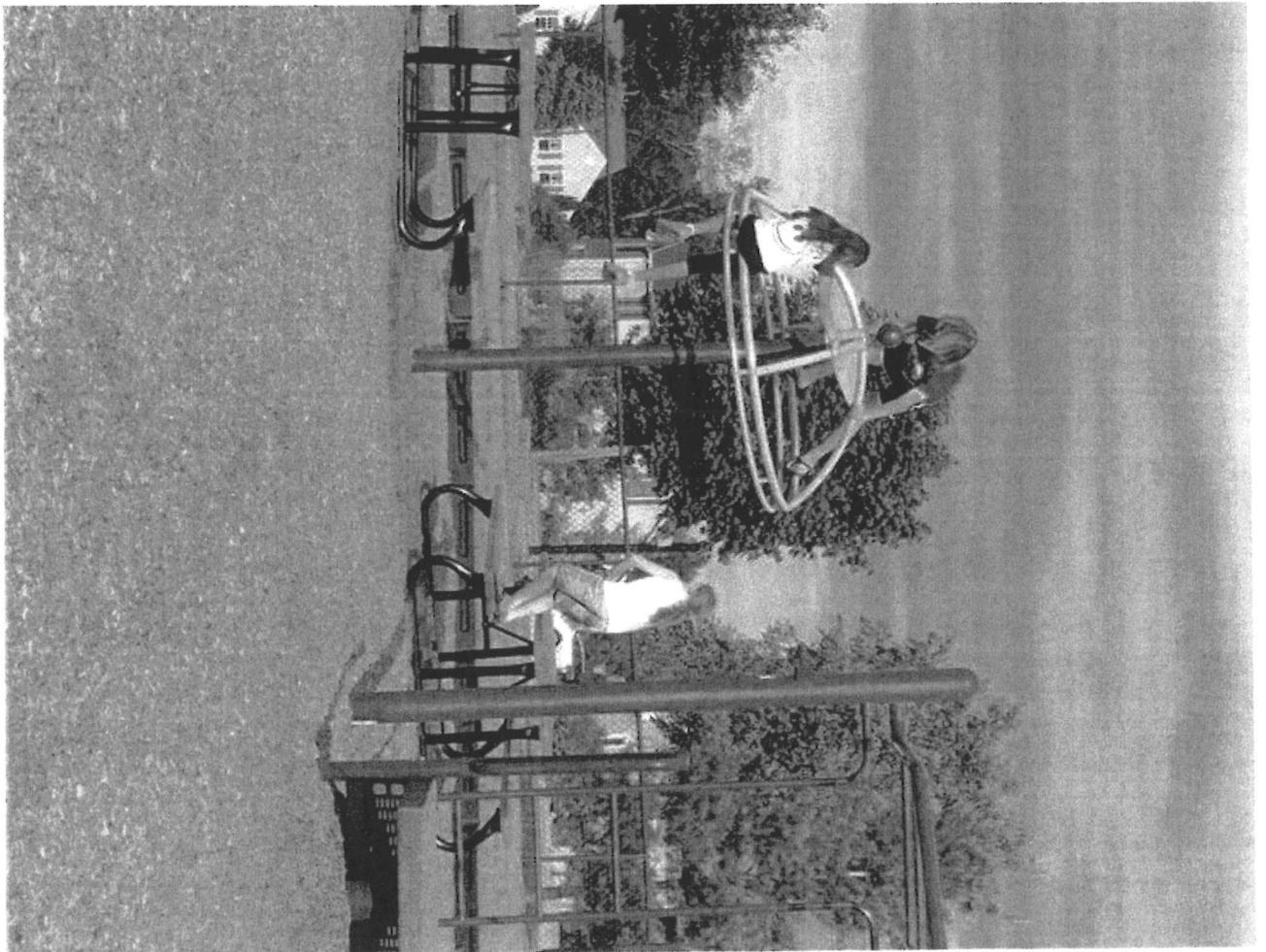
I don't think I have ever seen it used properly as things have been. I have tried moving the tables over and over on my own but they are not easy to move by one person.

Thanks for any attention to this,

-- Randy

text / call : 414-839-1700





Joan Dykstra

From: Joe Neary <jneary@acscm.com>
Sent: Friday, June 10, 2016 8:48 AM
To: joand@johnsoncreekwi.org
Cc: Katie Bartelt
Subject: Black Walnut Estates Storm Water Management Contacts
Attachments: Storm Water Management.pdf

Joan, could you direct me as to whom I would need to talk to from the township about Black Walnut Estates storm water inspections, please see highlighted items in the attachment.

I have taken the position of President of the home owners association and I am trying to get up to speed on this items, it seems it seems the association should be receiving documentation from the city on the semiannual inspections.

I also need a contact for the walking path that the city owns to discuss maintenance, repair of bridge and removal of fallen trees

Thank you:

Joe Neary, RCDD

Site Superintendent

D: 608.663.5622 | C: 608.630.5853 | E: jneary@acscm.com

ACS | 3330 University Ave. Suite 200 | Madison, WI 53705

O: 608.663.1590 | F: 608.663.1591 | www.acscm.com

DELIVERING SOLUTIONS BUILDING TRUST

Integrated Facility, Equipment, and Controls Solutions

completion thereof, approval will not be required and the related Covenants shall be deemed to have been fully complied with.

IV. STORM WATER MANAGEMENT

(a) **Storm Water Management Areas**

i. The storm water retention basins shall be maintained by the Black Walnut Homeowners Association. Any maintenance and upkeep shall be at the direction of the Homeowners Association. Costs for storm maintenance shall be assessed at a rate of 1/59th of the total cost to the owner of lots 1-39, 42-53, and 1-8 of Replat of Black Walnut Estates at Red Oak Circle. Per Wisconsin State Statute 66.0627, In the event the property owners do not properly maintain any storm water retention basins, drainage easements, etc., the Village may send written notice to the owners' association indicating that the Village has determined that the same are not being properly maintained and further indicating that the Village will perform such maintenance if not properly done by the property owners or the owners' association. The above-mentioned notice shall give the owners and/or the owner's association a minimum of seven days to correct the problem, unless an emergency exists, in which case less than seven days may be allowed for correction of the problem. If maintenance is not properly performed within the time granted by the above-referenced notice, the Village shall then have the authority to perform the maintenance referred to in said notice and shall have the right to charge the property owners or the owners' association on a pro rata basis for any costs incurred by the Village as a result of such maintenance. Said costs shall be assessed as special charges pursuant to 66.0627 Wis. Stats. If such charges are not paid by the property owners or the owners' association within the period fixed by the Village, the charges shall become a lien upon the lots within the subdivision as provided in 66.0627 Wis. Stats., and shall be extended upon the tax rolls as a delinquent tax against the lots within the subdivision as provided in 66.0627, Wis. Stats.



ii. Twice annually, in spring (April) and fall (November) of the year, visual inspections of the detention system shall be conducted. The inspections shall document the following in a follow-up memorandum recording the results of the inspection. 1) Debris maintenance: Visual inspections of debris shall also be conducted and problems shall be identified in writing and with photographic records to homeowners association and the Village of Johnson Creek Public Works Dept. 2) Erosion and sedimentation: Visual inspections shall document in writing and with photographic record, locations of erosion and sedimentation in detention system and on berm and side slope areas. Responsibility for funding: Annual assessed fees will provide for the perpetual funding for the

implementation of the inspections and maintenance. The funding is to be provided by a special charge upon each single-family unit, which is or may in the future be developed within Black Walnut Estates. These funds will be placed annually in an escrow account (or other to be determined) and be used without discretion to implement and pay for this maintenance plan. Every few reasonable adjustments shall be made. Funding shall be pro-rated to build up dollars to enable the financing of repair or replacement of the detention system estimated to be potentially necessary every 10 years. Funds shall be invested and any annual surpluses shall be added to long-term funds. The Village of Johnson Creek Public Works Department shall conduct all inspection. The Village of Johnson Creek shall be responsible in perpetuity for coordinating and conducting all maintenance requirements as indicated by inspections.

iii. Storm Water Management Reserve Fund

A fee of \$400 per lot will be collected and deposited into Homeowners Association at each lot closing for the necessary reserves needed for proper maintenance of the storm water management areas.

iv. Infiltration and Buffer Areas

All infiltration and buffer areas will be identified in Black Walnut Estates. No compost is to be added to infiltration areas. All lot owners are required to observe all "no mow" infiltration areas and buffer areas.

V. EASEMENT DETAILS

(a) Platted Easements

i. Easements for installation and maintenance of utilities, drainage facilities, and storm water management areas are reserved as shown on the recorded plat.

(b) Easement Restrictions

i. Within these easements, no structure, planting or other materials shall be placed or be permitted to remain which may damage or interfere with the installation or maintenance of utilities, or which change the direction of flow of drainage channels in the easements, or which may obstruct or retard the flow of water through drainage channels in the easements. The easement areas of each lot and all

Village of Johnson Creek, WI
Friday, June 10, 2016

Chapter 96. Animals

Article II. Keeping of Animals and Fowl

§ 96-13. Chickens.

[Added 4-22-2013 by Ord. No. 05-13]

- A. Definitions. The following terms, when used in this section, shall have the meanings set forth below:

ADJACENT PROPERTY

Any property to the side, rear or front of any other property excluding any property, across a street or alley.

CHICKEN

A domestic chicken of the subspecies *Gallus gallus domesticus*.

ENCLOSED COOP

A covered, predator- and vermin-resistant, well ventilated, new or existing accessory structure providing a minimum of two square feet per chicken, to a maximum of 40 square feet, including the run designed or modified for the keeping of chickens where the chicken is not visible from the outside of the structure.

KEEP

Either the owning, keeping, possessing or harboring of a chicken.

OPEN COOP

A covered, predator- and vermin-resistant, well ventilated, new or existing accessory structure providing a minimum of two square feet per chicken, to a maximum of 40 square feet, including any run designed or modified for the keeping of chickens where the chicken is visible from the outside of the structure.

PERMIT

A privilege to allow a chicken or chickens to be kept on the licensed premises.

ROOSTER

A male chicken of any age, including a capon or otherwise neutered male chicken.

- B. Confinement of chickens. Chickens must be kept in an enclosed or open coop or run at all times.
- C. Location of coop. An enclosed or open coop shall be located no closer than 25 feet to any lot line and may not be within the front yard setback. No chicken shall be kept within an occupied structure or structure attached to an occupied structure.

D.

Annual chicken permit required. No person shall keep any chickens nor construct any coop without first obtaining an annual residential chicken permit hereunder.

- (1) Fee. An application fee, as determined in Chapter **33**, Fees, shall be paid to the Village by the applicant when the application is filed.
 - (2) Application. The application for the annual residential chicken permit shall be made using such forms as required by the Village and must contain an accurately scaled drawing showing the location of the proposed coop and distances to lot lines. If the applicant is not the owner of the parcel, the property owner must sign the application certifying approval for the use of the premises for this purpose. The property owner's signature must be notarized.
 - (3) Registration. Any permit application shall be accompanied with satisfactory evidence that the applicant has registered the proposed location with the Wisconsin Department of Agricultural Trade and Consumer Protection pursuant to 95.51, Wis. Stats., and § ATCP 17, Wis. Adm. Code.
 - (4) Open coop. If the application is requesting the use of an open coop, the adjacent property owner(s) must sign the application certifying the approval for the use of the premises for this purpose. All adjacent property owners' signature(s) must be notarized. The maximum number of chickens allowed is four.
 - (5) Enclosed coop. The maximum number of chickens allowed is six.
- E. Miscellaneous.
- (1) Rooster. No rooster shall be kept within the Village limits.
 - (2) Slaughtering. No chicken shall be slaughtered within the Village limits.
 - (3) Food. All food and supplies shall be maintained in a secure and rodent proof container.
 - (4) Waste. All waste generated by the operation of the coop, including manure, droppings, organic bedding material and spoiled feed shall either be composted on site or disposed of in accordance with Chapter **205**, Solid Waste. Any chicken carcass may not be composted. Waste is prohibited from being deposited at the Village yard waste or compost site. Waste may not be stockpiled to create a nuisance or odor.
 - (5) Sanitation. The premises of the permit must be kept and in a neat and orderly appearance. The coop must be kept clean and in good repair.
 - (6) Inspection. The Zoning Administrator and/or Building Inspector may enter the property of a permit holder to access the coop, feed storage and waste storage areas of the operation to determine compliance with the provisions of this section.
- F. Penalty.
- (1) Compliance. Any permit holder found in violation of this section and/or § **245-18**, Prohibited acts; declaration of a public nuisance, by the Zoning Administrator or the Building Inspector shall be provided a warning notices of compliance. If three warning notice of compliance are issued within any twelve-month period, the permit shall be immediately revoked. Reissuance of any revoked permit is subject to a public hearing and Village Board approval.
- G. Revocation. An annual chicken permit is not a permitted use or conditional use of zoning. A permit cannot be transferred to another person or location. Any annual chicken permit may be revoked at any time without further notice or recourse to protect the peace and good order of the Village.

Laura Canales

From: John Swisher <johns@johnsoncreekwi.org>
Sent: Thursday, June 09, 2016 12:55 PM
To: Joan Dykstra
Cc: Laura Canales
Subject: Fwd: Pic
Attachments: image005.jpg; image003.jpg; IMG_0336.JPG

Please print off and put in folder.

From: "Stout, Julie" <jstout@waukeshacounty.gov>
To: "'johns@johnsoncreekwi.org'" <johns@johnsoncreekwi.org>
Sent: 6/9/2016 11:38 AM
Subject: Pic

Mr. Swisher,

I've attached a pic of the chicken coop I built. Please note this is a covered, predator and vermin resistant well ventilated, new structure. It also includes a run. The structure and the run do not exceed the maximum 40 sq feet allowed. By definition of Chapter 96 A (4) it meets the requirement of an Enclosed Coop.

Warm Regards,

Julie Stout

Disability Benefit Specialist
ADRC of Waukesha County
514 Riverview Avenue
Waukesha, WI 53188
Phone: (262)970-4747
Fax: (262)896-8273
Email: jstout@waukeshacounty.gov



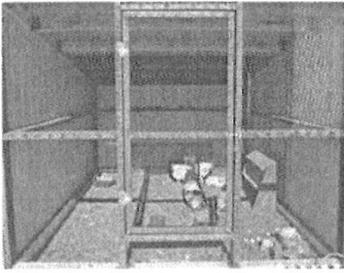
Please consider the environment before printing this e-mail

From: Stout, Julie
Sent: Thursday, June 09, 2016 11:24 AM
To: 'johns@johnsoncreekwi.org' <johns@johnsoncreekwi.org>
Subject: Chicken Coop

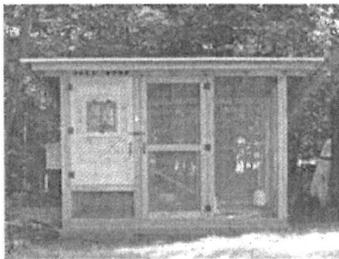
Good morning Mr. Swisher,

I received a voicemail from Archie Stigney this morning in regards to my chicken coop. He stated you agreed with him that I have an "open coop". My coop is actually an enclosed coop. An open coop has one or more sides with hardware mesh rather than a solid wall. Per the Village Code-Chapter 96 A (4) it states an "Enclosed coop means a covered, predator and vermin resistant, well ventilated, new or existing accessory structure providing a minimum of two square feet per chicken, to a maximum of 40 square feet including any run designed or modified for the keeping of chickens where the chicken is not visible from the outside of the structure." Please note the chickens are not visible from outside of the structure (which is the actual coop itself) as there are four walls and a roof. It mentions the run as it relates to the maximum square footage allowed within the Village.

OPEN COOP-please note the one side with hardware cloth rather than a solid wall. The chickens are visible from the structure (coop).



ENCLOSED COOP-Please note all four sides are and the chickens are not visible from the outside of the structure (coop).



I appreciate your response. Thank you in advance.

Warm Regards,

Julie Stout

Disability Benefit Specialist

ADRC of Waukesha County

514 Riverview Avenue

Waukesha, WI 53188

A Division of Health & Human Services

Phone: (262)970-4747

Fax: (262)896-8273

Email: jstout@waukeshacounty.gov



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Time Schedule

The process can proceed at a pace approved by the Village Board. However, once it has been started it is important to proceed in an expeditious manner. The following is a suggested schedule:

<u>Week</u>	<u>Action</u>
Week 1	Meet or communicate with Village Board and staff to accomplish tasks identified in Activities 1 & 2. (Suggested between May 9 th and May 13 th)
Week 2	Prepare and Place Advertisements with the International City/County Management Association, Wisconsin City/County Management Association, Wisconsin League of Municipalities, on the Internet and other venues. (Suggested May 16, 2016)
Week 6	Closing Date for applicants. (Suggested June 17, 2016)
Week 7	Meet with the Village Board to review applicants and select semi-finalists. (Suggested between June 20 and June 24 th)
Week 9	Meet with the Village Board to review semi-finalists and select finalists. (Suggested between July 5 th and July 7 th)
Week 11	Interview finalists, select first choice, and authorize consultant to negotiate terms with designee. (Suggested July 15 th & July 15 th 16 th JLS)
Week 12	Make offer and adopt employment agreement in open session (knowing that it will be accepted). (Suggested during week of July 18 th)
Week 16	New Village Administrator arrives (assuming that the designee must give approximately one month's notice in present position) (Approximately August 22, 2016)

If the foregoing proposal is acceptable, signing this document shall constitute the contract for services.

Signed: William D. Fruch
Partner, Public Administration Associates

Dated: May 6, 2016 (amended to show different time schedule June 2, 2016)

Accepted: [Signature]
Johnson Creek, Wisconsin

Dated: 6-6-16

Packet 1

VILLAGE OF JOHNSON CREEK
FINANCIAL STATEMENT OVERVIEW
For the Year Ended December 31, 2015

Presented By:
Johnson Block & Co., Inc.
Certified Public Accountants
406 Science Drive, Suite 100
Madison, Wisconsin
(608) 274-2002
Fax: (608) 274-4320

Packet 1

2015 AUDIT OVERVIEW

Content of Audit Report

- Independent Auditor's Report – our report is unmodified
- Government-Wide Financial Statements
 - Report Governmental and Business-Type Activities
 - Full-accrual basis of accounting.
 - Governmental Fund Financial Statement identified below are converted
- Fund Financial Statements
 - Contains financial statements on individual funds
 - Difference in fund types
 - Governmental Funds – Measure resources available for current use. Funds include Major Funds: General Fund, Fire Fund, TIF #2, TIF #3 and Non-Major Funds.
 - Business-Type Funds – Accounted for similar to businesses. Includes Water and Sewer funds.
 - Major differences in accounting
 - Debt (Proceed and Expenditure in governmental funds)
 - Capital Assets (Long-term Asset vs. Expenditure) Depreciation on utilities.
- Notes to the Financial statements
 - Contains Summary of Significant Accounting Policies
 - Footnotes related to Significant Financial Statement Accounts (Cash, Plant, Debt, Pension)
- Required Supplementary Information (RSI) and Supplementary Information (SI)
 - Budget and Actual Comparison Schedules (General Fund, TIF #2, TIF #3, and Fire Fund)
 - Combining Non-Major Fund Statements

Other Reports

- Water Utility Public Service Commission (PSC) Annual Report
 - Prescribed Report by PSC contains statistical and Financial Information
 - Water Rates are Regulated by PSC
 - Rate of Return on Rate base is -1.51% (2014 was -0.92%)
- Department of Revenue Municipal Financial Report
 - Required by Department of Revenue and Department of Transportation
 - Used to determine state shared revenues and state transportation aids
 - Encompasses all funds of the Village
- TIF District Annual Reports

Required Audit Communications to the Village Board

- Audit Matters Requiring Communication to the Governing Body
 - Standard communication that includes the list of audit adjustments proposed
- Material Weaknesses
 - Drafting of Financial Statements
 - Standard communication for small municipalities
- Other Comments
 - Internal Accounting Controls – segregation of duties where possible
 - Uninsured Cash

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VILLAGE OF JOHNSON CREEK
2015 Financial Statement Highlights (Continued)

	2015	2014
General Fund		
Assets		
Cash	\$ 588,735	\$ 1,119,916
Taxes Receivable	1,260,244	1,268,307
Other Assets	2,125,441	1,475,615
Total Assets	\$ 3,974,420	\$ 3,863,838
Liabilities, Deferred Inflows and Fund Balance		
Current Liabilities	\$ 121,990	\$ 119,983
Deferred Inflows (Tax Levy and Special Assessments)	1,579,326	1,560,067
Total Liabilities	1,701,316	1,680,050
Total Fund Balance	2,273,104	2,183,788
Total Liabilities, Deferred Inflows and Fund Balance	\$ 3,974,420	\$ 3,863,838

Detail of General Fund Balance		
Nonspendable	\$ 1,619,285	\$ 1,041,069
Restricted	146,791	142,797
Unassigned	507,028	999,922
	\$ 2,273,104	\$ 2,183,788

Fund Balance as a Percent of Next Year's Budget		
Unassigned	21%	49%
Total Fund Balance	96%	107%

Summarized Income Statement - General Fund - Budget to Actual Comparison		
	2015 Budget	2015 Actual
Revenues	\$ 2,189,770	\$ 2,301,296
Expenditures	2,044,018	2,057,040
Other financing sources (uses)	(145,752)	(154,940)
Net change in fund balance	\$ -	\$ 89,316

VILLAGE OF JOHNSON CREEK
2015 Financial Statement Highlights (Continued)

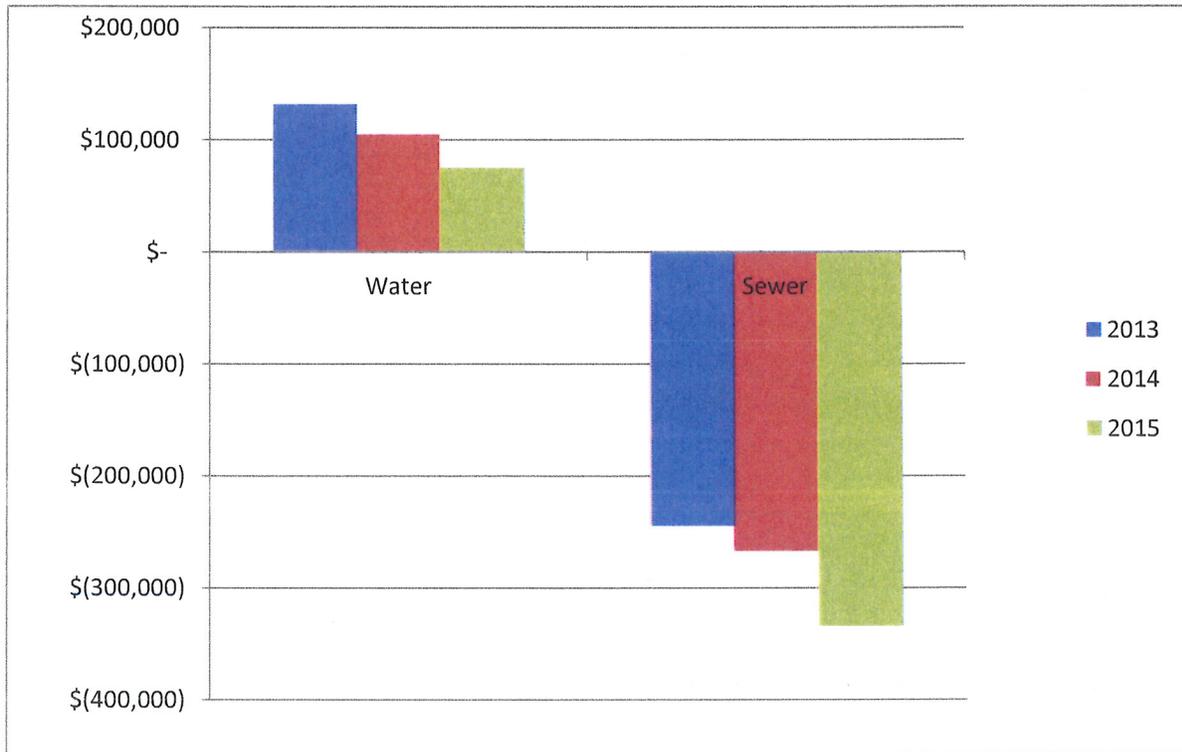
Fund Balances (Deficits)	2015	2014
Special Revenue Funds		
Fire Fund	\$ (322,707)	\$ 337,960
TIF #2	1,100,362	1,031,262
TIF #3	112,490	(1,609,741)
Library Fund	36,950	43,890
Room Tax Fund	17,664	96,938
Total Special Revenue Fund Balances	<u>\$ 944,759</u>	<u>\$ (99,691)</u>
Capital Project Fund		
General Capital Projects Fund	<u>\$ 113,494</u>	<u>\$ 83,508</u>
Breakdown of General Fund Balance		
	2015	2014
Nonspendable Fund Balance		
Delinquent Personal Property Taxes	\$ 1,109	\$ 4,924
Delinquent Special Assessments/Charges	25,722	62,583
Advances to Other Funds	1,514,324	897,564
Other Assets	78,130	75,998
Total	<u>\$ 1,619,285</u>	<u>\$ 1,041,069</u>
Restricted Fund Balance		
Impact / Developer Fees	\$ 124,003	\$ 110,002
EMS FAP Account	4,946	7,520
Other	17,842	25,275
Total	<u>\$ 146,791</u>	<u>\$ 142,797</u>
Unassigned Fund Balance	<u>\$ 507,028</u>	<u>\$ 999,922</u>
Total General Fund Balance	<u>\$ 2,273,104</u>	<u>\$ 2,183,788</u>

VILLAGE OF JOHNSON CREEK
2015 Financial Statement Highlights (Continued)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Utility Operations			
Water			
Operating Revenues	\$ 589,733	\$ 568,789	\$ 564,297
Operating Expenses	514,567	463,943	432,701
Tax Equivalent	<u>193,561</u>	<u>191,644</u>	<u>176,784</u>
Water Operating Income (Loss) - With Tax Equivalent	<u>\$ (118,395)</u>	<u>\$ (86,798)</u>	<u>\$ (45,188)</u>
Sewer			
Operating Revenues	\$ 620,192	\$ 581,983	\$ 602,227
Operating Expenses	<u>954,193</u>	<u>848,892</u>	<u>846,744</u>
Sewer Operating Income (Loss)	<u>\$ (334,001)</u>	<u>\$ (266,909)</u>	<u>\$ (244,517)</u>
Utility Cash Flow			
Water			
Net cash flows from Operating Activities	\$ 75,284	\$ 109,533	\$ 137,278
Net cash flows from Capital and Related Financing	(135,873)	(17,513)	(41,738)
Net cash flows from Investing	<u>6,586</u>	<u>8,636</u>	<u>3,341</u>
Total Net Cash Flows	<u>\$ (54,003)</u>	<u>\$ 100,656</u>	<u>\$ 98,881</u>
Sewer			
Net cash flows from Operating Activities	\$ 45,043	\$ 161,171	\$ 155,070
Net cash flows from Capital and Related Financing	(109,322)	(204,764)	(56,268)
Net cash flows from Investing	<u>63,500</u>	<u>184,845</u>	<u>5,467</u>
Total Net Cash Flows	<u>\$ (779)</u>	<u>\$ 141,252</u>	<u>\$ 104,269</u>
Utility Cash Balances by Year			
Water			
Unrestricted cash	\$ 1,044,454	\$ 1,098,457	\$ 997,801
Unrestricted cash as a percent of operating expenses	147%	168%	164%
Sewer			
Unrestricted cash	\$ 1,726,554	\$ 1,727,333	\$ 1,586,081
Unrestricted cash as a percent of operating expenses	181%	203%	187%

**VILLAGE OF JOHNSON CREEK
2015 Financial Statement Highlights (Continued)**

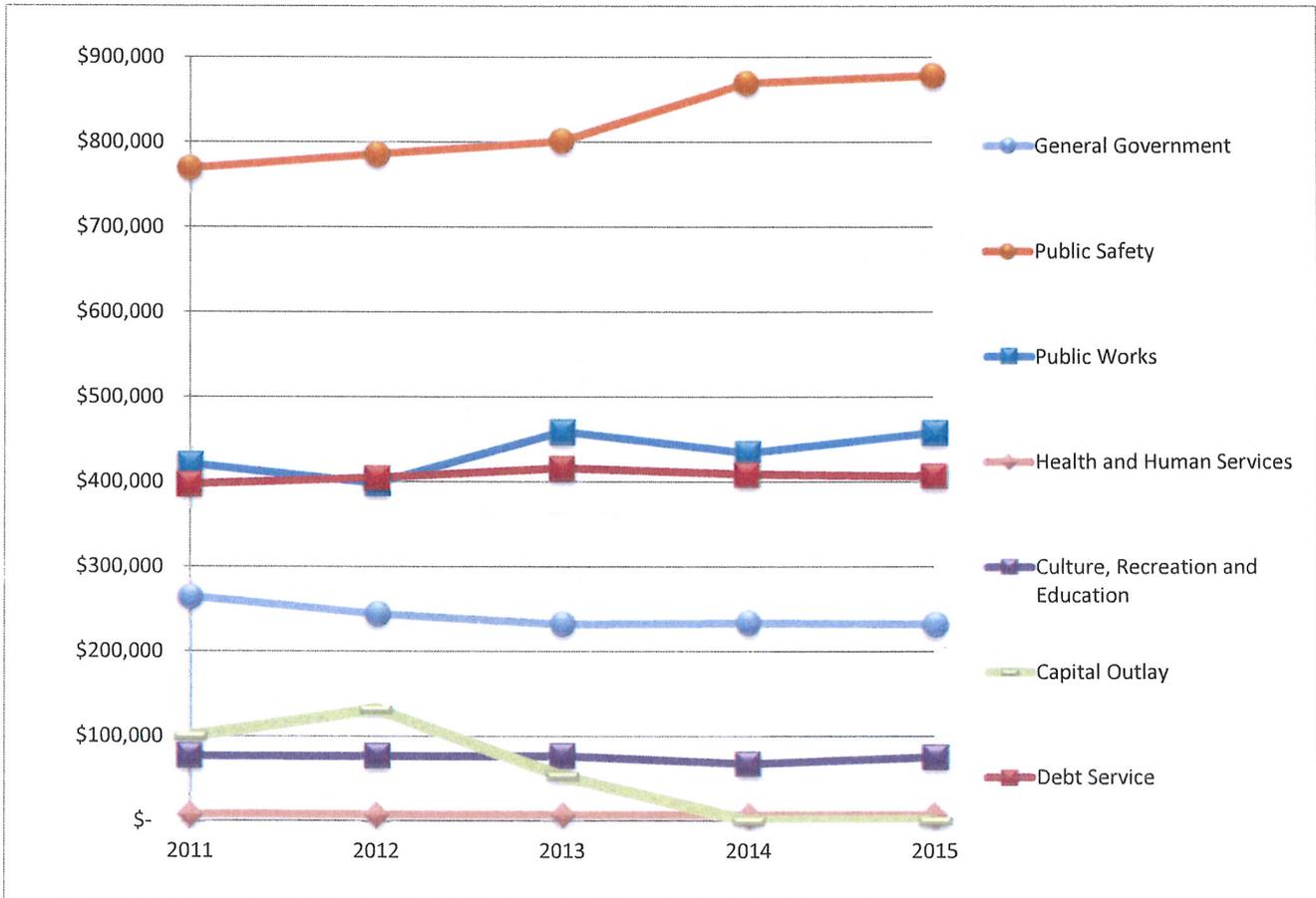
Utility Operating Income (Loss)



Schedule of Advances Receivable by Fund

Receivable Fund	Payable Fund	Interest Rate	Principal Amount	Accrued Interest	Balance 12/31/15	Amount Due Within One Year
General Fund	TIF #3	3%	\$ 897,054	\$ 274,064	\$ 1,171,118	\$ -
General Fund	Fire Fund	3%	616,760	18,503	635,263	635,263
Water Fund	TIF #3	3%	84,671	7,851	92,522	-
Sewer Fund	TIF #2	3%	621,956	77,551	699,507	-
Sewer Fund	TIF #3	3%	1,081,540	157,727	1,239,267	-
Total All Funds					\$ 3,837,677	\$ 635,263

VILLAGE OF JOHNSON CREEK
General Fund Expenditures
2011-2015

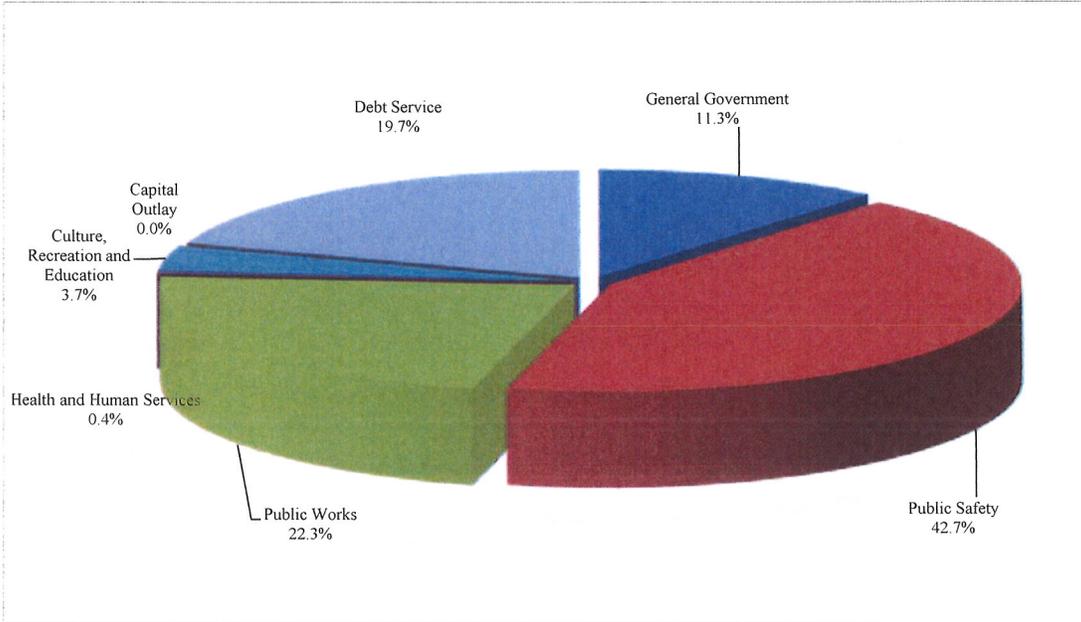


	2011	2012	2013	2014	2015
General Government	\$ 264,496	\$ 244,041	\$ 232,007	\$ 233,253	\$ 231,904
Public Safety	769,032	785,669	800,754	869,181	878,354
Public Works	420,673	398,242	458,942	433,830	457,843
Health and Human Services	8,451	7,744	7,476	7,101	7,240
Culture, Recreation and Education	76,624	76,355	76,489	67,394	75,472
Capital Outlay	100,286	131,568	52,363	179	-
Debt Service	397,336	404,622	416,100	408,987	406,227
Totals	\$ 2,036,898	\$ 2,048,241	\$ 2,044,131	\$ 2,019,925	\$ 2,057,040

VILLAGE OF JOHNSON CREEK

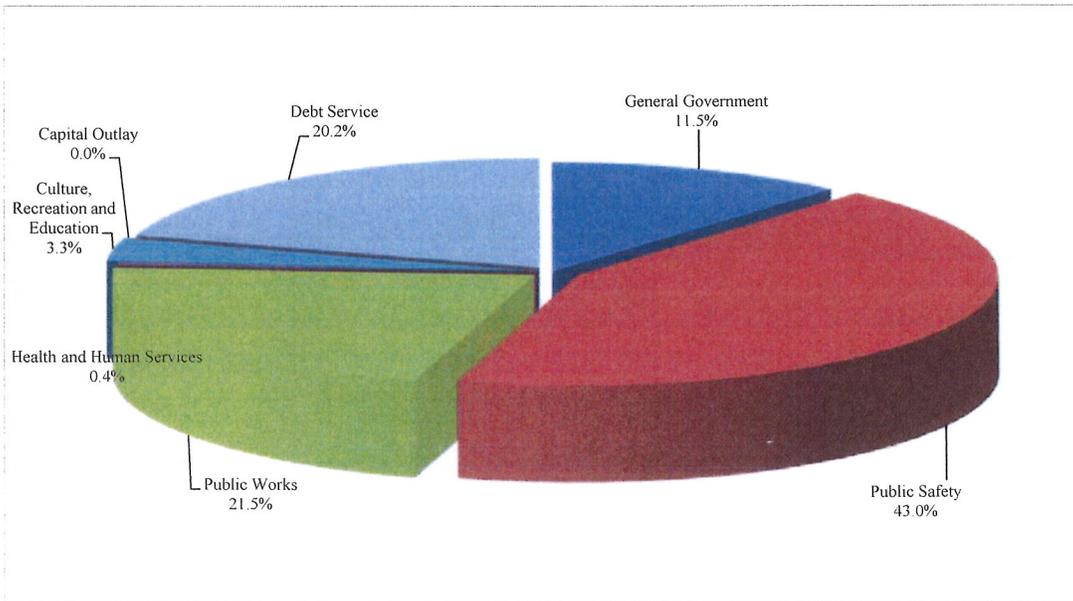
2015 General Fund Expenditures

Total Expenditures: \$2,057,040



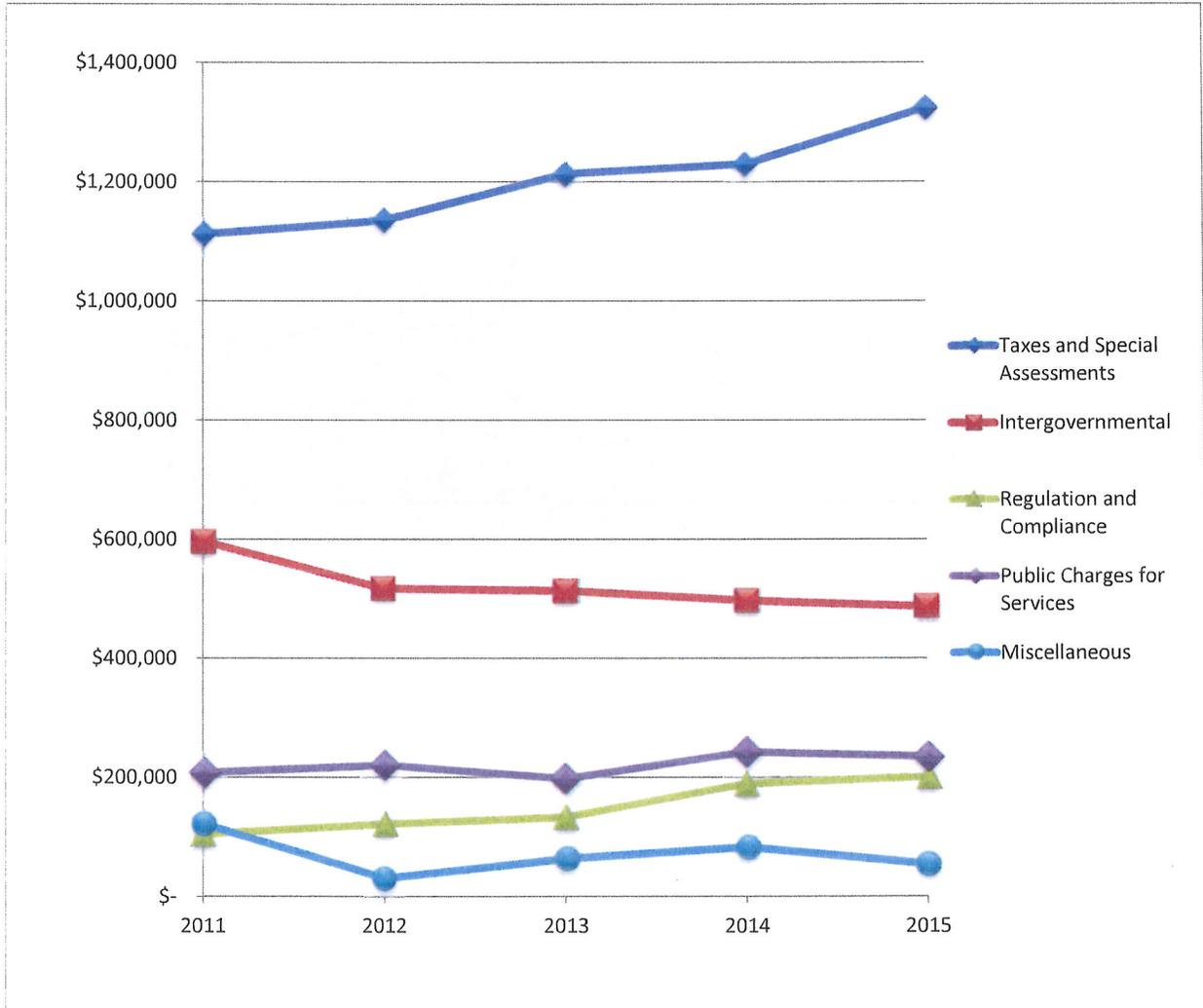
2014 General Fund Expenditures

Total Expenditures: \$2,019,925



VILLAGE OF JOHNSON CREEK
General Fund Revenues

Actual 2011-2015

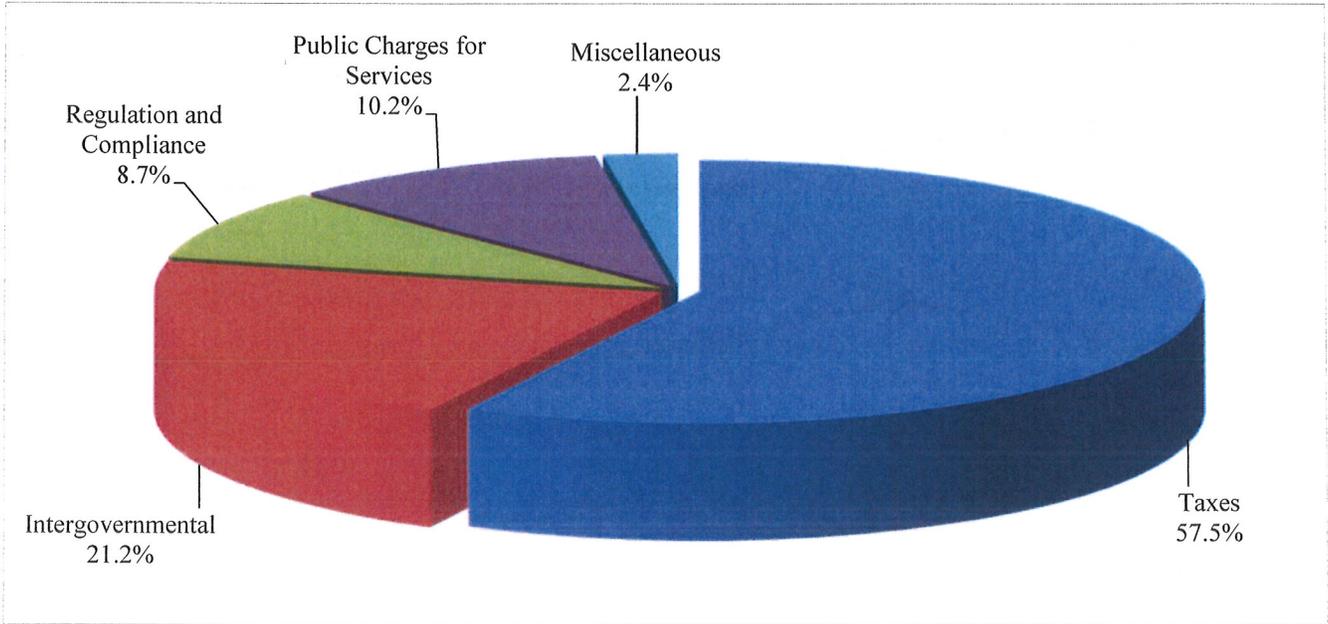


	2011	2012	2013	2014	2015
Taxes and Special Assessments	\$ 1,112,032	\$ 1,134,770	\$ 1,213,261	\$ 1,229,572	\$ 1,323,290
Intergovernmental	596,947	517,327	513,558	497,611	487,261
Regulation and Compliance	104,852	121,812	133,252	189,646	201,208
Public Charges for Services	208,067	220,724	197,882	242,811	235,126
Miscellaneous	121,232	30,243	63,734	83,067	54,411
Totals	\$ 2,143,130	\$ 2,024,876	\$ 2,121,687	\$ 2,242,707	\$ 2,301,296

VILLAGE OF JOHNSON CREEK

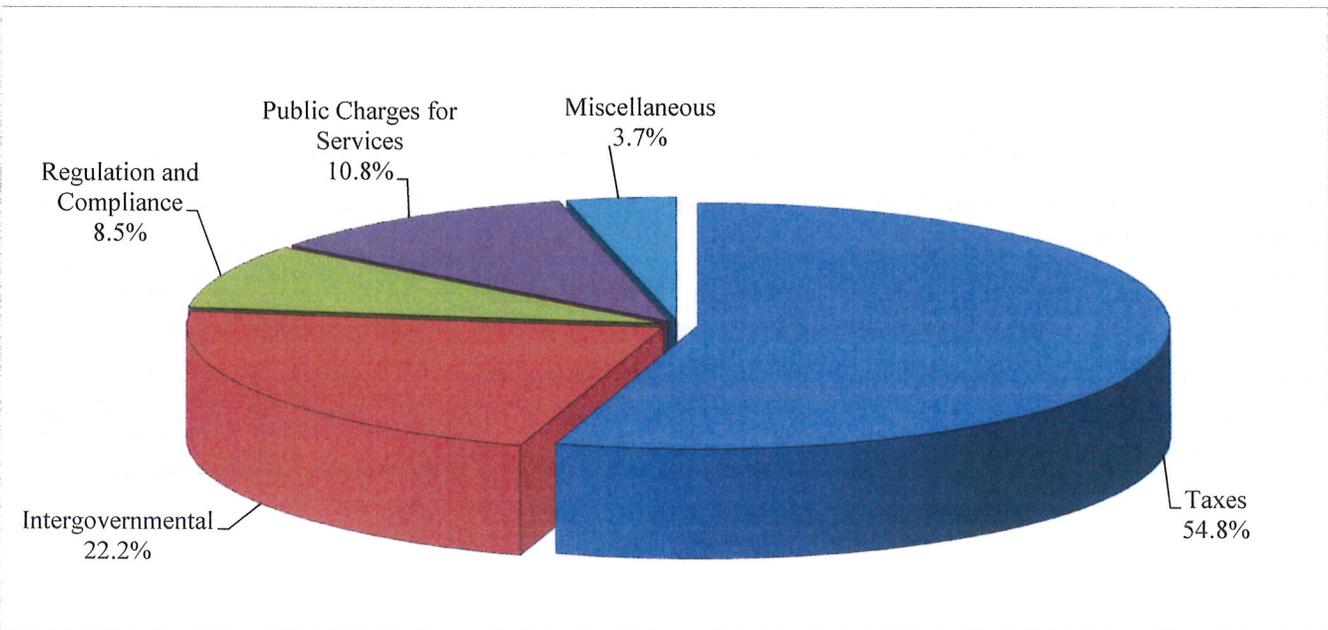
2015 General Fund Revenues

Total Revenues: \$2,301,296



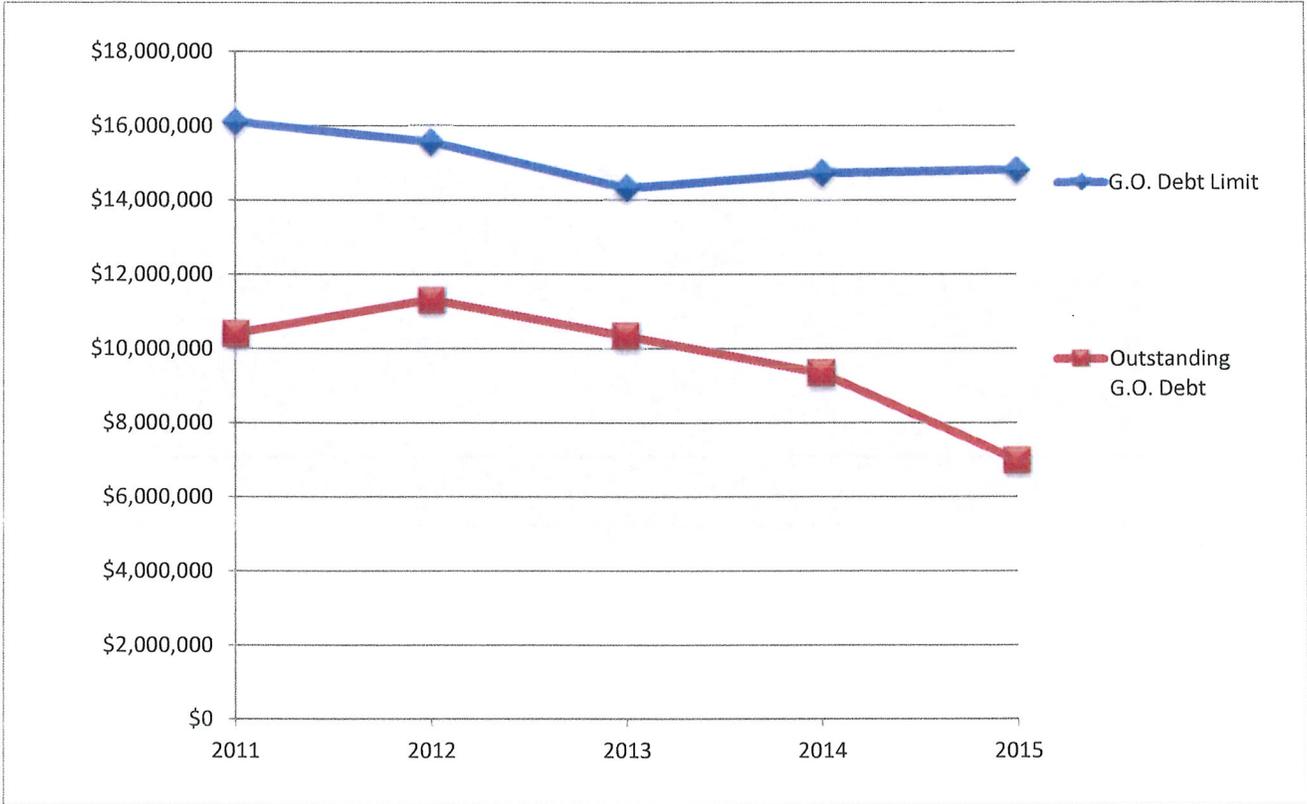
2014 General Fund Revenues

Total Revenues: \$2,242,707



VILLAGE OF JOHNSON CREEK

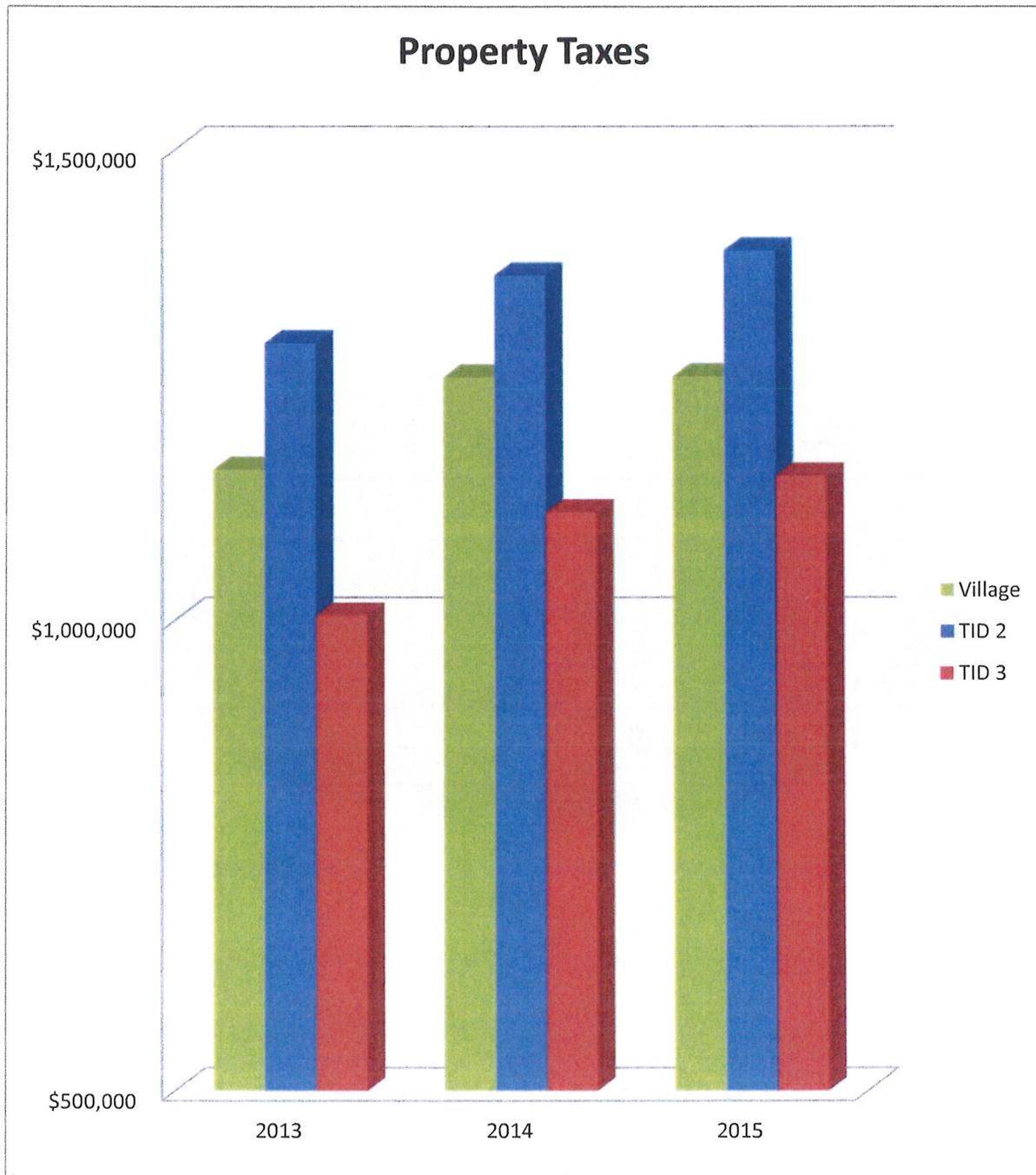
G. O. Debt vs. Capacity
Actual 2011-2015



	2011	2012	2013	2014	2015
G.O. Debt Limit	\$ 16,098,150	\$ 15,556,300	\$ 14,315,445	\$ 14,711,820	\$ 14,815,015
Outstanding G.O. Debt	10,415,000	11,315,000	10,340,000	9,345,000	6,995,000
Difference	\$ 5,683,150	\$ 4,241,300	\$ 3,975,445	\$ 5,366,820	\$ 7,820,015
% Available	35.30%	27.26%	27.77%	36.48%	52.78%
Equalized Value	\$ 321,963,000	\$ 311,126,000	\$ 286,308,900	\$ 294,236,400	\$ 296,300,300
Growth (Decline)	N/A	\$ (10,837,000)	\$ (24,817,100)	\$ 7,927,500	\$ 2,063,900
% Growth (Decline)	N/A	-3.37%	-7.98%	2.77%	0.70%

VILLAGE OF JOHNSON CREEK

Property Taxes
Actual 2013-2015

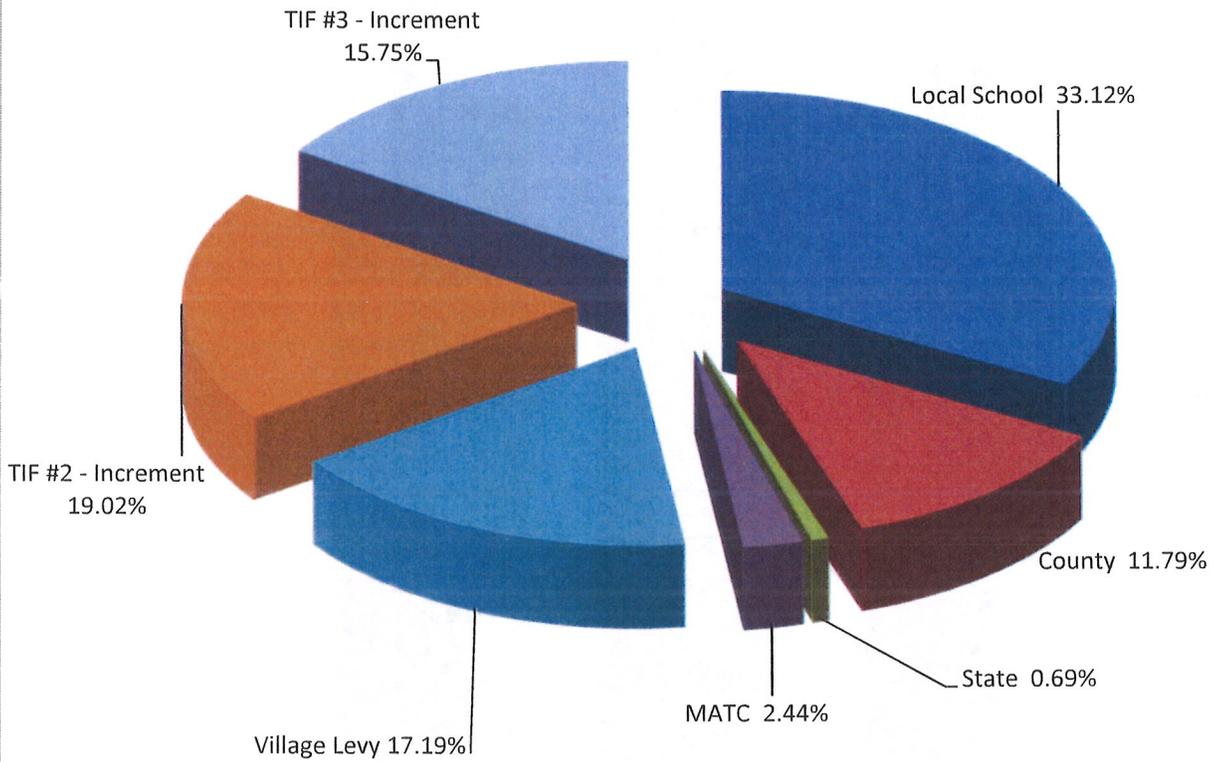


	Village Levy Taxes (Including TID)		
	2013	2014	2015
Village	\$ 1,160,324	\$ 1,258,295	\$ 1,259,194
TID 2	1,294,663	1,366,568	1,392,972
TID 3	1,005,020	1,114,886	1,153,811
Total	\$ 3,460,007	\$ 3,739,749	\$ 3,805,977

VILLAGE OF JOHNSON CREEK

Property Tax Roll
2015 Tax Levy Collected in 2016

Property Tax Roll



- Local School 33.12%
- County 11.79%
- State 0.69%
- MATC 2.44%
- Village Levy 17.19%
- TIF #2 - Increment 19.02%
- TIF #3 - Increment 15.75%

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VILLAGE OF JOHNSON CREEK
JOHNSON CREEK, WISCONSIN
Year Ended December 31, 2015

Index

VILLAGE OF JOHNSON CREEK
JOHNSON CREEK, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE VILLAGE BOARD

Year Ended December 31, 2015

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Johnson Block & Company, Inc.
Certified Public Accountants
406 Science Drive, Suite 100
Madison, Wisconsin 53711
(608) 274-2002

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AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

June 13, 2016

To the Village Board
Village of Johnson Creek
Johnson Creek, Wisconsin

We have audited the financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Johnson Creek for the year ended December 31, 2015, and have issued our report thereon dated June 13, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 12, 2015. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village of Johnson Creek are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Village changed accounting policies related to pensions by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date for the year ended in December 31, 2015. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Depreciation

Management's estimates of the depreciable lives of property, infrastructure and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the Village.

WRS Pension Asset

Management's estimate of the pension asset and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the pension plan administrator.

1

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The material misstatements detected as a result of audit procedures were corrected by management. See Appendix for List of Entries.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 13, 2016.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of 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.

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Other Matters

With respect to the supplementary information accompanying the financial statements, 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.

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

Sincerely,

Johnson Block & Company, Inc.
Certified Public Accountants
Madison, Wisconsin

June 13, 2016

To the Village Board
Village of Johnson Creek
Johnson Creek, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Johnson Creek as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered Village of Johnson Creek's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Johnson Creek's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Johnson Creek'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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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

Drafting of Financial Statements

Condition: The Village does not have management personnel with the necessary expertise to prepare the financial statements and related notes in accordance with generally accepted accounting principles. Due to limited resources, management has decided to accept certain risks relevant to financial reporting and relies on the auditor to assist with the preparation of the organization's financial statements. Preparation of the financial statements is considered a "non-audit" service, which requires that the Village accept responsibility for the financial statements.

Criteria: Internal controls over preparation of the financial statements, including footnote disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected. Because preparation of the financial statements is a non-audit service, the Village should designate an individual(s) who possesses suitable skills, knowledge, or experience necessary to be able to review, understand and take responsibility for the financial statements.

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Effect: Because management relies on the auditor to assist with the preparation of the financial statements, the organization's system of internal control may not prevent, detect, or correct misstatements in the financial statements.

Recommendation: The auditor will continue to work with the Village, providing information and training where needed, to make the Village's personnel more knowledgeable about its responsibility for the financial statements.

In addition, we noted other matters involving the internal control and its operation that we have reported to management of the Village of Johnson Creek on the following pages.

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

Johnson Block & Company, Inc.
Certified Public Accountants
Madison, Wisconsin

June 13, 2016

To the Village Board
Village of Johnson Creek
Johnson Creek, Wisconsin

In planning and performing our audit of the financial statements of the Village of Johnson Creek for the year ended December 31, 2015, we considered the Village's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated June 13, 2016, on the financial statements of the Village of Johnson Creek.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the Village's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Joan Dykstra, Lisa Trebatoski, and the rest of the staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.
Certified Public Accountants
Madison, Wisconsin

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VILLAGE OF JOHNSON CREEK
JOHNSON CREEK, WISCONSIN
Year Ended December 31, 2015

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The Village processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances. Please see the attached journal entries in the appendix.

The proposed entries were accepted by the Village's management. All of these changes are reflected properly in your audited financial statements. A copy of the adjusting entries has been provided to your staff and they have been posted to your 2015 general ledger.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to your Village.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

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PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There were no potential (passed) journal entries identified in our audit that were not posted to the general ledger.

ADDITIONAL COMMENTS

Internal Accounting Controls

The size of your organization is small and the Village does not have a complex structure. The small size of the Village's office staff sometimes limits the extent of separation of duties. The Village has implemented a number of compensating controls. We did note at times there is overlap within the controls over credit cards, utility billing and cash receipts. To the extent possible, these should be segregated.

Bank Deposits

At the end of 2015 the Village had \$2,217,121 in uninsured and uncollateralized bank deposits. Federal insurance programs cover only the first \$250,000 of time and \$250,000 of demand deposits at one bank. Deposits in excess of this amount are subject to some additional risk. This risk is primarily present in December of each year when the Village collects a large amount of tax payments. By the end of January of the following year, after tax settlements are paid, this risk is reduced. The Board should be aware of this risk and should consider whether any additional security is desired. The Village does utilize sweep accounts to fully insure funds, but the funds noted above were not deposited in that account as of December 31, 2015.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the Village of Johnson Creek and our comments are intended to draw to your attention issues which need to be addressed by the Village to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the Village. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The Village's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

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Client: JONL - Village of Johnson Creek
 Engagement: JONL - Village of Johnson Creek
 Period Ending: 12/31/2016
 Trial Balance: TB
 Worksheet: Adjusting Journal Entries Report - 2

Client: JONL - Village of Johnson Creek
 Engagement: JONL - Village of Johnson Creek
 Period Ending: 12/31/2016
 Trial Balance: TB
 Worksheet: Adjusting Journal Entries Report - 2

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 5				
To record meter relocation				
2,000,000,100,001	CHECKING ACCOUNT		14,781.78	
2,000,000,828,200	DEREGULATION EXPENSE		5,994.20	
3,000,000,831,200	MATRY OF COLLECTION SYSTEM		2,185.97	
3,000,000,832,200	REGULATORY COMPLAINT EXPENSE		1,904.07	
2,000,000,457,000	MISC. NONOPERATING INCOME NSF			1,904.07
2,000,000,497,400	OTHER WATER REVENUE			4,977.52
2,000,000,628,000	DEREGULATION REVENUE			6,989.20
2,000,000,629,000	DEREGULATION REVENUE - OTHER METERS			2,185.97
3,000,000,100,001	CHECKING ACCOUNT			14,781.78
	Total		<u>39,623.12</u>	<u>39,623.12</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 21				
To adjust Dr. allowances and deferrals on Inland Fire and Fire accounts				
1,000,000,132,105	ACC ALLOW FOR BAD DEBT		7,332.86	
1,000,000,222,150	DEFERRED REVENUES		23,290.00	
3,000,000,102,105	MATRY OF COLLECTION SYSTEM		10,598.98	
1,000,000,448,100	EMS RUN RECEIPTS			29,412.09
3,000,000,132,142	CUST. ACCOUNTS RECEIVABLE			3,293.47
	Total		<u>44,924.84</u>	<u>42,997.64</u>
Adjusting Journal Entries JE # 22				
To reverse prior year rechange needed as ap				
9,000,000,202,000	VOUCHERS PAYABLE		11,199.40	
9,023,100,540,100	CAPITAL OUTLAY			11,199.40
	Total		<u>11,199.40</u>	<u>11,199.40</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 16				
To adjust special assessment receivables and deferrals				
4,000,000,251,113	SPEND SP ASSMT - GLOVER LN		69,444.44	
4,000,000,251,145	SPEND SP ASSMT - AGT STAR CHIE		18,976.20	
4,000,000,251,183	SPEND SP ASSMTS - WATER RECYCL.		20,708.22	
4,000,000,151,113	SP ASSMT RECEIVABLE - GLOVER LN			329,908.08
4,000,000,151,145	SP ASSMT RECEIVABLE - AGT STAR CH			88,444.44
4,000,000,151,183	SP ASSMTS - WATER RECYCLING			19,976.20
3,000,000,151,155	SP ASSMT RECEIVABLE - NSI			20,708.22
	Total		<u>429,838.22</u>	<u>429,838.22</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 23				
To record accrued interest on Interfund loan from general to fire				
1,000,000,131,650	ACC RECDLE FROM FIRE		18,503.00	
9,991,200,580,200	FEES & DISCOUNT LONG-TERM NOTE		18,503.00	
1,000,000,222,200	DEFERRED INTEREST ON ADVANCES			18,503.00
8,000,000,131,800	DUE FROM GENERAL			37,509.00
	Total		<u>37,509.00</u>	<u>37,509.00</u>
Adjusting Journal Entries JE # 24				
To record GASB 69 beginning net pension asset				
3,000,000,180,000	Water Net Pension Asset		40,564.63	
3,000,000,180,000	Water Net Pension Asset		40,564.63	
2,000,000,434,000	GASB 69 Elected Surplus 434 or 435			40,564.63
3,000,000,434,000	GASB 69 Elected Surplus 434 or 435			40,564.63
	Total		<u>81,129.26</u>	<u>81,129.26</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 17				
To adjust associated cash for interest paid with COA and CV Interest				
4,591,200,580,200	FEES & DISCOUNT LONG-TERM NOTE		4,878.13	
5,000,000,111,664	BOND RESERVE 2/759A/12/29/49		16.60	
4,000,000,111,228	BOND RESERVE 1/74 COA 4/29/48			4,854.78
4,000,000,481,100	INTEREST ON TEMP INVESTMENTS			21.57
4,000,000,111,228	BOND RESERVE 2/759B/12/29/49			4,852.93
	Total		<u>4,892.33</u>	<u>4,892.33</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 25				
To record prior period adjustment for defined outflow - contributions after measurement date				
2,000,000,191,000	Water Defined Outflow - Contributions after measurement date		8,808.46	
2,000,000,191,000	Water Defined Outflow - Contributions after measurement date		8,808.46	
2,000,000,434,000	GASB 69 Elected Surplus 434 or 435			8,808.46
3,000,000,434,000	GASB 69 Elected Surplus 434 or 435			8,808.46
	Total		<u>17,616.92</u>	<u>17,616.92</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 18				
To record interest calculated on advances between funds				
1,000,000,132,840	DUE FROM TR #3 - LOANS		34,110.00	
2,000,000,132,840	DUE FROM TR #3 - LOANS		2,895.00	
3,000,000,132,840	DUE FROM TR #3 - LOANS		56,489.00	
4,000,000,132,840	DUE FROM TR #3 - LOANS		13,843.00	
4,591,200,580,200	FEES & DISCOUNT LONG-TERM NOTE		80,283.00	
1,000,000,222,200	DEFERRED INTEREST ON ADVANCES			34,110.00
2,000,000,419,000	INTEREST INCOME			56,489.00
3,000,000,481,100	INTEREST ON TEMP INVESTMENTS			13,843.00
4,000,000,222,200	DEFERRED INTEREST ON ADVANCES			34,110.00
5,000,000,215,433	L-T ADVANCE FROM GENERAL			2,895.00
5,000,000,215,810	L-T ADVANCE FROM WATER			33,080.00
5,000,000,215,830	L-T ADVANCE FROM TR #2			33,080.00
	Total		<u>214,524.00</u>	<u>214,524.00</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 26				
To record current year pension activity for water and sewer				
2,000,000,191,000	Water Defined Outflow of resources - Expected vs Actual Experience		3,428.41	
2,000,000,192,000	Water Defined Outflow of resources - Expected vs Actual Experience		11,452.56	
2,000,000,194,000	Water Defined Outflow - Contributions after measurement date		1,827.73	
2,000,000,999,000	Pension Expense		9,018.16	
3,000,000,191,000	Water Defined Outflow of resources - Expected vs Actual Experience		3,428.41	
3,000,000,192,000	Water Defined Outflow of resources - Expected vs Actual Experience		11,452.56	
3,000,000,194,000	Water Defined Outflow of resources - Change in measurement date		1,827.73	
3,000,000,999,000	Pension Expense		9,018.16	
3,000,000,999,000	Pension Expense			18,918.01
2,000,000,999,000	Water Net Pension Asset			18,918.01
3,000,000,180,000	Water Net Pension Asset			18,918.01
3,000,000,999,000	Pension Expense			18,918.01
	Total		<u>61,388.28</u>	<u>61,388.28</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 20				
To adjust unbillable 6/1 account				
3,000,000,132,143	CUST. ACCOUNTS REC. UNBILLED		4,387.61	
2,000,000,132,200	CUST. ACT REC UNBILLED		8,328.28	
2,000,000,928,100	METERED SALES RESIDENTIAL			2,889.84
2,000,000,928,100	METERED SALES INDUSTRIAL			326.59
2,000,000,986,115	MULTI-FAMILY METERED SALES			297.81
2,000,000,986,130	METERED SALES INDUSTRIAL			114.84
2,000,000,986,222	COMMERCIAL REVENUE			1,832.44
3,000,000,486,223	INDUSTRIAL REVENUE			690.25
3,000,000,486,224	PUBLIC AUTHORITY REVENUE			291.10
3,000,000,486,225	MULTI-FAMILY REVENUE			1,427.40
	Total		<u>12,714.67</u>	<u>12,714.67</u>

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 31				
To reclass water utility capital asset additions from expense				
2,000,000,170,343	WATERS		81,318.69	
2,000,000,170,343	WATERS		11,452.56	
2,000,000,170,348	METERS		21,063.28	
2,000,000,170,348	HYDRANTS		4,782.15	
2,000,000,170,379	OTHER GENERAL EQUIP		7,839.90	
2,000,000,653,000	DISTRIB. MAINTENANCE OF METERS		17,891.28	
2,000,000,650,100	CAPITAL OUTLAY			2,871.88
	Total		<u>135,672.26</u>	<u>135,672.26</u>

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Client: JCWML - Village of Johnson Creek
 Engagement: JCWML - Village of Johnson Creek
 Period Ending: 7/31/2018
 Trial Balance: 7/31
 Worksheet: Adjusting Journal Entries Report - 2

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 32				
To record sewer utility capital asset additions from operations				
3,000,000,170,379	OTHER GENERAL EQUIP		13,792.00	
3,000,000,170,379	OTHER GENERAL EQUIP		13,075.00	
3,000,000,170,380	SEWER PLANT		12,281.00	
3,000,000,170,380	SEWER PLANT		23,705.45	
3,000,000,852,300	MANIT OF COLLECTION SYSTEM			3,780.00
3,000,000,852,300	OUTSIDE SERVICES			12,281.00
3,000,000,800,100	CAPITAL OUTLAY			39,750.45
			<u>62,833.45</u>	<u>62,833.45</u>

Adjusting Journal Entries JE # 33
 To record capital contributions for services paid for by the developers

2,000,000,172,345	SERVICES - CONTRIBUTED		25,000.00	
2,000,000,172,345	CONTRIBUTED CAPITAL - DEVELOPER			25,000.00
			<u>25,000.00</u>	<u>25,000.00</u>

Adjusting Journal Entries JE # 34
 To record water utility capital asset disposals

2,000,000,171,345	ACQUA DEPR. SERVICES		520.00	
2,000,000,171,345	ACQUA DEPR. SERVICES		10,220.00	
2,000,000,170,345	SERVICES			500.00
2,000,000,170,345	METERS			10,720.00
			<u>10,720.00</u>	<u>10,720.00</u>

Adjusting Journal Entries JE # 35
 To record water utility depreciation expenses

2,000,000,489,428	OTHER INCOME DEDUCTIONS		35,599.39	
2,000,000,489,403	DEPRECIATION EXPENSE		150,169.97	
2,000,000,171,314	ACQUA DEPR. WELLS & SPRINGS			418.87
2,000,000,171,323	ACQUA DEPR. WELLS & SPRINGS			2,455.59
2,000,000,171,323	ACQUA DEPR. ELECT. PUMP EQUIP			2,063.64
2,000,000,171,323	ACQUA DEPR. WATER TREAT. EQUIP			3,458.44
2,000,000,171,342	ACQUA DEPR. DISTRIBUTION STAN			10,275.94
2,000,000,171,342	ACQUA DEPR. DISTRIBUTION STAN			42,380.67
2,000,000,171,342	ACQUA DEPR. METERS			11,956.67
2,000,000,171,346	ACQUA DEPR. METERS			9,899.83
2,000,000,171,346	ACQUA DEPR. HYDROPLANTS			7.81
2,000,000,171,346	ACQUA DEPR. OTHER TRUNKS & DIST			3,855.43
2,000,000,171,372	ACQUA DEPR. OTHER TRUNKS & DIST			1,516.42
2,000,000,171,372	ACQUA DEPR. TRUNKS & EQUIP			21,862.85
2,000,000,173,349	ACQUA DEPR. OTHER GENERAL ECU			7,483.26
2,000,000,173,349	ACQUA DEPR. OTHER GENERAL ECU			4,152.42
2,000,000,173,349	ACQUA DEPR. HYDROPLANTS CONTRIB			6,152.28
			<u>197,760.05</u>	<u>197,760.05</u>

Adjusting Journal Entries JE # 36
 To record sewer utility depreciation expenses

3,000,000,829,300	DEPRECIATION EXPENSE		415,281.95	
3,000,000,171,110	ACCUMULATED DEPRECIATION			315,194.21
3,000,000,173,110	DEPR. RESERVE - CONTRIB. PLANT			100,117.74
			<u>415,281.95</u>	<u>415,281.95</u>

Adjusting Journal Entries JE # 37
 To amortize cash advances on the water utility

2,000,000,890,428	AMORTIZATION OF DEBT EXPENSE		13,990.00	
2,000,000,141,181	UNAMORTIZED DEBT DISCOUNT			13,990.00
			<u>13,990.00</u>	<u>13,990.00</u>

Adjusting Journal Entries JE # 38
 To record water revenues

2,000,000,900,100	CAPITAL OUTLAY		1,501.58	
2,000,000,161,150	MATERIALS AND SUPPLIES			1,501.58
			<u>1,501.58</u>	<u>1,501.58</u>

Adjusting Journal Entries JE # 46
 To reverse prior year 4th quarter room tax payable

8,569,000,200,000	VOUCHERS PAYABLE		7,479.75	
8,569,000,500,000	TOURISM-TX TO JC CHAMBER			7,479.75
			<u>7,479.75</u>	<u>7,479.75</u>

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Client: JCWML - Village of Johnson Creek
 Engagement: JCWML - Village of Johnson Creek
 Period Ending: 7/31/2018
 Trial Balance: 7/31
 Worksheet: Adjusting Journal Entries Report - 2

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 47				
Client JE to W/P on 8/1/18 3:04 PM from TIF 2 per Rot 67-15				
4,000,000,222,200	DEFERRED INTEREST ON ADVANCES		13,843.00	
4,599,990,999,116	INTEREST ON TIF 2		461,424.55	
4,000,000,222,200	DEFERRED INTEREST ON ADVANCES			13,843.00
5,000,000,218,630	T-1 ADVANCE FROM TIF #2		461,424.55	
4,000,000,132,640	DUE FROM TIF #3 - LOANS			461,424.55
4,000,000,173,700	DEFER. DISCOUNT LONG-TERM NOTE			13,843.00
			<u>395,153.10</u>	<u>395,153.10</u>

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Village of Johnson Creek
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December 31, 2015

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For the Year Ended December 31, 2015

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INDEPENDENT AUDITOR'S REPORT

June 13, 2016

To the Village Board
Village of Johnson Creek
Johnson Creek, Wisconsin

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Johnson Creek, Wisconsin, as of and for the year ended December 31, 2015, which collectively comprise the Village's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Johnson Creek, Wisconsin, as of December 31, 2015, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, effective January 1, 2015, the Village of Johnson Creek adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment to GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Johnson Creek, Wisconsin's financial statements as a whole. 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 financial statements. The combining nonmajor fund financial statements and the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the financial statements as a whole.

Johnson Block and Company, Inc.
Certified Public Accountants
Madison, Wisconsin

Village of Johnson Creek

Management's Discussion and Analysis

December 31, 2015

The Management's Discussion and Analysis of the Village of Johnson Creek's financial performance provides an overview of the Village's financial activities for the fiscal year ended December 31, 2015. Please read it in conjunction with the Village of Johnson Creek's financial statements.

Financial Highlights

- Total equalized value of real and personal property in the Village for 2015 is \$296,300,300, of which \$180,471,600 is non-TIF (Tax Incremental Financing) property. Total equalized value in 2014 was \$294,236,400, of which \$192,225,500 was non-TIF property and in 2013 total equalized value was \$286,308,900, of which \$185,485,000 was non-TIF property. Overall equalized value (estimate of the market value of all property) was up \$2,063,900 from 2014 to 2015. Net new construction also increased by \$5,643,800 during the same period according to figures released by the State of Wisconsin Department of Revenue.
- Village assets exceeded liabilities by \$26,516,489 at the close of FY 2015, up from \$26,596,635 FY 2014 (restated) and \$26,124,133 FY 2013. Of this amount, \$4,984,681 is considered unrestricted, \$508,227 is restricted for specific purposes and \$21,023,581 is invested in capital assets net of related debt.
- Net position for business-type activities was \$24,247,032 at the close of FY 2015, down from \$24,606,614 at the close of FY 2014 (restated) and \$24,664,386 FY 2013. Net position for governmental-type activities was \$2,269,457 at the close of FY 2015 up from \$1,990,021 FY 2014 (restated).
- The Village experienced a net decrease of \$763,628 in fixed assets during 2015 due to normal depreciation during a year in which little infrastructure and equipment was added. Governmental funds fixed assets decreased by \$370,322 and proprietary funds fixed assets decreased by \$393,306.

Village of Johnson Creek
Management's Discussion & Analysis

Overview of the Financial Statements

The Village of Johnson Creek basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements

Other supplementary information in addition to the basic financial statements is provided as required.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of Village finances, in a manner similar to a private-sector business.

The statement of net position presents information on all Village assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village of Johnson Creek is improving or deteriorating.

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 related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes.)

Both of the government-wide financial statements distinguish functions of the Village of Johnson Creek that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Governmental activities of the Village include general administration; public safety; public works; health, welfare and sanitation; culture and recreation, conservation and development and debt service. Business-type activities of the Village include a Water Utility and a Sewer Utility.

The government-wide financial statements can be found on pages 1-2 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Johnson Creek, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All 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. Additionally, other non-financial factors may need to be considered, such as changes in the Village's property tax base and condition of infrastructure.

The Village of Johnson Creek maintains seven 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 the fund balances for the general fund, fire fund, TIF #2 fund and TIF #3 fund, all of which are considered to be major funds. The library fund, room tax fund and capital outlay fund are considered non-major funds for which data is shown in a single, aggregated presentation.

The basic governmental fund financial statements are found on pages 3-6 of this report.

The Village of Johnson Creek adopts an annual appropriated budget for the general fund and various other funds as required by state statute. Budgetary comparison statements, found on pages 45-48, have been provided as required supplementary information for the general fund, the two separate TIF funds and fire fund.

Proprietary funds. The Village of Johnson Creek maintains two proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Village uses enterprise funds to account for its water utility and its sewer utility.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water utility and sewer utility as both are considered to be major funds of the Village of Johnson Creek.

The basic proprietary fund financial statements are found on pages 7-11 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government or for other funds. Fiduciary funds are *not* reflected in the government-wide financial statements. The only fiduciary fund maintained by the Village is the tax agency fund which records the tax roll and tax collections for other taxing jurisdictions within the Village of Johnson Creek. The accounting used for fiduciary funds is much like that used for governmental funds.

The basic fiduciary fund financial statement can be found on page 12 of this report.

Notes to the financial statements. The notes provide additional information essential to full understanding of data provided in the government-wide and fund financial statements such as a description of the Village's accounting policies and detail of inter-fund balances, restricted cash balances, fixed asset changes and debt service. The notes to the financial statements can be found on pages 13-44 of this report.

Overview of the Financial Statements

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village of Johnson Creek, assets exceeded liabilities by \$26,516,489 at the close of the most recent fiscal year and \$26,596,635 (restated) at the close of the prior fiscal year, as presented in the following tables.

	Village of Johnson Creek's Net Position					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 8,791,130	\$ 8,092,975	\$ 5,033,130	\$ 5,047,992	\$ 13,824,260	\$ 13,140,967
Capital Assets	16,286,074	16,656,396	19,058,940	19,452,246	35,345,014	36,108,642
Total Assets	25,077,204	24,749,371	24,092,070	24,499,338	49,169,274	49,249,209
Deferred Outflows	269,433	207,681	218,372	198,971	487,805	406,652
Long-Term Liabilities	19,025,738	18,941,920	49,656	45,273	19,075,394	18,987,193
Other Liabilities	245,464	283,361	13,754	46,922	259,218	332,283
Total Liabilities	19,271,202	19,227,281	63,410	92,195	19,334,612	19,319,476
Deferred Inflows	3,805,978	3,739,750	-	-	3,805,978	3,739,750
Net Position:						
Net Investment in Capital Assets	1,964,641	2,567,824	19,058,940	19,452,246	21,023,581	22,020,070
Restricted	409,987	413,766	98,240	98,726	508,227	512,492
Unrestricted	(105,171)	(991,569)	5,089,832	5,055,642	4,984,681	4,064,073
Total Net Positions	\$ 2,269,457	\$ 1,990,021	\$24,247,032	\$24,606,614	\$ 26,516,489	\$26,596,635

The Village of Johnson Creek's net position reflects its investment in capital assets (e.g., land, building, machinery, equipment, and infrastructure), less any related debt used to acquire those assets, as a positive \$21,023,581 compared to \$22,020,070 for the year ended 2014 and \$22,333,746 for the year ended 2013. The Village uses capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although investment in capital assets is reported net of related debt, it should be noted that 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, \$508,227 represents resources subject to external restrictions on how they may be used. These restricted assets include reserves as required by long-term debt requirements, impact fee collections, funds restricted by State law, and a library trust fund. For the current year and restated 2014 net position, the restricted asset also includes the pension asset from the Wisconsin Retirement System. The 2014 net position had to be restated due to the GASB 68 and GASB 71 requiring reporting pension plans with an effective fiscal year of 2014. More information can be found in Note 9 on pages 35-40 of this report. The remaining balance of *unrestricted net position* is \$4,984,681 up from \$4,064,073 the prior year.

Village of Johnson Creek
Management's Discussion & Analysis

Village of Johnson Creek
Management's Discussion & Analysis
Financial Analysis of the Government's Funds

	Village of Johnson Creek's Change in Net Position			
	Governmental Activities	Business-Type Activities	Total Primary Government	2014
Revenues:				
Program revenues:				
Charges for services and fees, fines and costs	\$ 434,632	\$ 474,942	\$ 1,209,925	\$ 1,150,772
Operating grants and contributions	269,030	294,638	-	269,030
General revenues:				
Taxes	4,040,473	3,742,038	-	4,040,473
Special Assessments	50,967	80,186	-	50,967
Intergovernmental revenues not restricted to specific programs	325,827	304,945	-	325,827
Unrestricted interest and investment earnings	16,098	14,030	70,087	193,481
Miscellaneous	50,409	106,851	19,459	14,765
Special Items	-	(501,752)	-	-
Total Revenues	5,187,436	4,967,455	1,324,471	1,359,018
Expenses:				
General Government	472,754	476,800	-	472,754
Public Safety	1,271,573	1,224,388	-	1,271,573
Public Works	1,429,789	1,436,579	-	1,429,789
Health, Welfare & Sanitation	7,240	7,101	-	7,240
Culture and Recreation	353,905	367,334	-	353,905
Conservation & Development	793,080	528,823	-	793,080
Interest on long-term debt	780,816	832,088	-	780,816
Water & Sewer	-	-	1,482,896	1,327,752
Total Expenses:	5,109,157	4,873,113	1,482,896	1,327,752
Increase (Decrease) in Net Position before transfers	78,279	94,342	(158,425)	31,266
Transfers	201,157	187,764	(201,157)	(187,764)
Increase (Decrease) in Net Position	279,436	282,106	(359,582)	(156,498)
Restatement - January 1, restated	1,990,021	1,459,747	24,606,614	24,664,386
Restatement - Implementation of GASB Statement No. 68 and GASB Statement No. 71	-	248,168	-	98,726
Net Position - December 31, restated	2,269,457	1,990,021	24,247,032	24,606,614
				26,516,489
				346,894
				26,596,635

Governmental activities increased the Village of Johnson Creek's net position by \$279,436 and business-type activities decreased the Village's net position by \$359,582 for an overall decrease of net position of \$80,146.

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As noted earlier, the Village of Johnson Creek uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus on the Village of Johnson Creek's *governmental funds* reporting 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 useful measure of a government's net resources available for spending at the end of the fiscal year.

Nonspendable fund balance includes funds either not in spendable form or required to be maintained intact. The majority of Village of Johnson Creek funds reported as nonspendable are amounts due from other funds. *Restricted fund balance* reports funds with restricted uses determined by outside sources such as creditors, grantors or by state law. Johnson Creek funds reported as restricted include those subject to long-term debt obligations as well as impact fee and room tax collections. *Committed fund balance* reports resources subject to limitations the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner. The Village currently does not report funds in this category. *Assigned fund balance* reports resources for which the local government has established an intended use. Johnson Creek's assigned fund balance includes funds designated for future capital expenditures examples of which include computer upgrades, building repairs, park improvements or squad car replacements.

The Village's general fund – the chief operating fund of the Village of Johnson Creek showed an unassigned fund balance of \$507,028 or 22.3% of the total general fund balance. This can be compared to the Village's unassigned fund balance of \$999,922 at YE 2014. Total fund balance of the general fund amounted to \$2,273,104 up from \$2,183,788 YE 2014 and \$2,285,625 YE 2013. The interfund advance from the General Fund to the Fire Fund caused a major decrease in fund balance. However, the Fire Fund is expected to repay the General Fund with future debt proceeds. Continued decrease in total general fund balance is also a result of Village Board decisions in recent years to spend reserve balances to fund small scale capital projects or purchases rather than issuing debt to fund such expenditures.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 24.6% of total general fund expenditures, which total fund balance represents 110.5% of that same amount.

Proprietary funds. The Village of Johnson Creek's reporting on proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the water utility at the end of the year amounted to \$1,344,211 down from \$1,398,188 in 2014 and \$1,307,660 for the year ended 2013. Unrestricted net position of the Sewer Utility at the end of the year amounted to \$3,745,641 up from \$3,657,454 in 2014 and \$3,355,275 for the year ended 2013.

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Fiduciary funds. The Village of Johnson Creek's reporting on fiduciary funds provides information not reflected in the government-wide financial statements. The only fiduciary fund maintained by the Village is the tax collection fund and is used to account for resources held for other funds or taxing jurisdictions.

General Fund Budgetary Highlights

In the 2015 budget, total expenditures were over budget by \$13,022. The Public Safety line is over budget mainly because when the building permits increase (revenue), the inspections costs increase. Revenues collected were \$111,526 more than budgeted which is partly due to building permits fee increased for new developments in the village.

Capital Asset and Debt Administration

Capital assets. The Village of Johnson Creek's investment in capital assets for its governmental and business-type activities as of December 31, 2015, amounts to \$35.3 million (net of accumulated depreciation) down from \$36.1 million at the end of fiscal year 2014 and \$37.8 million for 2013. The reason for the steady decline is normal depreciation during years in which there were few major capital purchases or projects. Investment in capital assets includes land, buildings, vehicles and equipment, and utility infrastructure.

	Village of Johnson Creek's Capital Assets					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Land	\$ 2,011,921	\$ 2,011,921	\$ 38,982	\$ 38,982	\$ 2,050,903	\$ 2,050,903
Construction Work in Progress	-	182,470	769,768	769,768	769,768	952,238
Land and Construction Work in Progress	2,011,921	2,194,391	808,750	808,750	2,820,671	3,003,141
Buildings	4,194,871	3,291,708	1,552,967	1,552,967	5,747,838	4,844,675
Vehicles & Equipment	4,143,372	4,014,908	1,637,587	1,569,899	5,780,959	5,584,807
Infrastructure	21,898,897	21,888,495	22,942,958	22,807,645	44,841,855	44,696,140
Other Capital Assets	30,237,140	29,195,111	26,133,512	25,930,511	56,370,622	55,125,622
Accumulated Depreciation	(15,962,987)	(14,733,106)	(7,883,322)	(7,287,015)	(23,846,309)	(22,020,121)
Other Capital Assets, net of Depreciation	14,274,153	14,462,005	18,250,190	18,643,496	32,524,313	33,105,501
Total Capital Assets	\$16,286,074	\$16,656,396	\$19,058,940	\$19,452,246	\$35,345,014	\$36,108,642

Capital asset events during the current fiscal year included the following:

- Reconditioning the CASE Endloader
- Replacement Lighting Cabinet on River Drive (due to an accident)
- Improvements to Land for a Stormwater Retention Pond in River Creek
- Improvements to Land for a Stormwater Retention Pond on Wright Road
- Annual investment in the Public Library's collection
- Purchased 1989 Arrow Custom Tower Fire Truck
- Purchased Fire Turnout Gear
- Completion of the Fire/EMS facility

Additional information on the Village of Johnson Creek's capital assets can be found in Note 7 on pages 31-33 of this report.

Long-term debt. At the end of the current fiscal year, the Village of Johnson Creek had total debt outstanding of \$18.8 million, up from \$18.7 million FY 2014 and \$20.5 million FY 2013. Of this amount, \$6,995,000 comprises debt backed by the full faith and credit of the government. This amount is down from \$9,345,000 in 2014 and \$10,340,000 in 2013. The remainder of the Village of Johnson Creek's debt represents bonds secured solely by specified revenue sources.

	Village of Johnson Creek's Outstanding Debt					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
General Obligation Debt	\$ 6,995,000	\$ 9,345,000	\$ -	\$ -	\$ 6,995,000	\$ 9,345,000
Bond Anticipation Notes	1,395,000	-	-	-	1,395,000	-
CPDA Lease Revenue Bonds	10,390,000	9,390,000	-	-	10,390,000	9,390,000
Total Debt Outstanding	\$18,780,000	\$18,735,000	\$ -	\$ -	\$18,780,000	\$18,735,000

State statutes limit the amount of general obligation debt a governmental entity may issue to five percent of its total equalized valuation. The Village's current outstanding general obligation debt of \$6,995,000 is 47.2% of its \$14.8 million debt limitation, down from 63.5% FY 2014. This is attributed to increase in equalized value and the ongoing debt payments each year.

Additional information on the Village of Johnson Creek's long term debt can be found in note 8 on pages 33-35 of this report.

Economic Factors and Next Year's Budgets and Rates

2015 State of Wisconsin estimates indicate the current Johnson Creek population is 2,908. The most recent US Census (2010) results showed a .70% increase in population from 2000 to 2010.

Residential construction contributed to sixteen new single-family residential building permits being issued with a total estimated value of \$3,496,612.

Assessed valuation of properties in the Village was \$289,033,900 including properties in the TIF districts, an increase of \$6,857,800 from the prior year. Equalized valuation (the State of Wisconsin's estimate of the market value of property) increase by \$2,063,900 to \$296,300,300. The ratio of equalized to assessed values as determined by the State of Wisconsin was 97.55%.

Village water rates have been in effect since 1997 and a simplified rate case will be considered for 2016. The Village Board voted in 2009 to temporarily reduce the sewer rates that were in effect since 2001 and spend down approximately \$100,000 of sewer reserves. The lower rate, effective January, 2010, is anticipated to continue through 2016 and is reviewed annually by the auditors. However, the Village Board has approved a facility study of the sanitary sewer for 2015 and will continue through 2016.

Request for Information

Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to:

Joan Dykstra, Clerk/Treasurer, or
Lisa Trebatoski, Deputy Clerk/Treasurer
Village of Johnson Creek
125 Depot St.
P.O. Box 238
Johnson Creek, Wisconsin 53038
(920) 699-2296
info@johnsoncreekwi.org

Village of Johnson Creek
Johnson Creek, Wisconsin
Statement of Net Position
December 31, 2015

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	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 3,771,854	\$ 2,771,008	\$ 6,542,862
Receivables	3,987,501	209	3,987,710
Taxes	97,227	108,646	205,873
Accounts net	878,592	36,861	915,453
Special Assessments	(2,031,296)	2,031,296	-
Internal Balances	-	32,599	32,599
Inventories	-	5,239	5,239
Prepays	78,130	-	78,130
Other Assets	-	-	-
Restricted Cash and Investments	1,890,296	47,272	1,937,568
Net Pension Asset	11,825	-	11,825
Capital Assets			
Land, Improvements, and Construction in Progress	2,011,921	808,750	2,820,671
Other Capital Assets, Net of Depreciation	14,274,153	18,250,190	32,524,343
Total Capital Assets	16,286,074	19,058,940	35,345,014
Total Assets	25,077,204	24,092,070	49,169,274
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Debt Discount	141,312	50,968	192,280
Deferred Pension Outflows	128,121	167,404	295,525
Unamortized Loss on Advanced Refunding	-	1,674,004	1,674,004
Total Deferred Outflows of Resources	269,433	2,183,722	2,453,155
Total Assets and Deferred Outflows of Resources	\$ 25,346,637	\$ 26,310,442	\$ 51,657,079
LIABILITIES			
Accounts Payable	\$ 24,156	\$ 10,001	\$ 34,157
Accrued Expenses	137,600	3,753	141,353
Accrued Interest Payable	83,708	-	83,708
Long-Term Liabilities			
Due Within One Year	1,972,548	-	1,972,548
Due in More Than One Year	16,895,000	41,638	16,936,638
Compensated Absences	158,190	8,018	166,208
Deferred Regulatory Liability	-	63,410	63,410
Total Liabilities	19,271,202	113,819	19,385,021
DEFERRED INFLOWS OF RESOURCES			
2015 Tax Levy	3,805,978	-	3,805,978
Total Deferred Inflows of Resources	3,805,978	-	3,805,978
NET POSITION			
Net Investment in Capital Assets	1,964,641	19,058,940	21,023,581
Restricted	409,987	98,240	508,227
Unrestricted (Deficit)	(105,171)	5,089,852	4,984,681
Total Net Position	2,269,457	24,247,032	26,516,489
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 25,346,637	\$ 26,310,442	\$ 51,657,079

See accompanying notes to the basic financial statements.

Village of Johnson Creek
Johnson Creek, Wisconsin
Statement of Activities
For the Year Ended December 31, 2015

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities							
General Government	\$ 472,754	\$ 61,137	\$ -	\$ -	\$ (411,617)	\$ -	\$ (411,617)
Public Safety	1,271,573	189,150	24,154	-	(1,058,269)	-	(1,058,269)
Public Works	1,429,789	152,042	190,829	-	(1,086,918)	-	(1,086,918)
Health, Welfare and Sanitation	7,240	150	-	-	(7,090)	-	(7,090)
Culture and Recreation	353,905	25,402	54,047	-	(274,456)	-	(274,456)
Conservation and Development	793,080	6,751	-	-	(786,329)	-	(786,329)
Interest on Long-term debt	780,816	-	-	-	(780,816)	-	(780,816)
Total Governmental Activities	5,109,157	434,632	269,030	-	(4,405,495)	-	(4,405,495)
Business-type Activities							
Water	528,517	589,733	-	25,000	-	\$ 86,216	86,216
Sewer	954,379	620,192	-	-	-	(334,187)	(334,187)
Total Business-type Activities	1,482,896	1,209,925	-	25,000	-	(247,971)	(247,971)
Total Primary Government	\$ 6,592,053	\$ 1,644,557	\$ 269,030	\$ 25,000	(4,405,495)	(247,971)	(4,653,466)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes				3,739,750	-	-	3,739,750
Other taxes				300,723	-	-	300,723
Special assessments				50,967	-	-	50,967
Shared taxes from state				325,827	-	-	325,827
Impact fees				8,564	-	-	8,564
Interest income				16,098	70,087	-	86,185
Miscellaneous				41,845	19,459	-	61,304
Transfers				201,157	(201,157)	-	-
Total general revenues and transfers				4,684,931	(111,611)	-	4,573,320
Change in net position				279,436	(359,582)	-	(80,146)
Net position - Beginning, as previously reported				1,741,853	24,507,888	-	26,249,741
Prior period adjustment - Implementation of GASB Statement No. 68 and GASB Statement No. 71				248,168	98,726	-	346,894
Net position - Beginning, as restated				1,990,021	24,606,614	-	26,596,635
Net position - Ending				\$ 2,269,457	\$ 24,247,032	\$ -	\$ 26,516,489

See accompanying notes to the basic financial statements.

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Village of Johnson Creek
Johnson Creek, Wisconsin

Balance Sheet
Governmental Funds
December 31, 2015

	General Fund	TIF #2	TIF #3	Fire Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 588,735	\$ 1,011,027	\$ 1,937,648	\$ 107,879	\$ 126,565	\$ 3,771,854
Receivables:						
Taxes	1,260,244	1,418,856	1,307,292	-	-	3,986,392
Delinquent Personal Property Taxes	1,109	-	-	-	-	1,109
Special Assessments	25,722	269,892	582,979	-	-	878,593
Accounts	67,308	-	-	-	25,588	92,896
Other	-	17	-	4,314	-	4,331
Other Assets	78,130	-	-	-	-	78,130
Restricted Cash	146,791	816,157	672,943	228,663	25,742	1,890,296
Advances Receivable	1,806,381	-	-	-	-	1,806,381
Total Assets	<u>\$ 3,974,420</u>	<u>\$ 3,515,949</u>	<u>\$ 4,500,862</u>	<u>\$ 340,856</u>	<u>\$ 177,895</u>	<u>\$ 12,509,982</u>
LIABILITIES						
Accounts Payable	\$ 13,833	\$ 296	\$ 289	\$ 1,815	\$ 7,924	\$ 24,157
Accrued Liabilities	108,157	548	548	26,485	1,863	137,601
Advances Payable	-	699,507	2,502,907	635,263	-	3,837,677
Total Liabilities	<u>121,990</u>	<u>700,351</u>	<u>2,503,744</u>	<u>663,563</u>	<u>9,787</u>	<u>3,999,435</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows	1,579,326	1,715,236	1,884,628	-	-	5,179,190
Total Deferred Inflows of Resources	<u>1,579,326</u>	<u>1,715,236</u>	<u>1,884,628</u>	<u>-</u>	<u>-</u>	<u>5,179,190</u>
FUND BALANCES						
Nonspendable	1,619,285	-	-	-	-	1,619,285
Restricted	146,791	1,100,362	672,943	228,663	168,108	2,316,867
Unassigned (Deficit)	507,028	-	(560,453)	(551,370)	-	(604,795)
Total Fund Balances (Deficit)	<u>2,273,104</u>	<u>1,100,362</u>	<u>112,490</u>	<u>(322,707)</u>	<u>168,108</u>	<u>3,331,367</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,974,420</u>	<u>\$ 3,515,949</u>	<u>\$ 4,500,862</u>	<u>\$ 340,856</u>	<u>\$ 177,895</u>	<u>\$ 12,509,982</u>

See accompanying notes to the basic financial statements.

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Village of Johnson Creek
Johnson Creek, Wisconsin
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2015

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Total fund balance, governmental funds	\$ 3,331,357
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	16,286,074
Special assessments set up for installment are reported as revenue in the Statement of Net Position when earned, but they are recorded as deferred inflows of resources in the fund financial statements.	1,054,669
Unamortized debt discounts are not recognized in the fund financial statements since they are not due and payable in the current period. However, they are included in the Statement of Net Position.	141,312
The net pension asset is not a current financial resource and is, therefore, not reported in the fund financial statements.	118,825
Pension deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined benefit pension plan. These items are reflected in the Statement of Net Position and are being amortized with pension expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.	128,121
Deferred outflows of resources	318,545
Interest accrued on advances between funds are recorded as income on the Statement of Activities but are recorded as deferred inflows on the fund financial statements.	
Some liabilities, (such as General Obligation Debt and Accrued Interest), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	(83,708)
Accrued Interest	(1,885,000)
Long term debt - Current portion	(16,895,000)
Long term debt	(87,548)
Developer Commitments - Current portion	(158,190)
Compensated Absences	(19,109,446)
Total	<u>\$ 2,269,457</u>
Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 2,269,457</u>

See accompanying notes to the basic financial statements.

Village of Johnson Creek
Johnson Creek, Wisconsin

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General Fund	TIF #2	TIF #3	Fire Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 1,258,295	\$ 1,366,568	\$ 1,114,886	\$ 137,106	\$ -	\$ 3,876,855
Other Taxes	48,583	-	-	-	115,034	163,617
Special Assessment Revenue	16,412	15,537	171,806	-	-	203,755
Intergovernmental	487,261	30,645	6,040	16,863	54,047	594,856
License and Permits	177,630	6,750	-	-	-	184,381
Fines, Forfeits and Penalties	23,578	-	-	-	4,517	28,095
Public Charges for Services	235,126	-	-	-	-	235,126
Interest Income	2,321	4,740	6,676	1,950	908	16,595
Miscellaneous Income	52,090	676	-	20,320	9,939	83,025
Total Revenues	<u>2,301,296</u>	<u>1,424,916</u>	<u>1,299,409</u>	<u>176,239</u>	<u>184,445</u>	<u>5,386,305</u>
EXPENDITURES						
Current:						
General Government	231,904	80,282	68,644	56,575	2,867	440,272
Public Safety	878,354	-	-	193,247	-	1,071,601
Public Works	457,843	-	-	-	-	457,843
Health and Human Services	7,240	-	-	-	-	7,240
Culture, Recreation and Education	75,472	-	-	-	190,136	265,608
Conservation and Development	-	137,741	431,446	-	57,505	626,692
Capital Outlay	-	-	7,012	671,680	98,642	777,334
Debt Service:						
Principal Repayment	327,840	728,825	596,175	117,160	-	1,770,000
Interest Expense and Fiscal Charges	78,387	367,543	330,326	45,864	-	822,120
Total Expenditures	<u>2,057,040</u>	<u>1,314,391</u>	<u>1,433,603</u>	<u>1,084,526</u>	<u>349,150</u>	<u>6,238,710</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>244,256</u>	<u>110,525</u>	<u>(134,194)</u>	<u>(908,287)</u>	<u>(164,705)</u>	<u>(852,405)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from Refunding Bonds	-	1,740,000	1,395,000	-	-	3,135,000
Principal Payments on Refunding Bonds	-	(1,320,000)	-	-	-	(1,320,000)
Transfers In	362,097	-	461,425	249,938	267,099	1,340,559
Transfers Out	(517,037)	(461,425)	-	(2,318)	(158,622)	(1,139,402)
Total Other Financing Sources and Uses	<u>(154,940)</u>	<u>(41,425)</u>	<u>1,856,425</u>	<u>247,620</u>	<u>108,477</u>	<u>2,016,157</u>
Net Change in Fund Balances	89,316	69,100	1,722,231	(660,667)	(56,228)	1,163,752
Fund Balances (Deficits) - Beginning	2,183,788	1,031,262	(1,609,741)	337,960	224,336	2,167,605
Fund Balances (Deficits) - Ending	<u>\$ 2,273,104</u>	<u>\$ 1,100,362</u>	<u>\$ 112,490</u>	<u>\$ (322,707)</u>	<u>\$ 168,108</u>	<u>\$ 3,331,357</u>

See accompanying notes to the basic financial statements.

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Village of Johnson Creek
Johnson Creek, Wisconsin

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Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2015

Net change in fund balances - total governmental funds:	\$ 1,163,752
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the asset's estimated useful lives as depreciation expense for the period.	(370,322)
This is the amount of capital outlays (\$859,539) net of depreciation (\$1,229,881) in the current period.	
Governmental funds record special assessment revenues when available and collectible. In contrast, such revenues are reported in the Statement of Activities when earned. This represents special assessments and other revenue accrued on the government-wide statements, but not on the fund statements.	(166,070)
Interest charged on advances to other funds is recorded as an expenditure in the governmental funds but interest income is deferred until the revenue is available and collectible. In contrast, the interest income deferred is reported in the Statement of Activities when earned. This is the elimination entry between governmental funds.	52,613
Economic development expenses charged for special assessments recovered through tax increments. Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount of \$3,135,000 debt proceeds during the year net of principal payments \$3,090,000.	(304,188)
This is the amount of current year developer commitments reported as an accrued liability.	
The is the amount of previously accrued developer commitments paid during the year.	(46,301)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Change in accrued interest not reflected on governmental funds	10,776
Amortization of debt discounts	(22,085)
Change in compensated absences not reflected on governmental funds	(13,340)
Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between the net pension asset from the prior year to the current year, with some adjustments.	(1,222)
Change in net position of governmental activities	<u>\$ 279,436</u>

See accompanying notes to the basic financial statements.

Village of Johnson Creek
Johnson Creek, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2015

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Enterprise Funds

	Water	Sewer	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 1,044,454	\$ 1,726,554	\$ 2,771,008
Receivables	63	146	209
Taxes	-	36,861	36,861
Special Assessments	-	70,560	108,646
Accounts	38,086	-	38,086
Inventories	32,599	-	32,599
Prepaid Expenses	1,906	3,333	5,239
Total Current Assets	1,117,108	1,837,454	2,954,562
Restricted Assets:			
Net Pension Asset	23,636	23,636	47,272
Total Restricted Assets	23,636	23,636	47,272
Capital Assets:			
Land and Improvements	21,004	17,978	38,982
Construction Work in Progress	769,768	-	769,768
Other Capital Assets	9,495,808	16,637,704	26,133,512
Less Accumulated Depreciation	(2,067,405)	(5,815,917)	(7,883,322)
Net Capital Assets	8,219,175	10,839,765	19,058,940
Noncurrent Assets:			
Advances Receivable	92,522	1,938,774	2,031,296
Total Noncurrent Assets	92,522	1,938,774	2,031,296
Total Assets	9,452,441	14,639,629	24,092,070
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Loss on Debt Refinance	167,404	-	167,404
Deferred Pension Outflows	25,484	25,484	50,968
Total Deferred Outflows of Resources	192,888	25,484	218,372
Total Assets and Deferred Outflows of Resources	\$ 9,645,329	\$ 14,665,113	\$ 24,310,442

See accompanying notes to the basic financial statements.

Village of Johnson Creek
Johnson Creek, Wisconsin
Statement of Net Position
Proprietary Funds
December 31, 2015

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Enterprise Funds

	Water	Sewer	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 2,073	\$ 7,928	\$ 10,001
Accrued Liabilities	1,913	1,840	3,753
Total Current Liabilities	3,986	9,768	13,754
Other Liabilities:			
Compensated Absences	20,819	20,819	41,638
Deferred Regulatory Credit	8,018	-	8,018
Total Other Liabilities	28,837	20,819	49,656
Total Liabilities	32,823	30,587	63,410
NET POSITION			
Net Investment in Capital Assets	8,219,175	10,839,765	19,058,940
Restricted for:			
Employee Pension Plan	49,120	49,120	98,240
Unrestricted	1,344,211	3,745,641	5,089,852
Total Net Position	9,612,506	14,634,526	24,247,032
Total Liabilities and Net Position	\$ 9,645,329	\$ 14,665,113	\$ 24,310,442

See accompanying notes to the basic financial statements.

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Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015

	Enterprise Funds		
	Water	Sewer	Total
OPERATING REVENUES			
Charges for Services	\$ 582,402	\$ 618,287	\$ 1,200,689
Other Operating Revenues	7,331	1,905	9,236
Total Operating Revenues	589,733	620,192	1,209,925
OPERATING EXPENSES			
Operation and Maintenance	328,511	533,217	861,728
Depreciation	186,056	420,976	607,032
Total Operating Expenses	514,567	954,193	1,468,760
Operating Income (Loss)	75,166	(334,001)	(258,855)
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	6,587	63,500	70,087
Miscellaneous Non-Operating Revenue	19,459	-	19,459
Miscellaneous Expense	-	(186)	(186)
Amortization Expense	(13,950)	-	(13,950)
Total Non-Operating Revenues (Expenses)	12,096	63,314	75,410
Income (Loss) Before Transfers and Capital Contributions	87,262	(270,687)	(183,425)
Capital Contributions	25,000	-	25,000
Transfers Out	(197,359)	(3,798)	(201,157)
Change in Net Position	(85,097)	(274,485)	(359,582)
Total Net Position - Beginning, as previously stated	9,648,240	14,859,648	24,507,888
Prior Period Adjustment - Implementation of GASB Statement No. 68 and GASB Statement No. 71	49,363	49,363	98,726
Net Position - Beginning, as restated	9,697,603	14,909,011	24,606,614
Total Net Position - Ending	\$ 9,612,506	\$ 14,634,526	\$ 24,247,032

See accompanying notes to the basic financial statements.

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Statement of Cash Flow
Proprietary Funds
For the Year Ended December 31, 2015

	Water	Sewer	Total
	Cash Flows from Operating Activities:		
Receipts from customers	\$ 583,439	\$ 609,991	\$ 1,193,430
Payments to suppliers	(140,069)	(398,569)	(538,638)
Payments to employees	(170,727)	(166,379)	(337,106)
Taxes paid	(197,359)	-	(197,359)
Net cash provided (used) by operating activities	75,284	45,043	120,327
Cash Flows from Capital and Related Financing Activities:			
Acquisition and construction of plant assets	(135,873)	(52,853)	(188,726)
Addition to advances transferred in from TIF	-	(56,469)	(56,469)
Net cash provided (used) by capital and related financing activities	(135,873)	(109,322)	(245,195)
Cash Flows from Investing Activities:			
Interest income	6,586	63,500	70,086
Net cash provided (used) by investing activities	6,586	63,500	70,086
Net increase (decrease) in cash and equivalents	(54,003)	(779)	(54,782)
Cash and Equivalents, Beginning of year	1,098,457	1,727,333	2,825,790
Cash and Equivalents, End of year	\$ 1,044,454	\$ 1,726,554	\$ 2,771,008

See accompanying notes to the basic financial statements.

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Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Water	Sewer	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating Income (Loss)	\$ 75,166	\$ (334,001)	\$ (258,835)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Miscellaneous	19,459	(3,984)	15,475
Tax equivalent transfer	(197,359)	-	(197,359)
Joint meter allocation	5,694	(5,694)	-
Amortization	(2,695)	-	(2,695)
Depreciation	186,056	420,976	607,032
Pension expense	243	243	486
Changes in Assets and Liabilities:			
Customer accounts receivable	(6,294)	(10,201)	(16,495)
Inventories	1,503	-	1,503
Accounts payable	(4,490)	(20,502)	(24,992)
Accrued liabilities	(1,999)	(1,794)	(3,793)
Net cash provided (used) by operating activities	\$ 75,284	\$ 45,043	\$ 120,327

See accompanying notes to the basic financial statements.

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Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Tax Agency
ASSETS	
Cash and Cash Equivalents	\$ 2,753,591
Receivables:	
Taxes Receivable	764,195
Total Assets	\$ 3,517,786
LIABILITIES	
Due to Other Governments	\$ 3,517,786
Total Liabilities	\$ 3,517,786

See accompanying notes to the basic financial statements.

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1. Nature of Operations

The Village of Johnson Creek (Village) is a local government municipality incorporated under the Wisconsin State Statutes as a village. The Village provides the following services to its residents: water service, sewer service, police, fire, public works, parks, library, administration and others.

2. Summary of Significant Accounting Policies

The accounting policies of the Village conform to accounting principles generally accepted in the United States as established by the Governmental Accounting Standards Board (GASB). The Village grants credit to its customers, substantially all of whom are its utility customers, its residents or other municipalities.

The following is a summary of the more significant policies:

A. Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) 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 or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if: it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report contains the following blended component unit:

Community Development Authority

This report includes the Community Development Authority (CDA) as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the board of the Village of Johnson Creek. The CDA meets the criteria of a component unit of the Village. The CDA was included as a blended component unit because it provides services exclusively, or almost exclusively, to the Village. See Note 14 for further detail. The CDA itself did not have any financial transactions other than the issuance of CDA debt. The CDA activity was blended with the TIF districts.

2. Summary of Significant Accounting Policies (Continued)
B. Government-Wide and Fund Financial Statements
Government-Wide Statements

The statement of net position and the statement of activities present financial information about the Village's governmental and business type activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. These statements distinguish between the governmental and business-type activities of the Village. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in part by the fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for business-type activities and for each function of the Village's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for good or services offered by the programs and (b) grants and contributions that are restricted to meeting the operation or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into individual 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 equity, revenues, and expenditure/expenses.

Funds are identified as major funds or non-major 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 government or meets the following criteria:

1. Total assets and deferred outflows of resources, liabilities and 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
2. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

In addition, any other governmental or proprietary fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

The Village reports the following major funds:

- General Fund	- TIF #2 Fund	- TIF #3 Fund
- Fire Fund	- Sewer Fund	- Water Fund

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2. Summary of Significant Accounting Policies (Continued)
B. Government-Wide and Fund Financial Statements (Continued)

The following fund types are used by the Village:

Governmental Fund Types

General Fund

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains five such funds:

TIF Funds - These funds are specifically funded for community improvements within a specific Tax Incremental Financing District. The Village maintains two Tax Incremental Financing (TIF) Districts and each District is accounted for as a separate TIF Fund. These are reported as TIF #2 & TIF #3 Funds.

Fire Fund - This fund is specifically funded for operating and maintaining the Fire department.

Room Tax Fund - This fund is specifically funded by hotel tax revenues and the related expenditures.

Library Fund - This fund is specifically funded for operating and maintaining the Village library.

Capital Projects Fund

The Capital Projects Fund is specifically funded to account for the capital expenditures made by the Village.

Proprietary Fund Types

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Village maintains two enterprises funds as listed below:

Water Fund - This fund represents the self-sustaining activity of water service provided to the Village residences and businesses. The Water Fund is a regulated municipal utility and operates under service rules which are established by the Public Service Commission of Wisconsin (PSC). The accounting records are maintained in accordance with the uniform system of accounts prescribed by the PSC.

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2. Summary of Significant Accounting Policies (Continued)
B. Government-Wide and Fund Financial Statements (Continued)

Sewer Fund - This fund represents the self-sustaining activity of sewer service provided to the Village residences and businesses. The Sewer Fund is a non-regulated municipal utility which operates under service rules established by the Village Board.

Fiduciary Fund Type

Agency Fund

Trust and agency funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and for other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following agency fund is presented in this report: Tax Agency Fund.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the Village gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements and donations. On an accrual basis, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Fund Financial Statements

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Village considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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2. Summary of Significant Accounting Policies (Continued)
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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. "Measurable" means the amount of the transaction can be determined. "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 sixty days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unamortized interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. 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 to the resources and the amounts are available. Amounts owed to the Village, which are not available, are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources. Delinquent special assessments being held for collection by the county are reported as receivables and nonspendable fund balance in the general fund.

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.

The Village reports deferred inflows of resources on its balance sheet. Deferred inflows of resources arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the Village has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the deferred inflow of resources is removed from the balance sheet and revenue is recognized.

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

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2. Summary of Significant Accounting Policies (Continued)
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The proprietary funds follow all pronouncements of the Governmental Accounting Standards Board. 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 and sewer utilities are charges to customers for sales and services. 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 non-operating revenues and expenses.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

Deposits and Investments

The Village is required to invest its funds in accordance with Section 66.04(2) of the Wisconsin Statutes. Such statute authorizes the Village to invest any of its funds not immediately needed in:

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, VTA/E district, village, city, town, district or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- (5) Bonds or securities issued under the authority of the municipality;
- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes;
- (7) Agreements in which a public depository agrees to repay funds advanced to it by the Village plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government;
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options;
- (9) Repurchase agreements with public depositories, with certain conditions;
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority.

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2. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity

Deposits and Investments (Continued)

The Village has pooled the cash resources of its funds in order to maximize investment opportunities. Each fund's portion of total cash and investments is reported as cash and cash equivalents/investments by the Village's individual major funds, and in the aggregate for non-major and agency funds.

All deposits of the Village are made in board designated official depositories. The Village may designate, as an official depository, any bank or savings association. Also, the Village may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

See Footnote 3 for additional information.

Temporary Cash Investments

Temporary cash investments consist of certificates of deposit with local banks. These are stated at cost, which approximates market value.

Enterprise Funds Statement of Cash Flows

For purposes of the statement of cash flows, for the enterprise funds, all money market deposits and time deposits with original maturities of three months or less are considered cash equivalents. Any cash investment with an original maturity of over three months and less than one year is reported as temporary cash investments. Restricted assets have been considered cash equivalents.

Property Taxes

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. 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 districts and the technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred inflows of resources and due to other taxing units on the accompanying balance sheet. Taxes are levied in December on the assessed value as of the prior January 1.

Property tax calendar – 2015 tax roll:

Lien date and levy date	January 1, 2016
Tax bills mailed	December, 2015
Payment in full, or	January 31, 2016
First installment due	January 31, 2016
Second installment due	July 31, 2016
Personal property taxes due in full	January 31, 2016
Tax sale – 2015 delinquent	October, 2018
Real estate taxes	

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2. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity (Continued)

Accounts Receivable

The Village's management charges off all general accounts considered to be uncollectable prior to year end. The Village, in 2015, established an allowance for uncollectible accounts as follows:

General Fund EMS Fees	\$15,819
Fire Fund	\$43,179

Inventory

Inventory is valued at the lower of cost or market.

Capital Outlay Items

Capital outlay items (capital assets) are recorded as expenditures in the governmental fund types. Accounting principles generally accepted in the United States of America require that these fixed assets be capitalized at cost in the government-wide financial statements.

Capital outlay items in the enterprise funds are recorded as fixed assets on the appropriate balance sheet.

Capital Assets

Fund Financial Statements

General fixed assets acquired for governmental purposes are recorded as current year expenditures in the governmental funds. Purchased fixed assets are capitalized at cost or estimated cost in the government-wide financial statements. Contributed fixed assets are recorded at fair market value at the time received.

Account principles generally accepted in the United States of America do not require depreciation to be recorded on capital assets for fund financial reporting.

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and for infrastructure assets, and an estimated useful life in excess of 2 years for general capital assets and for infrastructure assets. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. Under current accounting standards governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. The Village has retroactively reported all infrastructure acquired by its governmental fund types prior to January 1, 1980.

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2. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity (Continued)

Capital Assets (Continued)

Additions to and replacements of capital assets are recorded at original cost, which includes material, labor, and overhead.

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

Buildings	40 Years
Improvements	10-35 Years
Machinery & Equipment	3-10 Years
Infrastructure	25-50 Years

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. The amount of accumulated sick leave that will not be repaid with expendable available resources is not material to these financial statements.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated sick leave liabilities at December 31, 2015 are determined on a basis of current salary rates and include salary related payments.

In accordance with Village policies, employees may not carry over vacation or personal time if unused at year end. Employees may accumulate sick leave, to specified maximum amounts, and then convert the accumulated sick leave to paid health care benefits upon retirement.

Long-Term Obligations/Conduit Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds and notes payable. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as "Other Financing Sources" and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

The Village may approve 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 would not be reported as liabilities in the accompanying financial statements. There are no IRB's outstanding at year end.

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2. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity (Continued)

Equity Classifications

Government-Wide Statements

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

- Net investment of capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted – 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.
- Unrestricted – All other net position that does not meet the definition of "restricted" or "net investment of capital assets."

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 Financial Statements

Government fund equity is classified as fund balance.

In the fund financial statements, governmental fund balance is presented in five possible categories:

- Nonspendable** – resources which cannot be spent because they are either a) not in spendable form or, b) legally or contractually required to be maintained intact.
- Restricted** – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
- Committed** – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.
- Assigned** – resources neither restricted nor committed for which a government has a stated intended use as established by the Village Board or a body or official to which the Village Board has delegated the authority to assign amounts for specific purposes.
- Unassigned** – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

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2. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity (Continued)

Equity Classifications (Continued)

When restricted and other fund balance resources are available for use, it is the Village's policy to use restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, a liability is recorded in the government-wide financial statements. The related expenditure is recognized with the liability and is liquidated.

There were no significant claims or judgments at year end.

E. Annual Operation Budget

The operation budget for all funds is prepared annually by the Village Board. The budget is prepared and presented on the same basis of accounting as the financial statements.

The budget was passed in November 2014 and was amended by the Village board as needed during the year. For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Tentative budget is prepared and made available for public inspection before November 1.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to December 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Village Board may make transfers between the various items in any fund not exceeding the 10% of the total of such fund as set forth in the budget.
6. The Village Board may amend the budget (in other ways) by the same procedures required of its original adoption.

Excess Expenditures over Appropriations

The Village controls expenditures at the department level. Some individual line items experienced expenditures which exceeded appropriations. The detail of those items can be found in the Village's year-end budget to actual report. See additional information about expenditures in excess of budgeted amounts in Note 11.

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2. Summary of Significant Accounting Policies (Continued)
F. Limitations on the Village's Tax Levy

The State has passed current legislation that 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 0% for the 2014-2015 tax year. Changes in debt service from one year to the next are generally exempt from this limit.

G. Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end. As of December 31, 2015, the following individual funds held a deficit balance:

Fund	Amount	Reason
Fire Fund	\$(322,707)	Project costs in excess of revenues

The Fire Fund deficit is anticipated to be replenished by debt.

H. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS), and additions/deductions from WRS's fiduciary net position have been determined on the same basis as they are reported for 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.

I. Change in Accounting Principle

Effective January 1, 2015, the Village adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Implementation of GASB Statements No. 68 and 71 required net position in the governmental activities to be increased by \$248,168 and to be increased by \$98,726 in the business-type and enterprise funds. A prior period adjustment was made to reflect the January 1, 2014 beginning net pension asset of \$203,884 in the governmental activities and \$81,109 in the business-type activities/enterprise funds and beginning deferred outflows of resources of \$44,284 and \$17,617 for Village and utility contributions to the WRS after the December 31, 2013 measurement date through December 31, 2014, respectively.

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3. Cash and Temporary Cash Investments

Cash for all Village funds are pooled for investment purposes. At December 31, 2015, the cash and investments consist of the following:

Petty Cash	\$ 400
Deposits with Financial Institutions	9,701,492
U.S. Government Securities Fund	1,484,857
Total Cash and Investments	<u>\$ 11,186,749</u>

Cash and investments as of December 31, 2015 are classified in the accompanying financial statements as follows:

Statement of Net Position	\$ 6,542,862
Cash and Investments	1,890,296
Restricted Cash	2,753,591
Statement of Fiduciary Net Position	<u>\$ 11,186,749</u>
Tax Agency Cash	
Total Cash and Investments	

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Village has no investment policy that would further limit its investments choices.

- The US Treasury Investment funds have an Aaa rating from Moody's Investor Services.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Village would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the Village would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The Village does not have an investment policy for custodial credit risk.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for demand deposit accounts and \$250,000 for time and savings deposit accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations.

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3. Cash and Temporary Cash Investments (Continued)

As of December 31, 2015, the Village had \$9,816,224 on deposit with financial institutions. Of this amount the Village had deposits in excess of federal depository insurance limits that were exposed to custodial credit risk as follows:

Insured by Federal and State Deposit Insurance	\$ 4,254,631
Collateralized in the Financial Institutions Name	3,344,472
Uninsured/Uncollateralized	2,217,121
Total Deposits with Financial Institutions	<u>\$ 9,816,224</u>

Financing cash flows during the year due to tax collections, receipt of state aids and proceeds from borrowing may have resulted in temporary balances during the year exceeding uninsured amounts at the balance sheet date.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates that will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure of fair value losses arising from increasing interest rates.

As of December 31, 2015, the Village has the following investments and maturities:

	Fair Value	Weighted Average Maturity (Days)
US Treasury Investments	\$ 1,484,857	53
Total	<u>\$ 1,484,857</u>	

4. Receivables and Deferred Inflows of Resources

All of the Village's receivables are expected to be collected within one year except for \$269,892 in TIF #2 and \$577,336 in TIF #3.

At the end of the current fiscal year, the various components of deferred inflows of resources reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Property taxes receivable	\$ -	\$ 3,805,978	\$ 3,805,978
Special assessments and charges not yet due	1,027,641	-	1,027,641
Interest on advances	332,388	-	332,388
EMS charges	27,026	-	27,026
Total Deferred Inflows of Resources	<u>\$ 1,387,055</u>	<u>\$ 3,805,978</u>	<u>\$ 5,193,033</u>
for Governmental Funds			

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5. Interfund Receivables/Payables, Advances, and Transfers

Advances

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Interest Rate	Principal Amount	Accrued Interest	Balance 12/31/15	Amount Due Within One Year
General Fund	TIF #3	3%	\$ 897,054	\$274,064	\$1,171,118	\$ -
General Fund	Fire Fund	3%	616,760	18,503	635,263	635,263
Water Fund	TIF #3	3%	84,671	7,851	92,522	-
Sewer Fund	TIF #2	3%	621,956	77,551	699,507	-
Sewer Fund	TIF #3	3%	1,081,540	157,727	1,239,267	-
Total All Funds					\$3,837,677	\$ 635,263

All interest rates charged on advances were approved through Board resolution. There is currently no repayment schedule in place.

The interfund payable to the General Fund from the Fire Fund is expected to be repaid with future debt proceeds.

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5. Interfund Receivables/Payables, Advances, and Transfers (Continued)

Transfers

The following is a schedule of interfund transfers:

Transferred To	Transferred From	Per Government-Wide Statements	Per Fund Statements	Purpose
General Fund	Room Tax Fund	Eliminated	\$ 130,060	Operations
General Fund	Room Tax Fund	Eliminated	6,465	Operations
General Fund	Fire Fund	Eliminated	2,318	Operations
General Fund	Library Fund	Eliminated	22,097	Operations
Library Fund	General Fund	Eliminated	140,481	Operations
Fire Fund	General Fund	Eliminated	249,938	Lay
Capital Projects Fund	General Fund	Eliminated	126,618	Operations
TIF #2	TIF #3	Eliminated	461,425	Forge Advance
General Fund	Water Fund		3,798	Operations
General Fund	Water Fund		193,561	Tax Equivalent
General Fund	Water Fund		\$ 1,340,359	Operations
General Fund	Water Fund	\$ 193,561	\$ -	Operations
General Fund	Water Fund	3,798	-	Operations
General Fund	Sewer Fund	3,798	-	Operations
Total Transfers - Government-Wide Statement of Activities		\$ 201,157	\$ -	

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.

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6. Restricted Cash

The Village reports various restricted cash accounts on the Statement of Net Position and the Governmental and Business-Type Fund Financial Statements. Restricted cash as of December 31, 2015 is as follows:

General Fund	
Impact Fees	\$ 82,189
Developer Fees	41,814
Tree Planting Fees	17,842
EMS FAP Account	4,946
Total General Fund	<u>\$ 146,791</u>
TIFF #2 - Debt Reserves	<u>\$ 816,157</u>

The Village collected impact fees from new developments. These fees are restricted in use by State Statutes. The impact fees can be used for public infrastructure improvements, public safety improvements and for parks.

The Village collected Westside Development fees that are restricted by Village ordinance for public infrastructure improvements to certain areas within the Village. These fees were set by Village ordinances.

The Village is also collecting fees to plant trees from homeowners. These fees were set by Village ordinances.

The EMS Department has received grant and state aid which, according to the State of Wisconsin, are restricted in use. These funds can only be used for specific EMS equipment and services.

The Community Development Authority (CDA) bonds require money to be accumulated for the purpose of paying principal and interest payments. These amounts have been restricted for the purpose of making principal and interest payments.

6. Restricted Cash (Continued)

TIFF #3 - Debt Reserves	
Debt Reserves	\$ 668,700
Unspent Bond Proceeds	4,243
Total TIFF #3	<u>\$ 672,943</u>
Library Fund	
Restricted Contributions	\$ 16,250
Fire Fund	
Unspent Bond Proceeds	\$ 228,663
Capital Projects Fund	
Unspent Bond Proceeds	\$ 9,492
Total Governmental Funds	<u>\$ 1,890,296</u>

The Community Development Authority (CDA) bonds require money to be accumulated for the purpose of paying principal and interest payments. These amounts have been restricted for the purpose of making principal and interest payments. The 2015 Taxable Note Anticipation Notes restrict the proceeds to specific developer agreements.

The Village library has received contributions which, according to the contributors, are restricted in use. These funds can only be used for library books and equipment.

The 2006 General Obligation Promissory Notes for the Fire Fund restrict the proceeds to specific capital projects.

The 2006 General Obligation Promissory Notes for General Fund restrict the proceeds to specific capital projects.

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7. Capital Assets

A summary of changes in fixed assets is as follows:

	Balance 1/1/2015	Additions	Retirements	Balance 12/31/2015
Governmental Activities				
Non-depreciable Capital Assets:				
Land	\$ 2,011,921	\$ -	\$ -	\$ 2,011,921
Construction in Progress	182,470	-	182,470	-
Total Non-Depreciable Capital Assets	2,194,391	-	182,470	2,011,921
Capital Assets Being Depreciated:				
Buildings and Improvements	3,291,708	903,163	-	4,194,871
Equipment	4,014,908	128,464	-	4,143,372
Infrastructure	21,888,495	10,402	-	21,898,897
Total Capital Assets Being Depreciated	29,195,111	1,042,029	-	30,237,140
Total Capital Assets	31,389,502	1,042,029	182,470	32,249,061
Less: Accumulated Depreciation	14,733,106	1,229,881	-	15,962,987
Capital Assets Net of Depreciation	\$ 16,656,396	\$ (187,852)	\$ 182,470	\$ 16,286,074

Depreciation expense was charged to governmental activities as follows:

Governmental Activities	\$
General Government	12,181
Public Safety	177,461
Public Works	935,813
Culture and Recreation	104,426
Total Governmental Activities Depreciation Expense	\$ 1,229,881

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7. Capital Assets (Continued)

Business-Type Capital Assets

	Balance 1/1/2015	Additions	Retirements	Balance 12/31/2015
Water				
Non-Depreciable Capital Assets:				
Land	\$ 21,004	\$ -	\$ -	\$ 21,004
Construction in Progress	769,768	-	-	769,768
Total Non-Depreciable Capital Assets	790,772	-	-	790,772
Capital Assets Being Depreciated:				
Buildings	757,987	-	-	757,987
Equipment	1,404,342	50,831	-	1,455,173
Infrastructure	7,183,331	110,042	10,725	7,282,648
Total Capital Assets Being Depreciated	9,345,660	160,873	10,725	9,495,808
Total Capital Assets	10,136,432	160,873	10,725	10,286,580
Less: Accumulated Depreciation	(1,886,380)	(191,750)	(10,725)	(2,067,405)
Capital Assets Net of Depreciation	\$ 8,250,052	\$ (30,877)	\$ -	\$ 8,219,175
Sewer				
Non-Depreciable Capital Assets:				
Land	\$ 17,978	\$ -	\$ -	\$ 17,978
Total Non-Depreciable Capital Assets	17,978	-	-	17,978
Capital Assets Being Depreciated:				
Buildings	794,980	-	-	794,980
Equipment	165,557	16,857	-	182,414
Infrastructure	15,624,314	35,996	-	15,660,310
Total Capital Assets Being Depreciated:	16,584,851	52,853	-	16,637,704
Total Capital Assets	16,602,829	52,853	-	16,655,682
Less: Accumulated Depreciation	(3,400,635)	(415,282)	-	(3,815,917)
Capital Assets Net of Depreciation	\$ 11,202,194	\$ (362,429)	\$ -	\$ 10,839,765
Total Business-Type Capital Assets	\$ 19,452,246	\$ (393,306)	\$ -	\$ 19,058,940

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7. Capital Assets (Continued)

Depreciation expense was charged to business-type activities as follows:

Business-Type Activities	\$ 186,056
Water-Depreciation	420,976
Sewer-Depreciation	<u>607,032</u>
Total Business-Type Activities Depreciation Expense	<u>\$ 607,032</u>

8. Long-Term Obligations

All general obligation notes and bonds payable are backed by the full faith and credit of the municipality. Notes and bonds will be retired by future property tax levies. Proprietary fund debt is payable by revenues from user fees of those funds, or if the revenues are not sufficient, by future tax levies. The following is a summary of long-term debt transactions of the Village for the year ended December 31, 2015:

	Beginning Balance		Increases		Decreases		Ending Balance		Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES									
Bonds and Notes Payable									
General Obligation Debt	\$ 9,345,000	\$ -	\$ 2,350,000	\$ 6,995,000	\$ -	\$ 985,000	\$ 9,345,000	\$ 985,000	-
Bond Anticipation Notes	-	1,395,000	-	1,395,000	-	-	-	-	-
CDA Lease Revenue Bonds	9,390,000	1,740,000	740,000	10,390,000	-	900,000	18,735,000	1,885,000	-
Sub-Total	<u>18,735,000</u>	<u>3,135,000</u>	<u>3,090,000</u>	<u>18,780,000</u>	<u>-</u>	<u>1,885,000</u>	<u>18,735,000</u>	<u>1,885,000</u>	<u>-</u>
Other Liabilities									
Vested Compensated Absences	142,850	15,340	-	158,190	-	-	142,850	158,190	-
Developer Commitments (Note 12)	64,070	440,023	-	87,548	-	-	64,070	87,548	-
Total Other Liabilities	<u>206,920</u>	<u>455,363</u>	<u>-</u>	<u>245,738</u>	<u>-</u>	<u>87,548</u>	<u>206,920</u>	<u>245,738</u>	<u>87,548</u>
Total Governmental Activities	<u>\$18,941,920</u>	<u>\$ 3,590,363</u>	<u>\$3,090,000</u>	<u>\$19,025,738</u>	<u>\$ -</u>	<u>\$ 1,972,548</u>	<u>\$18,941,920</u>	<u>\$ 1,972,548</u>	<u>\$ -</u>
BUSINESS-TYPE ACTIVITIES									
Bonds and Notes Payable	\$ 36,252	\$ 5,386	\$ -	\$ 41,638	\$ -	\$ -	\$ 36,252	\$ 41,638	\$ -
Compensated Absences	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	<u>\$ 36,252</u>	<u>\$ 5,386</u>	<u>\$ -</u>	<u>\$ 41,638</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,252</u>	<u>\$ 41,638</u>	<u>\$ -</u>

8. Long-Term Obligations (Continued)

Long-term debt issues outstanding at December 31, 2015 and total debt outstanding were as follows:

Governmental Debt	Date Of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/15	Current Portion
Governmental Activities						
General Obligation						
2006 General Fund						
GO Promissory Notes	5/1/2006	12/1/2024	4.25-4.38	\$ 1,992,090	\$ 1,261,376	\$ 118,260
2006 Fire and EMS						
GO Promissory Notes	5/1/2006	12/1/2024	4.25-4.38	\$ 507,910	338,624	31,740
2008 Fire and EMS						
GO Promissory Notes	1/28/2008	2/1/2018	2.85-3.4	\$ 1,140,000	390,000	125,000
2010 General Fund						
GO Refunding Bonds	12/17/2010	3/1/2020	1.7-3.5	\$ 1,165,000	500,000	90,000
2011 General Fund						
GO Refunding Bonds	3/1/2011	3/1/2022	1.1-4.0	\$ 2,820,000	1,915,000	250,000
2011 General Fund						
GO Refunding Bonds	11/15/2011	12/1/2021	6.3-0%	\$ 2,070,000	1,395,000	210,000
2012 TIF 2 and 3						
GO Refunding Bonds	7/17/2012	8/1/2022	6-2.5%	\$ 1,655,000	1,195,000	160,000
Total Governmental Activities -- General Obligation Debt					<u>\$ 6,995,000</u>	<u>\$ 985,000</u>
Bond Anticipation Notes						
2015 TIF 3 Taxable						
Note Anticipation Notes	11/13/2015	12/1/2018	1.60%	\$ 1,395,000	\$ 1,395,000	\$ -
Total Governmental Activities -- Bond Anticipation Notes					<u>\$ 1,395,000</u>	<u>\$ -</u>
CDA Lease Revenue Bonds						
2008 TIF 2 CDA Lease						
Revenue Bonds	11/8/2007	12/1/2022	3.6-4.4	\$ 3,985,000	\$ 1,960,000	\$ 450,000
2007 TIF 3 CDA Lease						
Revenue Bonds	11/8/2007	12/1/2022	3.4-4.4	\$ 4,150,000	2,125,000	-
2012 TIF 3 CDA Refunding						
Lease Revenue Bonds	12/17/2012	12/1/2026	1.25-2.9	\$ 2,785,000	2,785,000	280,000
2013 TIF 2 CDA Refunding						
Lease Revenue Bonds	10/3/2013	12/1/2022	2.5-3.25%	\$ 1,780,000	1,780,000	-
2015 TIF 2 CDA Refunding						
Lease Revenue Bonds	9/2/2015	12/1/2023	.85-2.85%	\$ 1,740,000	1,740,000	170,000
Total Governmental Activities -- CDA Lease Revenue Bonds					<u>\$ 10,390,000</u>	<u>\$ 900,000</u>
Total Governmental Activities					<u>\$ 18,780,000</u>	<u>\$ 1,885,000</u>

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8. Long-Term Obligations (Continued)

Governmental Debt (Continued)

Debt service requirements to maturity are as follows:

	Total GO	Total GO	Total GO	Total GO	Lease Revenue Bonds	Lease Revenue Bonds
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 985,000	\$ 227,277	\$ -	\$ 23,250	\$ 900,000	\$ 327,068
2017	1,020,000	185,216	-	22,320	920,000	304,572
2018	1,050,000	157,172	1,395,000	22,320	945,000	279,362
2019	955,000	128,631	-	-	1,465,000	251,480
2020	980,000	98,852	-	-	625,000	201,285
2021-2025	2,005,000	131,928	-	-	5,030,000	416,075
2026	-	-	-	-	505,000	14,645
	\$ 6,995,000	\$ 929,076	\$ 1,395,000	\$ 67,890	\$ 10,390,000	\$ 1,794,487

The Village's general obligation debt limit is equal to 5% of the Village's total equalized value. The Village's debt limit as of December 31, 2015 is \$14,815,015. Debt subject to the limit is \$6,995,000.

9. Defined Benefit Pension Plan

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

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

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

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9. Defined Benefit Pension Plan (Continued)

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

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2005	2.6%	7%
2006	0.8	3
2007	3.0	10
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and executives and elected officials. Required contributions for protective employees are the same rate as general employees. Employees 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 \$61,666 in contributions from the municipality.

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9. Defined Benefit Pension Plan (Continued)

Contribution rates as of December 31, 2015 are:

Employee Category	Employee	Employer
General (including teachers)	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

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

At December 31, 2015, the Village reported an asset of \$166,097 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. 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 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, 2014, the Village's proportion was 0.00676213%, which was a decrease of 0.00046662% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the Village recognized pension expense of \$67,777.

Pension amounts have been allocated to the proprietary funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the pension plan made by the proprietary funds and business-type activities relative to the total contributions made by the Village.

At December 31, 2015, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

9. Defined Benefit Pension Plan (Continued)

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 24,079	\$ -
Net difference between projected and actual earnings on pension plan investments	80,432	-
Changes in proportion and difference between Village contributions and proportionate share of contributions	11,394	-
Village contributions subsequent to the measurement date	63,184	-
Total	\$ 179,089	\$ -

\$63,185 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	\$ 26,425	\$ -
2017	26,425	-
2018	26,425	-
2019	26,425	-
2020	10,204	-

Actuarial assumptions. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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9. Defined Benefit Pension Plan (Continued)

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Liability (Asset):	December 31, 2014
Actuarial Cost Method:	Fifty Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	3.2%
Inflation:	0.2% - 5.8%
Seniority/Merit:	Wisconsin 2012 Mortality Table
Mortality:	2.1%
Post-Retirement Adjustments*	

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

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009-2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

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

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9. Defined Benefit Pension Plan (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

Single Discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village of Johnson Creek'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 7.20 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 (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
Village's proportionate share of the net pension liability (asset)	\$ 468,587	\$ (166,097)	\$ (667,343)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lhb> and reference report number 15-11.

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10. Net Position/Fund Balances

Governmental Activities

Net position reported on the government-wide statement of net position at December 31, 2015 include the following:

Capital Assets Net of Depreciation	\$ 16,286,074
Less: Related Long-Term Debt Outstanding	(18,780,000)
Plus: Unamortized Debt Expenses	141,312
Plus: Debt Used for Business-Type Capital Assets	2,590,000
Plus: Debt Reserves - TIF 2 & 3	1,484,857
Plus: Debt Proceeds in Restricted Cash	238,155
Plus: Unspent Bond Proceeds - TIF 3	4,243
Total Net Investment in Capital Assets	<u>1,964,641</u>
Restricted	
General Fund	146,791
Library	16,250
Employee Pension Plan	246,946
Total Restricted	<u>409,987</u>
Unrestricted	(105,171)
Total Governmental Activities Net Position (Deficit)	<u>\$ 2,269,457</u>

Business-Type Activities

The following calculation supports the water and sewer utilities' balance of net position net investment in capital assets, as of December 31, 2015:

Capital Assets Net of Depreciation	\$ 19,058,940
Total Net Investment in Capital Assets	<u>19,058,940</u>
Restricted	
Employee Pension Plan	98,240
Total Restricted	<u>98,240</u>
Unrestricted	5,089,852
Total Business-Type Activities Net Position	<u>\$ 24,247,032</u>

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10. Net Position/Fund Balances (Continued)

Fund balances on the fund financial statements as of December 31, 2015 include the following:

Nonspendable Fund Balance	
General Fund	\$ 1,109
Delinquent Personal Property Taxes	25,722
Advances to Other Funds (net of unearned interest)	1,514,324
Other Assets	78,130
Total General Fund	<u>1,619,285</u>
Total Nonspendable Fund Balance	<u>\$ 1,619,285</u>
Restricted Fund Balance	
General Fund	\$ 124,003
Impact / Developer Fees	4,946
EMS FAP Account	17,842
Other	146,791
Total General Fund	<u>1,100,362</u>
TIF District #2	4,243
Debt Service	668,700
TIF District #3	672,943
Future Projects and Incentives	36,950
Debt Service	17,664
Library Fund	228,663
Library Expenditures	113,494
Room Tax Fund	2,316,867
Operations	<u>\$ 2,316,867</u>
Fire Fund	
Fire Association Expenditures	113,494
Capital Projects Fund	
Capital Projects Expenditures	<u>\$ 2,316,867</u>
Total Restricted Fund Balance	<u>\$ 2,316,867</u>

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10. Net Position/Fund Balances (Continued)

Unassigned Fund Balance (Deficit)		\$ 507,028
General Fund		(560,453)
TIF District #3		(51,370)
Fire Fund		(604,795)
Total Unassigned Fund Balance (Deficit)		\$ (604,795)

The TIF #3 deficit is anticipated to be replenished with future tax increment revenue. The Fire fund deficit is expected to be replenished future debt.

11. Expenditures in Excess of Budget

The Village incurred expenditures in excess of budget as follow:

Fund	Department	Final Budget	Actual Expenditures	Variance
General	Public Safety	\$ 832,989	\$ 878,354	\$ (45,365)
	Public Works	456,781	457,843	(1,062)
TIF #2	Interest Expense	257,561	367,543	(109,982)
TIF #3	Conservation and Development	333,833	431,446	(97,613)
TIF #3	Interest Expense	220,176	344,169	(110,150)
	Fire	27,361	45,864	(18,503)

In total, general fund expenditures were over budget by \$13,022.

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12. Commitments and Contingencies

The Village has a number of agreements in which the tax increment on developments will be used to reduce special assessments. In 2015, the Village had \$75,613 in special assessments paid by tax increments. This amount was recorded as an economic development expense on the government-wide financial statements. Future payments are contingent upon adequate increments.

Developer Commitments and Contingencies

The Village has a commitment with a local developer to provide a cash grant equal to 11.25% of the difference between assessed values of improvements and current assessed value. The grant is limited to \$150,000 and is to be paid by TIF #2. The final payment expected to be paid in 2016 of \$41,449 has been accrued in the government-wide financial statements. (See Note 8)

The Village has a second developer commitment for a cash grant of 0.060984% of improvement values. A payment is expected to be paid by TIF #2 in 2016 in the amount of \$36,870. The liability has been accrued in the government-wide financial statements. (See Note 8)

There is an additional cash grant of .061442% of improvement values for an additional developer. The Village (TIF #2) made an initial payment of \$22,977 (\$26,395 less development fees) in 2015. Another cash grant is expected to be paid on September 1, 2016 in the amount of \$9,229. The liability has been accrued in the government-wide financial statements. (See Note 8)

In 2016, the Village approved an additional developer incentive (economic development grant) for the actual cost of site preparation and improvements limited to an amount not greater than \$88,857. This grant is contingent on completion of site improvements therefore the conditions of the agreement have not yet been met and no liability has been accrued.

13. Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Village carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

14. Community Development Authority

The Village created a community authority ("the authority") pursuant to Wisconsin Statutes. The Authority is a legally separate entity that is appointed by the Village Board. The intention of the Authority is to purchase, manage and finance public improvements associated with TIF #2 and TIF #3. The Authority obtained financing (CDA lease revenue bonds) that was used to purchase TIF #2 and TIF #3 infrastructure from the Village and lease the infrastructure back to the Village.

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Village of Johnson Creek
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (with Variances)
 General Fund
 For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 1,262,231	\$ 1,262,251	\$ 1,258,295	\$ (3,956)
Other Taxes	51,585	51,585	48,583	(3,002)
Special Assessment Revenue	-	-	16,412	16,412
Intergovernmental	472,306	472,306	487,261	14,955
License and Permits	98,000	98,000	177,630	79,630
Fines, Forfeits and Penalties	48,000	48,000	23,378	(24,622)
Public Charges for Services	206,150	206,150	235,126	28,976
Interest Income	5,000	5,000	2,321	(2,679)
Miscellaneous Income	46,478	46,478	52,090	5,612
Total Revenues	<u>2,189,770</u>	<u>2,189,770</u>	<u>2,301,296</u>	<u>111,526</u>
EXPENDITURES				
Current:				
General Government	252,884	252,884	231,904	20,980
Public Safety	832,989	832,989	878,354	(45,365)
Public Works	456,781	456,781	457,843	(1,062)
Health and Human Services	7,400	7,400	7,240	160
Culture, Recreation and Education	87,737	87,737	75,472	12,265
Debt Service:				
Principal Repayment	327,840	327,840	327,840	-
Interest Expense	78,387	78,387	78,387	-
Total Expenditures	<u>2,044,018</u>	<u>2,044,018</u>	<u>2,057,040</u>	<u>(13,022)</u>
Excess (Deficiency) of Revenues Over Expenditures	145,752	145,752	244,256	98,504
OTHER FINANCING SOURCES (USES)				
Transfers In	244,667	244,667	362,097	117,430
Transfers Out	(390,419)	(390,419)	(517,037)	(126,618)
Total Other Financing Sources and Uses	<u>(145,752)</u>	<u>(145,752)</u>	<u>(154,940)</u>	<u>(9,188)</u>
Net Change in Fund Balances	-	-	89,316	89,316
Fund Balances - Beginning	2,183,788	2,183,788	2,183,788	-
Fund Balances - Ending	<u>\$ 2,183,788</u>	<u>\$ 2,183,788</u>	<u>\$ 2,273,104</u>	<u>\$ 89,316</u>

REQUIRED SUPPLEMENTARY INFORMATION

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Village of Johnson Creek
Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (with Variances)
 TIF #2
 For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 1,396,896	\$ 1,396,896	\$ 1,366,568	\$ (30,328)
Special Assessment Revenue	16,400	16,400	15,537	(863)
Intergovernmental	10,970	10,970	30,645	19,675
License and Permits	15,000	15,000	6,750	(8,250)
Interest Income	3,000	-	4,740	1,740
Miscellaneous Income	-	-	676	676
Total Revenues	1,442,266	1,442,266	1,424,916	(17,350)
EXPENDITURES				
Current:				
General Government	121,579	121,579	80,282	41,297
Conservation and Development	334,301	334,301	137,741	196,560
Debt Service:				
Principal Repayment	728,825	728,825	728,825	-
Interest Expense	257,861	257,561	367,545	(109,982)
Total Expenditures	1,442,266	1,442,266	1,314,391	127,875
Excess (Deficiency) of Revenues Over Expenditures	-	-	110,525	110,525
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	-	-	1,740,000	(1,740,000)
Principal Payments on Refunding Bonds	-	-	(1,320,000)	1,320,000
Transfers Out	-	-	(461,425)	(461,425)
Total Other Financing Sources and Uses	-	-	(41,425)	(881,425)
Net Change in Fund Balances	1,031,262	1,031,262	69,100	(770,900)
Fund Balance - Beginning	1,031,262	1,031,262	1,031,262	-
Fund Balance - Ending	1,031,262	1,031,262	1,100,362	(770,900)

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Village of Johnson Creek
Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (with Variances)
 TIF #3
 For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 1,128,428	\$ 1,128,428	\$ 1,114,886	\$ (13,542)
Special Assessment Revenue	139,000	139,000	171,806	32,806
Intergovernmental	6,000	6,000	6,040	40
License and Permits	20,000	20,000	1	(19,999)
Interest Income	2,500	2,500	6,676	4,176
Total Revenues	1,295,928	1,295,928	1,299,409	3,481
EXPENDITURES				
Current:				
General Government	110,424	110,424	68,644	41,780
Conservation and Development	333,833	333,833	431,446	(97,613)
Capital Outlay	37,000	37,000	7,012	29,988
Debt Service:				
Principal Repayment	596,175	596,175	596,175	-
Interest Expense	220,176	220,176	330,326	(110,150)
Total Expenditures	1,297,608	1,297,608	1,433,603	(135,995)
Excess (Deficiency) of Revenues Over Expenditures	(1,680)	(1,680)	(134,194)	(132,514)
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	-	-	1,395,000	(1,395,000)
Transfers In	-	-	461,425	461,425
Total Other Financing Sources and Uses	-	-	1,856,425	(933,575)
Net Change in Fund Balances	(1,680)	(1,680)	1,722,231	(1,066,089)
Fund Balance - Beginning	(1,609,741)	(1,609,741)	(1,609,741)	-
Fund Balance - Ending	(1,611,421)	(1,611,421)	112,490	(1,066,089)

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Village of Johnson Creek
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (with Variances)
 Fire Fund
 For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 137,106	\$ 137,106	\$ 137,106	\$ -
Intergovernmental	15,750	15,750	16,863	1,113
Public Charges for Services	1,000	1,000	1,000	(1,000)
Interest Income	1,500	1,500	1,950	450
Miscellaneous Income	14,291	14,291	20,320	6,029
Total Revenues	169,647	169,647	176,239	6,592
EXPENDITURES				
Current:				
General Government	64,348	64,348	56,575	7,973
Public Safety	208,198	208,198	195,247	14,951
Capital Outlay	725,000	788,000	671,680	116,320
Debt Service	-	-	-	-
Principal Repayment	117,160	117,160	117,160	-
Interest Expense	27,361	27,361	45,864	(18,503)
Total Expenditures	1,142,267	1,205,267	1,084,526	120,741
Excess (Deficiency) of Revenues Over Expenditures	(972,620)	(1,035,620)	(908,287)	127,333
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	700,000	700,000	-	700,000
Transfers In	249,938	249,938	249,938	-
Transfers Out	(2,318)	(2,318)	(2,318)	-
Total Other Financing Sources and Uses	947,620	947,620	247,620	700,000
Net Change in Fund Balances	(25,000)	(88,000)	(660,667)	827,333
Fund Balances - Beginning	337,960	337,960	337,960	-
Fund Balances - Ending	\$ 312,960	\$ 249,960	\$ (322,707)	\$ 827,333

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VILLAGE OF JOHNSON CREEK
 WISCONSIN RETIREMENT SYSTEM SCHEDULES
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
 AS OF THE MEASUREMENT DATE

	December 31, 2014	December 31, 2015
Village's proportion of the net pension liability (asset)	0.00676213%	63.185
Village's proportionate share of the net pension liability (asset)	\$ (166,097)	\$ 63,185
Village's covered-employee payroll	\$ 792,592	\$ 850,888
Proportionate share of the net pension liability (asset) as a percentage of his covered employee payroll	-20.96%	7.43%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	

**SCHEDULE OF CONTRIBUTIONS
 FOR THE YEAR ENDED**

	December 31, 2015
Contractually required contributions	\$ 63,185
Contributions in relation to the contractually required contributions	\$ 63,185
Contribution deficiency (excess)	\$ -
Village's covered-employee payroll	\$ 850,888
Contributions as a percentage of covered-employee payroll	7.43%

**Notes to the Wisconsin Retirement System Schedules
 for the Year Ended December 31, 2015**

Change of benefits terms. There were no changes of benefits terms for any participating employer in WRS.
Change of assumptions. There were no changes in the assumptions.

SUPPLEMENTARY INFORMATION

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Village of Johnson Creek
Johnson Creek, Wisconsin
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2015

	Special Revenue Funds		Capital Projects Fund	Non-Major Governmental Funds
	Library Fund	Room Tax Fund	General Capital Projects	
ASSETS				
Cash and Cash Equivalents	\$ 22,563	\$ -	\$ 104,002	\$ 126,565
Receivables:				
Accounts	-	25,588	-	25,588
Restricted Cash	16,250	-	9,492	25,742
Total Assets	<u>\$ 38,813</u>	<u>\$ 25,588</u>	<u>\$ 113,494</u>	<u>\$ 177,895</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 7,924	\$ -	\$ 7,924
Accrued Liabilities	1,863	-	-	1,863
Total Liabilities	<u>1,863</u>	<u>7,924</u>	<u>-</u>	<u>9,787</u>
FUND BALANCES				
Restricted	36,950	17,664	113,494	168,108
Total Fund Balances	<u>36,950</u>	<u>17,664</u>	<u>113,494</u>	<u>168,108</u>
Total Liabilities and Fund Balances	<u>\$ 38,813</u>	<u>\$ 25,588</u>	<u>\$ 113,494</u>	<u>\$ 177,895</u>

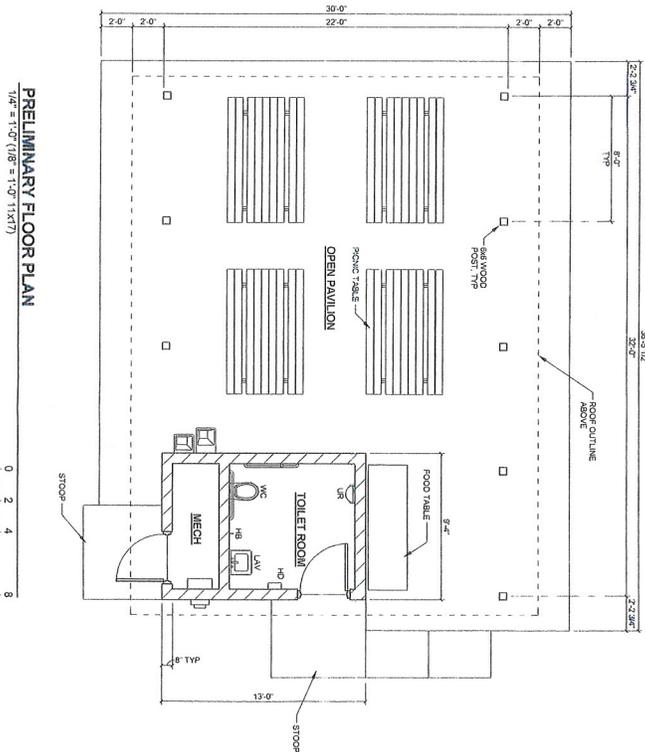
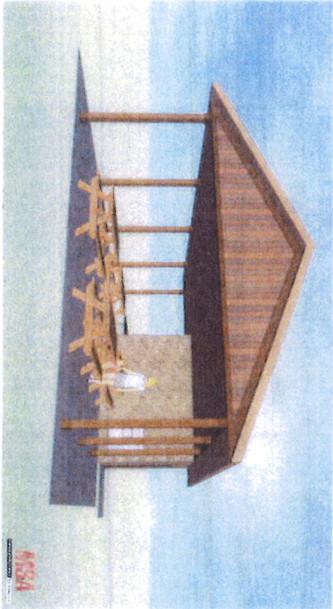
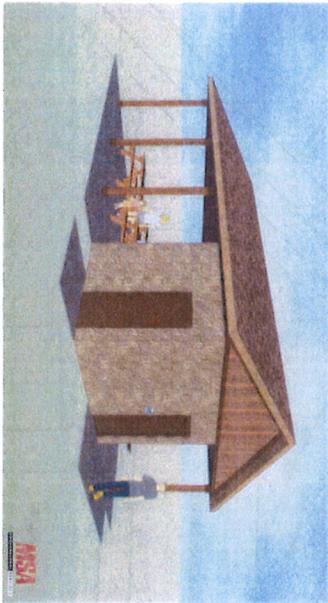
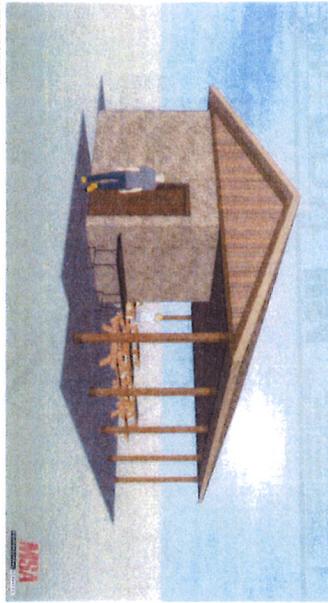
DRAFT

Village of Johnson Creek
Johnson Creek, Wisconsin

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2015

	Special Revenue Funds		Capital Projects Fund	Non-Major Governmental Funds
	Library Fund	Room Tax Fund	General Capital Projects	
REVENUES				
Other Taxes	\$ -	\$ 115,034	\$ -	\$ 115,034
Intergovernmental	54,047	-	-	54,047
Fines, Forfeits and Penalties	4,517	-	-	4,517
Interest Income	187	222	499	908
Miscellaneous Income	9,439	-	500	9,939
Total Revenues	<u>68,190</u>	<u>115,256</u>	<u>999</u>	<u>184,445</u>
EXPENDITURES				
Current:				
General Government	2,367	500	-	2,867
Culture, Recreation and Education	190,136	-	-	190,136
Conservation and Development	-	57,505	-	57,505
Capital Outlay	1,011	-	97,631	98,642
Total Expenditures	<u>193,514</u>	<u>58,005</u>	<u>97,631</u>	<u>349,150</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(125,324)</u>	<u>57,251</u>	<u>(96,632)</u>	<u>(164,705)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	140,481	-	126,618	267,099
Transfers Out	(22,097)	(136,525)	-	(158,622)
Total Other Financing Sources and Uses	<u>118,384</u>	<u>(136,525)</u>	<u>126,618</u>	<u>108,477</u>
Net Change in Fund Balances	(6,940)	(79,274)	29,986	(56,228)
Fund Balances - Beginning	43,890	96,938	83,508	224,336
Fund Balances - Ending	<u>\$ 36,950</u>	<u>\$ 17,664</u>	<u>\$ 113,494</u>	<u>\$ 168,108</u>

DRAFT



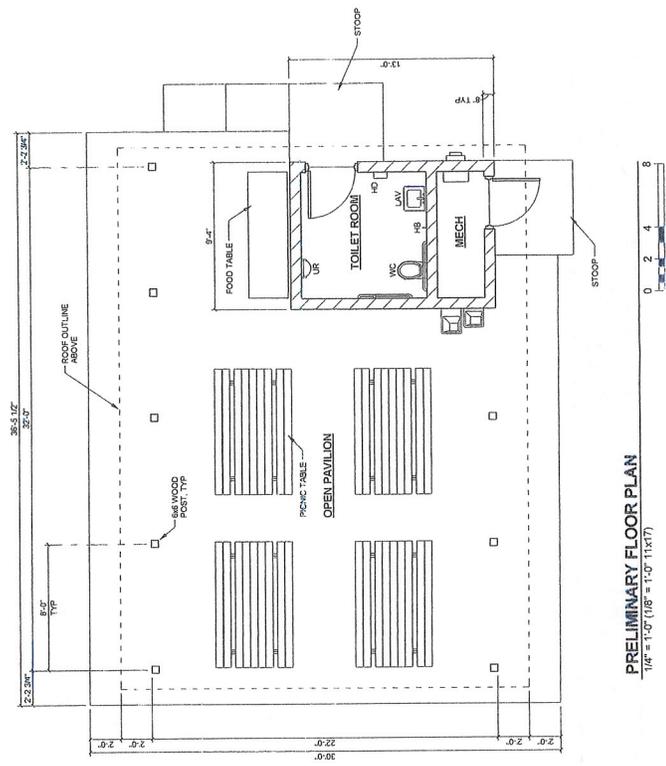
PRELIMINARY FLOOR PLAN AND RENDERINGS
 VILLAGE OF JOHNSON CREEK
 PAVILION AND TOILET BUILDING
 JOHNSON CREEK

PROJECT No. 05114017 SCALE 1/4" = 1'-0"
 PLOT DATE 5/4/2016 12:44:45 PM DRAWN BY ABL
 PROJECT DATE 05/04/16 CHECKED BY ALS

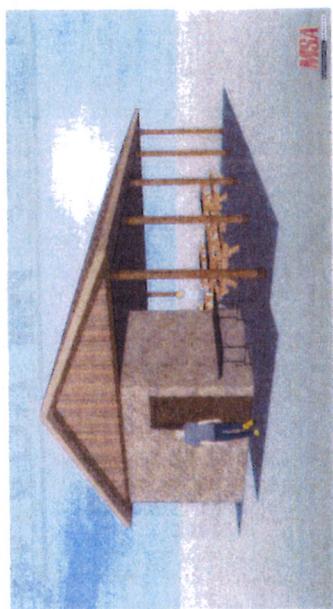
No.	DATE	REVISION

PRELIMINARY

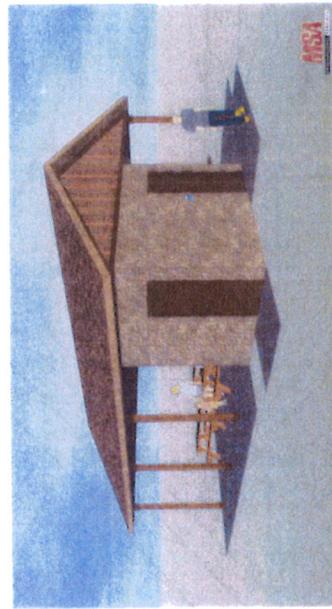
MSA
 ARCHITECTURE | ENGINEERING | ENVIRONMENTAL
 FUNDING | PLANNING | SURVEYING
 1230 South Blvd Baraboo, WI 53913
 (608) 356-2773 (800) 362-4505 Fax: (608) 356-2770
 Web Address: www.msa-ps.com



PRELIMINARY FLOOR PLAN
1/4" = 1'-0" (1/8" = 1'-0" 11x17)



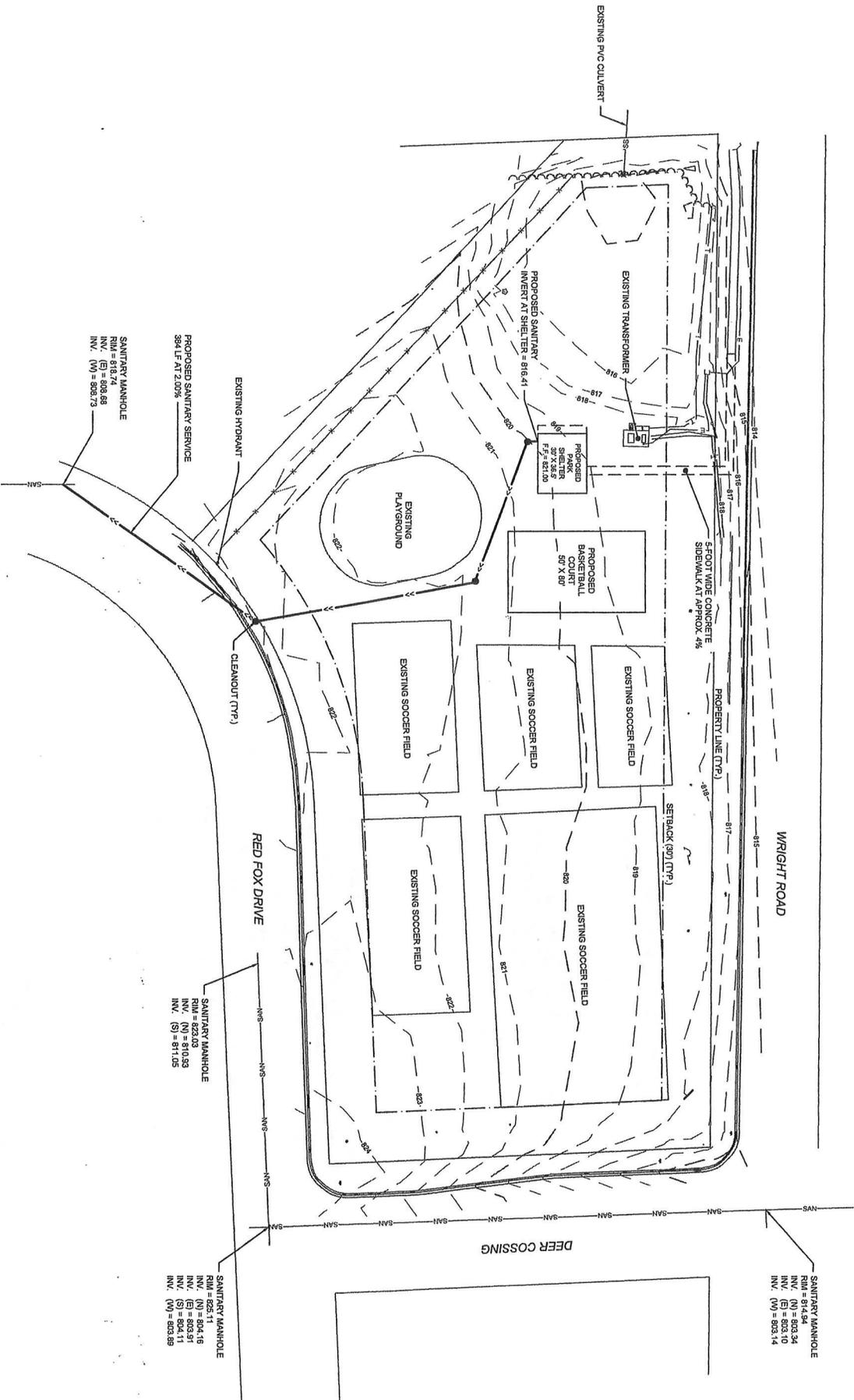
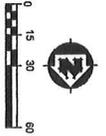
PERSPECTIVE 1



PERSPECTIVE 2



PERSPECTIVE 3



SANITARY MANHOLE
 RIM = 814.94
 INV. (E) = 803.92
 INV. (S) = 803.10
 INV. (W) = 803.14

SANITARY MANHOLE
 RIM = 823.03
 INV. (E) = 810.33
 INV. (S) = 811.23

SANITARY MANHOLE
 RIM = 823.16
 INV. (E) = 803.91
 INV. (S) = 804.11
 INV. (W) = 803.89

SANITARY MANHOLE
 RIM = 817.72
 INV. (E) = 803.88
 INV. (W) = 806.73

PROPOSED SANITARY SERVICE
 38" LF AT 2.00%

PROJECT NO.	0311407	SCALE	AS SHOWN	NO.	DATE
PROJECT NAME	BELL PARK IMPROVEMENTS	DESIGNED BY	MSA	DATE	
PROJECT LOCATION	BELL PARK EXHIBIT - OPTION 1	CHECKED BY	MSA	DATE	
PROJECT OWNER	BELL PARK IMPROVEMENTS	APPROVED BY	MSA	DATE	

PRELIMINARY

ARCHITECTURE | ENGINEERING | ENVIRONMENTAL
 2801 International in Madison, WI 53704
 (608) 242-7779 (608) 442-0079 Fax: (608) 242-5664
 1800 Wisconsin Avenue, Suite 1000
 Madison, WI 53703

BELL PARK IMPROVEMENTS
 VILLAGE OF JOHNSON CREEK
 JEFFERSON COUNTY WISCONSIN

BELL PARK EXHIBIT - OPTION 1

DATE: 05/14/07
 SHEET: 1

