Common Council

Regular Meeting

335 South Broadway
De Pere, WI 54115
http://www.de-pere.org

Agenda

Tuesday, August 18, 2015 | 7:30 PM | De Pere City Hall Council Chambers

Pursuant to Wisconsin Statutes 19.84, Notice is hereby given to the public that a meeting of the **Common Council** of the City of De Pere will be held on **August 18, 2015** at **7:30 PM** in the **De Pere City Hall Council Chambers, 335 S. Broadway Street, De Pere, WI 54115.**

This meeting can be viewed LIVE on TW Cable Channel 4; AT&T U-verse Channel 99; www.depere.tv. This meeting is also rebroadcast on TV throughout the week and available on demand at www.depere.tv.

Call to order.

1. Roll call.
2. Pledge of allegiance to the Flag.
3. Approval of the Minutes of the August 4, 2015 Common Council Meeting.
4. A Public Hearing on a Conditional Use to allow food trucks on St. Norbert College Campus during events and year round activities.
   - A. Notice of Public Hearing.
   - B. Recommendation from the Plan Commission.
   - C. Resolution #15-88, Authorizing and Approving a Conditional Use Permit (Food Trucks - St. Norbert College).
5. Public comment upon matters not on the agenda or other announcements.
6. Approval of the 2014 Audit Report.
7. Recommendation from the License Committee on an Application for a Temporary Premise Description Change for EastWest Music Closing Showcase on August 30, submitted by Gallagher's Pizza, Inc.
8. Recommendation from the Board of Public Works to Award the Contract for Project 15-16 De Pere Dam Liner Repair & Seepage Filter to Janke General Contractors, Inc. in the Amount of $80,225.75.
9. Finance Committee Recommendation to Award the Contract for Project 15-14 City Sign to Jones Sign Company in the Amount of $79,125.00.
10. Ordinance #15-24, Amending Chapter 150 De Pere Municipal code Regarding Traffic Regulations.
11. Resolution #15-89, Authorizing Agreement Regarding the Sale and Option to Purchase Certain Property Between the City of De Pere and Jamie Veeser Rental LLC.
12. Resolution #15-90, Authorizing Storm Sewer Easement (ED-713; 609 S Huron Street).
13. Resolution #15-91. Approving Compliance Maintenance Annual Report for Wastewater Collection System.

14. Resolution #15-92, Authorizing Renewal of Software Services Agreement with SimplexGrinnell.

15. Voucher Approval.

16. Operator License Applications.

17. Discuss potential property purchase for industrial and/or commercial development.

> PLEASE TAKE NOTICE, that pursuant to Wis. Stats. §19.85(1)(e), the Council may convene in closed session for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.
> The Council may then reconvene in open session to take action on any matter discussed in closed session or for such other purposes as are allowed by law.

18. Future Agenda Items.

19. Adjournment.

Lawrence M. Delo
City Administrator

Any person wishing to attend this meeting who, because of disability, requires special accommodations should contact the Clerk-Treasurer's office at 339-4050 by Noon, the previous day so that arrangements can be made.

Agenda Sent To:
Alderpersons
Mayor
City Administrator
Department Heads
TV, Newspaper & Radio Stations
Kress Family Library
De Pere Chamber of Commerce
St. Norbert College neighborhood residents
Steve Janke, Janke General Contractors, Inc.
KEVIN OSADJAN, GALLAGHER'S PIZZA, INC.
Jamie Veeser
Laurie Olson

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**August 18, 2015**
DEPARTMENT:	**City Clerk-Treasurer**
FROM:	**Shana Defnet**
SUBJECT:	**Approval of the Minutes of the August 4, 2015 Common Council Meeting.**

ATTACHMENTS:

- 8-04-2015 Common Council Minutes (DOC)

Common Council

335 South Broadway
De Pere, WI 54115
http://www.de-pere.org

Regular Meeting

Draft Minutes

Tuesday, August 4, 2015 | 7:30 PM | De Pere City Hall Council Chambers

1. Call to order.

The Common Council Meeting was called to order on August 4, 2015 at 7:30 PM, De Pere City Hall Council Chambers, 335 S. Broadway Street, De Pere, WI.

Attendee Name	Title	Status
Michael J. Walsh	Mayor	Present
Kevin Bauer	Alderperson	Present
James Boyd	Alderperson	Present
Scott Crevier	Alderperson	Present
Michael Donovan	Alderperson	Present
Jim Kneiszel	Alderperson	Present
Larry Lueck	Alderperson	Present
Dean Raasch	Alderperson	Present
Lisa Rafferty	Alderperson	Present

2. Pledge of allegiance to the Flag.

3. Approval of the Minutes of the July 21, 2015 Common Council Meeting.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Scott Crevier, Alderperson
SECONDER:	Larry Lueck, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

4. Public comment upon matters not on the agenda or other announcements.

Alderperson Raasch thanked the Parks Department for having Southwest Park in great condition for the soccer tournament held the previous weekend.

5. Recommendation from the License Committee on Applications for Temporary Premise Description Changes for EastWest Fest Closing Concert.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Kevin Bauer, Alderperson
SECONDER:	Dean Raasch, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

6. Recommendation from the License Committee on a request for a Special Permit Allowing Consumption of Alcoholic Beverages on Public Ways. Submitted by Definitely De Pere, Inc. For the EastWest Music Fest Final Concert on Sunday, August 30 from 12:00 p.m. - 5:00 p.m.

Attachment: 8-04-2015 Common Council Minutes (3818 : Approval of the Minutes of the August 4, 2015 Common Council Meeting.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	James Boyd, Alderperson
SECONDER:	Scott Crevier, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

7. Recommendation from the Plan Commission to approve the CSM Application for an extraterritorial CSM for 2 lot CSM in the Town of Lawrence. Surveyor: Vande Hei.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Scott Crevier, Alderperson
SECONDER:	Larry Lueck, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

8. Recommendation from the Board of Park Commissioners to accept $500 donation from Brown County Community Women's Club to Community Center.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Dean Raasch, Alderperson
SECONDER:	Lisa Rafferty, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

9. Recommendation from the Board of Park Commissioners to accept donation from De Pere Area Men's Club for Senior Picnic.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Michael Donovan, Alderperson
SECONDER:	Scott Crevier, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

10. Recommendation from the Board of Park Commissioners to award the bid for Jim Martin Playground Surface to Bluemel's Maintenance Service, Inc. in the amount of $42,402.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Lisa Rafferty, Alderperson
SECONDER:	Dean Raasch, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

11. Recommendation from Historic Preservation Commission to accept Historic Preservation Sub-Grant for National Register of Historic Places Intensive Survey and Nomination - St. Norbert College.

RESULT:	**NO ACTION**

A. Resolution #15-84, Authorizing Memorandum of Agreement Between the Wisconsin Historical Society and the City of De Pere for the Completion of a Historic Preservation Project.

Alderperson Crevier stated that he will abstain from voting.

Attachment: 8-04-2015 Common Council Minutes (3818 : Approval of the Minutes of the August 4, 2015 Common Council Meeting.)

RESULT:	**ADOPTED [7 TO 0]**
MOVER:	Michael Donovan, Alderperson
SECONDER:	Dean Raasch, Alderperson
AYES:	Bauer, Boyd, Donovan, Kneiszel, Lueck, Raasch, Rafferty
ABSTAIN:	Scott Crevier

B. Resolution #15-85, Approving Agreement for Consulting Services Between the City of De Pere and Timothy F. Heggland (Intensive Survey and Historic District Nomination - St. Norbert College).

Alderperson Crevier stated that he will abstain from voting.

RESULT:	**ADOPTED [7 TO 0]**
MOVER:	Kevin Bauer, Alderperson
SECONDER:	Larry Lueck, Alderperson
AYES:	Bauer, Boyd, Donovan, Kneiszel, Lueck, Raasch, Rafferty
ABSTAIN:	Scott Crevier

12. Resolution #15-86, Authorizing the Sale and Purchase of Certain Property Between the City of De Pere and Jamie Veeser Rental LLC.

City Attorney Judy Schmidt Lehman explained that this land sale was approved by the Finance/Personnel Committee in May 2015. The second part of the item is an approval of a CSM to subdivide the parcel and sell the remaining piece.
Alderperson Donovan moved, seconded by Alderperson Rafferty to open the meeting. Upon vote, motion carried unanimously. Dean Aerts, Norbert Hackl, Damodhar Shankar, and Steve Vermeulen came forward and expressed their concerns with the sale of the property and proposed machine shop that will be built on the property. Alderperson Bauer moved, seconded by Alderperson Crevier to close the meeting. Upon vote, motion carried unanimously.
Associate Planner Sarah Wallace explained the zoning and the setbacks of the property. City Attorney Judy Schmidt Lehman explained that if this purchase is approved, the Plan Commission will still have the site plan review process to impose berms and screening requirements. Discussion with the Council followed regarding other uses for the property, other properties available that may be more appropriate for the machine shop, and the zoning history of the property.

RESULT:	**DEFEATED [3 TO 5]**
MOVER:	Scott Crevier, Alderperson
SECONDER:	Kevin Bauer, Alderperson
AYES:	James Boyd, Jim Kneiszel, Larry Lueck
NAYS:	Bauer, Crevier, Donovan, Raasch, Rafferty

A. Recommendation from the Plan Commission to approve the CSM Application for a two lot CSM on the northwest corner of American Boulevard and Southbridge Road parcel WD-L179-1. Surveyor: Mau & Associates.

RESULT:	**NO ACTION**

13. Resolution #15-87, Authorizing Consulting Agreement with M3 Insurance Solutions, Inc.

Attachment: 8-04-2015 Common Council Minutes (3818 : Approval of the Minutes of the August 4, 2015 Common Council Meeting.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Lisa Rafferty, Alderperson
SECONDER:	Kevin Bauer, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

14. Voucher Approval.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Dean Raasch, Alderperson
SECONDER:	Scott Crevier, Alderperson
AYES:	Bauer, Boyd, Crevier, Donovan, Kneiszel, Lueck, Raasch, Rafferty

15. Operator License Applications.

Alderperson Bauer moved, seconded by Alderperson Boyd to approve Temporary Operator License Applications #1-6. Upon vote, motion carried unanimously. Alderperson Bauer moved, seconded by Alderperson Raasch to approve Operator License Applications #1, 3-7 and to table Operator License Application #2. Upon vote, motion carried unanimously.

16. Future Agenda Items.

Alderperson Lueck requested that future land use of parcel WD-L179-1 be discussed at an upcoming Plan Commission meeting.

17. Adjournment. Alderperson Bauer moved, seconded by Alderperson Crevier to adjourn the meeting at 8:27 p.m. Upon vote, motion carried unanimously.

Respectfully submitted,

Shana Defnet, Clerk-Treasurer

Attachment: 8-04-2015 Common Council Minutes (3818 : Approval of the Minutes of the August 4, 2015 Common Council Meeting.)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: **August 18, 2015**

DEPARTMENT: **Planning**

FROM: **Sarah Wallace**

SUBJECT: **Resolution #15-88, Authorizing and Approving a Conditional Use Permit (Food Trucks - St. Norbert College).**

At the July 27, 2015 Plan Commission Meeting, the Plan Commission recommended to define a specific boundary for the conditional use request, and to include a map to clearly identify the areas that would allow food trucks.

Please find the attached map that depicts the locations that were discussed and approved by the Plan Commission.

ATTACHMENTS:

- Reso15-88 (DOCX)
- PC_Staff_July27_CU (PDF)
- SNC_CU_MAP (PDF)
- SNC CU_Food Truck (PDF)

RESOLUTION #15-88

AUTHORIZING AND APPROVING A CONDITIONAL USE PERMIT
(Food Trucks – St. Norbert College)

WHEREAS, the Common Council of the City of De Pere has reviewed the recommendation of the City Plan Commission regarding the granting of a conditional use as described below and has determined that the matter be scheduled for public hearing and decided by the Common Council; and

WHEREAS, the City Clerk-Treasurer has published a Notice of Public Hearing regarding the proposed conditional use and, pursuant thereto, a Public Hearing has been held at the City Hall Council Chambers on the 18th day of August, 2015 at 7:35 p.m., whereupon the Common Council heard all interested parties, their agents and attorneys;

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Common Council of the City of De Pere, Wisconsin, as follows:

That the Common Council does hereby find and determine that an application for a conditional use permit has been made by a party in interest in accordance with §14-30, De Pere Municipal Code, further, that the standards relating to the conditional use as set forth in §14-30(5), De Pere Municipal Code, have been or will be complied with and that the Common Council does therefore and hereby, pursuant to §14-30(6), De Pere Municipal Code, authorize and grant a conditional use permit as provided at §14-39(2), De Pere Municipal Code, for purposes of permitting within the R-2 Single and Two Family Residence District Zone, food trucks on the campus for events and activities, subject to the following conditions:

1. The location of the food trucks be limited to college owned properties in the main campus area, 4th street east, including the Donald J. Schneider Stadium and Mel Nicks parking lots, and excluding areas located adjacent to residential (Single family and Duplex units) uses.

2. A map of the area shall be created and forwarded on to City Council for review and action to clarify the area for which food trucks would be allowed.

3. The location of each food truck ensures safe accessible emergency access.

4. Each vendor/food truck would need a valid license to operate.

Attachment: Reso15-88 (3751 : Resolution #15-88, Authorizing and Approving a Conditional Use Permit - SNC)

Adopted by the Common Council of the City of De Pere, Wisconsin, this 18th day of August, 2015.

APPROVED:

_____
Michael J. Walsh, Mayor

ATTEST:

_____
Shana L. Defnet, Clerk-Treasurer

Ayes: _____
Nays: _____

Attachment: Reso15-88 (3751 : Resolution #15-88, Authorizing and Approving a Conditional Use Permit - SNC)

Item 4: Review the Conditional Use Application for SNC, to allow for food trucks for SNC Day.*

A Conditional Use Application was submitted by Saint Norbert College to allow for food trucks to be allowed within St. Norbert College (SNC) on Campus Grounds. For SNC College Day, Homecoming, Fourth of July Firecracker Run, Donald J Schneider Challenge Run; in addition to having the flexibility to have the use permitted year round. The table below summarizes some of the impacts related to the conditional use request.

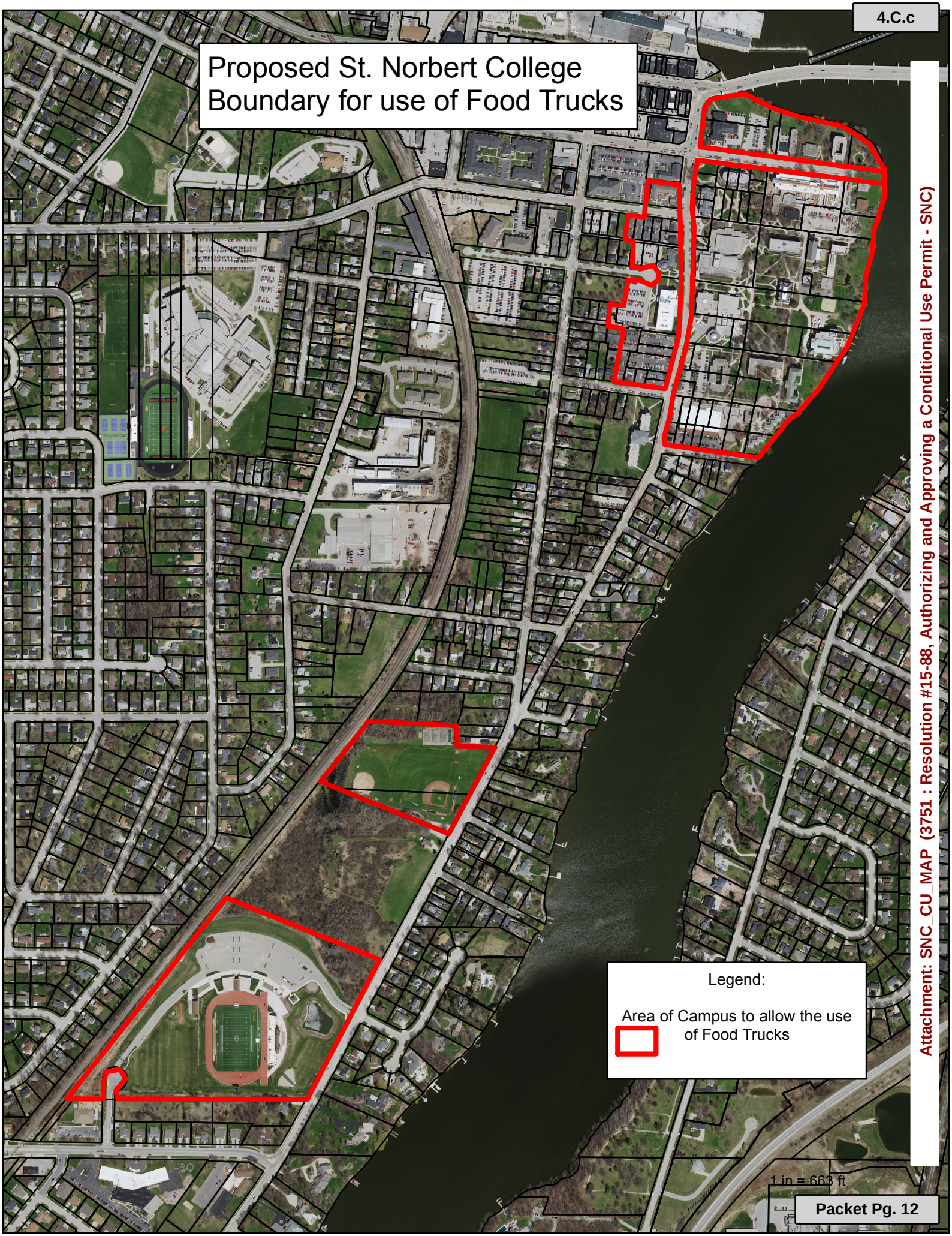
Conditional Use Review Form	Yes	No	NA
Will the proposed use be compatible with the surrounding area?	X		
Will the proposed building be architecturally compatible with those in the surrounding area?			X
Will the condition create a:			
1. Noise problem		X	
2. Traffic problem		X	
3. Parking problem		X	
4. Highway Access problem		X	
5. Garbage disposal problem		X	
6. Policy and Fire protection problem		X	
7. Be hazardous to children		X	
8. Lighting problem		X	
9. Sewage disposal problem		X	
10. Water supply problem		X	
11. Runoff or drainage problems		X	
12. Windblown articles		X	
13. Water pollution		X	
14. Air pollution		X	
15. Wind erosion		X	
Would the new use of the property have an adverse effect on population densities?		X	
Would the property insurance rates increase for adjoining owners?		X	
Would the granting of the conditional use be detrimental to the environment?		X	
Would the proposed use add or create a floodplain problem?		X	
Would prime agricultural land be destroyed if approved?		X	
Will this use have an adverse effect on a school district?		X	
Will this change decrease adjacent property values?		X	
Will the use add to the economic growth of the labor and industry of Brown County?		X	
Is the conditional use primarily for a speculative income return?		X	

Recommendation:

Staff recommends approval of the conditional use with the following recommendations:

1. That the location of the food trucks be limited to:
    a. Any and all College-owned parking lots, including the Donald J. Schneider Stadium, Mel Nicks parking lots,
    b. Any and all other internal campus green spaces, driveways, walkways/sidewalks, provided that the areas are not city right of way. Should city ordinance change to allow food trucks on city right of way, then food trucks would be allowed within those rights of way as well.
    c. Any and all College-owned roadways.
2. That the location of each food truck ensure safe accessible emergency access.
3. Each vendor/food truck would need a valid license to operate.
4. The conditional use shall be forwarded to City Council for action.

Attachment: PC_Staff_July27_CU (3751 : Resolution #15-88, Authorizing and Approving a Conditional Use Permit - SNC)



Attachment: SNC_CU_MAP (3751 : Resolution #15-88, Authorizing and Approving a Conditional Use Permit - SNC)

	CITY OF DE PERE **APPLICATION FOR CONDITIONAL USE**	**Fee:** $ 275.00 **Receipt #:** **Date:**

Read all instructions provided before completing. If additional space is needed, attach additional pages. Type or use black ink.

SECTION 1: Applicant / Permittee Information

Applicant Name (Ind., Org. or Entity) Saint Norbert College	Authorized Representative Eileen Jahnke	Title Vice President Finance	
Mailing Address 100 Grant St	City De Pere	State WI	ZIP Code 54115
Email Address Eileen M. Jahnke (eileen.jahnke@snc.edu)	Phone Number (incl. area code) 920-403-3250	Fax Number (incl. area code)	

SECTION 2: Landowner Information (complete these fields when project site owner is different than applicant)

Name (Ind. Org. or Entity)	Contact Person	Title	
Mailing Address	City	State	ZIP Code
Email Address	Phone Number (incl. area code)	Fax Number (incl. area code)	

SECTION 3: Project or Site Location

Project Address/Description SNC Campus	Parcel No. On Campus (see description)

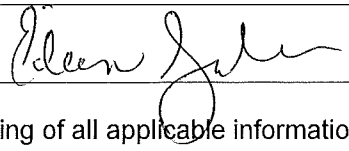
SECTION 4: Proposed Conditional Use

Existing Zoning:	R-2, Single Two Family Residence
Present Use of Parcel:	SNC Campus
Proposed Use of Parcel:	SNC Campus. We want to allow for food trucks for SNC Day. Please see attached description.
Present Use of Adjacent Properties:	SNC Campus.

SECTION 5: Certification and Permission

Certification: I hereby certify that I am the owner or authorized representative of the owner of the property which is the subject of this Permit Application. I certify that the information contained in this form and attachments is true and accurate. I certify that the project will be in compliance with all permit conditions. I understand that failure to comply with any or all of the provisions of the permit may result in permit revocation and a fine and/or forfeiture under the provisions of applicable laws.

Permission: I hereby give the City permission to enter and inspect the property at reasonable times, to evaluate this notice and application, and to determine compliance with any resulting permit coverage.

Name of Owner/Authorized Representative (please print) Eileen Jahnke	Title Vice President Finance	Phone Number 920-403-3250
Signature of Applicant 		Date Signed July 8,2015

A plan consisting of all applicable information listed on the attached shall be submitted with this application.

TO BE COMPLETED BY CITY STAFF	
A Conditional Use Permit is authorized by the De Pere Zoning Code, Section(s):	

Attachment: SNC CU_Food Truck (3751 : Resolution #15-88, Authorizing and Approving a Conditional Use Permit - SNC)

ST. NORBERT COLLEGE
DE PERE, WISCONSIN

Attachment
Conditional Use Application
Food Trucks on SNC Campus

This Attachment is to become part of the Conditional Use Application for use of food trucks on SNC Special Event Days.

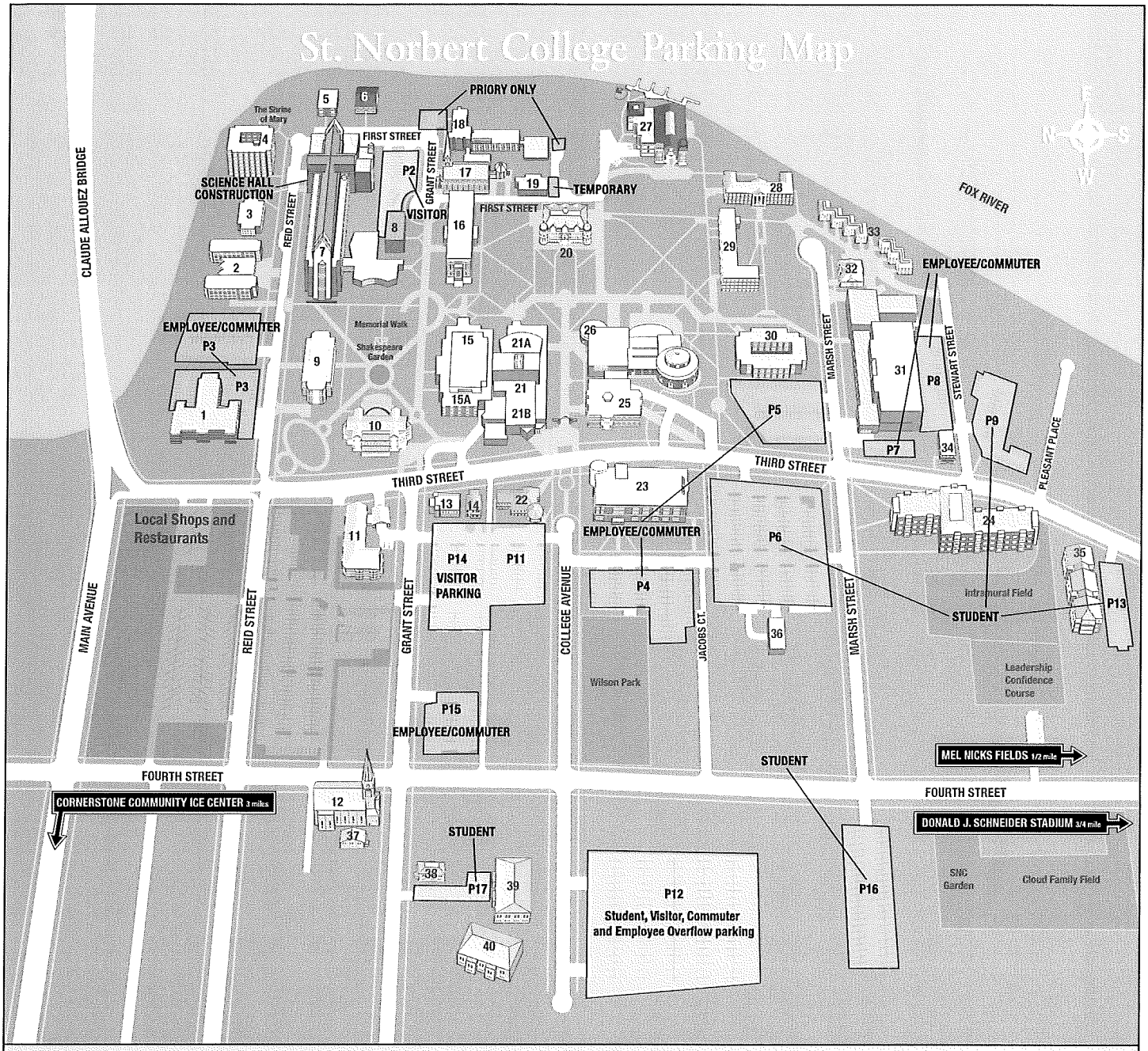
SNC would like to allow for food truck services on the Campus grounds. The primary focus would be during times when the Campus has special events such as, but not limited to, SNC Day, Homecoming, Fourth of July Firecracker Run, Donald J Schneider Challenge Run. However, we would like to have the flexibility to have the use permitted year round. Since the services would be provided on SNC grounds, we would control when the services would be provided. We would limit the use of the food truck services to the following areas on campus:

- Any and all College own parking lots, including the Donald J. Schneider Stadium, Mel-Nicks parking lots (*see attached parking lot map*).
- Any and all other internal campus green spaces , driveways, walkways/sidewalks.
- Any and all College-owned roadways.

We do understand the food truck services would still need to comply with required ordinances for emergency access and serving food. We further understand that it is our responsibility to work with the potential vendors to make sure they are properly licensed.

Attachment: SNC CU_Food Truck (3751 : Resolution #15-88, Authorizing and Approving a Conditional Use Permit - SNC)

St. Norbert College Parking Map



Parking Index

P1	Student	P5	Employee/Commuter	P9	Student	P14	Visitor
P2	Visitor	P6	Student	P11	Visitor	P15	Employee/Commuter
P3	Employee/Commuter	P7	Employee/Commuter	P12	Visitor, Student, Employee, Overflow	P16	Student
P4	Employee/Commuter	P8	Employee/Commuter	P13	Student	P17	Student

Building Numerical Index

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2 Madelaine and Lorraine Residence Halls *(Mad-Lor Halls)*
3 Gertrude S. Bergstrom Residence Hall *(Bergstrom Hall)*
4 Mary Minahan McCormick Residence Hall *(MMM Hall)*
5 John J. Vander Zanden Residence Hall *(Vander Zanden Hall)*
6 Riverside South Residence Hall *(Riverside South Hall)*
7 Dr. John R. Minahan Science Hall *(JMS)*
8 St. Joseph Hall
9 Austin E. Cofrin Hall *(Cofrin Hall)*
10 F. K. Bemis International Conference Center *(Bemis Center)*
11 George F. Kress Residence for Executive Education *(Kress Inn)*
12 Dudley Birder Hall *(Birder Hall)*
13 Cassandra Voss Center
14 Rev. Ignatius Francis Van Dyke, O.Praem., Alumni House *(Alumni House)*
15 Todd Wehr Hall
15A Bookstore
16 Francis H. Boyle Hall *(Boyle Hall)*
17 Old St. Joseph Church
18 St. Joseph Priory
19 Heating Plant
20 Main Hall
21 Abbot Pennings Hall of Fine Arts
21A Walter Theatre
21B Webb Theatre
22 Ariens Family Welcome Center
23 The Miriam B. and James J. Mulva Library *(Mulva Library)*
24 Fr. Eugene E. Gries, O.Praem., Hall *(Gries Hall)*
25 Carol and Robert Bush Art Center *(Bush Art Center)*
26 Michels Commons
27 Ray Van Den Heuvel Family Campus Center *(Campus Center)*
28 Dennis M. Burke Hall *(Burke Hall)*
29 Frank J. Sensenbrenner Residence Hall *(Sensenbrenner Hall)*
30 Victor McCormick Hall *(VMC)*
31 Schuldes Sports Center
32 Ralph and Catherine Paulson Carriage House *(Carriage House)*
33 Thomas and Maureen Manion Townhouse Village *(Townhouse Village)*
34 Human Resources
35 Dale and Ruth Michels Hall *(Michels Hall)*
36 Grounds Facility
37 Rectory
38 Convent

P1 to P16 Parking lots

Attachment: SNC CU_Food Truck (3751 : Resolution #15-88, Authorizing and Approving a Conditional Use Permit - SNC)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: **August 18, 2015**

DEPARTMENT: **Finance Department**

FROM: **Joe Zegers**

SUBJECT: **Approval of the 2014 Audit Report.**

ATTACHMENTS:

- 2014 City of De Pere Management Letter (PDF)
- 2014 City of De Pere Financial Statement (PDF)

MANAGEMENT COMMUNICATIONS

CITY OF DE PERE, WISCONSIN

DECEMBER 31, 2014

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
December 31, 2014

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Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

Schenck SC
CPAs AND SO MUCH MORE.

To the City Council
City of De Pere
De Pere, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of De Pere, Wisconsin (the "City") for the year ended December 31, 2014. The City's financial statements, including our report thereon dated August 11, 2015, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards

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

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

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

Planned Scope and Timing of the Audit

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

Significant Audit Findings

Consideration of Internal Control

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 61 - 62 of the annual report.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

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

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

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

Finding 2014-001	Preparation of Annual Financial Report
Finding 2014-002	Adjustments to the City's Financial Records
Finding 2014-003	Capital Asset Additions and Disposals

These findings are described in detail in the schedule of findings and responses on pages 63 - 64 of the annual report.

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

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The financial statements reflect all accounting adjustments proposed during our audit. Copies of the audit adjustments are available from management.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 11, 2015. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

Other Matters

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

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

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

Restriction on Use

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

Sincerely,

Schenck SC

Certified Public Accountants
Green Bay, Wisconsin
August 11, 2015

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

SUMMARY FINANCIAL INFORMATION

GENERAL CITY

1. Governmental Fund Balances

Presented below is a summary of the City's governmental fund balances on December 31, 2014 and 2013. This information is provided for assessing financial results for 2014 and for indicating financial resources available at the start of the 2015 budget year.

	12/31/14	12/31/13
General Fund		
Nonspendable for		
Inventories and prepaid items	$ 289,045	$ 306,397
Special assessments held by County	79,362	79,072
Advances to other funds	60,000	60,000
Restricted for		
Recreation scholarship	20,427	17,874
Committed for		
Subsequent years' expenditures	106,371	217,038
Unassigned	5,178,764	5,114,442
Total General Fund Balance	5,733,969	5,794,823
Debt Service Fund		
Restricted for debt service	2,618,568	667,870
Special Revenue Funds		
Restricted for		
Loans	1,258,617	1,060,923
Park land acquisition	83,102	66,406
Committed for		
Subsequent years' expenditures		
Dog Park	15,239	14,808
Riverwalk Pier	50,377	65,589
Unassigned		
Cable Access	(18,592)	(1,941)
Total Special Revenue Funds	1,388,743	1,205,785
Capital Projects Funds		
Restricted for		
TID No.5	-	187,431
TID No.6	641,328	1,922,118
TID No.7	1,144,217	1,092,107
TID No.8	1,214,078	1,512,478
TID No.9	-	204,710
TID No.10	65,449	436,042
Committed for		
Subsequent years' expenditures		
Public Improvements	2,380,932	2,714,985
Capital Equipment	93,528	399,415
Community Center	3,672	3,475
Police/Fire Expansion	2,932	2,932
Unassigned		
TID No.5	(109,714)	-
TID No.9	(69,591)	-
Total Capital Projects Funds	5,366,831	8,475,693
Total Governmental Fund Balances	$ 15,108,111	$ 16,144,171

Comments on specific accounts and funds included in the above governmental funds are presented in the following comments.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

1. Governmental Fund Balances (Continued)

General Fund

In total, the City's general fund decreased $60,854 in 2014. This compares favorably to the budgeted decrease of $280,114. Overall, the City's general fund balance continues to remain in stable financial condition entering the 2015 budget year. Additional information on various components of the City's general fund balance follows:

General Fund Minimum Fund Balance Policy

The City Council adopted a minimum unassigned general fund balance policy of 25% of the subsequent year General Fund budgeted expenditures. The purpose of the minimum fund balance amount is to ensure there are available cash funds for operating purposes and to segregate that portion of the general fund that is not available for current transfer or appropriation. On December 31, 2014, the City's unassigned general fund balance totaled $5,178,764 and was higher than 25% of the 2015 budgeted expenditures which totaled $4,081,359. Furthermore, the Council approved a policy whereby the unassigned reserve account should maintain a balance between 25% and 35% of the subsequent year General Fund budgeted expenditures; 35% of 2015 budgeted expenditures amounted to $5,713,903.

Debt Service Fund

At December 31, 2014, the City has available resources of $2,618,568 in its debt service fund of which the entire balance is restricted to retire debt. Included in the total is $1,831,576 of debt proceeds received for a refunding debt payment due in January of 2015.

2. Tax Incremental Districts

The City maintains separate accounting funds for each Tax Incremental Districts (TID) created in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements.

Information on the City's six tax incremental districts on December 31, 2014 is presented below:

	TID 5	TID 6	TID 7	TID 8	TID 9	TID 10
Date created	8/26/1996	3/18/1998	1/1/2007	1/1/2007	8/13/2012	8/13/2012
Latest termination year	2023	2021	2033	2027	2039	2032
Location	West Side Downtown	West Side Industrial Park	East Downtown Business District	West Side Commercial Development	West Downtown Business District	East Side Industrial Park
Status	Recipient	Donor	-	-	-	-
Fund balance at year end	$ (109,714)	$ 641,328	$ 1,144,217	$ 1,214,078	$ (69,591)	$ 65,449
Net unreimbursed cost	$ 5,565,353	$ 1,495,575	$ 1,981,472	$ 2,482,302	$ 820,782	$ 484,887
2014 Tax increment	$ 910,290	$ 1,595,397	$ -	$ -	$ 1,495	$ 42,608
2015 Tax increment	$ 859,975	$ 1,792,174	$ -	$ 221,328	$ 38,732	$ 55,554
Outstanding debt due	$ 2,395,957	$ 6,734,117	$ 2,442,856	$ 3,371,618	$ 795,000	$ 600,000
Advances from (to) City	$ 3,059,682	$ (4,633,214)	$ 682,833	$ 324,762	$ (43,809)	$ (49,664)

Wisconsin Statutes require periodic compliance audits of tax incremental districts to be completed over the life of the TID. Audits of TID 5 and TID 6 are scheduled to be completed later this year.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

3. Employees Medical Self-Insurance Funds

The City utilizes two separate self-insurance internal service funds to account for health and dental claims of City employees. The funds are financed from monthly insurance premiums charged to City employees. During 2014 and in prior years the monthly health insurance premiums were generally financed at 85% by the City with City employees contributing the remaining 15%.

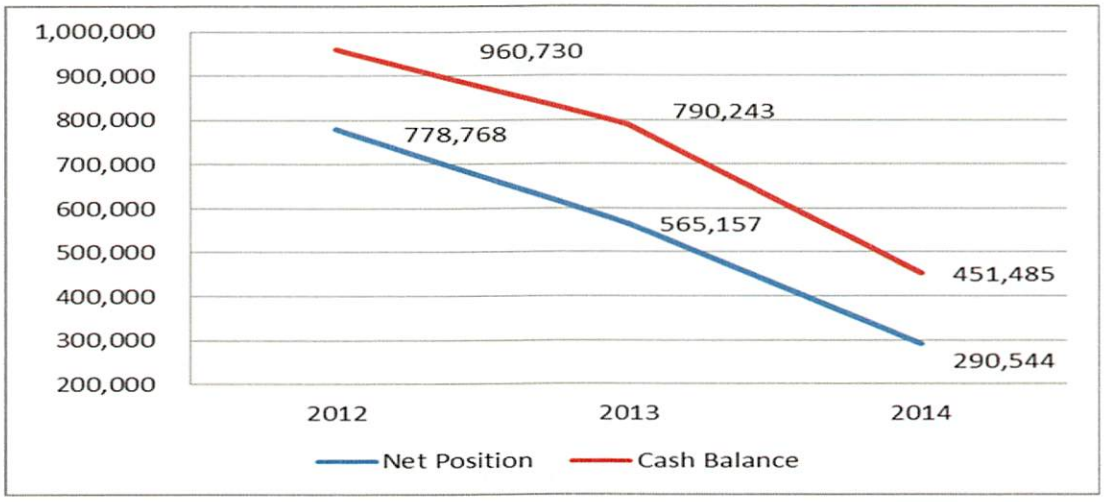
Presented below is a summary of each fund's financial transactions for 2014 including comparative totals of the health and dental funds for 2013.

	Health Self-Insurance		Dental Self-Insurance	
	2014	2013	2014	2013
Revenues				
Charges for employees medical and dental insurance premiums	$ 2,548,698	$ 2,811,704	$ 126,036	$ 122,668
Expenses				
Employees health and dental claims	2,182,003	2,532,554	120,101	110,917
Administrative fees	641,420	492,893	7,662	8,163
Total Expenses	2,823,423	3,025,447	127,763	119,080
Operating Income (Loss)	(274,725)	(213,743)	(1,727)	3,588
Nonoperating Revenues				
Interest revenue	112	132	-	-
Change in Net Position	(274,613)	(213,611)	(1,727)	3,588
Net Position - January 1	565,157	778,768	47,080	43,492
Net Position - December 31	$ 290,544	$ 565,157	$ 45,353	$ 47,080

Specific comments applicable to the above self-insurance funds follow:

The "key" component of an internal service fund is operating income since operating revenues should approximate operating expenses on an annual basis. For 2014, the health fund showed operating loss of $274,725 compared to an operating loss of $213,743 in 2013. The dental insurance fund showed an operating loss of $1,727 in 2014 compared to an operating income of $3,588 in 2013.

Below is a chart illustrating the decrease in fund balance and cash in the Health Self-Insurance fund over the past 3 years, we recommend the City analyze current charges to determine if current rates are sufficient to meet operations expenses and cash flow needs. The City implemented a 6.99% increase in rates in 2015.



Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

WATER UTILITY

In accordance with generally accepted accounting principles, the Water Utility's financial transactions are recorded in an enterprise fund on the City's financial statements. Enterprise fund accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Financial analyses and comments pertaining to the operations of the Water Utility follow:

Income Account

The Water Utility reported an increase in net position of $347,497 for the year ended December 31, 2014 compared to an increase of $794,904 for the year ended December 31, 2013.

	2014	2013
Operating Revenues		
Metered sales	$ 4,428,939	$ 4,516,189
Fire protection	1,370,657	1,358,438
Other	346,307	381,859
Total Operating Revenues	6,145,903	6,256,486
Operating Expenses		
Operation and maintenance	4,652,458	4,447,311
Depreciation	560,434	527,749
Taxes	49,076	44,358
Total Operating Expenses	5,261,968	5,019,418
Operating Income	883,935	1,237,068
Nonoperating Revenues (Expenses)		
Interest and fiscal charges	(99,108)	(109,816)
Income before Contributions and Transfers	784,827	1,127,252
Capital contributions	-	117,170
Transfers out	(437,330)	(449,518)
Change in Net Position	$ 347,497	$ 794,904

The last water rate increase implemented in 2011 established a rate of return of 6.5%. In 2014, the City's rate of return calculated to 4.03%. Although the Water Utility was able to generate a positive rate of return, it has not been able to accumulate sufficient available cash to finance all capital additions and replacement projects. At year end, the cash balance was $45,606. The Water Utility anticipates receiving a portion of the 2015 debt proceeds to provide reimbursement for recent capital additions, as well as, planned future capital expenditures.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

WASTEWATER UTILITY

In accordance with generally accepted accounting principles, the Wastewater Utility's financial transactions are recorded in an enterprise fund on the City's financial statements. Enterprise fund accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Financial analyses and comments pertaining to the operations of the Wastewater Utility follow:

Income Account

The Wastewater Utility reported an increase in net position of $332,174 for the year ended December 31, 2014 compared to an increase of $202,024 for the year ended December 31, 2013.

	2014	2013
Operating Revenues		
Measured sales	$ 4,755,100	$ 3,688,533
Other	3,292,943	4,375,606
Total Operating Revenues	8,048,043	8,064,139
Operating Expenses		
Operation and maintenance	6,900,026	7,094,625
Depreciation	546,376	497,353
Total Operating Expenses	7,446,402	7,591,978
Income before Contributions and Transfers	601,641	472,161
Transfers out	(269,467)	(270,137)
Change in Net Position	$ 332,174	$ 202,024

As of December 31, 2014 the Wastewater Utility owed the general fund $1,011,230 for operating purposes, which was an increase of $167,979 from the amount owed a year earlier. For the past three years, rates for services have not been sufficient to finance operating expenses and other uses. The City has increased rates each year with the last rate increase implemented in 2015.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

STORMWATER UTILITY

Financial analyses and comments pertaining to the operations of the Stormwater Utility follow:

Income Account

The Stormwater Utility reported an increase in net position of $142,556 for the year ended December 31, 2014 compared to an increase of $121,591 for the year ended December 31, 2013.

	2014	2013
Operating Revenues		
Charges for services	$ 1,221,174	$ 1,117,421
Operating Expenses		
Operation and maintenance	729,798	698,197
Depreciation	348,820	297,633
Total Operating Expenses	1,078,618	995,830
Change in Net Position	$ 142,556	$ 121,591

At year end, available cash of the Stormwater Utility totaled $832,398.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

STATUS OF PRIOR YEAR COMMENTS AND RECOMMENDATIONS

The following comments and observations have been discussed in prior year management letters. Although progress has been made, the recommendations have not yet been fully implemented. Since complete implementation of the recommendations has not been made, we recommend the City develop a specific timetable for implementation, including identifying persons responsible for implementation, for each recommendation. Presented below is a summary of prior year comments along with any current status.

1. Capital Assets Records

In response to our prior year comments the city purchased capital asset software in the beginning of 2015, but had not implemented it for the year ended December 31, 2014.

With the installation and implementation of the automated fixed asset accounting system in 2015, the City should develop written procedures, including responsibilities of specific City departments. The procedures should detail the following:

- Designate a City Employee to be responsible for updating additions and removals of assets that are purchased or constructed.
- Timing of recording of asset additions.
- Transfer of information from the City Engineer.
- Timeframe on when year-end closing is to be completed

MANAGEMENT'S RESPONSE: The City Clerk-Treasurer has been designated as the individual responsible for updating additions and removals in our capital assets recordkeeping system. The City purchased the software from the auditor files in spring of 2015 and will be loading the December 31, 2014 asset information the summer of 2015. The City will record additions and removals monthly based on purchase information and City engineer records. The City expects December 31, 2015 capital asset detail to be completed by February 28, 2016.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

2. Journal Entries for Allocation of Project Expenditures

The City incurs expenditures for various infrastructure projects each year. The infrastructure projects are generally funded with long-term debt proceeds and often include street construction and reconstruction, water main installation, sanitary sewer installation and storm sewer installation costs. Also, some of the projects or part of the projects may be eligible project expenditures in one of City's tax incremental districts. For many of the projects, the City allocates a portion of the engineering department's cost to arrive at a total project cost for accounting purposes.

Present procedures are for the City Finance Director to generally record lump-sum progress payments to one account on the City records. At a subsequent date, the projects are allocated, as appropriate, to the streets, water utility, sanitary sewer utility, storm sewer utility and/or tax incremental district, if applicable. During our audit, we noted that journal entries for the allocation of these expenditures are not always completed on a timely basis. In many cases, entries are made after year end to properly record the final project costs. Also, we noted that proceeds of long-term debt are not initially recorded in the fund where the debt will ultimately be recorded. But instead they are recorded in a temporary fund and reallocated at a later date. With this process, interim financial reports and account balances produced during the year do not always contain the most up-to-date financial information.

Accordingly, we recommend the City review the current procedures for recording costs of infrastructure projects and long-term proceeds and determine the feasibility of revising the procedures to provide for more timely allocation of costs and debt proceeds to the proper accounting fund. In our opinion, the City could consider allocating costs with the receipt of the final contractor invoice and, also, including any reimbursement of City-related costs at the same time. At the same time addition and removals to the infrastructure capital assets records could also be determined and retained for recording on the government-wide financial statements and inclusion in the annual report for the water utility as required by the Public Service Commission of Wisconsin.

During the current year little progress was made with the allocation of project expenditures prior to the audit. Final 2014 infrastructure costs were not determined until June of 2015. We recommend that the finance director and public works personnel complete this once a project has been completed and final payment is made to the contractor therefore all of the expenditures will be allocated, recorded, and scheduled out on worksheets before the audit begins. Furthermore, retirements of assets replaced should be removed from the City's general ledger soon after the project is completed.

MANAGEMENT'S RESPONSE: The Finance and Engineering Departments will be closing out each public works project as final payment is processed in 2015. This will enable the City to charge the proper fund for each public works project as it is completed. The capital asset information will then be given to the Clerk-Treasurer to record in our capital assets software.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

3. Reconciliation of Special Assessment Records

The City maintains their Special Assessment receivables on excel spreadsheets in the Finance department. All principal and interest collections are recorded as well as any approved adjustments. While these records are maintained properly they are not completely reconciled to the City's general ledger. Specific information included in the records is compared to the general ledger, but a comparison of the ending balance is not completed.

We recommend the City to review the current procedures for maintaining special assessment records and begin comparing and reconciling the receivable balances to the general ledger on a monthly basis, and the yearly reconciliation should be completed no later than January of the succeeding year.

During the current year our recommendations were not implemented.

MANAGEMENT'S RESPONSE: The Finance department will make monthly journal entries so the applicable receivable/deferred revenue accounts reconcile and balance throughout the year.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

CURRENT YEAR COMMENTS AND RECOMMENDATIONS

1. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*

In June, 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, revising and establishing new financial reporting requirements for governments that provide their employees with pension benefits. The new standard recognizes pension costs as employment services are provided, rather than when the pensions are funded. This change in the pension liability calculation could have a material impact on net position for many governments. Statement No. 68 is effective for fiscal years beginning after June 15, 2014.

Other significant changes from previous reporting requirements (GASB 27) include:

- Coordination of the actuarial valuation date and the measurement date;
- Stricter guidance on the selection and calculation of the discount rate;
- Required use of the entry age normal actuarial cost method;
- Some changes in pension liabilities will be reported as deferred outflows/inflows of resources;
- Required supplementary information, with ten years of trend information developed over time;
- Expanded note disclosures

This new standard is also applicable to the Wisconsin Retirement System ("WRS"). It is our understanding that the WRS is well aware of the impact of these new standards and is planning to provide participants with detailed supplementary information that will be needed to complete the footnote disclosures in City's audited financial statements. At this time, we are not aware of any action that is required by the City.

This comment is for informational purposes.

2. Budget Observations

General Fund

During November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.

Furthermore, the City approves non-lapsing funds that are carried over to the subsequent year and used for that budget year. In addition the City has the authority to amend their budget during the year through a formal process of City Council action. Currently the City enters the original budget into their accounting software but does not enter the non-lapsing carryovers or any budget amendments into their accounting software.

We recommend that the City finance department enter the non-lapsing carryovers as well as any budget amendments into their accounting software, as an amended budget, when they occur.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

2. Budget Observations (Continued)

Utility Operations

Cash flows of the Water Utility and Wastewater Utility are generally separated into the following three main categories: operating revenues and expenses, debt service payments capital asset purchases. While the Water Utility and Wastewater Utility have generally been able to generate positive cash flows from operating transactions, negative cash flows from capital asset purchases and debt service, when applicable, have resulted in negative total cash flows of both utilities in 2014.

The Water Utility experienced negative cash flows of $745,673 in 2014, while the Wastewater Utility reported negative cash flows of $317,979. The Water Utility incurred costs of over $1.5 million for capital purchases, significantly more than prior years. The Wastewater Utility continues to experience annual cash deficits from capital asset costs exceeding available funds. Cash balances (deficits) of each utility amounted to the following on December 31, 2014:

Water Utility	$ 45,606
Wastewater Utility	$(1,011,230)

While it is certainly recognized that enterprises funds, like City utilities, can experience negative cash flows when large capital purchases or replacement projects are undertaken. Generally, these projects do not occur every year and are the result of the utility accumulating cash over a number of years to finance the cost. Normally, utility funds are expected to maintain positive cash balances over the years. We are aware that the City intends to allocate a portion of future debt proceeds to the above utilities to restore cash spent on 2014 capital asset purchases to improve their respective cash positions.

Accordingly, we recommend the City develop cash flow analyses for each utility with each annual budget that estimates the capital asset costs for the year and determines the source of financing of the capital costs. The budgets may disclose that the City will be required to allocate more debt proceeds to the utilities to finance all capital asset purchases and replacement costs.

MANAGEMENT'S RESPONSE: The Finance department will now post the non-lapsing carryover budget amounts and other Council authorized budget amendments into our financial software for 2015 as they occur rather than providing the information to the auditors at the end of the year.

The City is planning to borrow money in late 2015 for the water and wastewater funds for the purchase of meters that started at the end of 2013. The total budgeted amount for meter purchases is $3,000,000 and is split evenly between the two funds. This will cover the costs that have already been incurred as well as future costs and restore each fund for the meter exchange program. The City also reviews the rates for the wastewater funds annually for normal operations prior to setting new rates and will be looking at submitting a water rate case study in 2016 for PSC approval. The City will implement the preparation of a cash flow analysis for utility operations and capital costs with the 2016 budget.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

3. Comments and Observations from Departmental Review of the Finance Department

As part of our annual audit contract, we completed a more detailed review of the specific financial procedures in the City Finance Department. As a result of that review, we noted the following items that, we believe, the City should consider changes to provide additional internal accounting controls or otherwise improve procedures and policies:

1. Provide for a monthly review of the bank and investment reconciliation. The review should be completed by a specific date each month and include a timely resolution of differences and a sign-off of completion, including date of completion.

2. Provide for a separation of payroll information by requiring all pay rate changes or additions be entered into the payroll system by the Human Resources department or the Clerk-Treasurer's office personnel. If possible, system controls should be installed to "not allow" Finance Department personnel to change or add pay rates to the system.

3. Final payroll checks to retiring or departing employees often include accrued sick leave pay, earned vacation pay and compensatory time. The calculation of the check is currently completed by the payroll clerk. For internal control purposes, the inclusion of and calculation of the various pay amounts should be reviewed by the Finance Director. The review should include a sign-off of approval.

4. Enter additional receivables and invoices into the Accounts Receivable system maintained in the automated accounting system. Specifically, the following invoices/receivables should be reviewed for entry into the system: Property damage claims, delinquent personal property taxes, water department invoices for miscellaneous services.

5. Provide unpaid receivable reports to applicable City departments each month to inform them of unpaid amounts and to enforce collection where appropriate.

6. In order to separate depositing from the receipting and accounting functions, review for the feasibility of having deposits being picked up by the bank or other outside courier.

MANAGEMENT'S RESPONSE: The Finance Department will include a formal investment reconciliation in our department monthly procedures. We presently reconcile cash balances on a monthly basis. We concur with separating payroll rate change information and that it should be entered into the payroll system by Human Resources. We have now implemented the system for reviewing final payroll checks as stated above. This started in May, 2015 and now includes sign-off by the Finance Director. The Finance department will review the items mentioned in comment #4 and #5 to see if it is cost efficient to include in our Accounts Receivable system; and we will now provide departments with this information on a monthly basis to enforce more efficient collection. We will review our cash deposit procedures to see if it is feasible/efficient to have them picked up by the bank since deposits come to Finance throughout the course of the day.

The City intends to utilize Schenck to work with the City Administrator to complete quarterly reviews to benchmark the status of implementation of the recommendations.

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

APPENDIX

Attachment: 2014 City of De Pere Management Letter (3827 : 2014 Audit Report)

CITY OF DE PERE

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August 11, 2015

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

This representation letter is provided in connection with your audit of the financial statements of the City of De Pere, Wisconsin, (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2014, and the respective changes in the financial position and where applicable, cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of August 11, 2015, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 18, 2015, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.

3. In regards to accounting estimates:

   - The measurement processes used by management in determining accounting estimates is appropriate and consistent.
   - The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
   - The disclosures related to accounting estimates are complete and appropriate.
   - No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.

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4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

6. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.

10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

11. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.

13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

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14. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:

    a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

        i. Management,

        ii. Employees who have significant roles in internal control, or

        iii. Others where the fraud could have a material effect on the financial statements.

    b. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.

15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

17. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government - specific

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

19. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

21. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.

22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.

23. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

24. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We

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have reviewed, approved, and accepted responsibility for those financial statements and related notes.

25. In regard to the capital asset depreciation and reconciliation services performed by you, we have –

    a. Assumed all management responsibilities.

    b. Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.

    c. Evaluated the adequacy and results of the services performed.

    d. Accepted responsibility for the results of the services.

26. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

28. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

29. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.

30. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

31. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

32. Provisions for uncollectible receivables have been properly identified and recorded.

33. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

34. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

35. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

36. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.

37. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

38. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

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39. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

40. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

41. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, and supporting schedules (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

42. We agree with the findings of specialists in evaluating the incurred but not reported claims and post-employment benefits and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

43. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.

44. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.

45. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.

46. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.

47. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.

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48. We believe that the actuarial assumptions and methods used to measure OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

49. We do not plan to make frequent amendments to our other post-retirement benefit plans.

50. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed: _____
Finance Director

Signed: _____
Clerk/Treasurer

Signed: _____
City Administrator

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CITY OF DE PERE, WISCONSIN

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2014

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
December 31, 2014

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CITY OF DE PERE, WISCONSIN
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Schenck SC
CPAs AND SO MUCH MORE.

INDEPENDENT AUDITORS' REPORT

To the City Council
City of De Pere, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of De Pere, Wisconsin ("the City") as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

AGN INTERNATIONAL
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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Report on Summarized Financial Information

We have previously audited the City of De Pere's 2013 financial statements, and our report dated June 11, 2014, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2015, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Schenck SC

Certified Public Accountants
Green Bay, Wisconsin
August 11, 2015

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE

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Management's Discussion and Analysis
December 31, 2014

As management of the City of De Pere, Wisconsin, we offer readers of the City's basic financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2014.

Financial Highlights

- The assets of the City exceeded its liabilities and deferred inflows of resources as of December 31, 2014 by $86,777,475 (*net position*). Of this amount, $13,674,044 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position decreased by $787,387. The main factor contributing to the overall decrease as follows:
  - Developer grants used for tax increment districts in the amount of $810,000.
- Total property taxes increased 3.1% per $1,000 of property value for the year ended December 31, 2014.
- As of December 31, 2014, the City's governmental funds reported combined ending fund balances of $15,108,111, a decrease of $1,036,060 in comparison with the prior year. Approximately 33% of this total amount, $4,980,867 is *available for spending* at the City's discretion (*unassigned fund balance*).
- As of December 31, 2014, unassigned fund balance for the general fund was $5,178,764, or approximately 33% of total general fund expenditures.
- The City's total general-obligation debt decreased by $105,000 (.3%) during 2014. The key factor in this increase was the issuance of $1,860,000 to refinance 2004 debt issuances ($1,825,000) and $1,745,000 for public improvements while the City paid principal on debt of $3,710,000 in 2014.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains supplemental information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, liabilities and deferred outflows/inflows of resources, with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

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Both of the government-wide financial statements distinguish functions of the City 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*). The governmental activities of the City include general government, public safety, public works, sanitation, health and human services, culture and recreation, and conservation and development. The business-type activities of the City include the water, wastewater treatment, wastewater collection and stormwater utilities.

The government-wide financial statements can be found on pages 10 - 12 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 City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City 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 the City's near-term financing requirements.

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

The City maintains 17 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund, riverwalk pier special revenue fund, and the public improvements capital project fund, all of which are considered to be major funds. Data from the other 13 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining stat*ements elsewhere in this report.

The City adopts an annual appropriated budget for all its governmental funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 13 - 19 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater treatment plant, stormwater utility, and wastewater collection utilities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its health and dental self insurance funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the enterprise and internal service funds. The four enterprise funds are considered to be major funds of the City. The two internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 20 - 22 of this report.

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

The basic fiduciary fund financial statements can be found on page 23 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 24 - 47 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds and internal service funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 49 - 60.

Government-wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities and deferred inflows of resources by $86,777,475 at the close of 2014.

City of De Pere's Net Position
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Current and other assets	$ 32,749	$ 34,286	$ 7,862	$ 6,690	$ 40,611	$ 40,976
Capital assets	62,194	62,151	40,890	41,752	103,084	103,903
Total Assets	94,943	96,437	48,752	48,442	143,695	144,879
Other liabilities	1,995	2,821	1,688	1,874	3,683	4,695
Long-term liabilities outstanding	36,468	36,417	2,595	2,809	39,063	39,226
Total Liabilities	38,463	39,238	4,283	4,683	42,746	43,921
Deferred Inflows of Resources	14,171	13,393	-	-	14,171	13,393
Net Position						
Net Investment in Capital Assets	29,611	27,671	40,891	39,127	70,502	66,798
Restricted	2,602	2,440	-	-	2,602	2,440
Unrestricted	10,096	13,695	3,578	4,632	13,674	18,327
Total Net Assets	$ 42,309	$ 43,806	$ 44,469	$ 43,759	$ 86,778	$ 87,565

By far the largest portion of the City's net position (81%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($13,674,044) may be used to meet the City's ongoing obligations to citizens and creditors.

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Change in net position. Governmental activities decreased the City's net position by $1,496,675, while business-type activities increased $709,288. Key elements of the changes in net position are as follows:

City of De Pere's Change in Net Position
(In thousands of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues						
Charges for services	$ 3,043	$ 2,860	$ 15,189	$ 15,175	$ 18,232	$ 18,035
Operating grants and contributions	1,469	1,520	-	-	1,469	1,520
Capital grants and contributions	871	353	-	117	871	470
General Revenues						
Property taxes	13,398	12,993	-	-	13,398	12,993
Other taxes	513	347	-	-	513	347
Grants and contributions not restricted to specific programs	2,046	2,046	-	-	2,046	2,046
Other	645	406	226	263	871	669
Total Revenues	21,985	20,525	15,415	15,555	37,400	36,080
Expenses						
General government	1,931	1,650	-	-	1,931	1,650
Public safety	8,537	8,335	-	-	8,537	8,335
Public works and sanitation	8,962	7,238	-	-	8,962	7,238
Health and human services	363	248	-	-	363	248
Culture and recreation	2,663	2,505	-	-	2,663	2,505
Conservation and development	504	3,019	-	-	504	3,019
Interest on long-term debt	1,228	1,244	-	-	1,228	1,244
Water utility	-	-	5,401	5,159	5,401	5,159
Wastewater Collection	-	-	7,511	7,669	7,511	7,669
Stormwater utility	-	-	1,087	1,002	1,087	1,002
Total Expenses	24,188	24,239	13,999	13,830	38,187	38,069
Change in Net Position Before Transfers	(2,203)	(3,714)	1,416	1,725	(787)	(1,989)
Transfers	707	720	(707)	(720)	-	-
Change in Net Position	(1,496)	(2,994)	709	1,005	(787)	(1,989)
Net Position - January 1	43,805	46,799	43,759	42,754	87,564	89,553
Net Position - December 31	$ 42,309	$ 43,805	$ 44,468	$ 43,759	$ 86,777	$ 87,564

Property taxes increased by $405,000 (3.1%) during the year.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of December 31, 2014, the City's governmental funds reported combined ending fund balances of $15,108,111, a decrease of $1,036,060 in comparison with the prior year. Approximately 32% of this amount ($4,980,867) constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of fund balance is either restricted ($7,045,786) or committed ($2,653,051) or it is nonspendable ($428,407).

The general fund is the main operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was $5,178,764, while total fund balance reached $5,733,969. 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 33% of total general fund expenditures, while total fund balance represents 36% of that same amount.

The fund balance of the City's general fund decreased by $60,854 during the current year. Key factors in this decrease include a 2013 carryover spending of $217,038, a negative variance of $165,050 in public safety expenditures and a negative variance in miscellaneous revenues of $89,217. These were offset by positive variances in general government ($69,660), public works ($148,026), health and human services ($90,560) and culture and recreation ($130,565) expenditures.

The debt service fund has a total fund balance of $2,618,568. This fund balance represents 53% of total debt service fund expenditures. The City spent $1,831,576 of the total to retire a 2004 debt issue.

The public improvements fund has a total fund balance of $2,380,932. This decreased by $334,053 during the current year.

Proprietary funds. The City's proprietary funds provide the same type of information found in the City's government-wide financial statements, but in more detail.

Unrestricted net position of the water utility fund at the end of the year amounted to $1,080,087. The total increase in net position was $347,947.

Unrestricted net position of the wastewater treatment plant fund at the end of the year amounted to $2,001,065.

Unrestricted net position of the wastewater utility fund at the end of the year was a deficit of $173,356. The total increase in net position was $332,174.

Unrestricted net position of the stormwater utility fund at the end of the year amounted to $766,062. The total increase in net position was $142,556.

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

General Fund Budgetary Highlights

Generally the original budget is modified in small amounts. The City allocated a total of $131,123 from the contingency account to various expenditure accounts in the general fund as approved by the City Council.

During the year, actual revenues were less than budgeted revenues by $237,013 primarily due to licenses and permits, fines and forfeits, investment income and property sales negative variances. Actual expenditures were less than budgeted expenditures by $489,476 primarily in general government, public works, health and human services, and culture and recreation.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2013 amounts to $105,424,756 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, infrastructure (highways and bridges), and construction in progress. The total increase in the City's investment in capital assets for the current year was $1,521,542 or 1.46% over last year.

City of De Pere's Capital Assets
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Land	$ 8,268	$ 8,268	$ 53	$ 53	$ 8,321	$ 8,321
Construction in progress	-	3,223	-	-	-	3,223
Land improvements	5,804	2,457	-	-	5,804	2,457
Buildings	11,308	11,308	556	539	11,864	11,847
Machinery and equipment	2,666	2,643	4,540	4,318	7,206	6,961
Vehicles	7,265	7,238	-	-	7,265	7,238
Infrastructure	69,134	67,325	57,213	56,012	126,347	123,337
Accumuldated depreciation	(42,294)	(39,717)	(20,610)	(19,524)	(62,904)	(59,241)
Net Capital Assets	$ 62,151	$ 62,745	$ 41,752	$ 41,398	$ 103,903	$ 104,143

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Long-term debt. At the end of the current fiscal year, the City had total general obligation debt outstanding of $34,375,000. The remainder of the City's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

City of De Pere's Outstanding Debt
General Obligation Debt and Revenue Bonds
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
General Obligation Debt						
Bonds	$ 29,785	$ 25,905	$ -	$ -	$ 29,785	$ 25,905
Notes	4,695	5,980	-	-	4,695	5,980
Total General Obligation Debt	34,480	31,885	-	-	34,480	31,885
Revenue bonds	-	-	2,625	2,900	2,625	2,900
Total	$ 34,480	$ 31,885	$ 2,625	$ 2,900	$ 37,105	$ 34,785

The City's total general obligation debt decreased by $390,000 (1%) during the current fiscal year. The key factor in this increase was the newly incurred debt was less than debt retirements.

The City maintains an Aa3 rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the City may issue to 5% of its total equalized valuation. The current debt limitation for the City is $91,716,355 which is significantly in excess of the City's $34,375,000 in outstanding general obligation debt.

Economic Factors and Next Year's Budgets and Rates

- The economic condition and outlook of the City has remained fairly stable based on a relatively healthy mix of manufacturing, tourism, service industry, retail, and farming activities which support our tax base.
- Inflationary trends in our region compare favorably to national indices.
- During the current year, unassigned fund balance in the general fund increased by $64,322 to $5,178,764.

All of these factors were considered in preparing the City's budget for the 2015 fiscal year.

Contacting the City's Financial Management

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Joseph G. Zegers, Finance Director of the City of De Pere, 335 S. Broadway, De Pere, Wisconsin 54115.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

BASIC FINANCIAL STATEMENTS

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Net Position
December 31, 2014
(With summarized financial information as of December 31, 2013)

	Governmental Activities	Business-type Activities	Totals 2014	Totals 2013
ASSETS				
Cash and investments	$ 12,231,676	$ 878,004	$ 13,109,680	$ 18,400,074
Receivables				
Taxes	14,474,146	-	14,474,146	13,466,598
Accounts	402,730	3,581,899	3,984,629	3,753,137
Special assessments	1,055,772	-	1,055,772	943,233
Loans	445,764	-	445,764	626,386
Other	-	143,141	143,141	206,251
Internal balances	1,193,206	(1,193,206)	-	-
Due from other governments	-	2,086,305	2,086,305	2,246,790
Inventories and prepaid items	289,045	25,001	314,046	515,943
Restricted assets				
Cash and investments	2,618,568	-	2,618,568	817,870
Other assets - post employment benefits	38,036	-	38,036	-
Capital assets, nondepreciable				
Land	8,444,598	53,207	8,497,805	8,321,686
Capital assets, depreciable				
Land improvements	5,849,781	-	5,849,781	5,804,348
Buildings and improvements	11,301,100	892,181	12,193,281	11,863,288
Machinery and equipment	10,035,123	5,471,704	15,506,827	14,471,028
Infrastructure	70,054,144	58,545,075	128,599,219	126,346,505
Less: Accumulated depreciation	(43,490,613)	(21,731,544)	(65,222,157)	(62,903,641)
TOTAL ASSETS	94,943,076	48,751,767	143,694,843	144,879,496
LIABILITIES				
Accounts and claims payable	988,117	1,076,509	2,064,626	3,509,374
Accrued and other current liabilities	675,466	603,825	1,279,291	1,000,616
Due to other governments	876	-	876	2,890
Accrued interest payable	109,214	7,430	116,644	176,606
Unearned revenue	221,246	-	221,246	5,210
Long-term obligations				
Due within one year	5,647,802	300,000	5,947,802	3,995,000
Due in more than one year	30,820,387	2,295,258	33,115,645	35,231,484
TOTAL LIABILITIES	38,463,108	4,283,022	42,746,130	43,921,180
DEFERRED INFLOWS OF RESOURCES				
Property taxes	14,171,238	-	14,171,238	13,393,454
NET POSITION				
Net investment in capital assets	29,611,331	40,890,623	70,501,954	66,798,214
Restricted for				
Loans	1,704,380	-	1,704,380	1,687,308
Park land acquisition	83,102	-	83,102	66,406
Recreation scholarship	20,427	-	20,427	17,874
Debt service	793,568	-	793,568	667,870
Unrestricted	10,095,922	3,578,122	13,674,044	18,327,190
TOTAL NET POSITION	$ 42,308,730	$ 44,468,745	$ 86,777,475	$ 87,564,862

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2014
(With summarized financial information for the year ended December 31, 2013)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities				
General government	$ 1,930,695	$ 268,296	$ -	$ -
Public safety	8,537,363	1,275,768	125,711	-
Public works	8,177,004	874,230	1,183,589	662,419
Sanitation	783,948	-	102,581	-
Health and human services	362,770	6,824	54,666	-
Culture and recreation	2,663,195	527,255	2,229	73,100
Conservation and development	504,092	22,318	-	135,000
Interest on debt	1,228,062	68,047	-	-
Total Governmental Activities	24,187,129	3,042,738	1,468,776	870,519
Business-type Activities				
Water utility	5,401,489	6,145,903	-	-
Wastewater treatment	8,262	-	-	-
Wastewater collection	7,502,535	8,048,043	-	-
Stormwater utility	1,086,749	1,221,174	-	-
Total Business-type Activities	13,999,035	15,415,120	-	-
Total	$ 38,186,164	$ 18,457,858	$ 1,468,776	$ 870,519
General revenues				
Taxes				
Property taxes, levied for general purposes				
Property taxes, levied for debt service				
Property taxes, levied for capital projects				
Property tax increments				
Other taxes and franchise fees				
Federal and state grants and other contributions not restricted to specific functions				
Interest and investment earnings				
Miscellaneous				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - January 1				
Net position - December 31				

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Totals 2014	Totals 2013
$ (1,662,399)	$ -	$ (1,662,399)	$ (1,344,473)
(7,135,884)	-	(7,135,884)	(6,935,390)
(5,456,766)	-	(5,456,766)	(4,574,351)
(681,367)	-	(681,367)	(534,138)
(301,280)	-	(301,280)	(176,995)
(2,060,611)	-	(2,060,611)	(1,725,346)
(346,774)	-	(346,774)	(2,971,732)
(1,160,015)	-	(1,160,015)	(1,244,375)
(18,805,096)	-	(18,805,096)	(19,506,800)
-	744,414	744,414	950,826
-	(8,262)	(8,262)	(32,736)
-	545,508	545,508	427,621
-	134,425	134,425	115,749
-	1,416,085	1,416,085	1,461,460
(18,805,096)	1,416,085	(17,389,011)	(18,045,340)
7,751,706	-	7,751,706	7,694,170
1,500,164	-	1,500,164	1,353,278
1,591,936	-	1,591,936	1,441,276
2,553,529	-	2,553,529	2,504,649
513,388	-	513,388	347,443
2,046,092	-	2,046,092	2,046,135
85,584	-	85,584	70,803
559,225	-	559,225	598,607
706,797	(706,797)	-	-
17,308,421	(706,797)	16,601,624	16,056,361
(1,496,675)	709,288	(787,387)	(1,988,979)
43,805,405	43,759,457	87,564,862	89,553,841
$ 42,308,730	$ 44,468,745	$ 86,777,475	$ 87,564,862

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Balance Sheet
Governmental Funds
December 31, 2014
(With summarized financial information as of December 31, 2013)

	General	Debt Service	Capital Projects - Public Improvements	TID No.6
ASSETS				
Cash and investments	$ 4,777,752	$ -	$ 2,353,589	$ 641,869
Receivables				
Taxes	7,934,845	1,657,282	972,980	1,792,174
Accounts	373,248	-	-	-
Special assessments	76,305	-	979,467	-
Loans	-	-	-	-
Due from other funds	1,321,514	-	-	-
Advance to other funds	60,000	-	-	-
Inventories and prepaid items	289,045	-	-	-
Restricted assets				
Cash and investments	-	2,618,568	-	-
TOTAL ASSETS	$ 14,832,709	$ 4,275,850	$ 4,306,036	$ 2,434,043
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	$ 513,984	$ -	$ 340,613	$ 541
Accrued and other current liabilities	674,753	-	-	-
Due to other funds	-	-	-	-
Due to other governments	876	-	-	-
Unearned revenues	5,210	-	-	-
Total Liabilities	1,194,823	-	340,613	541
Deferred Inflows of Resources				
Property taxes	7,903,917	1,657,282	701,000	1,792,174
Special assessments	-	-	883,491	-
Loans receivable	-	-	-	-
Total Deferred Inflows of Resources	7,903,917	1,657,282	1,584,491	1,792,174
Fund Balances				
Nonspendable for				
Inventories and prepaid items	289,045	-	-	-
Special assessments	79,362	-	-	-
Advances to other funds	60,000	-	-	-
Restricted for				
Debt service	-	2,618,568	-	-
Loans	-	-	-	-
Recreation scholarship	20,427	-	-	-
Park land acquisition	-	-	-	-
Capital outlay	-	-	-	641,328
Committed for				
Subsequent years' expenditures	106,371	-	-	-
Capital outlay	-	-	2,380,932	-
Unassigned				
General fund	5,178,764	-	-	-
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Total Fund Balances	5,733,969	2,618,568	2,380,932	641,328
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 14,832,709	$ 4,275,850	$ 4,306,036	$ 2,434,043

(Continued)

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Other Governmental	Total Governmental Funds 2014	Total Governmental Funds 2013
$ 3,985,018	$ 11,758,228	$ 15,881,432
2,116,865	14,474,146	13,466,598
29,482	402,730	472,055
-	1,055,772	943,233
445,764	445,764	626,386
-	1,321,514	1,107,634
-	60,000	60,000
-	289,045	306,397
-	2,618,568	667,870
$ 6,577,129	$ 32,425,767	$ 33,531,605
$ 55,428	$ 910,566	$ 1,795,179
713	675,466	671,975
225,044	225,044	26,858
-	876	3,817
-	5,210	5,210
281,185	1,817,162	2,503,039
2,116,865	14,171,238	13,393,454
-	883,491	864,556
445,765	445,765	626,385
2,562,630	15,500,494	14,884,395
-	289,045	306,397
-	79,362	79,072
-	60,000	60,000
-	2,618,568	667,870
1,258,617	1,258,617	1,060,923
-	20,427	17,874
83,102	83,102	66,406
2,423,744	3,065,072	5,354,886
65,616	171,987	297,435
100,132	2,481,064	3,120,807
-	5,178,764	5,114,442
(18,592)	(18,592)	(1,941)
(179,305)	(179,305)	-
3,733,314	15,108,111	16,144,171
$ 6,577,129	$ 32,425,767	$ 33,531,605

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Balance Sheet (Continued)
Governmental Funds
December 31, 2014
(With summarized financial information as of December 31, 2013)

		2014	2013
Reconciliation to the Statement of Net Position			
Total Fund Balances as shown on previous page		$ 15,108,111	$ 16,144,171
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 the funds.		62,194,133	62,151,396
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		1,113,220	1,490,941
Benefit plan payments in excess of actuarially determined costs for post-employment benefits are not financial resources; therefore, are not reported in the fund financial statements.		38,036	-
Internal service funds are used by management to charge the costs of health and dental insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		432,633	604,233
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
Bonds and notes payable	$ (34,375,000)		
Capital leases payable	(32,802)		
Compensated absences	(1,606,000)		
Bond premium	(454,387)		
Accrued interest on long-term obligations	(109,214)	(36,577,403)	(36,585,336)
Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 10)		$ 42,308,730	$ 43,805,405

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014
(With summarized financial information for the year ended December 31, 2013)

	General	Debt Service	Capital Projects - Public Improvements	TID No.6
Revenues				
Taxes	$ 7,811,362	$ 1,500,164	$ 991,936	$ 1,609,956
Special assessments	-	-	777,603	-
Intergovernmental	3,034,116	36,342	345,522	5,179
Licenses and permits	461,895	-	-	-
Fines and forfeits	189,673	-	-	-
Public charges for services	1,324,540	-	-	-
Intergovernmental charges for services	1,195,929	-	-	-
Miscellaneous	233,068	61,618	58,164	6,488
Total Revenues	14,250,583	1,598,124	2,173,225	1,621,623
Expenditures				
Current				
General government	1,618,516	-	-	-
Public safety	8,489,787	-	-	-
Public works	2,329,539	-	-	-
Sanitation	778,083	-	-	-
Health and human services	357,251	-	-	-
Culture and recreation	1,992,481	-	-	-
Conservation and development	219,124	-	-	116,750
Debt service				
Principal	-	3,710,000	-	-
Interest and fiscal charges	-	1,254,647	59,915	-
Capital outlay	-	-	3,715,863	1,400,797
Total Expenditures	15,784,781	4,964,647	3,775,778	1,517,547
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,534,198)	(3,366,523)	(1,602,553)	104,076
Other Financing Sources (Uses)				
Long-term debt issued	-	1,860,000	1,418,500	-
Capital leases	68,047	-	-	-
Transfers in	1,405,297	3,457,221	-	-
Transfers out	-	-	(150,000)	(1,384,866)
Total Other Financing Sources (Uses)	1,473,344	5,317,221	1,268,500	(1,384,866)
Net Change in Fund Balances	(60,854)	1,950,698	(334,053)	(1,280,790)
Fund Balances - January 1	5,794,823	667,870	2,714,985	1,922,118
Fund Balances - December 31	$ 5,733,969	$ 2,618,568	$ 2,380,932	$ 641,328

(Continued)

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Other Governmental	Total Governmental Funds 2014	Total Governmental Funds 2013
$ 1,721,625	$ 13,635,043	$ 13,065,488
-	777,603	83,160
302,397	3,723,556	3,615,709
110,272	572,167	614,661
-	189,673	237,257
11,640	1,336,180	1,350,626
-	1,195,929	977,037
623,512	982,850	1,118,721
2,769,446	22,413,001	21,062,659
-	1,618,516	1,608,368
-	8,489,787	8,123,459
-	2,329,539	2,491,875
-	778,083	628,360
-	357,251	243,939
101,427	2,093,908	2,220,798
261,587	597,461	2,888,679
-	3,710,000	5,600,474
150	1,314,712	1,251,341
1,422,988	6,539,648	3,866,646
1,786,152	27,828,905	28,923,939
983,294	(5,415,904)	(7,861,280)
326,500	3,605,000	8,180,000
-	68,047	-
-	4,862,518	4,211,450
(2,620,855)	(4,155,721)	(3,491,795)
(2,294,355)	4,379,844	8,899,655
(1,311,061)	(1,036,060)	1,038,375
5,044,375	16,144,171	15,105,796
$ 3,733,314	$ 15,108,111	$ 16,144,171

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2014
(With summarized financial information for the year ended December 31, 2013)

		2014	2013
Reconciliation to the Statement of Activities			
Net Change in Fund Balances as shown on previous page		$ (1,036,060)	$ 1,038,375
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital assets reported as capital outlay in governmental fund statements	$ 2,771,469		
Depreciation expense reported in the statement of activities	(2,532,053)		
Amount by which capital additions are greater (less) than depreciation in current period		239,416	(593,647)
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.			
Net book value of assets disposed of		(264,726)	-
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits (increased) decreased by:		6,903	53,721
Internal service funds are used by management to charge the costs of health and dental insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		(171,601)	(129,359)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.		(377,720)	(456,497)
The issuance of long-term debt provides current financial resources to governmental funds, but is reported as an increase in long-term debt in the statement of net position and does not affect the statement of activities. amount of debt issued in the current year is:		(3,605,000)	(8,180,000)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt principal payments in the current year, including $35,245 of capital lease payments in current expenditures, is:		3,745,245	5,639,430
Bond premiums issued are reported in the governmental funds as an other financing source. In the statement of activities, these costs are capitalized and amortized over the life of the bonds.		(92,190)	(362,197)
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues.		59,058	(4,114)
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 11 - 12)		$ (1,496,675)	$ (2,994,288)

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	$ 7,845,785	$ 7,845,785	$ 7,811,362	$ (34,423)
Intergovernmental	2,986,333	2,986,333	3,034,116	47,783
Licenses and permits	513,857	513,857	461,895	(51,962)
Fines and forfeits	253,000	253,000	189,673	(63,327)
Public charges for services	1,369,303	1,369,303	1,324,540	(44,763)
Intergovernmental charges for services	1,197,033	1,197,033	1,195,929	(1,104)
Miscellaneous	322,285	322,285	233,068	(89,217)
Total Revenues	14,487,596	14,487,596	14,250,583	(237,013)
Expenditures				
Current				
General government	1,688,176	1,688,176	1,618,516	69,660
Public safety	8,009,238	8,324,737	8,489,787	(165,050)
Public works	2,477,565	2,477,565	2,329,539	148,026
Sanitation	952,449	952,449	778,083	174,366
Health and human services	447,811	447,811	357,251	90,560
Culture and recreation	2,115,843	2,123,116	1,992,481	130,635
Conservation and development	235,014	260,403	219,124	41,279
Total Expenditures	15,926,096	16,274,257	15,784,781	489,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,438,500)	(1,786,661)	(1,534,198)	252,463
Other Financing Sources				
Capital leases	-	68,047	68,047	-
Transfers in	1,438,500	1,438,500	1,405,297	(33,203)
Total Other Financing Sources	1,438,500	1,506,547	1,473,344	(33,203)
Net Change in Fund Balance	-	(280,114)	(60,854)	219,260
Fund Balance - January 1	5,794,823	5,794,823	5,794,823	-
Fund Balance - December 31	$ 5,794,823	$ 5,514,709	$ 5,733,969	$ 219,260

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2014
(With summarized financial information as of December 31, 2013)

	Enterprise Funds						Governmental Activities - Internal Service Funds
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility	Totals 2014	Totals 2013	
ASSETS							
Cash and investments	$ 45,606	$ -	$ -	$ 832,398	$ 878,004	$ 1,669,029	$ 473,448
Receivables							
Accounts	1,681,352	-	1,900,547	-	3,581,899	3,282,009	-
Other	143,141	-	-	-	143,141	206,251	-
Due from other governments	-	2,086,305	-	-	2,086,305	2,246,790	-
Inventories and prepaid items	25,001	-	-	-	25,001	209,546	-
Restricted assets							
Cash and investments	-	-	-	-	-	150,000	-
Capital assets, nondepreciable							
Land	53,207	-	-	-	53,207	53,207	-
Capital assets, depreciable							
Buildings and improvements	892,181	-	-	-	892,181	555,781	-
Machinery and equipment	4,183,868	-	957,886	329,950	5,471,704	4,540,036	-
Infrastructure	22,892,844	-	19,860,980	15,791,251	58,545,075	57,212,720	-
Less: Accumulated depreciation	(6,104,391)	-	(9,243,690)	(6,383,463)	(21,731,544)	(20,609,926)	-
TOTAL ASSETS	23,812,809	2,086,305	13,475,723	10,570,136	49,944,973	49,515,443	473,448
LIABILITIES							
Accounts and claims payable	676,041	-	980,671	14,602	1,671,314	1,855,429	77,551
Accrued and other current liabilities	4,426	-	2,521	2,073	9,020	10,030	-
Accrued interest payable	7,430	-	-	-	7,430	8,334	-
Due to other funds	-	85,240	1,011,230	-	1,096,470	1,080,776	60,000
Long-term obligations							
Due within one year	300,000	-	-	-	300,000	285,000	-
Due in more than one year	2,166,116	-	79,481	49,661	2,295,258	2,524,420	-
TOTAL LIABILITIES	3,154,013	85,240	2,073,903	66,336	5,379,492	5,763,989	137,551
NET POSITION							
Net investment in capital assets	19,577,709	-	11,575,176	9,737,738	40,890,623	39,126,818	-
Unrestricted	1,081,087	2,001,065	(173,356)	766,062	3,674,858	4,624,636	335,897
TOTAL NET POSITION	$ 20,658,796	$ 2,001,065	$ 11,401,820	$ 10,503,800	44,565,481	43,751,454	$ 335,897
Adjustment to reflect the consolidation of the internal service fund activities related to enterprise funds					(96,736)	8,003	
Net position of business-type activities as reported on the Statement of Net Position (page 10)					$ 44,468,745	$ 43,759,457	

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014
(With summarized financial information for the year ended December 31, 2013)

	Enterprise Funds						Governmental Activities - Internal Service Funds
					Totals		
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility	2014	2013	
Operating Revenues							
Charges for services	$ 5,799,596	$ -	$ 4,755,100	$ 1,221,174	$ 11,775,870	$ 10,680,581	$ 2,674,734
Other	346,307	-	3,292,943	-	3,639,250	4,757,465	-
Total Operating Revenues	6,145,903	-	8,048,043	1,221,174	15,415,120	15,438,046	2,674,734
Operating Expenses							
Claims and administrative fees	-	-	-	-	-	-	2,951,186
Operation and maintenance	4,652,458	-	6,900,026	729,798	12,282,282	12,240,133	-
Depreciation	560,434	-	546,376	348,820	1,455,630	1,322,735	-
Taxes	49,076	-	-	-	49,076	44,358	-
Total Operating Expenses	5,261,968	-	7,446,402	1,078,618	13,786,988	13,607,226	2,951,186
Operating Income (Loss)	883,935	-	601,641	142,556	1,628,132	1,830,820	(276,452)
Nonoperating Revenues (Expenses)							
Interest income	-	-	-	-	-	-	112
Interest and fiscal charges	(99,108)	(8,200)	-	-	(107,308)	(142,361)	-
Total Nonoperating Revenues (Expenses)	(99,108)	(8,200)	-	-	(107,308)	(142,361)	112
Income (Loss) Before Contributions and Transfers	784,827	(8,200)	601,641	142,556	1,520,824	1,688,459	(276,340)
Capital contributions	-	-	-	-	-	117,170	-
Transfers out	(437,330)	-	(269,467)	-	(706,797)	(719,655)	-
Change in Net Position	347,497	(8,200)	332,174	142,556	814,027	1,085,974	(276,340)
Net Position - January 1	20,311,299	2,009,265	11,069,646	10,361,244	43,751,454	42,665,780	612,237
Net Position - December 31	$ 20,658,796	$ 2,001,065	$ 11,401,820	$ 10,503,800	$ 44,565,481	$ 43,751,754	$ 335,897
Change in Net Position per above					$ 814,027	$ 1,085,974	
Adjustment to reflect the consolidation of the internal service fund activities related to enterprise funds					(104,739)	(80,665)	
Change in net position of business-type activities as reported on the Statement of Activities (pages 11-12)					$ 709,288	$ 1,005,309	

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014
(With summarized financial information for the year ended December 31, 2013)

	Enterprise Funds						Governmental Activities - Internal Service Funds
	Water Utility	Wastewater Treatment Plant Utility	Wastewater Utility	Stormwater Utility	Totals 2014	Totals 2013	
Cash Flows from Operating Activities							
Cash received from user charges	$ 6,130,493	$ -	7,826,673	$ 1,221,174	$ 15,178,340	$ 15,541,813	$ -
Cash received from interfund services provided	61,513	-	(61,513)	-	-	-	2,674,734
Cash payments to suppliers	(3,803,551)	-	(6,627,711)	(270,082)	(10,701,344)	(10,511,019)	(3,051,011)
Cash payments to employees	(763,539)	-	(379,220)	(416,996)	(1,559,755)	(1,598,696)	-
Net Cash Provided (Used) by Operating Activities	1,624,916	-	758,229	534,096	2,917,241	3,432,098	(376,277)
Cash Flows from Noncapital Financing Activities							
Changes in assets and liabilities							
Due to other funds	-	(152,285)	167,979	-	15,694	(81,481)	-
Transfers out	(437,330)	-	(269,467)	-	(706,797)	(719,655)	-
Net Cash Used by Noncapital Financing Activities	(437,330)	(152,285)	(101,488)	-	(691,103)	(801,136)	-
Cash Flows from Capital and Related Financing Activities							
Acquisition of capital assets	(1,548,247)	-	(806,741)	(579,448)	(2,934,436)	(1,558,527)	-
Proceeds from sale of treatment plant	-	160,485	-	-	160,485	160,485	-
Principal payments on long-term debt	(285,000)	-	-	-	(285,000)	(275,000)	-
Interest payments on long-term debt	(100,012)	(8,200)	-	-	(108,212)	(143,235)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,933,259)	152,285	(806,741)	(579,448)	(3,167,163)	(1,816,277)	-
Cash Flows from Investing Activities							
Investment income	-	-	-	-	-	-	112
Change in Cash and Cash Equivalents	(745,673)	-	(150,000)	(45,352)	(941,025)	814,685	(376,165)
Cash and Cash Equivalents - January 1	791,279	-	150,000	877,750	1,819,029	1,004,344	849,613
Cash and Cash Equivalents - December 31	$ 45,606	$ -	-	$ 832,398	$ 878,004	$ 1,819,029	$ 473,448
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Operating income (loss)	$ 883,935	$ -	$ 601,641	$ 142,556	$ 1,628,132	$ 1,830,820	$ (276,452)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	560,434	-	546,376	348,820	1,455,630	1,322,735	-
Depreciation charged to sewer	61,513	-	(61,513)	-	-	-	-
Changes in assets and liabilities							
Accounts receivable	(78,520)	-	(221,370)	-	(299,890)	11,069	-
Other accounts receivable	63,110	-	-	-	63,110	92,698	-
Inventories and prepaid items	184,545	-	-	-	184,545	(184,456)	-
Accounts and claims payable	(63,116)	-	(131,530)	10,532	(184,114)	356,185	(99,825)
Accrued liabilities	(1,165)	-	(318)	473	(1,010)	1,043	-
Compensated absences	14,180	-	24,943	31,715	70,838	2,004	-
Net Cash Provided (Used) by Operating Activities	$ 1,624,916	$ -	758,229	$ 534,096	$ 2,917,241	$ 3,432,098	$ (376,277)
Noncash Investing, Capital and Financing Activities							
Capital contributions	$ -	$ -	$ -	$ -	$ -	$ 117,170	$ -

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Statement of Net Position
Agency Funds
December 31, 2014
(With summarized financial information as of December 31, 2013)

	Tax Collection	Trust Deposits	Totals 2014	Totals 2013
ASSETS				
Cash and cash equivalents	$ 9,576,164	$ 25,130	$ 9,601,294	$ 7,088,537
Accounts receivable				
Taxes receivable	18,828,569	-	18,828,569	22,384,811
TOTAL ASSETS	$ 28,404,733	$ 25,130	$ 28,429,863	$ 29,473,348
LIABILITIES				
Due to other governments				
State of Wisconsin	$ 311,296	$ -	$ 311,296	$ 298,395
Brown County	7,857,716	-	7,857,716	7,773,445
Northeast Wisconsin Technical College	1,340,621	-	1,340,621	2,746,000
School District of De Pere	9,039,047	-	9,039,047	8,990,423
West De Pere School District	9,856,053	-	9,856,053	9,639,612
Deposits held in trust	-	25,130	25,130	25,473
TOTAL LIABILITIES	$ 28,404,733	$ 25,130	$ 28,429,863	$ 29,473,348

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity
   The City of De Pere is a municipal corporation governed by an elected eight-member council. In accordance with GAAP, the basic financial statements are required to include the City (the primary government) and any separate component units that have a significant operational or financial relationship with the City. The City has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

2. Related Organization
   The Mayor and City Council are responsible for appointing the board members of the De Pere Housing Authority, but the City's involvement with this organization does not extend beyond making the appointments. The City is not financially accountable for the Housing Authority as defined by standards in GASB Statement No. 61. Therefore this organization is not included in the City's reporting entity.

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

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

   Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

   The City reports the following major governmental funds:

   GENERAL FUND

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

DEBT SERVICE FUND

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

PUBLIC IMPROVEMENTS FUND

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

TAX INCREMENTAL DISTRICT (TID) NO. 6 FUND

This fund is used to account for financing and construction of tax incremental district projects. Significant revenues include tax increments and special assessments.

The City reports the following major enterprise funds:

WATER UTILITY FUND

This fund is used to account for the operations of the City's water utility.

WASTEWATER TREATMENT PLANT UTILITY FUND

This fund is used to account for the collection of the long-term receivable from the sale of the City's wastewater treatment plant utility.

WASTEWATER UTILITY FUND

This fund is used to account for the operations of the City's wastewater utility.

STORMWATER UTILITY FUND

This fund is used to account for the operations of the City's stormwater utility.

Additionally, the government reports the following fund types:

Internal service funds account for health insurance and dental insurances services provided to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

The City accounts for property taxes collected on behalf of other governments and trust deposits in *agency funds*.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund (other than agency funds) financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

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

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

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

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

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and nonnegotiable time deposits with financial institutions and are carried at cost. Investments with maturity dates of less than one year are stated at amortized cost, which approximates fair value. Investments with maturity dates exceeding one year are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds" and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

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

d. Inventories

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

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

e. Prepaid Items

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

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

f. Capital Assets

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

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

	Governmental Activities	Business-type Activities
	Years	
Assets		
Land improvements	10 - 40	-
Buildings and improvements	30 - 40	25 - 50
Machinery and equipment	3 - 15	3 - 10
Infrastructure	15 - 75	25 - 100

Annual depreciation expense for the enterprise fund reported on the statement of cash flows exceeds depreciation expense reported on the statement of revenues, expenses and changes in net position. The difference results from depreciation expense applicable to transportation and certain other operating equipment of the water utility enterprise fund being charged to operating expense accounts other than the depreciation expense account. This accounting procedure is required by the Public Service Commission of the State of Wisconsin.

g. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied. The City also has an additional type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, special assessments and loans receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

i. Long-term Obligations

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

j. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of City management. The City Council has not authorized any City official or committee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned, unless committed by City Council action.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The City has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

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

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

l. Summarized Comparative Information
The basic financial statements include certain prior-year summarized comparative information in total, but not at the level of detail for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the City's financial statements for the year ended December 31, 2013, from which the summarized information was derived.

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting
The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

a. During November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.

b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, special revenue, debt service, capital project, and enterprise funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

c. During the year, formal budgetary integration is employed as a management control device for the general, debt service and certain capital project funds. Management control of special revenue funds and other capital projects funds are achieved through grant contracts, bond issuance resolutions, Tax Incremental District project plans and available balances.

d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.

e. Encumbrance accounting is not used by the City to record commitments related to unperformed contracts for goods or services.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2014.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Deficit Fund Balance
The following funds had a deficit fund balance as of December 31, 2014:

Funds	Deficit Fund Equity
Special Revenue Fund	
Cable Access	$ 18,592
Capital Projects Funds	
TID No. 5	109,714
TID No. 9	69,591

The City anticipates funding the above deficits from future revenues of the fund.

NOTE C - DETAILED NOTES ON ALL FUNDS

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

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

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the City's cash and investments totaled $25,329,542 on December 31, 2014 as summarized below:

Petty cash funds	$ 2,797
Deposits with financial institutions	331,576
Investments	24,995,169
	$ 25,329,542

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	$ 13,109,680
Restricted cash and investments	2,618,568
Fiduciary funds statement of net position	
Agency funds	9,601,294
	$ 25,329,542

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

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City's policy requires collateralization for depository institutions rated average. Collateralization is not required for institutions rated superior or excellent.

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

As of December 31, 2014, $161,911 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The City does not have an additional credit risk policy. Presented below is the actual rating as of year end for each investment type.

Investment Type	Amount	Exempt From Disclosure	AAA	Not Rated
U.S. Treasury notes	$ 4,393,902	$ 4,393,902	$ -	$ -
Money market funds	315,701	315,701	-	-
Federal agency securities	5,967,018	-	5,967,018	-
Wisconsin local government investment pool	14,318,548	-	-	14,318,548
Totals	$ 24,995,169	$ 4,709,603	$ 5,967,018	$ 14,318,548

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Concentration of Credit Risk

The investment policy of the City limits the amount that can be invested in any one security type or issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments are as follows:

Issuer	Reported Amount	Percent of Total
Federal National Mortgage Association	$ 2,756,047	11.0%
Federal Home Loan Mortgage Corporation	1,295,523	5.2%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

		Remaining Maturity (in Months)			
Investment Type	Amount	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
U.S. Treasury notes	$ 4,393,902	$ 954,624	$ 3,237,291	$ 201,987	$ -
Money market funds	315,701	315,701	-	-	-
Federal agency securities	5,967,018	428,457	600,919	1,773,399	3,164,243
Wisconsin local government investment pool	14,318,548	14,318,548	-	-	-
Totals	$ 24,995,169	$ 16,017,330	$ 3,838,210	$ 1,975,386	$ 3,164,243

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year End
Mortgage backed securities. These securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.	$ 5,967,018

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Investment in Wisconsin Local Government Investment Pool
The City has investments in the Wisconsin local government investment pool of $14,318,548 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2014, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

2. Restricted Cash and Investments
Restricted cash and investments of the Debt Service fund totaled $2,618,568 on December 31, 2014, and is held for debt retirement.

3. Property Taxes
Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the City.

The City bills and collects its own property taxes and also levies and collects taxes for the School District of De Pere, West De Pere School District, Brown County and the State of Wisconsin. The Brown County Treasurer collects property taxes billed by the City in accordance with a contract between the County and the City.

4. Due From Other Governments
On December 31, 2007, the City of De Pere sold its wastewater treatment facility to the Green Bay Metropolitan Sewerage District (GBMSD). As part of the sale, the City received a 20 year non-interest bearing note from the GBMSD in the amount of $3,209,700 payable to the City in annual installments of $160,485. The balance of the note receivable at December 31, 2014 was $2,086,305.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

5. Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 8,268,479	$ 176,119	$ -	$ 8,444,598
Capital assets, being depreciated:				
Land improvements	5,804,348	45,433	-	5,849,781
Buildings and improvements	11,307,507	60,213	66,620	11,301,100
Machinery and equipment	2,665,633	599,692	-	3,265,325
Vehicles	7,265,359	325,840	821,401	6,769,798
Infrastructure	69,133,785	1,632,219	711,860	70,054,144
Subtotals	96,176,632	2,663,397	1,599,881	97,240,148
Less accumulated depreciation for:				
Land improvements	2,100,219	117,482	-	2,217,701
Buildings and improvements	6,295,324	270,911	66,620	6,499,615
Machinery and equipment	1,961,754	187,211	-	2,148,965
Vehicles	5,819,456	412,666	615,058	5,617,064
Infrastructure	26,116,962	1,543,783	653,477	27,007,268
Subtotals	42,293,715	2,532,053	1,335,155	43,490,613
Total capital assets, being depreciated, net	53,882,917	131,344	264,726	53,749,535
Governmental activities capital assets, net	$ 62,151,396	$ 307,463	$ 264,726	62,194,133
Less related long-term debt outstanding				32,582,802
Net investment in capital assets				$ 29,611,331
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 53,207	$ -	$ -	$ 53,207
Capital assets, being depreciated:				
Buildings	555,781	336,400	-	892,181
Machinery and equipment	4,540,036	1,053,774	122,106	5,471,704
Infrastructure	57,212,720	1,544,261	211,906	58,545,075
Subtotals	62,308,537	2,934,435	334,012	64,908,960
Less accumulated depreciation:	20,609,926	1,455,630	334,012	21,731,544
Total capital assets, being depreciated, net	41,698,611	1,478,805	-	43,177,416
Business-type activities capital assets, net	$ 41,751,818	$ 1,478,805	$ -	43,230,623
Less related long-term debt outstanding				2,340,000
Net investment in capital assets				$ 40,890,623

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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

Governmental activities	
General government	$ 40,910
Public safety	217,880
Public works	1,964,617
Culture and recreation	308,646
Total depreciation expense - governmental activities	$ 2,532,053
Business-type activities	
Water utility	$ 560,434
Wastewater utility	546,376
Stormwater utility	348,820
Total depreciation expense - business-type activities	$ 1,455,630

6. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2014 are detailed below:

	Interfund Receivables	Interfund Payables
Long Term Advance		
General Fund	$ 60,000	$ -
Internal Service Funds		
Health Self Insurance	-	50,000
Dental Self Insurance	-	10,000
Temporary Cash Advances to Finance Operating Cash Deficits of Other Funds		
General Fund	1,321,514	-
Special Revenue Fund		
Cable Access	-	45,739
Capital Project funds		
TID No. 5	-	109,714
TID No. 9	-	69,591
Enterprise Funds		
Wastewater Treatment Plant Utility	-	85,240
Wastewater Utility	-	1,011,230
Totals	$ 1,381,514	$ 1,381,514

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2014 were as follows:

	Transfer to:		
	General Fund	Debt Service	Total
Transfers from:			
Public Improvements	$ -	$ 150,000	$ 150,000
Cable Access	18,500	-	18,500
Riverwalk Pier	80,000	-	80,000
Capital Equipment	600,000	-	600,000
TID No. 5	-	1,091,825	1,091,825
TID No. 6	-	1,384,866	1,384,866
TID No. 7	-	326,443	326,443
TID No. 8	-	334,509	334,509
TID No. 9	-	87,673	87,673
TID No. 10	-	81,905	81,905
Water Utility	437,330	-	437,330
Wastewater Utility	269,467	-	269,467
	$ 1,405,297	$ 3,457,221	$ 4,862,518

Transfers are made in accordance with annual budgets.

7. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2014:

	Outstanding 1/1/14	Issued	Retired	Outstanding 12/31/14	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	$ 22,690,000	$ 3,605,000	$ 2,285,000	$ 24,010,000	$ 4,075,000
Taxable Bonds	7,095,000	-	375,000	6,720,000	540,000
Notes	4,095,000	-	940,000	3,155,000	885,000
Taxable Notes	600,000	-	110,000	490,000	115,000
Total General Obligation Debt	34,480,000	3,605,000	3,710,000	34,375,000	5,615,000
Debt premium	362,197	119,782	27,592	454,387	-
Capital lease payable	-	68,047	35,245	32,802	32,802
Compensated absences	1,574,867	31,133	-	1,606,000	-
Governmental activities Long-term obligations	$ 36,417,064	$ 3,823,962	$ 3,772,837	$ 36,468,189	$ 5,647,802
Business-type activities:					
Water utility revenue bonds	$ 2,625,000	$ -	$ 285,000	$ 2,340,000	$ 300,000
Compensated absences	184,420	70,838	-	255,258	-
Business-type activities Long-term obligations	$ 2,809,420	$ 70,838	$ 285,000	$ 2,595,258	$ 300,000

Total interest paid during the year on long-term debt totaled $1,319,339.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt
General obligation debt currently outstanding is detailed as follows:

Bonds	
$4,815,000 issued 3/25/04; $210,000 to $220,000 due annually through 2016; interest 2.0% to 4.0%	$ 430,000
$3,605,000 issued 3/25/04; $1,825,000 due in 2015; interest at 3.25%	1,825,000
$2,650,000 issued 8/1/05; $180,000 to $265,000 due annually through 2024; interest 3.5% to 4.15%	2,205,000
$4,050,000 issued 6/15/06; $200,000 to $315,000 due annually through 2025; interest 4.03%	2,785,000
$2,020,000 issued 11/7/07; $95,000 to $155,000 due annually through 2026; interest 4.05%	1,460,000
$1,000,000 issued 8/1/08; $45,000 to $75,000 due annually through 2027; interest 4.25%	770,000
$2,270,000 issued 8/1/08; $80,000 to $255,000 due annually through 2027; interest 4.55%	2,040,000
$2,245,000 issued 8/15/11; $140,000 to $180,000 due annually through 2025; interest 0.50% to 3.45%	1,715,000
$2,980,000 issued 9/20/2012; $150,000 to $265,000 due annually through 2027; interest 0.50% to 2.40%	2,215,000
$5,650,000 issued 8/13/2013; $150,000 to $600,000 due annually through 2028; interest 3.00% to 3.625%	4,960,000
$1,075,000 issued 11/20/14; $65,000 to $85,000 due annually through 2029; interest 2.0% to 3.0%	1,075,000
$2.530.000 issued 11/20/14; $80,000 to $470,000 due annually through 2023; interest 2.0% to 3.0%	2,530,000
Total Bonds	24,010,000
Taxable Bonds	
$1,875,000 issued 5/12/09; $90,000 to $155,000 due annually through 2028; interest 2.0% to 5.625%	1,630,000
$2,850,000 issued 9/20/2012; $50,000 to $235,000 due annually through 2031; interest 0.85% to 3.90%	2,850,000
$2,530,000 issued 8/13/2013; $140,000 to $340,000 due annually through 2023; interest 2.00% to 3.50%	2,240,000
Total Taxable Bonds	6,720,000
Notes	
$2,375,000 issued 8/1/05; $205,000 due in 2015; interest 3.80% to 5.0%	205,000
$1,220,000 issued 8/1/08; $140,000 to $155,000 due annually through 2017; interest 3.43%	450,000
$2,985,000 issued 10/28/10; $205,000 to $360,000 due annually through 2020; interest 1.50% to 3.0%	1,795,000
$1,565,000 issued 8/15/11; $75,000 to $195,000 due annually through 2020; interest 2.0% to 2.70%	705,000
Total Notes	3,155,000
Taxable Notes	
$800,000 issued 5/12/09; $115,000 to $130,000 due annually through 2018; interest 2.0% to 4.75%	490,000
Total General Obligation Debt	$ 34,375,000

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of $34,375,000 on December 31, 2014 are detailed below:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2015	$ 5,615,000	$ 1,006,673	$ 6,621,673
2016	3,565,000	908,389	4,473,389
2017	3,330,000	817,049	4,147,049
2018	3,285,000	732,054	4,017,054
2019	2,885,000	643,651	3,528,651
2020-2024	10,565,000	2,097,289	12,662,289
2025-2029	4,995,000	492,578	5,487,578
2030-2031	135,000	7,215	142,215
	$ 34,375,000	$ 6,704,898	$ 41,079,898

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

Build America Bonds

The taxable general obligation bonds and notes issued on May 12, 2009 totaling $1,875,000 qualify as Build America Bonds, as described in Section 54AA of the Internal Revenue Code. The interest on the debt is taxable as set forth in the regulations. The City is eligible to receive a 35% subsidy of the annual interest payment from the Federal government. In order to receive this subsidy it is necessary for the City to file a claim form annually.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2014 was $59,959,923 as follows:

Equalized valuation of the City		$ 1,834,327,100
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		91,716,355
Total outstanding general obligation debt applicable to debt limitation	$ 34,375,000	
Less: Funds held in debt service fund for retirement of general obligation debt	2,618,568	31,756,432
Legal Margin for New Debt		$ 59,959,923

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Water Utility Revenue Bonds

Water Utility Revenue Bonds outstanding on December 31, 2014 totaled $2,340,000 and is composed of the following issue:

$4,395,000 issued 3/7/07; $300,000 to $370,000 due annually through 2021; interest 3.810%	$ 2,340,000

Annual principal and interest maturities of the outstanding water utility revenue bonds of $2,340,000 on December 31, 2014 are detailed below:

	Business-type Activities		
Due	Principal	Interest	Total
2015	$ 300,000	$ 89,154	$ 389,154
2016	310,000	77,724	387,724
2017	320,000	65,913	385,913
2018	335,000	53,721	388,721
2019	345,000	40,958	385,958
2020-2021	730,000	41,910	771,910
	$ 2,340,000	$ 369,380	$ 2,709,380

Water Utility Revenues Pledged

The City has pledged future water customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the utility. The bonds are payable through 2021. The total principal and interest remaining to be paid on the bonds is $2,709,380. Principal and interest paid for the current year and total customer net revenues were $385,013 and $1,444,369 respectively.

Capital Leases

During 2014 the City entered into a capital lease for the purchase of police vehicles. The future payment on the capital lease is as follows as of December 31, 2014.

Year Ending December 31,	Amount
2015	$ 35,245
Less: Amount representing interest	2,443
Present Value of Future Minimum Lease Payments	$ 32,802

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

8. Fund Equity

In the fund financial statements, portions of governmental fund balances are committed by City Council action. At December 31, 2014, fund balance was committed as follows:

General Fund	
Committed for subsequent years' expenditures	
Council - three lap top purchases	$ 2,250
Administrator - city hall roof study	7,050
Mayor - storage cabinet	500
Police - community policing	1,887
Police - training	10,690
Fire/Rescue - ACT 102	1,734
Machinery & equipment - Four leg rotating hoist and hoist restoration	4,655
Community center - outdoor light fixtures	2,500
Historic preservation	5,260
Parks & public lands - optimist park accessibility path	25,000
Parks & public lands - water cooler replacement program	2,445
Swimming pools - VFW & legion repairs	15,500
Economic development - survey work & city signage	7,000
GIS - Arc GIS online initiative	16,000
GIS - training	2,000
GIS - mobile GIS hardware	1,900
Total	$ 106,371
Special Revenue Funds	
Committed for subsequent years' expenditures	
Dog park	$ 15,239
Riverwalk Pier	50,377
Total	$ 65,616
Capital Projects Funds	
Committed for capital outlay	
Public improvements	$ 2,380,932
Capital equipment	93,528
Community center	3,672
Police/Fire expansion	2,932
Total	$ 2,481,064

9. Minimum Fund Balance Policy

The City Council has adopted a policy that fund balance in the amount of 25% of the ensuing year's budgeted general fund expenditures be maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Budgeted 2015 General Fund Expenditures	$ 16,325,437
Minimum Fund Balance %	(x) 25%
Minimum Fund Balance Amount	$ 4,081,359

The City's unassigned general fund balance of $5,178,764 is above the range of the minimum fund balance amount.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible City employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 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. 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. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Effective the first day of the first pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for employees in the General Employment category, including Teachers, and Executives and Elected Officials. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

Contribution rates for 2014 were:

	Employee	Employer
General (including Teachers)	7.00%	7.00%
Executives & Elected Officials	7.75%	7.75%
Protective with Social Security	7.00%	10.10%
Protective without Social Security	7.00%	13.70%

The payroll for City employees covered by the WRS for the year ended December 31, 2014 was $9,073,681; the employer's total payroll was $9,708,862. The total required contribution for the year ended December 31, 2014 was $1,486,028, which consisted of $850,870, or 9.4% of covered payroll from the employer and $635,158, or 7.0% of covered payroll from employees. Total contributions for the years ended December 31, 2013 and 2012 were $1,371,637 and $1,189,405, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service and (3) a formula factor. A final average earnings is the average of the employee's three highest years' earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. 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.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE D - OTHER INFORMATION (Continued)

2. Post-Employment Benefits Other Than Pension Benefits

The City provides post-employment health care benefits to employees who are eligible to retire from the City.

a. Plan Description and Contribution Information

Plan Membership. Membership of the Plan as of December 31, 2014, the date of the latest actuarial valuation, consisted of the following:

Active Employees	Retirees	Total
118	16	134

Plan Description: The Plan is a single-employer defined benefit postemployment health insurance plan that covers retired employees of the City. Eligible retired employees have access to group medical coverage through the City's group plan. All employees of the City who are eligible to retire from the City are eligible for coverage.

Retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly toward the cost of health insurance premiums.

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

Component	Amount
Annual required contribution	$ 297,195
Interest on net OPEB	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	297,195
Contributions made	(335,231)
Change in net OPEB obligation	(38,036)
OPEB obligation - beginning of year	-
OPEB asset - end of year	$ (38,036)

Projections of benefits for financial reporting purposes are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the employer and plan members) at the time of the valuation and on the historical pattern of sharing of costs between the employer and plan members to that point.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE D - OTHER INFORMATION (Continued)

Actuarial calculations reflect a long-term perspective and consistent with that perspective, actuarial methods and assumptions used may include techniques that are designed to reduce short-term volatility in Actuarial Accrued Liability and Actuarial Value of Assets. Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2014
Actuarial cost method	Individual Entry Age Normal Cost
Amortization method	Level Percent of Payroll Open
Remaining amortization period	2 years
Actuarial assumptions:	
Discount rate	4%
Projected salary increases	3%
Healthcare cost trend rate	7.5% initial 5.0% ultimate

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
12/31/2014	$ 297,195	112.8%	$ (38,036)

c. Funded Status and Funding Progress

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

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
1/1/2014	$ -	$ 518,677	0.00%	$ 518,677	$ 9,073,681	5.72%

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE D - OTHER INFORMATION (Continued)

3. Risk Management

The City has purchased commercial insurance policies for various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; injuries to employees; or acts of God. Payments of premiums for these policies are recorded as expenditures or expenses in various funds of the City.

In addition to the above, the City has established two separate internal service funds for risk management programs to finance employees' health and employees' dental claims. The risk management programs are funded by charges to City departments and employees. For 2014, the health insurance program had stop loss health insurance coverage commencing at $80,000 per individual claim and $2,183,558 for the aggregate of claims. Fund expenses consist of payments to a third-party administrator for medical and dental claims, stop loss insurance premiums and administrative fees. Settlements have not exceeded insurance coverage for each of the past three years. On December 31, 2014, the health self-insurance fund had a net position balance of $290,544, while the dental self-insurance fund had unrestricted net position balance of $45,353. Claim liabilities at year-end are recorded based on actual claim payments reported at year-end and paid after the balance sheet date of December 31 up to the date of preparing the financial statements. The City does not report an estimated liability for claims incurred but not reported. Changes in each fund's claims liability amount for 2013 and 2014 follow:

	2013			
	Liability January 1	Current Year Claims	Claim Payments	Liability December 31
Health	$ 131,962	$ 2,532,554	$ 2,489,430	$ 175,086
Dental	9,547	110,917	118,174	2,290
Total	$ 141,509	$ 2,643,471	$ 2,607,604	$ 177,376

	2014			
	Liability January 1	Current Year Claims	Claim Payments	Liability December 31
Health	$ 175,086	$ 2,182,003	$ 2,282,148	$ 74,941
Dental	2,290	120,101	119,781	2,610
Total	$ 177,376	$ 2,302,104	$ 2,401,929	$ 77,551

4. Conduit Debt

The City has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of IRB's outstanding at the end of the year is approximately $2.5 million, made up of three series.

5. Tax Incremental Districts

The City maintains capital projects funds for six Tax Incremental Districts (TID) created in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. All six of the City's Districts are still eligible to incur project costs. Accordingly, the Districts are accounted for in capital projects funds.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE D - OTHER INFORMATION (Continued)

A summary of pertinent financial information for the City's TID Districts on December 31, 2014 follows:

	TID No. 5	TID No. 6	TID No. 7	TID No. 8	TID No. 9	TID No. 10
Creation date	8/26/1996	3/18/1998	1/1/2007	1/1/2007	8/13/2012	8/13/2012
Termination date	12/31/2023	12/31/2021	12/33/2033	12/31/2027	12/31/2039	12/31/2032
Tax increment property tax revenues for 2014	$ 910,290	$ 1,595,397	$ -	$ -	$ 1,495	$ 42,608
Net unreimbursed project costs due City	5,565,353	1,495,575	1,981,472	2,482,302	820,782	484,887

Unless terminated by the City prior thereto, the Districts will statutorily terminate on their termination dates.

6. Water Purchase Contract with Central Brown County Water Authority

The City of De Pere is a Charter Member of the Central Brown County Water Authority with five other Brown County communities. The Authority was formed under Wisconsin Statutes in 1998 to provide a long-term solution to water quantity and quality concerns. In 2004, the Authority entered into a contract to purchase Lake Michigan water from the City of Manitowoc. In 2007, the Authority completed construction of a 30 mile water transmission main from the City of Manitowoc and a 35 mile long spoke transmission system to distribute the water to its individual members. To provide funds to complete construction projects, the Authority issued $136,625,000 of revenue bonds in June of 2005.

Each Charter Member has entered into a water purchase contract under which they agree to purchase wholesale water from the Authority. Rates charged to each member are billed monthly and are based on (1) operation and maintenance costs, (2) fixed costs, including debt service on the revenue bonds and (3) required Security Fund deposits. During 2014 the City paid the Authority $3,296,302 in accordance with the water purchase contract.

The contract requires each Charter Member to purchase water through 2040 or when the revenue bonds are retired, whichever is sooner. The contract also requires the members to fund the revenue bond Security Fund to provide additional funds for Authority debt service if sufficient funds are not available from the monthly billings.

7. Contingencies

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

8. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, towns and counties. For the 2013 and 2014 budget years, the increase in the maximum allowable tax levy is limited to the greater of the percentage change in the City's January 1 equalized value as a result of net new construction or 3.0% per year. The actual limit for the City for the 2014 budget was 1.21%. The actual limit for the City for the 2015 budget was 1.86%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

NOTE D - OTHER INFORMATION (Continued)

9. Upcoming Accounting Pronouncements
In June 2012, the GASB issued GASB Statement No. 68, Accounting and Financial Reporting for Pensions. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This net pension liability that will be recorded on the government-wide and proprietary statements will be computed differently than the current unfunded actuarial accrued liability, using specific parameters set forth by the GASB. The Statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this Statement are effective for financial statements for the year ending December 31, 2015.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

REQUIRED SUPPLEMENTARY INFORMATION

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Required Supplementary Information
Other Post Employment Benefits
For the Year Ended December 31, 2014

Schedule of Funding Progress

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
1/1/2014	$ -	$ 518,677	0.00%	$ 518,677	$ 9,073,681	5.72%

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Actual Contribution	Percentage Contributed
12/31/2014	$ 297,195	$ 335,231	112.8%

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

SUPPLEMENTARY INFORMATION

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Revenues
For the Year Ended December 31, 2014

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Taxes				
General property	$ 7,751,565	$ 7,751,565	$ 7,751,706	$ 141
Mobile home	7,100	7,100	5,724	(1,376)
Sales tax	120	120	120	-
Room tax	5,400	5,400	7,474	2,074
Payments in lieu of taxes	2,500	2,500	5,176	2,676
Housing authority	28,000	28,000	28,376	376
Interest and penalties	1,100	1,100	1,157	57
Interest and penalties on special assessments	50,000	50,000	11,629	(38,371)
Total Taxes	7,845,785	7,845,785	7,811,362	(34,423)
Intergovernmental				
Law enforcement training	5,400	5,400	22,730	17,330
State shared taxes	1,425,456	1,425,456	1,415,748	(9,708)
Exempt computer aid	154,361	154,361	151,821	(2,540)
Fire insurance	66,000	66,000	75,346	9,346
Rescue squad	-	-	7,388	7,388
Transportation	888,991	888,991	888,799	(192)
Mass transit	294,790	294,790	294,790	-
Public health	52,835	52,835	54,666	1,831
Recycling	95,000	95,000	97,793	2,793
Other	3,500	3,500	25,035	21,535
Total Intergovernmental	2,986,333	2,986,333	3,034,116	47,783
Licenses and Permits				
Licenses				
Liquor and malt beverages	35,000	35,000	32,251	(2,749)
Operators	28,000	28,000	29,955	1,955
Cigarette	2,100	2,100	2,300	200
Food and beverage	50,000	50,000	55	(49,945)
DATCP licensing	12,000	12,000	-	(12,000)
Cable television	170,000	170,000	165,408	(4,592)
Trailer park	-	-	100	100
Dog	3,500	3,500	3,312	(188)
Other licenses/permits	4,800	4,800	5,360	560
Permits				
Construction	515	515	630	115
Electrical and plumbing	73,130	73,130	95,778	22,648
Sanitary sewer	4,120	4,120	4,935	815
Zoning and inspection	130,692	130,692	121,811	(8,881)
Total Licenses and Permits	513,857	513,857	461,895	(51,962)

(Continued)

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Revenues (Continued)
For the Year Ended December 31, 2014

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Fines and Forfeits				
Court forfeitures and costs	215,000	215,000	155,929	(59,071)
Parking violations	38,000	38,000	33,744	(4,256)
Total Fines and Forfeits	253,000	253,000	189,673	(63,327)
Public Charges for Services				
General government	28,605	28,605	26,876	(1,729)
Police	7,920	7,920	3,639	(4,281)
Alarm monitoring fees	10,000	10,000	12,375	2,375
Ambulance	775,750	775,750	682,978	(92,772)
Streets	45,000	45,000	55,230	10,230
Snow removal	6,000	6,000	3,888	(2,112)
Weed cutting	600	600	(7,144)	(7,744)
Recycling	1,000	1,000	5,623	4,623
Public health	9,100	9,100	6,820	(2,280)
Community center	244,022	244,022	269,896	25,874
Swimming pools	126,738	126,738	101,677	(25,061)
Parks	8,447	8,447	9,478	1,031
Recreation	106,121	106,121	133,990	27,869
Concession sales	-	-	19,214	19,214
Total Public Charges for Services	1,369,303	1,369,303	1,324,540	(44,763)
Intergovernmental Charges for Services				
General government	178,300	178,300	181,723	3,423
Public safety	324,000	324,000	319,473	(4,527)
Public works	694,733	694,733	694,733	-
Total Intergovernmental Charges for Services	1,197,033	1,197,033	1,195,929	(1,104)
Miscellaneous				
Investment income	125,000	125,000	68,398	(56,602)
Sale of assets				
Sale of City property	66,500	66,500	75,271	8,771
Salvage products	-	-	974	974
Rental income	129,635	129,635	84,866	(44,769)
Department revenue	650	650	3,539	2,889
Other	500	500	20	(480)
Total Miscellaneous	322,285	322,285	233,068	(89,217)
Total Revenues	$ 14,487,596	$ 14,487,596	$ 14,250,583	$ (237,013)

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Expenditures
For the Year Ended December 31, 2014

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
General Government				
Council	$ 93,146	$ 93,146	$ 97,513	$ (4,367)
Council outlay	3,000	3,000	3,450	(450)
Municipal court	95,145	95,145	94,232	913
Mayor	38,001	38,001	35,656	2,345
Mayor outlay	500	500	-	500
Administrator	129,327	129,327	117,791	11,536
Clerk/treasurer	242,429	242,429	236,574	5,855
Elections	51,585	51,585	33,550	18,035
Assessment of property	59,247	59,247	42,472	16,775
Accounting and finance	110,284	110,284	120,419	(10,135)
Data processing	79,662	79,662	87,956	(8,294)
Data processing outlay	1,600	1,600	9,905	(8,305)
Personnel and insurance	224,193	224,193	223,964	229
Legal	190,510	190,510	189,729	781
City hall	104,047	104,047	92,140	11,907
City hall outlay	10,000	10,000	13,317	(3,317)
Other general government	255,500	255,500	219,848	35,652
Total General Government	1,688,176	1,688,176	1,618,516	69,660
Public Safety				
Police department	4,293,254	4,305,699	4,280,679	25,020
Police department outlay	81,200	202,450	229,533	(27,083)
Traffic control	95,357	95,357	86,804	8,553
Fire/ambulance department	3,271,906	3,274,059	3,433,437	(159,378)
Fire/ambulance department outlay	-	159,851	175,810	(15,959)
Building and electrical	256,521	256,521	254,864	1,657
Building and electrical outlay	-	19,800	19,800	-
Jail	11,000	11,000	8,860	2,140
Total Public Safety	8,009,238	8,324,737	8,489,787	(165,050)
Public Works				
Street machinery repair	128,731	128,731	130,044	(1,313)
Street machinery repair outlay	4,655	4,655	-	4,655
Municipal service center	107,766	107,766	105,907	1,859
Municipal service center outlay	6,500	6,500	5,106	1,394
Mechanics	210,169	210,169	137,632	72,537
Mechanics outlay	3,725	3,725	4,021	(296)
Administration	157,337	157,337	162,773	(5,436)
Administration outlay	1,000	1,000	-	1,000
Engineer	272,619	272,619	273,456	(837)
Engineer outlay	4,400	4,400	2,516	1,884
Street maintenance	137,436	137,436	113,647	23,789
Street maintenance outlay	-	-	1,000	(1,000)
Brush pickup	86,822	86,822	84,766	2,056
Weed cutting	4,823	4,823	7,029	(2,206)

(Continued)

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Expenditures (Continued)
For the Year Ended December 31, 2014

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Public Works (Continued)				
Snow and ice control	251,628	251,628	312,698	(61,070)
Traffic signs and markings	145,954	145,954	120,106	25,848
Traffic lights	44,600	44,600	42,136	2,464
Street lighting	429,300	429,300	386,998	42,302
Transit system	480,100	480,100	439,704	40,396
Total Public Works	2,477,565	2,477,565	2,329,539	148,026
Sanitation				
Garbage and refuse collection	308,451	308,451	315,479	(7,028)
Garbage and refuse collection outlay	92,315	92,315	-	92,315
Landfill waste disposal	160,000	160,000	217,528	(57,528)
Recycling	111,683	111,683	91,873	19,810
Recycling outlay	280,000	280,000	153,203	126,797
Total Sanitation	952,449	952,449	778,083	174,366
Health and Human Services				
Nurse	445,891	445,891	355,731	90,160
Board of health	1,920	1,920	1,520	400
Total Health and Human Services	447,811	447,811	357,251	90,560
Culture and Recreation				
Community center	550,210	550,210	538,468	11,742
Community center outlay	-	2,500	322	2,178
Special events and celebrations	11,311	11,311	1,826	9,485
Park and recreation administration	209,616	209,616	223,035	(13,419)
Recreation	282,052	282,052	215,272	66,780
Swimming pools	292,117	292,117	231,390	60,727
Swimming pools outlay	32,000	32,000	9,850	22,150
Parks	399,387	399,387	436,794	(37,407)
Parks outlay	19,000	19,000	31,701	(12,701)
Parks equipment maintenance	64,745	64,745	76,900	(12,155)
Parks equipment outlay	15,000	15,000	14,524	476
Boat ramps	23,382	23,382	24,528	(1,146)
Forestry	205,578	205,578	177,221	28,357
Forestry outlay	1,000	1,000	995	5
Historical society	10,445	15,218	9,655	5,563
Total Culture and Recreation	2,115,843	2,123,116	1,992,481	130,635
Conservation and Development				
Economic development	235,014	260,403	219,124	41,279
Total Expenditures	$ 15,926,096	$ 16,274,257	$ 15,784,781	$ 489,476

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014
(With summarized financial information as of December 31, 2013)

	Special Revenue Funds						Capital Project Funds	
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access	Dog Park	Total Special Revenue Funds	Capital Equipment	Community Center
ASSETS								
Cash and investments	$ 1,258,618	$ 83,102	$ 50,377	$ -	$ 15,239	$ 1,407,336	$ 93,528	$ 3,672
Receivables								
Taxes	-	-	-	-	-	-	941,276	-
Accounts	-	-	-	29,482	-	29,482	-	-
Loans	445,764	-	-	-	-	445,764	-	-
TOTAL ASSETS	$ 1,704,382	$ 83,102	$ 50,377	$ 29,482	$ 15,239	$ 1,882,582	$ 1,034,804	$ 3,672
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities								
Accounts payable	$ -	$ -	$ -	$ 1,622	$ -	$ 1,622	$ -	$ -
Accrued and other current liabilities	-	-	-	713	-	713	-	-
Due to other funds	-	-	-	45,739	-	45,739	-	-
Total Liabilities	-	-	-	48,074	-	48,074	-	-
Deferred Inflows of Resources								
Property taxes	-	-	-	-	-	-	941,276	-
Loans receivable	445,765	-	-	-	-	445,765	-	-
Total Deferred Inflows of Resources	445,765	-	-	-	-	445,765	941,276	-
Fund Balances								
Restricted for								
Loans	1,258,617	-	-	-	-	1,258,617	-	-
Park land acquisition	-	83,102	-	-	-	83,102	-	-
Capital outlay	-	-	-	-	-	-	-	-
Committed for								
Subsequent years' expenditures	-	-	50,377	-	15,239	65,616	-	-
Capital outlay	-	-	-	-	-	-	93,528	3,672
Unassigned, reported in								
Special revenue funds	-	-	-	(18,592)	-	(18,592)	-	-
Capital projects funds	-	-	-	-	-	-	-	-
Total Fund Balances	1,258,617	83,102	50,377	(18,592)	15,239	1,388,743	93,528	3,672
TOTAL LIABLITIES, DEFFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,704,382	$ 83,102	$ 50,377	$ 29,482	$ 15,239	$ 1,882,582	$ 1,034,804	$ 3,672

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Capital Projects Funds (Continued)							Total Nonmajor Governmental Funds
Police/Fire Expansion	TID No.5	TID No.7	TID No.8	TID No.9	TID No. 10	Total Capital Projects Funds	2014
$ 2,932	$ -	$ 1,189,967	$ 1,214,078	$ -	$ 73,505	$ 2,577,682	$ 3,985,018
-	859,975	-	221,328	38,732	55,554	2,116,865	2,116,865
-	-	-	-	-	-	-	29,482
-	-	-	-	-	-	-	445,764
$ 2,932	$ 859,975	$ 1,189,967	$ 1,435,406	$ 38,732	$ 129,059	$ 4,694,547	$ 6,577,129
$ -	$ -	$ 45,750	$ -	$ -	$ 8,056	$ 53,806	$ 55,428
-	-	-	-	-	-	-	713
-	109,714	-	-	69,591	-	179,305	225,044
-	109,714	45,750	-	69,591	8,056	233,111	281,185
-	859,975	-	221,328	38,732	55,554	2,116,865	2,116,865
-	-	-	-	-	-	-	445,765
-	859,975	-	221,328	38,732	55,554	2,116,865	2,562,630
-	-	-	-	-	-	-	1,258,617
-	-	-	-	-	-	-	83,102
-	-	1,144,217	1,214,078	-	65,449	2,423,744	2,423,744
-	-	-	-	-	-	-	65,616
2,932	-	-	-	-	-	100,132	100,132
-	-	-	-	-	-	-	(18,592)
-	(109,714)	-	-	(69,591)	-	(179,305)	(179,305)
2,932	(109,714)	1,144,217	1,214,078	(69,591)	65,449	2,344,571	3,733,314
$ 2,932	$ 859,975	$ 1,189,967	$ 1,435,406	$ 38,732	$ 129,059	$ 4,694,547	$ 6,577,129

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

(With summarized financial information for the year ended December 31, 2013)

	Special Revenue Funds						Capital Projects Funds	
	Development Loan Program	Public Land Acquisition	Riverwalk Pier	Cable Access	Dog Park	Total Special Revenue Funds	Capital Equipment	Community Center
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,000	$ -
Intergovernmental	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	110,272	-	110,272	-	-
Public charges for services	-	11,640	-	-	-	11,640	-	-
Miscellaneous	197,694	6,001	73,100	-	1,979	278,774	-	250
Total Revenues	197,694	17,641	73,100	110,272	1,979	400,686	600,000	250
Expenditures								
Current								
Culture and recreation	-	-	-	99,879	1,548	101,427	-	-
Conservation and development	-	-	8,312	8,544	-	16,856	-	-
Debt service								
Interest and fiscal charges	-	-	-	-	-	-	-	-
Capital outlay	-	945	-	-	-	945	632,387	53
Total Expenditures	-	945	8,312	108,423	1,548	119,228	632,387	53
Excess (Deficiency) of Revenues Over (Under) Expenditures	197,694	16,696	64,788	1,849	431	281,458	(32,387)	197
Other Financing Sources (Uses)								
Long-term debt issued	-	-	-	-	-	-	326,500	-
Transfers out	-	-	(80,000)	(18,500)	-	(98,500)	(600,000)	-
Total Other Financing Sources (Uses)	-	-	(80,000)	(18,500)	-	(98,500)	(273,500)	-
Net Change in Fund Balances	197,694	16,696	(15,212)	(16,651)	431	182,958	(305,887)	197
Fund Balances (Deficit) - January 1	1,060,923	66,406	65,589	(1,941)	14,808	1,205,785	399,415	3,475
Fund Balances (Deficit) - December 31	$ 1,258,617	$ 83,102	$ 50,377	$ (18,592)	$ 15,239	$ 1,388,743	$ 93,528	$ 3,672

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Capital Projects Funds (Continued)							Total Nonmajor Governmental Funds
Police/Fire Expansion	TID No.5	TID No.7	TID No.8	TID No.9	TID No. 10	Total Capital Projects Funds	2014
$ -	$ 914,029	$ 163,493	$ -	$ 1,495	$ 42,608	$ 1,721,625	$ 1,721,625
-	3,447	130,076	166,010	2,308	556	302,397	302,397
-	-	-	-	-	-	-	110,272
-	-	-	-	-	-	-	11,640
-	-	344,488	-	-	-	344,738	623,512
-	917,476	638,057	166,010	3,803	43,164	2,368,760	2,769,446
-	-	-	-	-	-	-	101,427
-	1,452	4,789	-	33,450	205,040	244,731	261,587
-	150	-	-	-	-	150	150
-	121,194	254,715	129,901	156,981	126,812	1,422,043	1,422,988
-	122,796	259,504	129,901	190,431	331,852	1,666,924	1,786,152
-	794,680	378,553	36,109	(186,628)	(288,688)	701,836	983,294
-	-	-	-	-	-	326,500	326,500
-	(1,091,825)	(326,443)	(334,509)	(87,673)	(81,905)	(2,522,355)	(2,620,855)
-	(1,091,825)	(326,443)	(334,509)	(87,673)	(81,905)	(2,195,855)	(2,294,355)
-	(297,145)	52,110	(298,400)	(274,301)	(370,593)	(1,494,019)	(1,311,061)
2,932	187,431	1,092,107	1,512,478	204,710	436,042	3,838,590	5,044,375
$ 2,932	$ (109,714)	$ 1,144,217	$ 1,214,078	$ (69,591)	$ 65,449	$ 2,344,571	$ 3,733,314

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Combining Statement of Net Position
Internal Service Funds
December 31, 2014
(With summarized financial information as of December 31, 2013)

	Health Self Insurance	Dental Self Insurance	Totals 2014	Totals 2013
ASSETS				
Cash and investments	$ 415,485	$ 57,963	$ 473,448	$ 849,613
LIABILITIES				
Accounts and claims payable	74,941	2,610	77,551	177,376
Due to other funds	50,000	10,000	60,000	60,000
TOTAL LIABILITIES	124,941	12,610	137,551	237,376
NET POSITION				
Unrestricted	$ 290,544	$ 45,353	$ 335,897	$ 612,237

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014
(With summarized financial information for the year ended December 31, 2013)

	Health Self Insurance	Dental Self Insurance	Totals 2014	Totals 2013
Operating Revenues				
Charges for services	$ 2,548,698	$ 126,036	$ 2,674,734	$ 2,934,372
Operating Expenses				
Claims and administrative fees	2,823,423	127,763	2,951,186	3,144,527
Operating Loss	(274,725)	(1,727)	(276,452)	(210,155)
Nonoperating Revenues				
Interest income	112	-	112	132
Change in Net Position	(274,613)	(1,727)	(276,340)	(210,023)
Net Position - January 1	565,157	47,080	612,237	822,260
Net Position - December 31	$ 290,544	$ 45,353	$ 335,897	$ 612,237

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014
(With summarized financial information for the year ended December 31, 2013)

	Health Self Insurance	Dental Self Insurance	Totals 2014	Totals 2013
Cash Flows from Operating Activities				
Cash received from interfund services provided	$ 2,548,698	$ 126,036	$ 2,674,734	$ 2,934,372
Cash payments to suppliers	(2,923,568)	(127,443)	(3,051,011)	(3,108,660)
Net Cash Used by Operating Activities	(374,870)	(1,407)	(376,277)	(174,288)
Cash Flows from Investing Activities				
Investment income	112	-	112	132
Change in Cash and Cash Equivalents	(374,758)	(1,407)	(376,165)	(174,156)
Cash and Cash Equivalents - January 1	790,243	59,370	849,613	1,023,769
Cash and Cash Equivalents - December 31	$ 415,485	$ 57,963	$ 473,448	$ 849,613
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:				
Operating loss	$ (274,725)	$ (1,727)	$ (276,452)	$ (210,155)
Adjustments to reconcile operating loss to net cash used by operating activities:				
Changes in current liabilities				
Accounts and claims payable	(100,145)	320	(99,825)	35,867
Net Cash Provided (Used) by Operating Activities	$ (374,870)	$ (1,407)	$ (376,277)	$ (174,288)

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Water Utility Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2014 and 2013

	2014	2013
Operating Revenues		
Charges for Services		
Residential	$ 2,844,602	$ 2,867,072
Commercial	924,411	928,214
Industrial	489,602	582,096
Public authorities	170,324	138,807
Public fire protection	1,370,657	1,358,438
Total Charges for Services	5,799,596	5,874,627
Other Operating Revenues		
Forfeited discounts	61,424	64,400
Other water revenues	284,883	317,459
Total Other Operating Revenues	346,307	381,859
Total Operating Revenues	6,145,903	6,256,486
Operating Expenses		
Operation and Maintenance		
Source of supply	36,098	51,339
Pumping	84,180	66,228
Water treatment	31,947	42,980
Transmission and distribution	711,613	507,234
Customer accounts	175,950	148,325
Administrative and general	3,612,670	3,631,205
Total Operation and Maintenance	4,652,458	4,447,311
Depreciation	560,434	527,749
Taxes	49,076	44,358
Total Operating Expenses	5,261,968	5,019,418
Operating Income	883,935	1,237,068
Nonoperating Revenues (Expenses)		
Interest and amortization expense	(99,108)	(109,816)
Income Before Contributions and Transfers	784,827	1,127,252
Capital Contributions	-	117,170
Transfers out	(437,330)	(449,518)
Changes in Net Position	347,497	794,904
Net Position - January 1	20,311,299	19,516,395
Net Position - December 31	$ 20,658,796	$ 20,311,299

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Schenck SC
CPAs AND SO MUCH MORE.

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

To the City Council
City of De Pere, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of De Pere, Wisconsin, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City of De Pere's basic financial statements, and have issued our report thereon dated August 11, 2015.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2014-001, 2014-002 and 2014-003 that we consider to be significant deficiencies.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

Compliance and Other Matters

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

City of De Pere, Wisconsin's Response to Findings

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

Purpose of this Report

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

Schenck SC

Certified Public Accountants
Green Bay, Wisconsin
August 11, 2015

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Schedule of Findings and Responses
For the Year Ended December 31, 2014

Section I - Internal Control Over Financial Reporting

Finding No.	Control Deficiencies

2014-001 Preparation of Annual Financial Report

Condition: Current City staff maintain accounting records which reflect the City's financial transactions; however, preparing the City's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The City contracts with us and our knowledge of applicable accounting principles, financial statement formats, and note disclosures to assist in the preparation of the annual financial report in an efficient manner.

Criteria: The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

Cause: City management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect: Without our involvement, the City may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Recommendation: We recommend the City continue reviewing the annual financial report. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the City is necessary to obtain a complete and adequate understanding of the City's annual financial report.

Management Response: Management agrees it may not be cost effective to train additional staff to completely prepare the report, but will more thoroughly review the information to gain an increased understanding in hopes of assisting with the annual report preparation in 2015.

2014-002 Adjustments to the City's Financial Records

Condition: As part of our 2014 audit, we proposed adjusting journal entries that were material to the City's financial statement.

Criteria: Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.

Cause: While City staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.

Effect: Year-end financial records prepared by the City may contain material misstatements.

Recommendation: We recommend the City Finance Director work to prepare the adjusting and closing entries necessary, prior to the audit, to reduce the risk of material misstatement to the financial statements.

Management Response: The City intends to utilize Schenck to work with the City Administrator to complete quarterly reviews to benchmark the status of implementation of the recommendation.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

CITY OF DE PERE, WISCONSIN
Schedule of Findings and Responses (Continued)
For the Year Ended December 31, 2014

Section I - Internal Control Over Financial Reporting (Continued)

Finding No.	Control Deficiencies

2014-003 **Capital Asset Additions and Disposals**

Condition: City staff provides us with the current year asset additions and disposals, the method and rate of depreciation and the salvage value of the assets. From this information, we assist the City in recording the capital asset additions and disposals and calculating the annual depreciation expense. During our 2014 audit, we identified material capital asset additions and disposals that were not reported to us by City staff.

Criteria: A material adjustment to the underlying accounting records is considered to be an internal control deficiency.

Cause: The City does not have a system in place to identify capital asset transactions throughout the year.

Effect: The City could have capital assets transactions which are not reflected in the detailed capital records and the annual financial report.

Recommendation: We recommend the City develop a system to identify capital asset additions and disposals throughout the year.

Management Response: The Finance and Engineering Departments will be closing out each public works project as final payment is processed in 2015. This will enable the City to charge the proper fund for each public works project as it is completed. The capital asset information will then be given to the Clerk-Treasurer to record in our capital assets software.

Section II - Compliance and Other Matters

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2014.

Attachment: 2014 City of De Pere Financial Statement (3827 : 2014 Audit Report)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: **August 18, 2015**

DEPARTMENT: **City Clerk-Treasurer**

FROM: **Vicki Scray**

SUBJECT: **Recommendation from the License Committee on an Application for a Temporary Premise Description Change for EastWest Music Closing Showcase on August 30, submitted by Gallagher's Pizza, Inc.**

ATTACHMENTS:

- 08-18-15 Temporary Premise Description Change for EastWest Music Closing Showcase.pdf (PDF)

Attachment: 08-18-15 Temporary Premise Description Change for EastWest Music Closing Showcase.pdf

ORIGINAL ALCOHOL BEVERAGE RETAIL LICENSE APPLICATION

Submit to municipal clerk.

Applicant's WI Seller's Permit No.:	FEIN Number:
456-0000371160-03	27-0019448

LICENSE REQUESTED ▶

TYPE	FEE
☐ Class A beer	$
☑ Class B beer	$
☐ Class C wine	$
☐ Class A liquor	$
☑ Class B liquor	$
☐ Reserve Class B liquor	$
☐ Class B (wine only) winery	$
Publication fee	$
TOTAL FEE	$ N/C

For the license period beginning August 30 20 15 ; 12:00PM
ending August 30 20 15 5:00pm

TO THE GOVERNING BODY of the: ☐ Town of ☐ Village of ☒ City of DePere

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

1. The named ☐ INDIVIDUAL ☐ PARTNERSHIP ☐ LIMITED LIABILITY COMPANY ☒ CORPORATION/NONPROFIT ORGANIZATION hereby makes application for the alcohol beverage license(s) checked above.
2. Name (individual/partners give last name, first, middle; corporations/limited liability companies give registered name): ▶ Gallaghers Pizza Inc

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

Title	Name	Home Address	Post Office & Zip Code
President/Member	Kevin Louis Osadjan	3217 W. Twin Pines Ct.	Green Bay WI 54311
Vice President/Member			
Secretary/Member	John Ward Hubbard	370 Gittens Ct.,	DePere WI 54115
Treasurer/Member			
Agent ▶	Kevin Osadjan		
Directors/Managers			

3. Trade Name ▶ Gallagher's Pizza Business Phone Number 337-6666
4. Address of Premises ▶ 330 Reid St. Post Office & Zip Code ▶ DePere WI 54115
5. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? ☐ Yes ☒ No
6. Is the applicant an employe or agent of, or acting on behalf of anyone except the named applicant? ☐ Yes ☒ No
7. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business? ☐ Yes ☒ No
8. (a) **Corporate/limited liability company applicants only:** Insert state WI and date 2002 of registration.
   (b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company? ☐ Yes ☒ No
   (c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin? ☒ Yes ☐ No

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

9. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) Sold: Bar + Dining Room. Stored: Bar, walk-in liquor cabinet. Over →
10. Legal description (omit if street address is given above): _____
11. (a) Was this premises licensed for the sale of liquor or beer during the past license year? ☒ Yes ☐ No
    (b) If yes, under what name was license issued? GALLAGHER'S PIZZA, INC.
12. Does the applicant understand they must file a Special Occupational Tax return (TTB form 5630.5) before beginning business? [phone 1-800-937-8864] ☒ Yes ☐ No
13. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] ☒ Yes ☐ No
14. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? ☒ Yes ☐ No

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

SUBSCRIBED AND SWORN TO BEFORE ME

this 4th day of August, 20 15

_____ *(Clerk/Notary Public)*

My commission expires May 31, 2019

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

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

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

TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk	Date reported to council/board	Date provisional license issued	Signature of Clerk / Deputy Clerk
Date license granted	Date license issued	License number issued	

#8 HOLD LIQ LICENSE FOR GALLAGHERS PIZZA @ 2655 W. MASON ST & 1927 S. WEB

#9 continued: Premise Description.

& the public parking lot known as the Nicolet Square Parking Mall located between 3rd St., 4th St., Reid St., and Main Ave., excluding all adjacent public sidewalks.

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: **August 18, 2015**

DEPARTMENT: **Public Works**

FROM: **Karen Heyrman**

SUBJECT: **Recommendation from the Board of Public Works to Award the Contract for Project 15-16 De Pere Dam Liner Repair & Seepage Filter to Janke General Contractors, Inc. in the Amount of $80,225.75.**

The Board of Public Works recommendation is to award the bid for Project 15-16 De Pere Dam Liner Repair & Seepage Filter to Janke General Contractors Inc. in the amount of $80,225.75. The budgeted amount for the project from TID #7 was $150,000.

The Engineering Department received bids for Project 15-16 De Pere Dam Liner Repair & Seepage Filter on July 30, 2015. This project involves repairing the liner on the upstream side of the dam and installing a seepage filter erosion control on the downstream side of the dam.

Background

The City owns a small portion of the dam on the Fox River. The section is located off the end of James Street and extends to the Fox River Navigational Authority property at the locks. In 2010, the City and Wisconsin Department of Natural Resources (WDNR) completed a field review. Seepage was identified at several points through the dam.

The City contracted with the Army Corps of Engineers (ACOE) to complete an analysis of the dam to determine the source/location of the leak. The report was completed in July of 2013. ACOE completed a survey and ran several tests to determine the point of the leak. Through the use of a dye test, ACOE identified the location of the leak near the west end of the dam. ACOE recommended a repair be made to the liner on the upstream side and a seepage filter be constructed on the downstream side.

In June of 2015, the City contracted with Becher Hoppe to complete the permitting, bidding plans and specifications, and construction inspection of the repairs.

Summary

The City received two bids for construction of the project. The bids received were as follows:

Bidder	Amount

Janke General Contractors, Inc.	$80,225.75
McMullen & Pitz	$112,482.25

ATTACHMENTS:

- 15-16 Bid Tab(PDF)

PROJECT 15-16 Dam Liner Repair & Seepage Filter
BID TAB

ITEM	DESCRIPTION	UNIT	QTY	BIDDER NO. 1 Janke General Contractors, Inc UNIT PRICE	BIDDER NO. 1 Janke General Contractors, Inc AMOUNT BID	BIDDER NO. 2 McMullen & Pitz Construction Co. UNIT PRICE	BIDDER NO. 2 McMullen & Pitz Construction Co. AMOUNT BID
SD-01	Medium Riprap; Soil Class A-2	CY	184	$ 47.00	$ 8,648.00	$ 53.00	$ 9,752.00
SD-02	1.25” Crushed Base Aggregate, Soil Class C-3, (Undistributed)	TON	103	$ 26.00	$ 2,678.00	$ 28.00	$ 2,884.00
SD-03	Bedding Stone; Soil Class A-8	TON	340	$ 27.00	$ 9,180.00	$ 24.15	$ 8,211.00
SD-04	Clay Soil, Soil Class E-1	TON	14	$ 45.00	$ 630.00	$ 209.00	$ 2,926.00
SD-05	Topsoil, Soil Class F-1 (Undistributed)	TON	20	$ 41.00	$ 820.00	$ 96.00	$ 1,920.00
SD-06	Light Riprap; Soil Class A-3 (Undistributed)	CY	12	$ 66.00	$ 792.00	$ 100.00	$ 1,200.00
SD-07	Stripping & Removal of Topsoil; Site Clearing	SY	367	$ 7.25	$ 2,660.75	$ 6.80	$ 2,495.60
SD-08	Unclassified Excavation	CY	100	$ 24.00	$ 2,400.00	$ 37.00	$ 3,700.00
SD-09	Filling Sinkholes; Trenching, Backfilling, & Compaction	SF	124	$ 24.00	$ 2,976.00	$ 27.60	$ 3,422.40
SD-10	Silt Fence	LF	100	$ 3.15	$ 315.00	$ 3.50	$ 350.00
SD-11	Erosion Control Mat-Class 1 Type B, Urban (Non channel)	SY	550	$ 1.70	$ 935.00	$ 3.00	$ 1,650.00
SD-12	Stone Tracking Pad	EA	1	$ 1,500.00	$ 1,500.00	$ 2,500.00	$ 2,500.00
SD-13	Inlet Protection, Type D	EA	2	$ 167.00	$ 334.00	$ 200.00	$ 400.00
SD-14	Geotextile Fabric, Type HR	SY	400	$ 4.50	$ 1,800.00	$ 5.75	$ 2,300.00
SD-15	Turf & Grasses – Seed Mix No. 20	SY	550	$ 3.00	$ 1,650.00	$ 4.00	$ 2,200.00
SPECIAL CONSTRUCTION							
SC-01	Mobilization	LS	1	$ 8,000.00	$ 8,000.00	$ 17,000.00	$ 17,000.00
SC-02	Turbidity Barrier	SY	90	$ 24.00	$ 2,160.00	$ 80.00	$ 7,200.00
SC-03	Traffic Control – Project-Barricades Type III	LS	1	$ 760.00	$ 760.00	$ 1,000.00	$ 1,000.00
SC-04	Removing Concrete Slab & Rock Wall; Selective Site Removal	CY	15	$ 225.00	$ 3,375.00	$ 435.00	$ 6,525.00
SC-05	Salvage Light Riprap & Relay	SY	61	$ 92.00	$ 5,612.00	$ 71.25	$ 4,346.25
SC-06	40mil LLDPE Liner Repair Patch (Including Removal & Replacement)	SF	200	$ 35.00	$ 7,000.00	$ 100.00	$ 20,000.00
SC-07	Cofferdam (Structure & Dewatering)	LS	1	$16,000.00	$ 16,000.00	$ 10,500.00	$ 10,500.00
TOTAL AMOUNT BID					**$ 80,225.75**		**$ 112,482.25**

Attachment: 15-16 Bid Tab (3810 : Recommendation from the BOPW to Award of Project 15-16 De Pere Dam Liner Repair & Seepage Filter.*)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: **August 18, 2015**

DEPARTMENT: **Public Works**

FROM: **Karen Heyrman**

SUBJECT: **Finance Committee Recommendation to Award the Contract for Project 15-14 City Sign to Jones Sign Company in the Amount of $79,125.00.**

The Finance Committee recommendation is to award the bid to Jones Sign in the amount of $79,125.00. The budgeted amount from TID #8 was $75,000. The City has expended $3,240 for the design previously completed by Jones Sign.

The Engineering Department received bids for Project 15-14 City Sign on July 30, 2015. This project involves fabrication and construction of a new sign and demolition of the existing sign.

Background

The existing City sign located along USH 41 is no longer operational. A new sign was approved in the 2013 budget by the City Common Council. The sign will be located approximately 200' north of the existing sign in order to provide more developable land within TID 8.

The City contracted with Jones Sign to complete the design plan for a new sign. The bid includes this design plan, as well as the permitting, electrical, and demolition of the existing sign.

Summary

The bids received are as follows:

Bidder	Amount
Jones Sign	$79,125.00
Creative Sign Company	$87,987.00
Graphic House	$144.472.67

ATTACHMENTS:

- 15-14 Bid Tab(PDF)

PROJECT 15-14 City Sign

BID TAB

		BIDDER NO. 1	BIDDER NO. 2	BIDDER NO. 3
		Jones Sign	**Creative Sign Company**	**Graphic House**
ITEM	**SIGN BREAKOUT PRICING**	**FABRICATION COST**	**FABRICATION COST**	**FABRICATION COST**
SP-01	Main ID	$17,608.46	$8,000.00	$50,523.18
SP-02	Channel Letters	$5,159.93	$23,000.00	$11,195.45
SP-03	Secondary Cabinets	$14,884.39	$6,000.00	$21,333.51
SP-04	Pole Cover	$24,926.17	$18,000.00	$23,925.18
	SUBTOTAL	**$62,578.95**	**$55,000.00**	**$106,977.32**
ITEM	**INSTALL BREAKOUT PRICING**	**INSTALLATION COST**	**INSTALLATION COST**	**INSTALLATION COST**
SP-05	Foundation	$2,606.53	$18,000.00	$8,160.00
SP-06	Installation	$2,835.65	$4,000.00	$9,300.00
SP-07	Electrical Service Meter Breaker Pedestal (City Sign)	$3,935.25	$1,000.00	$6,600.00
	SUBTOTAL	**$9,377.43**	**$23,000.00**	**$24,060.00**
ITEM	**GENERAL CONDITIONS**	**GENERAL CONDITIONS COST**	**GENERAL CONDITIONS COST**	**GENERAL CONDITIONS COST**
SP-08	Permit Fees	$0.00	$0.00	$0.00
SP-09	Permit Procurement	$0.00	$0.00	$0.00
SP-10	Project Management	$0.00	$0.00	$0.00
SP-11	Shipping	$987.72	$0.00	$0.00
SP-12	Mobilizations	$101.27	$0.00	$2,603.60
	SUBTOTAL	**$1,088.99**	**$0.00**	**$2,603.60**
ITEM	**DEMOLITION BREAKOUT PRICING**	**DEMOLITION COST**	**DEMOLITION COST**	**DEMOLITION COST**
SP-13	Site Demolition	$1,541.41	$3,000.00	$2,800.00
SP-14	Site Clearing	$413.22	$2,400.00	$500.00
	SUBTOTAL	**$1,954.63**	**$5,400.00**	**$3,300.00**
	SALES TAX	$4,125.00	$4,587.00	$7,531.75
	SIGN BASE BID TOTAL	**$79,125.00**	**$87,987.00**	**$144,472.67**

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**August 18, 2015**
DEPARTMENT:	**Public Works**
FROM:	**Eric Rakers**
SUBJECT:	**Ordinance #15-24, Amending Chapter 150 De Pere Municipal code Regarding Traffic Regulations.**

The Board of Public Works approved the following recommendations with the modification to leave the current signage on Merrill Street North Side as it is:

1. Washington Street and Merrill Street Parking Modifications: Washington Street is being redesigned this year to improve traffic flow and pedestrian movement in the area. With the redesign of Washington Street under construction, the City needs to update the signage. Staff has been working with Dickinson School on student dropoff and pickup around the entire area including Washington Street, Merrill Street, and the parking lot south of the school.

   Washington Street will function similar to existing with a loading zone on the east side of the street. Signage is proposed under the loading zone sign to clarify the purpose of the loading zone. Section 346.53 of the State Statutes reviews the intent of a loading zone as follows:

   > *"No person shall stop or leave any vehicle standing in any of the following places except temporarily for the purpose of and while actually engaged in loading or unloading or in receiving or discharging passengers and while the vehicle is attend by a licensed operator so that it may be promptly be moved in case of an emergency or to avoid obstruction of traffic:*
   > *(1) Loading Zone"*

   The loading zone designation is being proposed for a section of the north side of Merrill Street. Finally "No Stopping, Standing, or Parking This Side of Street" is proposed for the west side of Washington to prevent student drop off in this area. Additionally, west side of the street is the travel lane on this side of the street. Currently, parking is allowed outside of school hours.

Recommendation:

- Washington Street - West Side - Ontario to Chicago - No Stopping, Standing, or Parking This Side of Street.
- Washington Street - East Side - 30 feet East of Ontario to 130 feet East - Loading Zone During School Hours.
- Washington Street - East Side - 130 feet East of Ontario to 450 feet South of Chicago - No Stopping, Standing, or Parking
- Washington Street - East Side - 450 feet South of Chicago to 190 feet south of Chicago - Loading Zone During School Hours.
- Washington Street - East Side - 190 feet south of Chicago to Chicago - No Stopping,

Standing, or Parking
- Merrill Street - North Side -380 feet East of Ontario to 600 feet East - Loading Zone During School Hours.

2. Reid Street Parking Modifications: Staff has been working with St. Norbert to update the parking restrictions on Reid Street from Third Street to First Street. Since the last revisions, a loading zone was added with improvements to the Science Building. Additionally, the curb was painted yellow for No Parking even though parking is allowed per the Code.

Recommendation:

- Reid Street - North Side - Modify "No Parking between Signs" to include arrows.
- Reid Street - South Side - 405 feet East of Third to 455 feet East of Third - No Parking
- Reid Street - South Side - 540 feet East of Third to 610 feet East of Third - Loading Zone
- Reid Street - South Side - 155 feet East of First to First - No Parking

ATTACHMENTS:

- Ord15-24 (DOCX)
- Wash_PP_New Design-Exhibit for Parking (PDF)
- REID Parking St Norbert College (PDF)

ORDINANCE #15-24

AMENDING CHAPTER 150 DE PERE MUNICIPAL CODE
REGARDING TRAFFIC REGULATIONS

THE COMMON COUNCIL OF THE CITY OF DE PERE DO ORDAIN AS FOLLOWS:

Section 1: §150-23, Schedule G (Parking) is hereby amended as follows:

DELETIONS

Loading Zone During School Hours			
Street	*Side of Street*	*From Curbline or Feet/Dir. of Curbline*	*To Curbline or Feet/Dir. of Start*
Washington	E	Merrill	560/N

No Stopping or Standing During School Hours when Children are Present 7:30 a.m. to 3:30 p.m.			
Street	*Side of Street*	*From Curbline or Feet/Dir. of Curbline*	*To Curbline or Feet/Dir. of Start*
Washington	W	Ontario	580/N
Washington	W	Ontario	Chicago

ADDITIONS

No Standing, Stopping or Parking Between Signs			
Street	*Side of Street*	*From Curbline or Feet/Dir. of Curbline*	*To Curbline or Feet/Dir. of Start*
Washington	W	Ontario	Chicago
Washington	E	130/E Ontario	450/S Chicago
Washington	E	190/S Chicago	Chicago

Section 2: §150-23, Schedule G (Parking) is hereby amended as follows:

DELETION

No Parking			
Street	*Side of Street*	*From Curbline or Feet/Dir. of Curbline*	*To Curbline or Feet/Dir. of Start*
Reid	S	First	E. End

Attachment: Ord15-24 (3812 : Ordinance #15-24, Amending Ch 150 DPMC, Parking)

ADDITIONS

Loading Zone During School Hours			
Street	*Side of Street*	*From Curbline or Feet/Dir. of Curbline*	*To Curbline or Feet/Dir. of Start*
Washington	E	30/E Ontario	130/E
Washington	E	450/S Chicago	190/S

No Parking			
Street	*Side of Street*	*From Curbline or Feet/Dir. of Curbline*	*To Curbline or Feet/Dir. of Start*
Reid	S	First	155/E
Reid	S	401/E Third	455/E Third

Loading Zone			
Street	*Side of Street*	*From Curbline or Feet/Dir. of Curbline*	*To Curbline or Feet/Dir. of Start*
Reid	S	450/E Third	610/E Third

Section 3: §150-22(7), *Posted/regulated areas*, is hereby amended by deleting paragraphs a. through q., inclusive and inserting the following:

a. No Parking

b. No Parking Here to Corner

c. No Standing, Stopping or Parking Between Signs

d. No Parking During School Hours

e. No Parking, 4:00 p.m. to 9:00 p.m., Monday through Friday, June through August

f. Loading Zone

g. Loading Zone During School Hours

h. Twenty-Minute Parking, 9:00 a.m. to 6:00 p.m., Monday through Saturday

i. Two-Hour Parking, 9:00 a.m. to 6:00 p.m., Monday through Saturday

j. No Stopping or Standing During School Hours when Children are Present 7:30 a.m. to 3:30 p.m.

k. No Stopping or Standing During School Hours when Children are Present 7:30 a.m. to 4:00 p.m.

Attachment: Ord15-24 (3812 : Ordinance #15-24, Amending Ch 150 DPMC, Parking)

l. No Stopping or Standing During School Hours when Children are Present 8:00 a.m. to 3:00 p.m.

m. No Standing, Stopping or Parking from 7:00 a.m. to 4:00 p.m. on School Days

n. Buses Only During School Hours

o. Two-Hour Parking During School Hours

p. Two-Hour Parking 7:00 a.m. to 4:00 pm. on School Days

q. No Stopping or Standing

r. Long Term Parking

s. Two-Hour Parking with Long Term Permit

t. Reserved Parking

u. Park Parking Only

Section 4: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 5: This ordinance shall take effect on and after its passage and publication.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 18th day of August, 2015.

APPROVED:

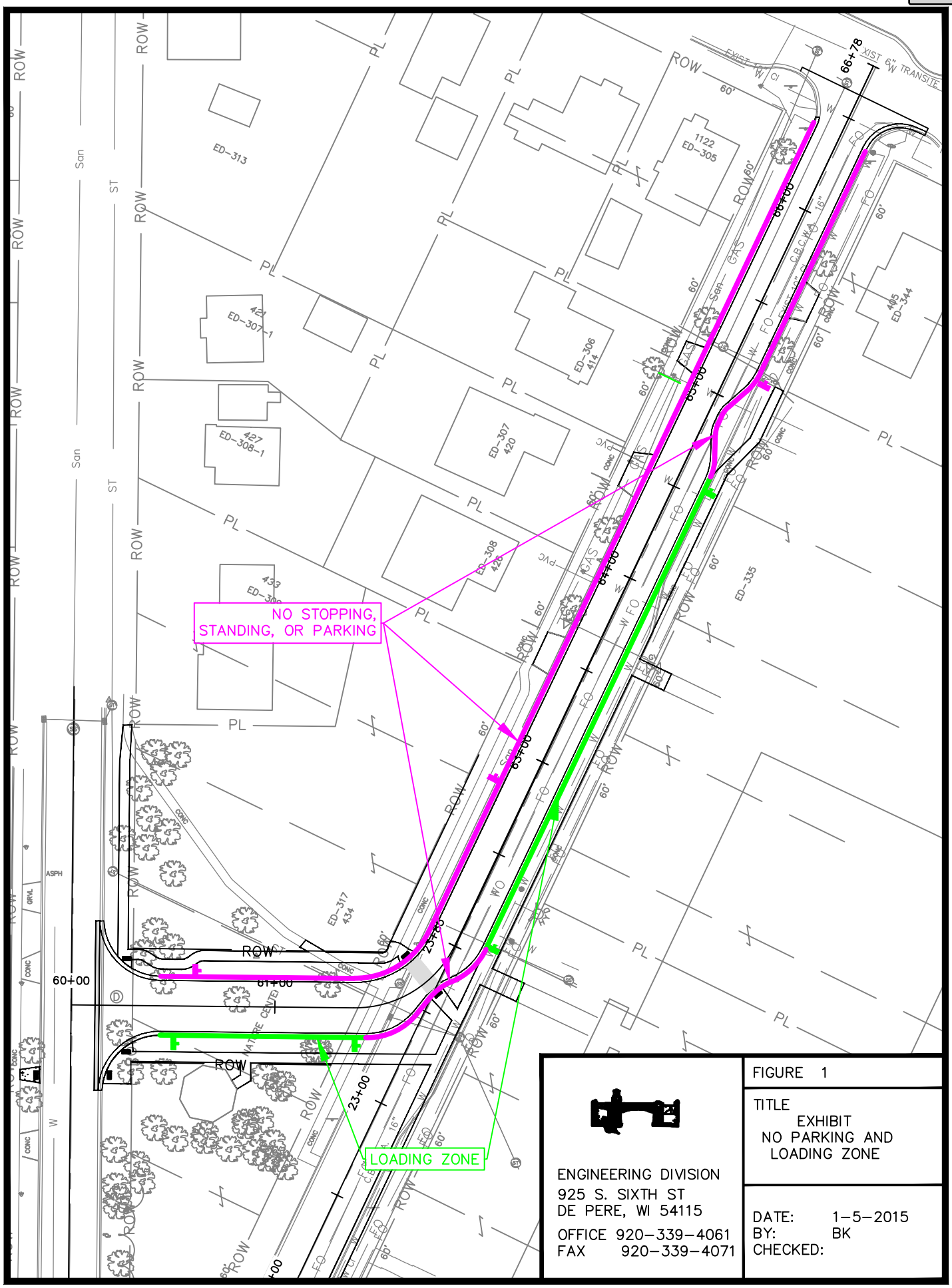
_____
Michael J. Walsh, Mayor

ATTEST:

_____
Shana L. Defnet, Clerk-Treasurer

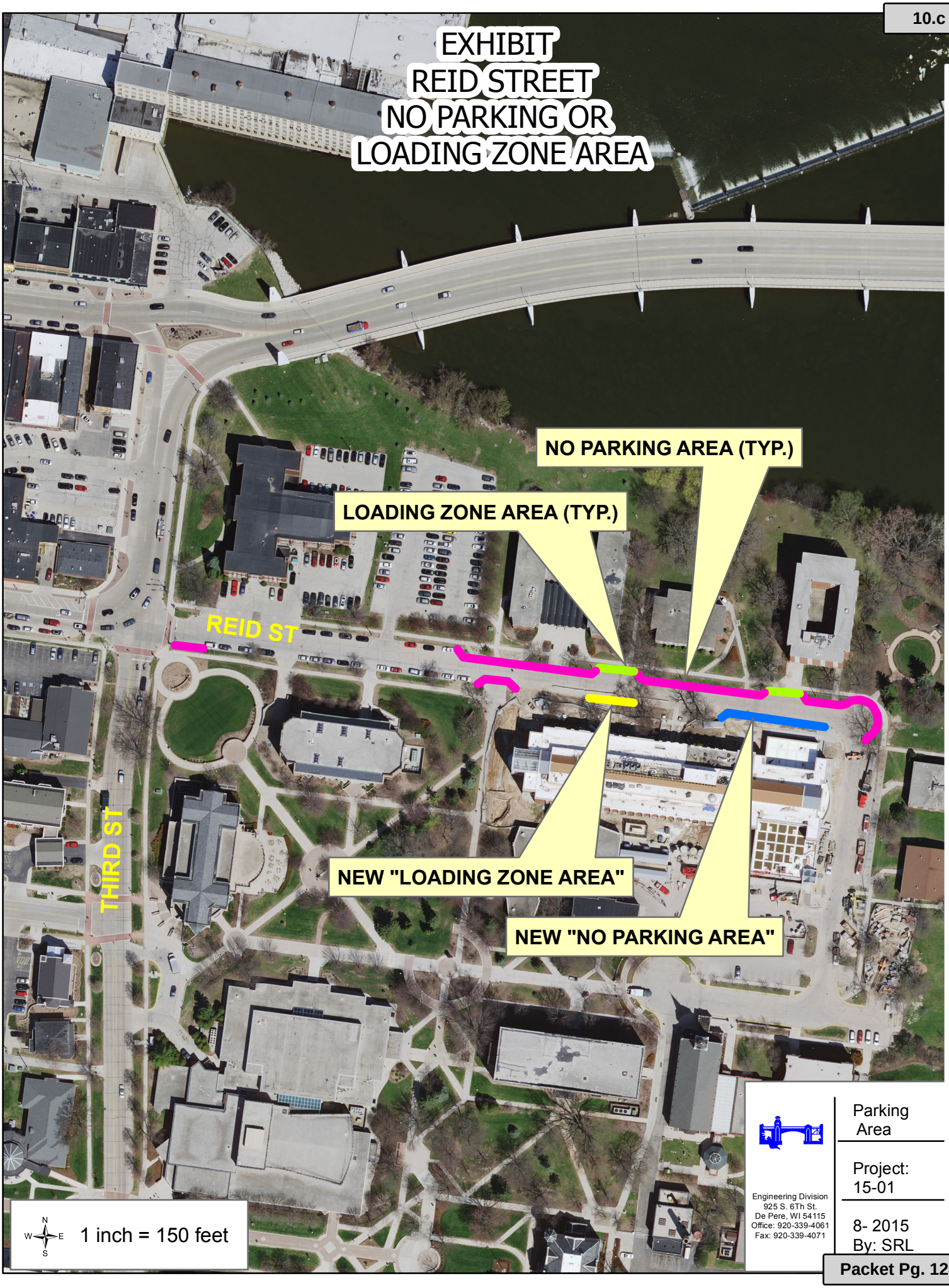
Ayes:_____
Nays:_____
Publication Date: _____
Effective Date: _____

Attachment: Ord15-24 (3812 : Ordinance #15-24, Amending Ch 150 DPMC, Parking)



Attachment: Wash_PP_New Design-Exhibit for Parking (3812 : Ordinance #15-24, Amending Ch 150 DPMC, Parking)

EXHIBIT
REID STREET
NO PARKING OR
LOADING ZONE AREA



Engineering Division
925 S. 6Th St.
De Pere, WI 54115
Office: 920-339-4061
Fax: 920-339-4071

Parking Area

Project: 15-01

8- 2015
By: SRL

Attachment: REID Parking St Norbert College (3812 : Ordinance #15-24, Amending Ch 150 DPMC, Parking)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**August 18, 2015**
DEPARTMENT:	**City Attorney**
FROM:	**Judith Schmidt-Lehman**
SUBJECT:	**Resolution #15-89, Authorizing Agreement Regarding the Sale and Option to Purchase Certain Property Between the City of De Pere and Jamie Veeser Rental LLC.**

ATTACHMENTS:

- Veeser Memo 8-13-15 (PDF)
- Reso15-89 (DOCX)
- Veeser - Sale, Option & Development 8-15-176-001-15 (DOCX)
- Exhibit A - Veeser (PDF)

CITY OF DE PERE MEMO

To: Michael J. Walsh, Mayor
Members of the Common Council
From: Judith Schmidt-Lehman, City Attorney
RE: Land Sale Agreement with Jamie Veeser Rental LLC
Date: August 13, 2015

As you will recall, on August 4, 2015, the Council determined that the sale of parcel WD-L179-1 to Jamie Veeser Rental LLC was not in the public interest due to its proximity to residential property use. City staff has worked diligently to find a different like-sized parcel for this new business in the same vicinity as WD-L179-1 that retains the affordable and readily available attributes of that parcel.

The revised Sale and Option to Purchase Agreement before the Council meets those goals. Parcel WD-L179-2 is across Southbridge Road from the former parcel, creating a reasonable buffer between the development and the residential uses to the north. Although the parcel is larger than WD-L179-1, the size of the Option Parcel has been reduce accordingly. Additionally, the sale price of $45,900 remains the same for the new parcel in order to maintain affordability for the Developer.

If you have any questions regarding this land sale prior to the meeting, please feel free to call me at 339-4042 or Larry Delo at 339-4044.

JSL:jld

RESOLUTION #15-89

AUTHORIZING AGREEMENT REGARDING THE SALE AND OPTION
TO PURCHASE CERTAIN PROPERTY BETWEEN THE
CITY OF DE PERE AND JAMIE VEESER RENTAL LLC

WHEREAS, City owns certain property within its corporate limits known as the Southbridge Business Park, and wishes to develop a portion of this Business Park; and

WHEREAS, Jamie Veeser Rental LLC ("Developer") desires to enter into an agreement to purchase an approximate 2.62 acre parcel (Parcel WD-L179-2) and to obtain and Option to Purchase an approximate .65 acre +/- Parcel from adjacent Parcel WD-L179, for the purpose of constructing a manufacturing facility thereon; and

WHEREAS, Developer's ability to construct the manufacturing facility is contingent upon the City's providing financial and other assistance to Developer on the terms set forth in the attached Agreement Regarding the Sale and Option to Purchase Certain Property Between the City of De Pere and Jamie Veeser Rental LLC; and

WHEREAS, City desires to provide such financial assistance and to promote this development.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Mayor and Clerk-Treasurer are authorized and directed to enter into the Agreement Regarding the Sale and Option to Purchase Certain Property Between the City of De Pere and Jamie Veeser Rental LLC as is attached hereto.

BE IT FURTHER RESOLVED THAT:

All City officials, officers, and employees are further authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Attachment: Reso15-89 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with Jamie Veeser Rental, LLC)

Adopted by the Common Council of the City of De Pere, Wisconsin, this 18th day of August, 2015.

APPROVED:

_____
Michael J. Walsh, Mayor

ATTEST:

_____
Shana L. Defnet, Clerk-Treasurer

Ayes:_____
Nays:_____

Attachment: Reso15-89 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with Jamie Veeser Rental, LLC)

AGREEMENT REGARDING THE SALE AND OPTION TO PURCHASE CERTAIN PROPERTY BETWEEN THE CITY OF DE PERE AND JAMIE VEESER RENTAL LLC

THIS AGREEMENT, made and entered into this ____ day of _____, 2015, by and between the City of De Pere, Wisconsin, a municipal corporation ("City"), and Jamie Veeser Rental LLC, a Wisconsin limited liability company ("Developer").

RECITATIONS

WHEREAS, City owns certain property within its corporate limits known as the Southbridge Business Park, and wishes to develop a portion of this Business Park; and

WHEREAS, Developer desires to enter into an agreement to purchase an approximate 2.62 acre parcel (Parcel WD-L179-2) and to obtain and Option to Purchase an approximate .65 acre +/- Parcel from adjacent Parcel WD-L179, for the purpose of constructing a manufacturing facility thereon (the "Building Development"); and

WHEREAS, pursuant to Wis. Stats. §66.1105, the City created Tax Incremental Financing District No. 6 in 1998 (the "District") and adopted a Project Plan (the "Project Plan") for the District authorizing the expenditure of funds within the District; and

WHEREAS, the District will statutorily terminate on December 31, 2020 unless extended by the City under Wis. Stats. §66.1105(6)(g) for a period of one year; and

WHEREAS, Developer's intended Building Development is consistent with the Project Plan and will be beneficial to the City; and

WHEREAS, Developer's ability to construct the Building Development is contingent upon the City's providing financial and other assistance to Developer on the terms set forth in this Agreement; and

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

WHEREAS, City desires to provide such financial assistance and to promote this development.

NOW, THEREFORE, in consideration of the foregoing and mutual covenants and promises contained herein and other good and valuable consideration, the receipt of which is acknowledged, the undersigned hereby agree as follows:

I. PURCHASE OF REAL ESTATE.

Developer agrees to purchase and City agrees to sell the following described property (hereinafter referred to as the Fee Parcel):

> Part of Lot 1 of Volume 26 Certified Survey Maps page 26, Brown County Map No. 4189, lying Southwest of 1747918 being part of the Northwest ¼ of the Northwest ¼ of Section 5, Township 22 North, Range 20 East, and updated to Volume ____ Certified Survey Maps page ____, Brown County Map No. _____, after recording of that Certified Survey Map.

as depicted on the map attached and incorporated as Exhibit A.

A. Certified Survey Map. City shall retain a qualified surveyor to create a Certified Survey Map (CSM) of the Fee Parcel. Prior to recording the CSM with the Brown County Register of Deeds, City shall provide a copy of the proposed CSM to Developer for its review and approval, which approval shall not be unreasonably withheld.

B. Purchase Price. The purchase price for the Fee Parcel shall be Forty-Five Thousand Nine Hundred and no/100 Dollars ($45,900).

C. Municipal Improvements and Utilities. The purchase price for the Fee Parcel covers and includes the following municipal improvements: concrete street, curb, gutter, storm sewer, sanitary sewer, municipal water, and by the following private utility improvements: electric and natural gas and services. All such improvements and utilities shall be available

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

from and located in and along the entire length of the City right-of-way and applicable utilities easements along American Boulevard.

The purchase price is not intended to and does not cover extension of the municipal improvements or private utilities from their location in City right-of-way onto the Fee Parcel.

D. Boulevard Removal. City shall, at its own expense, have the boulevard feature removed from American Boulevard adjacent to Parcels WD-L179-1 and WD-L179. In its place, City shall construct a middle left turn lane to accommodate traffic movement onto and from the Fee Parcel. Such work shall be completed by City by July 1, 2016.

E. Earnest Money. City acknowledges the receipt of earnest money from Developer in the amount of $500. Such earnest money shall be credited against the purchase price upon closing on the property. Should the property sale fail to close for reasons not attributable to the City, the earnest money shall be forfeited to City.

II. CLOSING PROCEDURE.

A. Evidence of Title/Title Defects. The City shall at its own expense, provide title insurance for the property to be conveyed and shall forward a copy of the commitment of such title insurance to Developer at least five (5) days prior to closing. The commitment shall be for an owner's policy of title insurance in the amount of the purchase price, naming Developer as the intended insured, written by a responsible title insurance company licensed in the State of Wisconsin with an extended coverage and gap endorsement showing title to the property to be marketable. City shall cause, at its cost and expense, satisfy all standard title insurance exceptions to such title insurance policy, with the exception of those exceptions which would be removed by an ALTA/ACSM Minimum Survey. If Developer gives City notice of any title defects prior to the closing which are not acceptable or if the commitment does not contain the

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

extended coverage endorsement, City shall use its best effort to cure such defects. If any such defects are not cured by the date of closing, Developer may terminate this Agreement or reschedule the closing at its option.

B. Closing Costs. City shall pay all closing costs usually and customarily paid by sellers of property in the State of Wisconsin, including the cost of the title insurance as provided herein.

C. Conveyance of Title. City shall convey good title to Developer by good and sufficient warranty deed as of the date of closing, free and clear of liens and encumbrances except the following:

1. Municipal and zoning ordinances providing the same do not restrict or interfere with the intended use of the property.

2. Easements of record provided the same do not restrict or interfere with the intended use of the property.

3. Obligations contained in this Agreement.

D. Access Prior to Closing. City shall permit Developer access to the Fee Parcel prior to closing at no cost to Developer for the purpose of site examination and testing as deemed reasonable by Developer. Developer agrees to hold City harmless for any and all injury that may occur to Developer, its agents or employees, City's agents, employees or third parties, or any properties or interest of any of the above referenced persons occasioned as a result of Developer's site examination and testing activities as contemplated by this section. The hold harmless provision of this paragraph is intended to include all costs of defense, including reasonable attorney fees.

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

E. Closing Date. Closing shall take place on or before December 31, 2015, at De Pere City Hall unless the parties agree otherwise in writing.

III. OPTION TO PURCHASE.

A. In consideration of, and contingent upon, the annual payment of $325 ($500/acre x .65 acre +/-) commencing the date of this Agreement and due and payable on or before the anniversary thereof for the following two (2) years, City grants Developer a thirty-six (36) month Option to Purchase the .65 acre +/- parcel identified in Exhibit A as "Option Parcel".

B. Option Period. The thirty-six (36) month option period shall run from the date of this Agreement. Developer shall have an exclusive option to purchase the Option Parcel and City shall not convey any right, title, or interest to the Option Parcel without the written consent or waiver of Developer. It is specifically understood that any rights to the Option Parcel are contingent upon Developer's compliance with this section and the timely payment of the above referenced option fee.

C. Failure to Pay Annual Option Fee. If Developer fails to make timely payment of the option fee, City shall be released of all obligations in regard to Developer and the Option Parcel and may market and convey the Option Parcel without any notice or consent of Developer.

D. Exercise of Option. Upon service of written notice to City, the parties shall set a mutually agreeable date for closing not more than sixty (60) days from the date of receipt of such notice. The purchase price for the Option Parcel shall be Twenty Five Thousand and no/100 Dollars ($25,000) per acre. Said purchase price shall cover all municipal improvements located adjacent to the site, including concrete paving, curb and gutter, lighting, natural gas, storm sewer, sanitary sewer and municipal water. No assessment will be made to the Option Parcel for these

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

public improvements. This paragraph shall not limit the City's ability to assess the Option Parcel for future public improvements. All option fees paid by Developer will be credited to the purchase price at closing.

E. Warranties. The warranties and representations made by City covering Utilities (I.C), Boulevard Removal (I.D), Evidence of Title (II.A), Closing Costs (II.B), Conveyance of Title (II.C), Access Prior to Closing (II.D), and Environmental Warranties and Indemnities (IV.), regarding the Fee Parcel are likewise made with respect to the Option Parcel.

IV. ENVIRONMENTAL WARRANTIES AND INDEMNITIES.

A. Environmental Condition of Property. City has forwarded to Developer a Phase I Environmental Audit of the Fee and Option Parcels completed by Envirogen, Inc. and an Environmental Investigation Report dated February, 2015 completed by AECOMM with respect to an open environmental remediation case involving property adjacent to the Fee and Option Parcels. Except as provided, discussed or disclosed in such reports, the City represents as follows:

1. Use of Property. Since City acquired title to the Fee and Option Parcels, no portion of the Fee or Option Parcels have ever been used by City:

   a. In a manner requiring the issuance of a permit covering the discharge or disposal of pollutant or waste into any waters of the United States pursuant to Wisconsin Statutes, or 33 U.S.C. 1241, et seq.

   b. For treatment, collection, storage, or disposal of any refuse, objectionable waste, or material in a manner inconsistent with regulations issued by the Wisconsin Department of Natural Resources pursuant to Wisconsin Statutes, or requiring a permit thereunder.

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

c. For the generation, transport, treatment, storage, or disposal of any hazardous waste subject to regulation under Wisconsin Statutes, or 42 U.S.C. 6901, et seq.

d. For the manufacture, processing, distribution in commerce, use, or disposal of any toxic substance, including, particularly, PCB's and asbestos, subject to regulations under 15 U.S.C. 2601, et seq.

e. For any underground storage tanks subject to regulation under Wis. Admin. Code Chapter ILHR 10.

f. For any injection well, dry well, or similar facility subject to regulation pursuant to Wisconsin Statutes, or 42 U.S.C. 300H, et seq.

2. Release of Hazardous Substances. There is no current, nor has there been since the City acquired title to the Fee and Option Parcels, any release or substantial threat of release of a hazardous substance, pollutant, or contaminant from or onto the property subject to regulations pursuant to Wisconsin Statutes, or 42 U.S.C. 9601, et seq., or subject to any action that may make the buyer liable in tort under common law, public, or private nuisance action.

3. Threatened or Pending Environmental Litigation. No portion of the Fee or Option Parcels are the subject of threatened or pending investigation or lawsuit or administrative action by any person, forum, governmental body or any entity relating to or arising from any manner of circumstances subject to regulation pursuant to any statute, ordinances, or regulations.

4. Compliance with federal, state, or local environmental laws. The current use of the Fee and Option Parcels are in compliance with all federal, state, county, and

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

municipal laws and regulations. As of the time of this Agreement, the Wisconsin Department of Natural Resources (WDNR) has determined that no additional action (testing or remediation) is required for the concentrations at B-11 reported in the AECOM assessment for parcel WD-L179-2. AECOM has abandoned the groundwater monitoring well (B-11) as indicated in the report. Should the WDNR determine to commence or initiate any environmental testing or remediation activity pertaining to abandoned monitoring well B-11, City shall hold Developer harmless for any and all injury, damage or expense that may occur to Developer, its agents or employees, occasioned as a result of such action of the WDNR. The hold harmless provision of this paragraph is intended to include all costs of defense, including reasonable attorney fees.

B. Flood Plain or Wetlands. The City has not undertaken and under this Agreement is not obligated to undertake, a wetland delineation study of the Fee or Option Parcels.

C. Provisions to Survive Closing. The representation provisions of this section shall survive the closing of this transaction.

V. CITY OBLIGATIONS

A. Development Grants.

1. The City agrees to make two grants (collectively, the "Project Grant," and individually, a "Project Grant") to defray the costs of the Building Development. The aggregate amount of the Project Grants shall be $75,000,which shall be paid on the following schedule:

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

a. The first Project Grant in the amount of $37,500 shall be payable not more than fifteen (15) days after approval of the completed footings and foundation by the Building Inspection Department.

b. The second Project Grant in the amount of $37,500 shall be payable not more than fifteen (15) days after the issuance of the certificate of occupancy for the Building.

2. The aggregate amount of the Project Grants is premised upon the completed Building Development having an Assessed Value equal to the Guaranteed Value for real property tax purposes of not less than $ 500,000 as of January 1, 2017. If the Assessed Value of the Building Development as of such date is less than the Guaranteed Value, Developer and its successors and assigns, agrees to make payment to City in lieu of taxes as provided in Section VI.B. below.

VI. DEVELOPER OBLIGATIONS

A. Construction

1. **Site Plan.** Developer shall submit a site plan to the City Plan Commission within six (6) months of closing on the property sale, showing all improvements, including all fencing, landscaping, lighting, signage, off-street parking, off-street loading, building design, facade materials, improvement layout (site drainage, utilities and erosion control), accessory building or structures, and any other information related to the construction and appearance of the site subject for City's review. Developer shall construct all improvements in substantial compliance with the Site Plan and any reasonable conditions imposed thereon at the discretion of the City on the Site Plan.

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

2. **Developer to Substantially Complete.** Developer shall substantially develop the building and improvements on the property in accordance with the plan submitted to the City so that the Building Development is substantially complete on or before January 1, 2017. Substantially complete as used in this Agreement shall be the actual and substantial construction of permanent structures in compliance with all plans required by this Agreement such that a certificate of occupancy has been issued by the City Building Inspection Department.

3. **Failure to Submit Site Plan or Substantially Complete.** If, in the reasonable discretion of City, Developer has not complied with the provisions of paragraph 2, above, City may, by certified mail, inform Developer of such failure. If after sixty (60) days of mailing of such notice, Developer has still not substantially completed the Building Development in compliance with the site plan, City may repurchase the property for the price actually paid for the property less any real property taxes due or liens or judgments of record. If repurchase is made under this section, all improvements to the real property shall become that of the City and Developer shall remain liable and hold the City harmless for any lien, claim, or judgment which may arise against the Fee Parcel as a result or consequence of Developer's ownership or construction efforts thereon. If Developer is delayed from achieving substantial development as required in this Agreement and as referred to in this paragraph due to circumstances beyond the reasonable control of Developer, including, but not limited to, strikes, Acts of God, or force majeure, the rescission and repurchase provision of this paragraph shall be postponed by the period of such delay. This provision is intended to be in addition to all other remedies available to the City at law.

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

4. **Repurchase Closing.** Closing for repurchase as contemplated in Section VI.A.3. above, shall occur not less than sixty (60) days from the date of termination of the notice referred to therein, unless another time is specifically agreed upon by the parties. At such closing, Developer shall, at its own expense, extend the title insurance previously supplied by the City, naming the City as owner and shall remove any and all encumbrances not present on the title at the time of the original closing. Title shall be conveyed by warranty deed to the City and Developer shall pay all closing costs and filing fees.

5. **Return of Project Grants.** Developer agrees to and obligates itself and its successors and assigns to repay all Project Grants received from City should it fail to complete construction of the Building Project in accordance with the Plan Commission approved site plan on or before on or before January 1, 2017, unless otherwise agreed by the parties in writing. Upon repayment in full of the Project Grant, plus interest at the statutory rate from the date the Project Grant was made to the date repaid, the obligations found in paragraphs B, C, and D below shall become null and void.

B. Guarantee of Value. Developer warrants that as of January 1, 2017, and for the life of the District, the value of the Building Development shall not be less than $500,000. Developer, for itself, its successors and assigns, agrees that should the Assessed Value in 2017 be less than the Guaranteed Value, it will make a payment in lieu of tax to City (the "Deficit Payment") equal to the difference in taxes to be collected due to the shortfall in the Guaranteed Value. Such Deficit Payment shall be determined as follows:

1. The amount of the Deficit Payment shall be determined by subtracting the Assessed Value from the Guaranteed Value. That number shall be multiplied by the mil-

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

rate for all taxing jurisdictions established for that tax year for the west side of De Pere, with the product being due and payable by Developer to the City on or before October 15 of the year in which it was due.

2. If not paid in full by October 15 of the year in which it was due, the amount determined under the process identified above shall become a lien on the property as a special charge under Wis. Stats. §66.0627.

3. Developers obligations to make the Deficit Payment shall cease upon the termination of the District.

C. Developer, for itself, its successors and assigns, hereby waives all rights during the life of the District to appeal the Assessed Value of the Building Development below the value at which the Building Development is assessed as of January 1, 2017.

D. For the duration of the life of the District, which Developer hereby agrees, for itself, its successors and assigns, that it shall not, without the prior written consent of the City, sell or lease any portion of the Fee Property to an entity whereby such sale or lease would cause such portion of the Fee Parcel to become exempt from real estate taxation. This obligation, as well as the other obligations of this Agreement, shall be binding upon all of the Developer's successors and assigns. Developer further agrees it will place a restriction in any deed conveying the Fee Parcel during the duration of this Agreement prohibiting any use of such property during the term of this Agreement which would cause the Fee Parcel or any portion thereof to become tax exempt. Should the Building Development nevertheless become tax exempt, Developer, for itself, its successors and assigns, hereby agrees that payment in lieu of tax shall then be made by the owner of the Fee Parcel in accordance with the process set out above.

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

VII. DEFAULT PROVISIONS.

A. Breach and Cure. Any provision of this Agreement which does not contain a specific remedy shall be resolved as provided hereunder. If either party believes that such provision has been breached, it shall supply the other party with written notice, informing the other party that it has fifteen (15) days to cure such breach. If there is no cure of that breach, the party may bring any action available for any remedy provided in law or equity.

B. Specific Performance Where Remedy Provided. Where a remedy is specifically provided in this Agreement, in the event that either party fails to perform in compliance with such remedy provision or unreasonably delays in performing thereunder and such delay or failure causes damage to the other party, nothing in this Agreement shall prevent the other party from maintaining an action in specific performance to compel the remedy, demanding damages for any injury caused by the failure of the other party to act in compliance with such remedy provision within a reasonable time or any other remedy or collection of any other costs available in law or equity.

VIII. MISCELLANEOUS.

A. Obligations to run with the land. The obligations contained herein shall run with the land and are binding on all subsequent owners of the Fee Parcel as applicable. This Agreement and any amendment thereto shall be recorded with the office of the Brown County Register of Deeds.

B. Assignment. Developer may assign this agreement in its entirety only upon written notice of Assignment to City, including acknowledgement by the assignee of the obligations contained in this agreement and City's consent to the same.

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

C. Contractual Interpretation. The paragraphs headed by Roman Numerals in this contract are referred to as Sections and are intended to include, as categories thereunder, lettered paragraphs. The lettered paragraphs of this Agreement are to be referred to as paragraphs and the numbered paragraphs, subparagraphs. The Section, paragraph, and subparagraph headings of this Agreement are for convenience of reference only and shall not limit or otherwise affect or be used in the construction of any terms of the provisions of this Agreement.

D. Notices. Unless otherwise specifically addressed in this Agreement, all notices required by this Agreement must be in writing. All notices of breach or termination as required in this Agreement shall be mailed by certified mail to the addresses below and shall be deemed received on the date of mailing. All other notices required under this Agreement may be sent by regular mail. All notices and communications shall be addressed to the parties hereto at their respective addresses set forth and shall be deemed received on the date of postmark.

1. If to Developer: Jamie Veeser
c/o Machine+ LLC
2701 Larsen Road
Green Bay, WI 54313

2. If to City: City of De Pere
City Clerk-Treasurer
335 South Broadway Street
De Pere, WI 54115

With a copy to: City of De Pere
City Administrator
335 South Broadway Street
De Pere, WI 54115

E. Law Governing. This agreement shall be construed in accordance with the laws of the State of Wisconsin.

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

F. Entire Agreement. This agreement contains all agreements, terms, covenants, conditions, warranties, and representations made or entered into by and between the parties and supersedes all prior discussions and agreements, whether written or oral, between the parties and constitutes the sole and entire agreement between the parties with respect thereto. This agreement may not be modified or amended unless such modification or amendment is set forth in writing and executed by all parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first written above.

JAMIE VEESER RENTAL LLC
By:

_____
Print Name: _____
Title: _____

_____
Print Name: _____
Title: _____

STATE OF WISCONSIN)
)SS.
BROWN COUNTY)

Personally came before me this ____ day of _____, 2015, the above named _____and _____, known as the person(s) who executed the foregoing instrument and acknowledge the same.

_____
Notary Public:
My Commission expires: _____

CITY OF DE PERE
By:

_____
Michael J. Walsh, Mayor

_____
Shana L. Defnet, Clerk-Treasurer

STATE OF WISCONSIN)
)SS.
BROWN COUNTY)

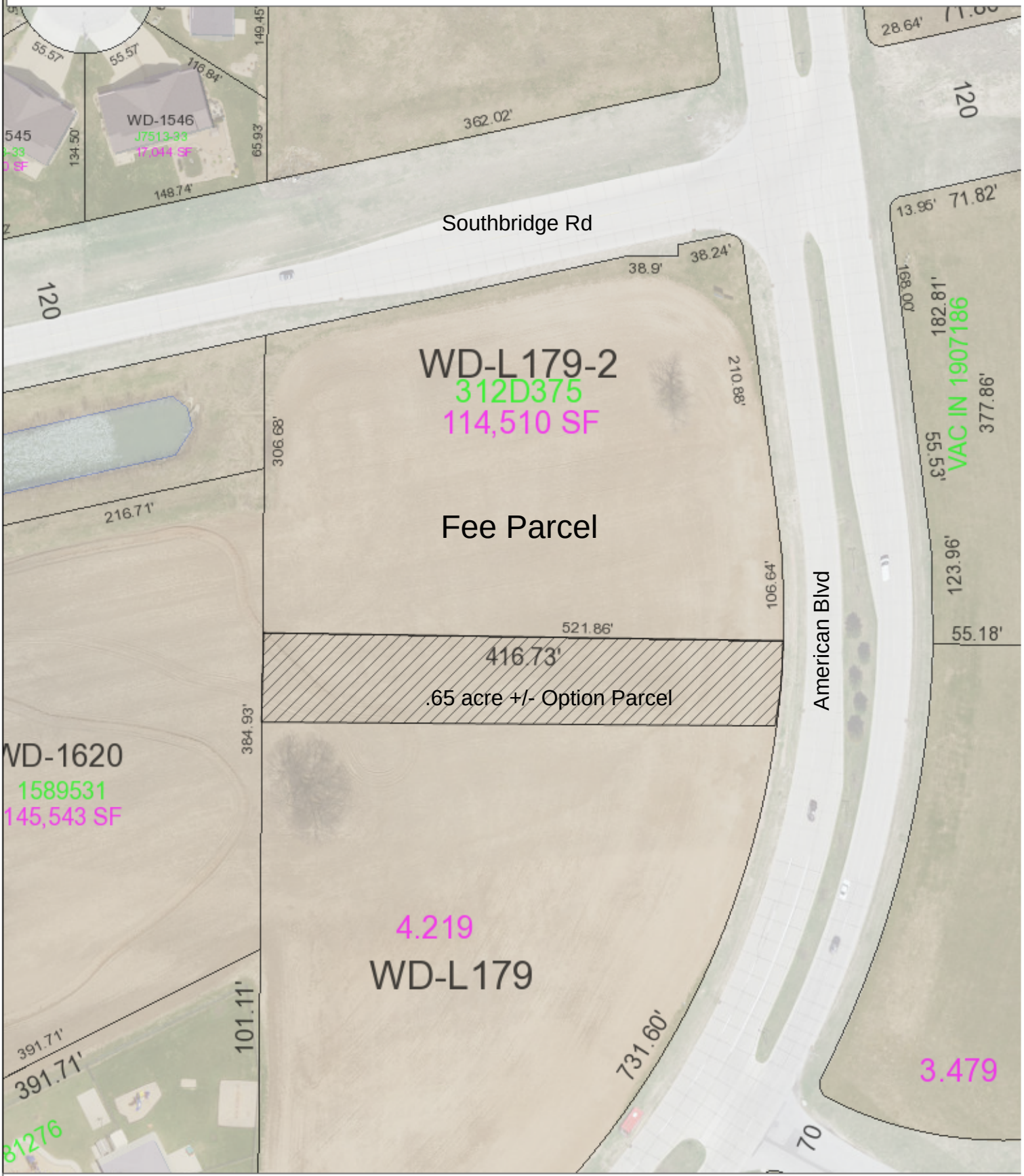
Personally came before me this ____ day of _____, 2015, the above named Michael J. Walsh, Mayor and Shana L. Defnet, Clerk-Treasurer. known as the persons who executed the foregoing instrument and acknowledge the same.

_____
Notary Public:
My Commission expires: _____

Drafted by: Judith Schmidt-Lehman
H:\jdupont\Agreements\2015\Veeser - Sale, Option & Development 8-15-176-001-15.docx

Attachment: Veeser - Sale, Option & Development 8-15-176-001-15 (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with

Exhibit A



This map was produced utilizing a variety of sources the City of De Pere reasonably believes are reliable, including GIS data, some of which was under development at the time this map was produced. The City of De Pere makes no warranty, either expressed or implied, including no warranty as to fitness for a particular use, of the information contained in or comprising this map.

N

W

Map of De Pere, WI Provided By The De Pere Planning/GIS Department 2010

08/13/2015

Attachment: Exhibit A - Veeser (3807 : Resolution #15-89, Authorizing Sale and Option to Purchase with Jamie Veeser Rental, LLC)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**August 18, 2015**
DEPARTMENT:	**Public Works**
FROM:	**Karen Heyrman**
SUBJECT:	**Resolution #15-90, Authorizing Storm Sewer Easement (ED-713; 609 S Huron Street).**

The Board of Public Works recommends the approval of the easement for a storm drain at 609 S Huron.

The Engineering Department will be reconstructing the alley between Huron and Erie, from Merrill to Bolles in 2015. During design we determined the need for a storm drain on the west side of the alley. I discussed this with the property owner at 609 S Huron and he agreed to provide the easement needed to construct the drain. The City will have access to clean and maintain this facility from the alley.

ATTACHMENTS:

- Reso15-90 (DOCX)
- Sewer Easement - ED-713 (Hjorth) (DOCX)
- Exhibit A - Sewer Easement (Hjorth) (DOCX)
- Exhibit B - Sewer Easement (Hjorth) (PDF)
- 609 ALLEY EASEMENT (PDF)

RESOLUTION #15-90

AUTHORIZING STORM SEWER EASEMENT
(ED-713; 609 S. Huron Street)

WHEREAS, the City has requested that property owner, Douglas W. Hjorth, convey a storm sewer easement to the City for purposes of the alley reconstruction between Huron and Erie from Merrill to Bolles; and

WHEREAS, the Storm Sewer Easement attached hereto accomplishes such easement conveyance; and

WHEREAS, this matter has been reviewed by the Board of Public Works which recommends its approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Common Council authorizes the attached Storm Sewer Easement from Douglas W. Hjorth and thanks him for his support of city street management activities.

BE IT FURTHER RESOLVED THAT:

All City officials, officers and employees are authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 18th day of August, 2015.

APPROVED:

_____
Michael J. Walsh, Mayor

ATTEST:

_____
Shana L. Defnet, Clerk-Treasurer

Ayes:_____

Nays:_____

Attachment: Reso15-90 (3809 : Resolution #15-90, Storm Sewer Easement - 609 S Huron)

DOCUMENT NO.

STORM SEWER EASEMENT

Douglas W. Hjorth, an individual (Grantor), hereby grants and conveys to the City of De Pere, a Wisconsin municipal corporation (Grantee), and its successors and assigns, a perpetual right-of-way over, under, across and through an easement in all lands described below for the purposes of construction, installation and maintenance of a storm sewer system and related facilities.

THIS SPACE RESERVED FOR RECORDING DATA

NAME AND RETURN ADDRESS
Judith Schmidt-Lehman
City of De Pere
335 S. Broadway
De Pere, WI 54115

Legal Description:
See legal description on Exhibit A and map on Exhibit B, both attached hereto and incorporated herein by reference.

ED-713
PARCEL IDENTIFICATION NUMBER (PIN)

It is expressly understood and agreed that Grantor and its successors shall have and retain all rights to the use and occupation of said real estate, including the right to build thereon as they see fit, providing that such use and occupation, and any building erected thereon, will not, after the date of this Easement, be built over and/or under the easement parcel, nor will any other structure in any manner disturb, damage, destroy, injure, or obstruct such storm sewer easement or any part thereof.

For the purpose of the maintenance and repair of such storm sewer, Grantee shall have the right to enter, pass over and use said premises and the land adjacent thereto for the transportation, laying down, and storage of materials, tools and equipment, the depositing and removal of excavated materials, and for other purposes incidental to the work, but shall do so with the least inconvenience practicable to the Grantor. Grantee agrees to restore after completion of construction, maintenance or replacement the property to its previous condition, or as close thereto as possible.

This Easement is binding upon and shall inure to the benefit of the heirs, successors, assigns, and licensees of the parties hereto.

Dated this _____ day of _____, 2015.

By:

_____
Douglas W. Hjorth

State of Wisconsin)
) ss.
Brown County)
This instrument was acknowledged before me on this _____ day of_____, 2015 by the above named person(s).

_____
(Signature, Notary Public, State of Wisconsin)

_____
(Print or Type Name, Notary Public, State of Wisconsin)

My commission expires: _____

Drafted by: Judith Schmidt-Lehman

Attachment: Sewer Easement - ED-713 (Hjorth) (3809 : Resolution #15-90, Storm Sewer Easement - 609 S Huron)

Grantor: Douglas W. Hjorth
Grantee: City of De Pere

Exhibit A
to the Sewer Easement

Parcel ED-713:

Part of Lot 15, Block 5, E.C. Merril and E.E. Bolles Addition, in the City of De Pere, Brown County, Wisconsin, more fully described as follows:

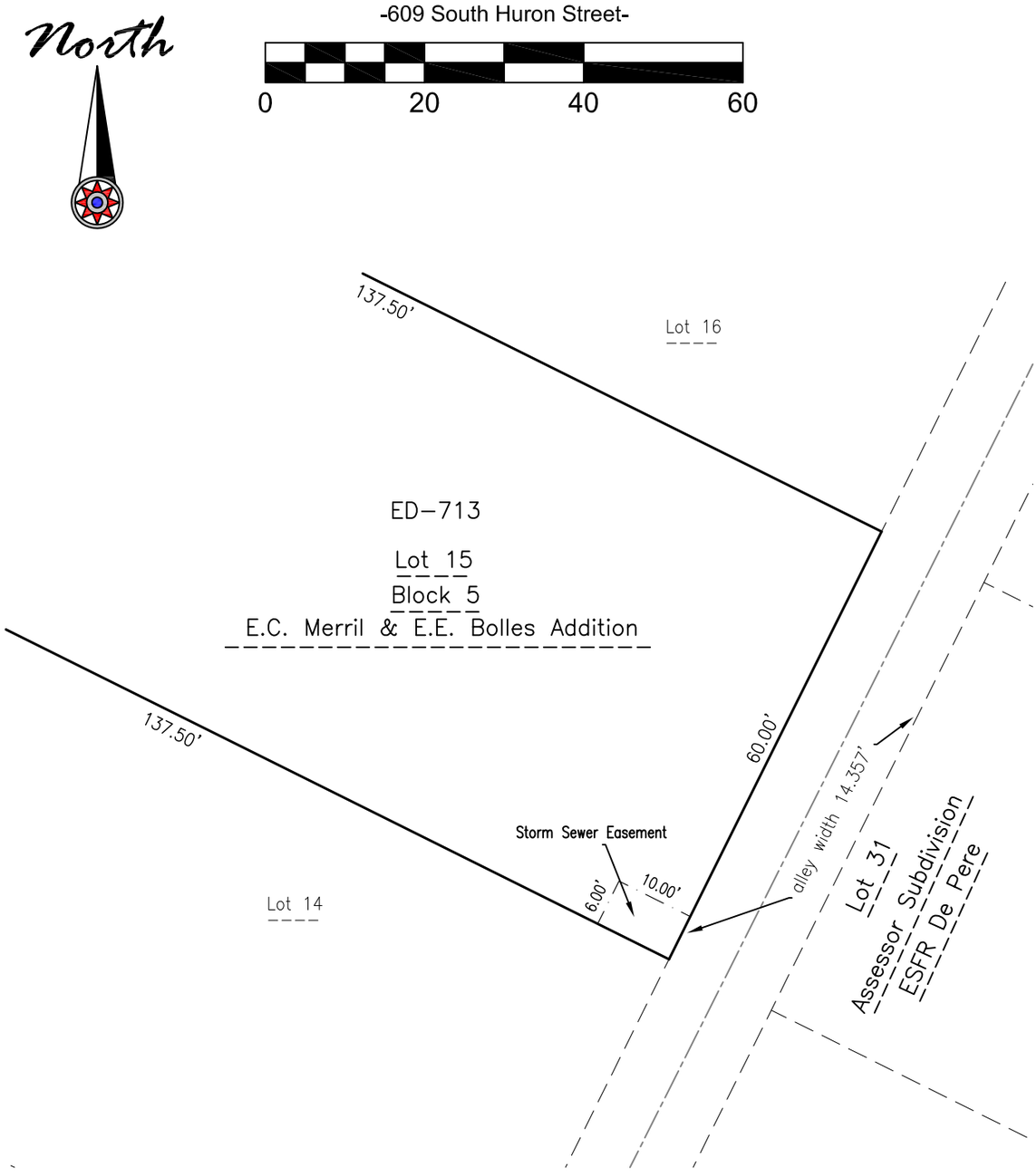
The Easterly 10 feet of the Southerly 6 feet of Lot 15, Block 5, E.C. Merril and E.E. Bolles Addition.

Attachment: Exhibit A - Sewer Easement (Hjorth) (3809 : Resolution #15-90, Storm Sewer Easement - 609 S Huron)

Exhibit B
to the Sewer Easement

Easement Exhibit

Part of Lot 15, Block 5, E.C. Merril and E.E. Bolles Addition, in the City of De Pere, Brown County, Wisconsin
-609 South Huron Street-



STORM SEWER EASEMENT

Part of Lot 15, Block 5, E.C. Merril and E.E. Bolles Addition, in the City of De Pere, Brown County, Wisconsin, more fully described as follows:

The Easterly 10 feet of the Southerly 6 feet of Lot 15, Block 5, E.C. Merril and E.E. Bolles Addition.

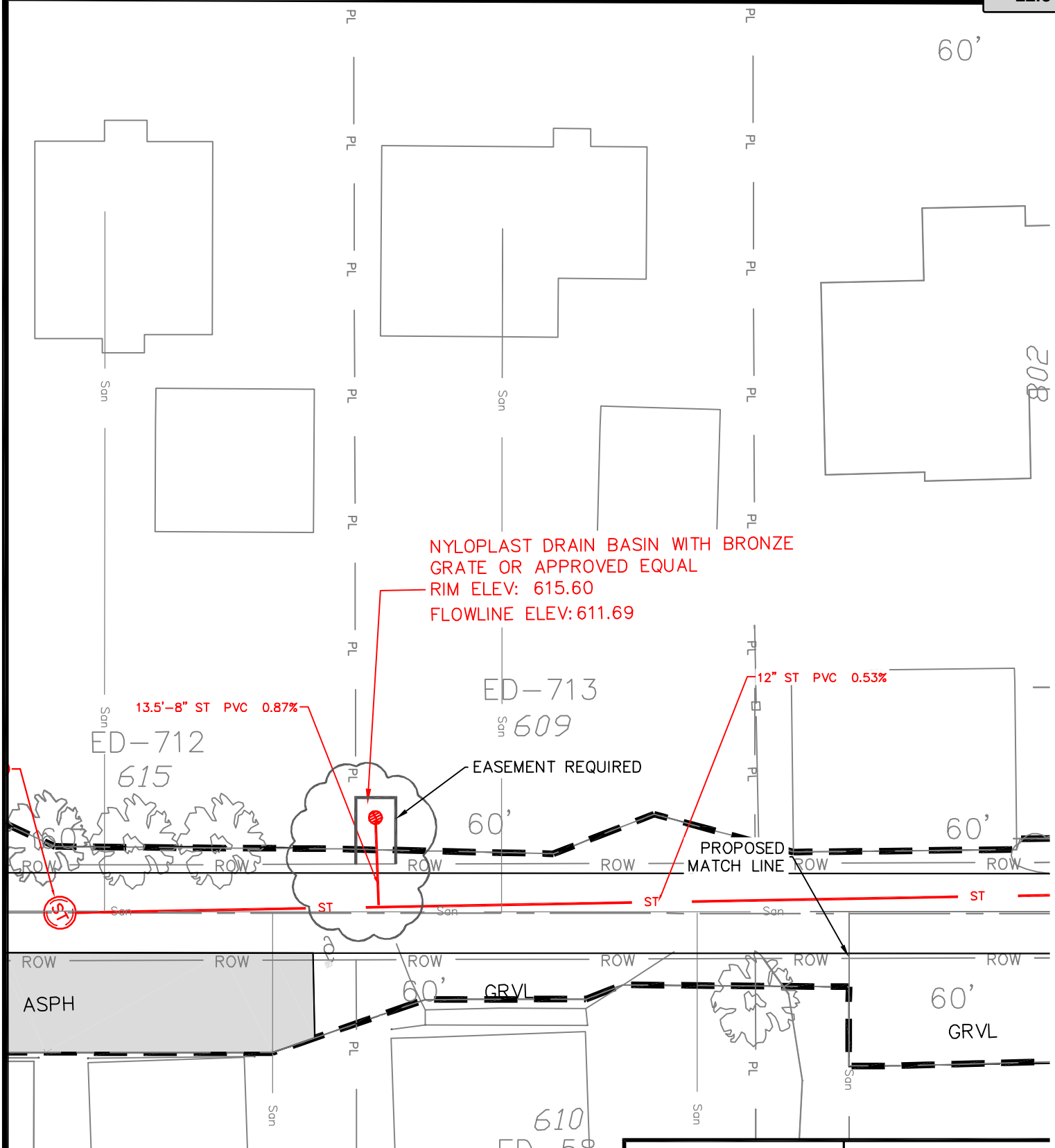
Scale: 1" = 20'

Client: City of De Pere
Tax Parcel: ED-713
Drafted By: JMB
File: D-10315Ease 072415.dwg

Mau & Associates
LAND SURVEYING & PLANNING
CIVIL & WATER RESOURCE ENGINEERING
Phone: 920-434-9670 Fax: 920-434-9672

Sheet One of One
Project No.: D-10315
Drawing No.: L-9310

Attachment: Exhibit B - Sewer Easement (Hjorth) (3809 : Resolution #15-90, Storm Sewer Easement - 609 S Huron)



ENGINEERING DIVISION
925 S. SIXTH ST
DE PERE, WI 54115
OFFICE 920-339-4061
FAX 920-339-4071

609 HURON STREET

TITLE: MATCH LINE

PROJECT:
ASPHALT, CURB
AND SEWER REPAIR

DATE: 5/22/15
BY: KAD
CHECKED: KMH

Attachment: 609 ALLEY EASEMENT (3809 : Resolution #15-90, Storm Sewer Easement - 609 S Huron)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**August 18, 2015**
DEPARTMENT:	**Public Works**
FROM:	**Eric Rakers**
SUBJECT:	**Resolution #15-91. Approving Compliance Maintenance Annual Report for Wastewater Collection System.**

The Engineering Department has completed the Compliance Maintenance Annual Report (CMAR) for the wastewater collection system. The CMAR is required by the Wisconsin Department of Natural Resources. The report scores the City wastewater collection system based on Financial Management and the Collection System.

Included with this memo are the results of the CMAR. The City received a grade A on the Financial Management and A on the Collection System.

Staff recommends the BOPW approve the Report for submittal to the WDNR.

ATTACHMENTS:

- Reso15-91 (DOCX)
- MYCMAR (PDF)

RESOLUTION #15-91

APPROVING COMPLIANCE MAINTENANCE ANNUAL REPORT
FOR WASTEWATER COLLECTION SYSTEM

WHEREAS, Chapter NR 208, Wis. Adm. Code, requires that the City of De Pere, as the owner of a wastewater collection system, prepare a Compliance Maintenance Annual Report and deliver the same to the Department of Natural Resources; and

WHEREAS, the Board of Public Works has reviewed the attached Compliance Maintenance Annual Report for the reporting year 2014 and recommends its approval.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Common Council hereby has reviewed and approves submittal of the Compliance Maintenance Annual Report to the State Wisconsin Department of Natural Resources.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 18th day of August, 2015.

APPROVED:

_____
Michael J. Walsh, Mayor

ATTEST:

_____
Shana L. Defnet, Clerk-Treasurer

Ayes:_____

Nays:_____

Attachment: Reso15-91 (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

Compliance Maintenance Annual Report

De Pere, City

Last Updated: 8/4/2015 Reporting For: 2014

Financial Management

1. Provider of Financial Information

Name: Joe Zegers

Telephone: (920) 339-4041 (XXX) XXX-XXXX

E-Mail Address (optional): jzegers@mail.de-pere.org

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: 2014

- ● 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)

0

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: 2014

- ● 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		$	150,000.00
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)		$	0.00
3.2.3 Adjusted January 1st Beginning Balance		$	150,000.00
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*)	-	$	0.00
3.2.6 Ending Balance as of December 31st for CMAR Reporting Year		$	150,000.00

Attachment: MYCMAR (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

Compliance Maintenance Annual Report

De Pere, City

Last Updated: 8/4/2015

Reporting For: 2014

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.

3.3 What amount should be in your Replacement Fund? $ 150,000.00

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.

0

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	Sewer Lining	266000	2015
2	Sewer Rehabilitation - Spot Repairs and Lateral Replacement	100000	2015
3	Remove and Relay Sanitary Sewer	400000	2016
4	Sewer Lining	266000	2016
5	Sewer Rehabilitation - Spot Repairs and Lateral Replacement	100000	2016

5. Financial Management General Comments

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

Attachment: MYCMAR (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

Compliance Maintenance Annual Report

De Pere, City

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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
- ● 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)
- ○ 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:

Continue to rehabilitate sewers in areas of street improvements. Continue identifying sewers in easements, alleys, and street resurfacing areas for lining. Identify areas of inflow and infiltration, include directly connected roof drains in the downtown areas of the City.

☐ 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) 12/18/2007
- ☒ 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?

Attachment: MYCMAR (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

Compliance Maintenance Annual Report

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- ☒ Current and up-to-date sewer map
- ☒ 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 Managment Plan (SECAP)
- ☐ Lift Station Evaluation Report
- ☐ Others:

0

2. Operation and Maintenance

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

Cleaning	20	% of system/year
Root removal	20	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	20	% of system/year
Manhole inspections	20	% of system/year
Lift station O&M	0	# per L.S./year
Manhole rehabilitation	1	% of manholes rehabbed
Mainline rehabilitation	1	% 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:

Attachment: MYCMAR (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

Compliance Maintenance Annual Report

De Pere, City

Last Updated: 8/4/2015 Reporting For: 2014

3. Performance Indicators

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

32.12	Total actual amount of precipitation last year in inches
29.19	Annual average precipitation (for your location)
106.7	Miles of sanitary sewer
0	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
9	Number of basement backup occurrences
9	Number of complaints
4.676	Average daily flow in MGD (if available)
171.896	Peak monthly flow in MGD (if available)
11.071	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

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

4. Overflows

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

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

5. Infiltration / Inflow (I/I)

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

- ● Yes
- ○ No

If Yes, please describe:

The City experiences high flows in some of the older areas.

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

- ○ Yes
- ● No

If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

The City completed sewer lining and lateral replacement in some of the older areas. Additionally, the City started a new program to internally grout and patch sewers with high infiltration.

Attachment: MYCMAR (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

Compliance Maintenance Annual Report

De Pere, City

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5.4 What is being done to address infiltration/inflow in your collection system?

The City is continuing to complete sewer lining and lateral replacements. The City incorporated additional lateral televising to identify old laterals that do not need to be re-established when a sewer is lined. Finally, the City implemented a program to identify roof drains that are connected to the sanitary sewer in the downtown area.

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

Attachment: MYCMAR (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

Compliance Maintenance Annual Report

De Pere, City

Last Updated: 8/4/2015

Reporting For: 2014

Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			4	16
GRADE POINT AVERAGE (GPA) = 4				

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)

Attachment: MYCMAR (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

Compliance Maintenance Annual Report

De Pere, City

Last Updated: 8/4/2015

Reporting For: 2014

Resolution or Owner's Statement

Name of Governing Body or Owner:

Date of Resolution or Action Taken:

Resolution Number:

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. Regardless of grade, required for Collection Systems if SSOs were reported):

Financial Management: Grade = A

Collection Systems: Grade = A

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

Attachment: MYCMAR (3811 : Resolution #15-91, CMAR Report for Wastewater Collection System*)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE:	**August 18, 2015**
DEPARTMENT:	**Finance/Personnel Committee**
FROM:	**Steve Massey**
SUBJECT:	**Resolution #15-92, Authorizing Renewal of Software Services Agreement with SimplexGrinnell.**

The Finance/Personnel Committee recommends entering into a 2-year Software Services Agreement with SimplexGrinnell.

The existing CCure 9000 Software Service Agreement (SSA) with SimplexGrinnell expired on 5/31/2014. SimplexGrinnell supplies the CCure 9000 software that controls the City of De Pere door security system at the City Hall Complex, Community Center and Municipal Service Center. Without an active SSA the city will be unable to obtain technical support if an issue occurs. This is currently preventing the migration of the CCure 9000 software from the existing 7 year old server hardware to the virtual server infrastructure. This could result in extended downtime and potential door access issues.

Proposed Agreement Benefits

- Technical support
    - Without an active SSA the software can't be updated to the latest version preventing SimplexGrinnell technicians from obtaining technical support
    - Without an active SSA the software license can't be moved to any other hardware platform
- Entitlement to future software revisions that may contain security fixes and new features

Proposed Agreement Options

- 2 year SSA billed annually $1735/year
    - Price is locked in for 2 years by entering a 2 year agreement
    - Savings of $250 over the 1 year SSA
    - Reinstatement fee waived when entering a multiple year SSA
- 1 year SSA billed annually $1860/year
    - Price is locked in for 1 year - There is no guarantee the price will not increase in the following year
    - 1 year SSA would cost $250 more than the 2 year SSA over a 2 year term
    - Reinstatement fee of $125

The door security system impacts nearly all City employees on a daily basis. It is staff's recommendation to enter into the 2 year SSA to ensure the integrity of the City's door security system.

ATTACHMENTS:

- Reso15-92 (DOCX)
- De Pere City Hall 2 year CCure proposal (PDF)

RESOLUTION #15-92

AUTHORIZING RENEWAL OF SOFTWARE SERVICES AGREEMENT
WITH SIMPLEXGRINNELL

WHEREAS, the City utilizes SimplexGrinnell software for the door security system at all City buildings; and

WHEREAS, a renewal for such contract is needed for continued software support; and

WHEREAS, the attached Software Services Agreement will renew such services for an additional two (2) years; and

WHEREAS, this matter has been reviewed by the Finance/Personnel Committee which recommends approval thereof.

NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:

The Mayor is authorized and directed to execute the Software Services Agreement as is attached hereto, subject to changes as deemed necessary by the City Attorney, together with subsequent renewals of the Agreement, provided the terms and conditions are substantively similar and sufficient funds have been budgeted therefor.

BE IT FURTHER RESOLVED THAT:

All City officials, officers, and employees are authorized and directed to take such steps as are lawful and necessary in furtherance thereof.

Adopted by the Common Council of the City of De Pere, Wisconsin, this 18th day of August, 2015.

APPROVED:

_____
Michael J. Walsh, Mayor

ATTEST:

_____
Shana L. Defnet, Clerk-Treasurer

Ayes:_____
Nays:_____

Attachment: Reso15-92 (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

Service Solution

Customer:
De Pere City Hall
Date: 03-AUG-15
Proposal #:435795
Term:01-AUG-15 to 31-JUL-17

Billing Customer:
De Pere City Hall
335 S Broadway
DE PERE, WI 54115-2526

Service Location:
De Pere City Hall
335 S Broadway
DE PERE, WI 54115-2526

SimplexGrinnell
Sales Representative:
MICHAEL L PRICE
1941 Holmgren Way
GREEN BAY, WI 54304-4514
MichPrice@simplexgrinnell.com

INVESTMENT SUMMARY

(*Excludes applicable Sales Tax* ▪ *Service Solution Valid for 45 Days*)

SERVICE/PRODUCT DESCRIPTION	QUANTITY	FREQUENCY	INVESTMENT

Recurring Annual Investment

Software House Software Support
C CURE SYSTEM

Software House Software Support Total: $1,735.00

Total Recurring Annual Investment: $1,735.00

Attachment: De Pere City Hall 2 year CCure proposal (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

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Service Solution

SUMMARY OF SERVICES

Access Control Software Services Agreement (SSA)

A customized software support agreement for your access control system. This includes software and firmware updates.

Attachment: De Pere City Hall 2 year CCure proposal (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

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tyco SimplexGrinnell Service Solution

SPECIAL PROVISIONS

Access Control Software Services Agreement (SSA)

CUSTOMER PORTAL
Please note that customers that have a service agreement in place qualify for our "free" customer portal access. Customer portal is a web-based tool that provides our customers with an easy and secure access to their information. From the portal you will be able to access information such as:

- The ability to update your contact information
- Access to copies of invoices (both current and from the past) with ability to print.
- Access to view status and details of current and closed service requests.
- Access to service history and details of repairs with ability to print service acknowledgements.
- Ability to create a service request on-line 24 hours a day, 7 days a week, 365 days a year. Once requested our SRC will contact you with an estimated time of arrival.
- Ability to set up permission to authorize other users within your organization to use the portal.Wisconsin Agreement Extension Notice

- Online access to inspection reports done with our EIR . (Electronic Inspection Reporting) System.

Attachment: De Pere City Hall 2 year CCure proposal (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

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Service Solution

This Service Solution (the "Agreement") sets forth the Terms and Conditions for the provision of equipment and services to be provided by SimplexGrinnell LP ("Company") to **De Pere City Hall** and is effective **01-AUG-15** to **31-JUL-17** (the "Initial Term")**.**

PAYMENT TERM: *Annual In Advance*

PAYMENT AMOUNT: $1,735.00 - **Proposal # :** 435795

CUSTOMER ACCEPTANCE: In accepting this Agreement, Customer agrees to the Terms and Conditions on the following pages and any attachments or riders attached hereto that contain additional terms and conditions. It is understood that these terms and conditions shall prevail over any variation in terms and conditions on any purchase order or other document that the Customer may issue. Any changes in the system requested by the Customer after the execution of Agreement shall be paid for by the Customer and such changes shall be authorized in writing.

ATTENTION IS DIRECTED TO THE LIMITATION OF LIABILITY, WARRANTY, INDEMNITY AND OTHER CONDITIONS CONTAINED IN THIS AGREEMENT.

De Pere City Hall		**SimplexGrinnell**	
Signature:	_____	MICHAEL L PRICE	
Print Name:	_____	Phone #:	_____
Title:	_____	Fax #:	_____
Phone#:	_____	License #: (If Applicable)	_____
Fax #:	_____	Authorized Signature:	_____
Email:	_____	Print Name:	_____
PO#:	_____	Title:	_____
Date:	_____	Date:	_____

Attachment: De Pere City Hall 2 year CCure proposal (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

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TERMS AND CONDITIONS

1. Term. The Initial Term of this Agreement shall commence on the date of this Agreement and continue for the period indicated in this Agreement. At the conclusion of the Initial Term, this Agreement shall automatically extend for successive terms equal to the Initial Term, each and together a "Term" of this Agreement, unless either party gives written notice to the other party at least thirty (30) days prior to the end of the then-current term.

2. Payment. Payments shall be invoiced and due in accordance with the terms and conditions set forth in this Agreement. Work performed on a time and material basis shall be at the then-prevailing Company rate for material, labor, and related items, in effect at the time supplied under this Agreement.

3. Pricing. The pricing set forth in this Agreement is based on the number of devices and services to be performed as set forth in this Agreement. If the actual number of devices installed or services to be performed is greater than that set forth in this Agreement, the price will be increased accordingly. Company may increase prices upon notice to the Customer or annually to reflect increases in material and labor costs. Customer agrees to pay all taxes, permits, and other charges, including but not limited to state and local sales and excise taxes, installation or alarm permits, false alarm assessments, or any charges imposed by any government body, however designated, levied or based on the service charges pursuant to this Agreement. The Customer's failure to make payment when due is a material breach of this Agreement.

4. Code Compliance. Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically stated in this Agreement. Customer acknowledges that the Authority Having Jurisdiction (e.g. Fire Marshal) may establish additional requirements for compliance with local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

5. Limitation of Liability; Limitations of Remedy. Customer understands that Company offers several levels of protection services and that the level described has been chosen by Customer after considering and balancing various levels of protection afforded and their related costs. **It is understood and agreed by the Customer that Company is not an insurer and that insurance coverage, if any, shall be obtained by the Customer and that amounts payable to Company hereunder are based upon the value of the services and the scope of liability set forth in this Agreement and are unrelated to the value of the Customer's property and the property of others located on the premises. Customer agrees to look exclusively to the Customer's insurer to recover for injuries or damage in the event of any loss or injury and that Customer releases and waives all right of recovery against Company arising by way of subrogation. Company makes no guaranty or Warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or services supplied by Company will detect or avert occurrences or the consequences therefrom that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that, Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability for Services performed on site at Customer's premises shall be limited to an amount equal to the Agreement price (as increased by the price for any additional work) or, where the time and material payment term is selected, Customer's time and material payments to Company. Where this Agreement covers multiple sites, liability shall be limited to the amount of the payments allocable to the site where the incident occurred. Company's liability with respect to Monitoring Services is set forth in Section 17 of this Agreement. Such sum shall be complete and exclusive. If Customer desires Company to assume greater liability, the parties shall amend this Agreement by attaching a rider setting forth the amount of additional liability and the additional amount payable by the Customer for the assumption by Company of such greater liability, provided however that such rider shall in no way be interpreted to hold Company as an insurer. IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY DAMAGE, LOSS, INJURY, OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS, MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S), AS HEREINAFTER DEFINED, OR ANY OF ITS COMPONENT PARTS BY THE CUSTOMER OR ANY THIRD PARTY. COMPANY SHALL NOT BE LIABLE FOR INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND, INCLUDING BUT NOT LIMITED TO DAMAGES ARISING FROM THE USE, LOSS OF THE USE, PERFORMANCE, OR FAILURE OF THE COVERED SYSTEM(S) TO PERFORM. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect, Company's employees, agents, officers and directors.**

6. Reciprocal Waiver of Claims (SAFETY Act). Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 6 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 6 C.F.R. 25.5 (e), to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claims against the other for any losses, including business interruption losses, sustained by either party or their respective employees, resulting from an activity resulting from an "Act of Terrorism" as defined in 6 C.F.R. 25.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

7. Indemnity. Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third party claims for personal injury, death, property damage or economic loss, arising in any way from any act or omission of Customer or Company relating in any way to this Agreement, including but not limited to the Services under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select counsel to represent it in any such action. Customer's responsibility with respect to indemnification and defense of Company with respect to Monitoring Services is set forth in Section 17 of this Agreement.

8. General Provisions. Customer has selected the service level desired after considering and balancing various levels of protection afforded, and their related costs. Customer acknowledges and agrees that by this Agreement, Company, unless specifically stated, does not undertake any obligation to maintain or render Customer's system or equipment as Year 2000 compliant, which shall mean, capable of correctly handling the processing of calendar dates before or after December 31, 1999. All work to be performed by Company will be performed during normal working hours of normal working days (8:00 a.m. - 5:00 p.m.), Monday through Friday, excluding Company holidays), as defined by Company, unless additional times are specifically described in this Agreement. All work performed unscheduled unless otherwise specified in this Agreement. Appointments scheduled for four-hour window. Additional charges may apply for special scheduling requests, e.g. working around equipment shutdowns, after hours work.

Company will perform the services described in the Service Solution ("Services ") for one or more system(s) or equipment as described in the Service Solution or the listed attachments ("Covered System(s)"). UNLESS OTHERWISE SPECIFIED IN THIS AGREEMENT, ANY INSPECTION (AND, IF SPECIFIED, TESTING) PROVIDED UNDER THIS AGREEMENT DOES NOT INCLUDE ANY MAINTENANCE, REPAIRS, ALTERATIONS, REPLACEMENT OF PARTS, OR ANY FIELD ADJUSTMENTS WHATSOEVER, NOR DOES IT INCLUDE THE CORRECTION OF ANY DEFICIENCIES IDENTIFIED BY COMPANY TO CUSTOMER. COMPANY SHALL NOT BE RESPONSIBLE FOR EQUIPMENT FAILURE OCCURRING WHILE COMPANY IS IN THE PROCESS OF FOLLOWING ITS INSPECTION TECHNIQUES, WHERE THE FAILURE ALSO RESULTS FROM THE AGE OR OBSOLESCENCE OF THE ITEM OR DUE TO NORMAL WEAR AND TEAR. THIS AGREEMENT DOES NOT COVER SYSTEMS, EQUIPMENT, COMPONENTS OR PARTS THAT ARE BELOW GRADE, BEHIND WALLS OR OTHER OBSTRUCTIONS OR EXTERIOR TO THE BUILDING, ELECTRICAL WIRING, AND PIPING.

9. Customer Responsibilities. Customer shall regularly test the System(s) in accordance with applicable law and manufacturers' and Company's recommendations. Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon inspection, Company determines that repairs are recommended, repair charges will be submitted for approval by Customer's on-site representative prior to work. Should such repair work be declined, Company shall be relieved from any and all liability arising therefrom.

Customer further agrees to:

- Provide Company clear access to Covered System(s) to be serviced including, if applicable, lift trucks or other equipment needed to reach inaccessible equipment;
- Supply suitable electrical service, heat, heat tracing adequate water supply, and required system schematics and/or drawings;
- Notify all required persons, including but not limited to authorities having jurisdiction, employees, and monitoring services, of scheduled testing and/or repair of systems;
- Provide a safe work environment;
- In the event of an emergency or Covered System(s) failure, take reasonable precautions to protect against personal injury, death, and/or property damage and continue such measures until the Covered System(s) are operational; and
- Comply with all laws, codes, and regulations pertaining to the equipment and/or services provided under this agreement.

Customer represents and warrants that it has the right to authorize the Services to be performed as set forth in this Agreement.

10. Repair Services. Where Customer expressly includes repair, replacement, and emergency response services in the Service Solution section of this Agreement, such services apply only to the components or equipment of the

Attachment: De Pere City Hall 2 year CCure proposal (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

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Covered System(s). Customer agrees to promptly request repair services in the event the System becomes inoperable or otherwise requires repair. The Agreement price does not include repairs to the Covered System(s) recommended by Company as a result of an inspection, for which Company will submit independent pricing to customer and as to which Company will not proceed until Customer authorizes such work and approves the pricing. Repair or replacement of non-maintainable parts of the Covered System(s) including, but not limited to, unit cabinets, insulating material, electrical wiring, structural supports, and all other non-moving parts, is not included under this Agreement.

11. **System Equipment**. The purchase of equipment or peripheral devices, (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and hoses) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment, which is attached to the Covered System(s), whether provided by Company, Customer or a third party, interferes with the proper operation of the Covered System(s), Customer shall remove or replace such device or equipment promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsible for any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment**.**

12. **Reports**. Where inspection and/or test services are selected, such inspection and/or test shall be completed on Company's then current Report form, which shall be given to Customer, and, where applicable, Company may submit a copy thereof to the local authority having jurisdiction. The Report and recommendations by Company are only advisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are under control at the time of inspection. Final responsibility for the condition and operation of the Covered System(s) and equipment and components lies with Customer.

13. **Availability and Cost of Steel, Plastics & Other Commodities**. Company shall not be responsible for failure to provide services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel products or products made from plastics or other commodities. (i) In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty. Customer agrees to pay Company in full for all work performed up to the time of any such termination. (ii) If Company is able to obtain the steel products or products made from plastics or other commodities, but the price of any of the products has risen by more than 10% from the date of the bid, proposal or date Company executed this Agreement, whichever occurred first, then Company may pass through that increase through a reasonable price increase to reflect increased cost of materials**.**

14. Confined Space. If access to confined space by Company is required for the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

15. Hazardous Materials. Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

- "Permit confined space," as defined by OSHA,
- Risk of infectious disease,
- Need for air monitoring, respiratory protection, or other medical risk,
- Asbestos, asbestos-containing material, formaldehyde or other potentially toxic or otherwise hazardous material contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

All of the above are hereinafter referred to as "Hazardous Conditions". Company shall have the right to rely on the representations listed above. If hazardous conditions are encountered by Company during the course of Company's work, the discovery of such materials shall constitute an event beyond Company's control and Company shall have no obligation to further perform in the area where the hazardous conditions exist until the area has been made safe by Customer as certified in writing by an independent testing agency, and Customer shall pay disruption expenses and re-mobilization expenses as determined by Company.This Agreement does not provide for the cost of capture, containment or disposal of any hazardous waste materials, or hazardous materials, encountered in any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Company shall not be responsible for the testing, removal or disposal of such hazardous materials

16. **Remote Service**. If Customer selects Remote Service, Customer understands and agrees that, while Remote Service provides for communication regarding Customer's fire alarm system to Company via the internet, Remote Service does not constitute monitoring of the system and Customer understands that Remote Service does not provide for Company to contact the fire department or other authorities in the event of a fire alarm. Customer understands that if it wishes to receive monitoring of its fire alarm system and notification of the fire department or other authorities in the event of a fire alarm, it must select monitoring services as a separate service under this Agreement**.** CUSTOMER FURTHER UNDERSTANDS AND AGREES THAT THE TERMS OF SECTION 17.F OF THIS AGREEMENT APPLY TO REMOTE SERVICE.

17. **Monitoring Services.** If Customer has selected Monitoring services, the following shall apply to such services:

A. **Alarm Monitoring Service**. Customer agrees and acknowledges that Company's sole and only obligation under this Agreement shall be to provide alarm monitoring, notification, and/or Runner services as set forth in this Agreement and to endeavor to notify the party(ies) identified by Customer on the Contact/Call List ("Contacts") and/or Local Emergency Dispatch Numbers for responding authorities. Upon receipt of an alarm signal, Company may, at our sole discretion, attempt to notify the Contacts to verify the signal is not false. If we fail to notify the Contacts or question the response we receive, we will attempt to notify the responding authority. In the event Company receives a supervisory signal or trouble signal, Company shall endeavor to promptly notify one of the Contacts. Company shall not be responsible for a Contact's or responding authority's refusal to acknowledge/respond to Company's notifications of receipt of an alarm signal, nor shall Company be required to make additional notifications because of such refusal. The Contacts are authorized to act on Customer's behalf and, if so designated on the Contact/Call List, are authorized to cancel an alarm prior to the notification of authorities. Customer understands that local laws, ordinances or policies may restrict Company's ability to provide the alarm monitoring and notification services described in this Agreement and/or necessitate modified or additional services and related charges to Customer. Customer understands that Company may employ a number of industry-recognized measures to help reduce occurrences of false alarm signal activations. These measures may include, but are not limited to, implementation of industry-recognized default settings; implementation of "partial clear time bypass" procedures at our alarm monitoring center and other similar measures at our sole discretion from time to time. THESE MEASURES CAN RESULT IN NO ALARM SIGNAL BEING SENT FROM AN ALARM ZONE IN CUSTOMER'S PREMISES AFTER THE INITIAL ALARM ACTIVATION UNTIL THE ALARM SYSTEM IS MANUALLY RESET. Upon receiving notification from Company that a fire or gas detection (e.g. carbon monoxide) signal has been received, the responding authority may forcibly enter the premises. Cellular radio unit test supervision, if provided under this Agreement, provides only the status of the cellular radio unit's current signaling ability at the time of the test communication based on certain programmed intervals and does not serve to detect the potential loss of radio service at the time of an actual emergency event. Company shall not be responsible to provide monitoring services under this Agreement unless and until the communication link between Customer's premises and Company's Monitoring Center has been tested. **SUCH SERVICES ARE PROVIDED WITHOUT WARRANTY, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE**.

B Limitation of Liability; **Limitations of Remedy**. Customer understands that Company offers several levels of Monitoring Services and that the level described has been chosen by Customer after considering and balancing various levels of protection afforded and their related costs**. It is understood and agreed by the Customer that Company is not an insurer and that insurance coverage, if any, shall be obtained by the Customer and that amounts payable to Company hereunder are based upon the value of the Monitoring Services and the scope of liability set forth in this Agreement and are unrelated to the value of the Customer's property and the property of others located on the premises. Customer agrees to look exclusively to the Customer's insurer to recover for injuries or damage in the event of any loss or injury and that Customer releases and waives all right of recovery against Company arising by way of subrogation. Company makes no guaranty or Warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or services supplied by Company will detect or avert occurrences or the consequences there from that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its monitoring obligations under this Agreement. Accordingly, Customer agrees that, Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences there from, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability with respect to Monitoring Services shall be the lesser of the annual fee for Monitoring Services allocable to the site where the incident occurred or two thousand five hundred ($2,500) dollars. Such sum shall be complete and exclusive. If Customer desires Company to assume greater liability, the parties shall amend this Agreement by attaching a rider setting forth the amount of additional liability and the additional amount payable by the Customer for the assumption by Company of such greater liability, provided however that such rider shall in no way be interpreted to hold Company as an insurer.**

Attachment: De Pere City Hall 2 year CCure proposal (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

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IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY DAMAGE, LOSS, INJURY, OR ANY OTHER CLAIM ARISING FROM ANY SERVICING, ALTERATIONS, MODIFICATIONS, CHANGES, OR MOVEMENTS OF THE COVERED SYSTEM(S), AS HEREINAFTER DEFINED, OR ANY OF ITS COMPONENT PARTS BY THE CUSTOMER OR ANY THIRD PARTY. COMPANY SHALL NOT BE LIABLE FOR INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND, INCLUDING BUT NOT LIMITED TO DAMAGES ARISING FROM THE USE, LOSS OF THE USE, PERFORMANCE, OR FAILURE OF THE COVERED SYSTEM(S) TO PERFORM. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect, Company's employees, agents, officers and directors.

C. **Indemnity, Insurance**. Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third party claims for personal injury, death, property damage or economic loss, arising in any way from any act or omission of Customer or Company relating in any way to the Monitoring Services provided under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select counsel to represent it in any such action. Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

D. **No modification**. Modification to Sections 17 B or C may only be made by a written amendment to this Agreement signed by both parities specifically referencing Section 17 B and/or C, and no such amendment shall be effective unless approved by the manager of Company's Central Monitoring Center.

E. **Customer's Duties**. In addition to Customer's duty to indemnify, defend, and hold Company harmless pursuant to this Section 17:

i. Customer agrees to furnish the names and telephone numbers of all persons authorized to enter or remain on Customer's premises and/or that should be notified in the event of an alarm (the Contact/Call List) and Local Emergency Dispatch Numbers and provide all changes, revision and modifications to the above to Company in writing in a timely manner. Customer must ensure that all such persons are authorized and able to respond to such notification.

ii. Customer shall carefully and properly test and set the system immediately prior to the securing of the premises and carefully test the system in a manner prescribed by Company during the term of this Agreement. Customer agrees that it is responsible for any losses or damages due to malfunction, miscommunication or failure of Customer's system to accurately handle, process or communicate date data. If any defect in operation of the System develops, or in the event of a power failure, interruption of telephone service, or other interruption at Customer's premises of signal or data transmission through any media, Customer shall notify Company immediately. If space/interior protection (i.e. ultrasonic, microwave, infrared, etc.) is part of the System, Customer shall walk test the system in the manner recommended by Company.

iii. When any device or protection is used, including, but not limited to, space protection, which may be affected by turbulence of air, occupied airspace change or other disturbance, forced air heaters, air conditioners, horns, bells, animals and any other sources of air turbulence or movement which may interfere with the effectiveness of the System during closed periods while the alarm system is on, Customer shall notify Company

iv. Customer shall promptly reset the System after any activation.

v. Customer shall notify Company regarding any remodeling or other changes to the protected premises that may affect operation of the system.

vi. Customer shall cooperate with Company in the installation, operation and/or maintenance of the system and agrees to follow all instructions and procedures which may be prescribed for the operation of the system, the rendering of services and the provision of security for the premises.

vii. Customer shall pay all charges made by any telephone or communications provider company or other utility for installation, leasing, and service charges of telephone lines connecting Customer's premises to Company. Customer acknowledges that alarm signals from Customer's premises to Company are transmitted over Customer's telephone or other transmission service and that in the event the telephone or other transmission service is out of order, disconnected, placed on "vacation", or otherwise interrupted, signals from Customer's alarm system will not be received by Company, during any such interruption in telephone or other transmission service and the interruption will not be known to Company. Customer agrees that in the event the equipment or system continuously transmits signals reasonably determined by Company to be false and/or excessive in number, Customer shall be subject to the additional costs and fees incurred by Company in the receiving and/or responding to the excessive signals and/or Company may at its sole discretion terminate this Agreement with respect to Monitoring services upon notice to Customer.

F. Communication Facilities.

i. Authorization. Customer authorizes Company, on Customer's behalf, to request services, orders or equipment from a telephone company, wireless carrier or other company providing communication facilities, signal transmission services or facilities under this Agreement (referred to as " Communication Company"). Should any third party service, equipment or facility be required to perform the Monitoring services set forth in this Agreement, and should the same be terminated or become ot unavailable or impracticable to provide, Company may terminate Monitoring services upon notice to Customer.

ii. Digital Communicator. Customer understands that a digital communicator (DACT), if installed under this Agreement, uses traditional telephone lines for sending signals which eliminate the need for a dedicated telephone line and the costs associated with such dedicated lines.

iii. Derived Local Channel. The Communication Company's services provided to Customer in connection with the Services may include Derived Local Channel service. Such service may be provided under the Communication Company's service marks or service names. These services include providing lines, signal paths, scanning and transmission. Customer agrees that the Communication Company's liability is limited to the same extent Company's liability is limited pursuant to this Section 17.

iv. CUSTOMER UNDERSTANDS THAT COMPANY WILL NOT RECEIVE ALARM SIGNALS WHEN THE TELEPHONE LINE OR OTHER TRANSMISSION MODE IS NOT OPERATING OR HAS BEEN CUT, INTERFERED WITH OR IS OTHERWISE DAMAGED OR IF THE ALARM SYSTEM IS UNABLE TO ACQUIRE, TRANSMIT OR MAINTAIN AN ALARM SIGNAL OVER CUSTOMER'S TELEPHONE SERVICE FOR ANY REASON INCLUDING NETWORK OUTAGE OR OTHER NETWORK PROBLEMS SUCH AS CONGESTION OR DOWNTIME, ROUTING PROBLEMS, OR INSTABILITY OF SIGNAL QUALITY. CUSTOMER UNDERSTANDS THAT OTHER POTENTIAL CAUSES OF SUCH A FAILURE OVER CERTAIN TELEPHONE SERVICES (INCLUDING BUT NOT LIMITED TO SOME TYPES OF DSL, ADSL, VOIP, DIGITAL PHONE, INTERNET PROTOCOL BASED PHONE OR OTHER INTERNET INTERFACE-TYPE SERVICE OR RADIO SERVICE, INCLUDING CELLULAR OR PRIVATE RADIO, ETC. (" NON-TRADITIONAL TELEPHONE SERVICE")) INCLUDE BUT ARE NOT LIMITED TO: (1) LOSS OF NORMAL ELECTRIC POWER TO CUSTOMER'S PREMISES (THE BATTERY BACK-UP FOR THE ALARM PANEL DOES NOT POWER TELEPHONE SERVICE); AND (2) ELECTRONICS FAILURES SUCH AS A MODEM MALFUNCTION. CUSTOMER UNDERSTANDS THAT COMPANY WILL ONLY REVIEW THE INITIAL COMPATIBILITY OF CUSTOMER'S ALARM SYSTEM WITH NON-TRADITIONAL TELEPHONE SERVICE AT THE TIME OF INITIAL CONNECTION TO COMPANY'S MONITORING CENTER AND THAT CHANGES IN CUSTOMER'S TELEPHONE SERVICE'S DATA FORMAT AFTER THE INITIAL REVIEW OF COMPATIBILITY COULD MAKE CUSTOMER'S TELEPHONE SERVICE UNABLE TO TRANSMIT ALARM SIGNALS TO COMPANY'S MONITORING CENTERS. IF COMPANY DETERMINES IN ITS SOLE DISCRETION THAT IT IS COMPATIBLE, COMPANY WILL PERMIT CUSTOMER TO USE NON-TRADITIONAL TELEPHONE SERVICE AS THE SOLE METHOD OF TRANSMITTING ALARM SIGNALS, ALTHOUGH CUSTOMER UNDERSTANDS THAT COMPANY RECOMMENDS THE USE OF AN ADDITIONAL BACK-UP METHOD OF COMMUNICATION TO CONNECT CUSTOMER'S ALARM SYSTEM TO THE MONITORING CENTER REGARDLESS OF THE TYPE OF TELEPHONE SERVICE USED. CUSTOMER ALSO UNDERSTANDS THAT IF COMPANY DETERMINES IN ITS SOLE DISCRETION THAT CUSTOMER'S NON-TRADITIONAL TELEPHONE SERVICE IS OR LATER BECOMES NON-COMPATIBLE, OR IF CUSTOMER CHANGES TO ANOTHER NON-TRADITIONAL TELEPHONE SERVICE THAT IS NOT COMPATIBLE, THEN COMPANY REQUIRES THAT CUSTOMER USE AN ALTERNATE METHOD OF COMMUNICATION ACCEPTABLE TO COMPANY AS THE PRIMARY METHOD TO CONNECT CUSTOMER'S ALARM SYSTEM TO THE MONITORING CENTER. CUSTOMER UNDERSTANDS THAT TRANSMISSION OF FIRE ALARM SIGNALS BY MEANS OTHER THAN A TRADITIONAL TELEPHONE LINE MAY NOT BE IN COMPLIANCE WITH FIRE ALARM STANDARDS OR SOME LOCAL FIRE CODES, AND THAT IT IS CUSTOMER'S OBLIGATION TO COMPLY WITH SUCH STANDARDS AND CODES. CUSTOMER ALSO UNDERSTANDS THAT IF THE ALARM SYSTEM HAS A LINE CUT FEATURE, IT MAY NOT BE ABLE TO DETECT IF A NON-TRADITIONAL TELEPHONE SERVICE LINE IS CUT OR INTERRUPTED, AND THAT COMPANY MAY NOT BE ABLE TO PROVIDE CERTAIN AUXILIARY MONITORING SERVICES THROUGH A NON-TRADITIONAL TELEPHONE LINE OR SERVICE. CUSTOMER FURTHER UNDERSTANDS THAT THE ALARM PANEL MAY BE UNABLE TO SEIZE THE PHONE LINE TO TRANSMIT AN ALARM SIGNAL IF ANOTHER CONNECTION IS OFF THE HOOK DUE TO IMPROPER CONNECTION OR OTHERWISE.

G. Verification; Runner Service. Some jurisdictions may require alarm verification by telephone or on-site verification (Runner Service) before dispatching emergency services. In the event that a requirement of alarm verification becomes effective after the date of this Agreement, such services may be available at an additional charge. Company shall not be held liable for any delay or failure of dispatch of emergency services arising from such verification. Where Runner Service is indicated, such services may be provided by a third party. COMPANY WILL NOT ARREST OR DETAIN ANY PERSON.

H. Personal Emergency Response Service. If Customer has selected Personal Emergency Response Services, Customer agrees that the very nature of Personal Emergency Response Services, irrespective of any delays, involves uncertainty, risk and possible serious injury, disability or death, for

Attachment: De Pere City Hall 2 year CCure proposal (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

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which Company should not under any circumstances be held responsible or liable; that the equipment furnished for Personal Emergency Response Services is not foolproof and may experience signal transmission failures or delays for any number of reasons, whether or not our fault or under Company's control; that the actual time required for medical emergency providers to arrive at the premises and/or to transport any person requiring medical attention is unpredictable and that many contributing factors, including but not limited to such things as telephone network operation, distance, weather, road and traffic conditions, alarm equipment function and human factors, both with responding authorities and with Company, may affect response

18. **Limited Warranty**. **COMPANY WARRANTS THAT ITS WORKMANSHIP AND MATERIAL, EXCLUDING MONITORING SERVICES, FURNISHED UNDER THIS AGREEMENT WILL BE FREE FROM DEFECTS FOR A PERIOD OF NINETY (90) DAYS FROM THE DATE OF FURNISHING. Where Company provides product or equipment of others, Company will warrant the product or equipment only to the extent warranted by such third party. EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IF ANY, SUPPORTED HEREUNDER. COMPANY MAKES NO WARRANTY OR REPRESENTATION, AND UNDERTAKES NO OBLIGATION TO ENSURE BY THE SERVICES PERFORMED UNDER THIS AGREEMENT, THAT COMPANY'S PRODUCTS OR THE SYSTEMS OR EQUIPMENT OF THE CUSTOMER WILL CORRECTLY HANDLE THE PROCESSING OF CALENDAR DATES BEFORE OR AFTER DECEMBER 31, 1999**.

19. Taxes, Fees, Fines, Licenses, and Permits. Customer agrees to pay all sales tax, use tax, property tax, utility tax and other taxes required in connection with the equipment and services listed, including telephone company line charges, if any. Customer shall comply with all laws and regulations relating to the equipment and its use and shall promptly pay when due all sales, use, property, excise and other taxes and all permit, license and registration fees now or hereafter imposed by any government body or agency upon the equipment or its use. Company may, without notice, obtain any required permit, license or registration for Customer at Customer's expense and charge a fee for this service. If Customer fails to maintain any required licenses or permits, Company shall not be responsible for performing the services and may terminate the services without notice to Customer.

20. **Outside Charges.** Customer understands and accepts that Company specifically denies any responsibility for charges associated with the notification or dispatching of anyone, including but not limited to fire department, police department, paramedics, doctors, or any other emergency personnel, and if there are any charges incurred as a result of said notification or dispatch, said charges shall be the responsibility of Customer.

21. Insurance. Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

22. Waiver of Subrogation. Customer does hereby for itself and all other parties claiming under it release and discharge Company from and against all hazards covered by Customer's insurance, it being expressly agreed and understood that no insurance company or insurer will have any right of subrogation against Company.

23. **Force Majeure**, **Exclusions**. Company shall not be responsible for delays, interruption or failure to render services due to causes beyond its control, including but not limited to material shortages, work stoppages, fires, civil disobedience or unrest, severe weather, fire or any other cause beyond the control of Company. This Agreement expressly excludes, without limitation, provision of fire watches; reloading of, upgrading, and maintaining computer software; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment or changes to Customer's premises; vandalism; power failure; current fluctuation; failure due to non-Company installation; lightning, electrical storm, or other severe weather; water; accident; fire; acts of God; testing inspection and repair of duct detectors, beam detectors, and UV/IR equipment; provision of fire watches; clearing of ice blockage; draining of improperly pitched piping; batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; corrosion (including but not limited to micro-bacterially induced corrosion ("MIC")); cartridges greater that 16 grams; gas valve installation; or any other cause external to the Covered System(s) and Company shall not be required to provide Service while interruption of service due to such causes shall continue. This Agreement does not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment, components or parts. All such services may be provided by Company at Company's sole discretion at an additional charge. If Emergency Services are expressly included in the Service Solution, the Agreement price does not include travel expenses**.**

24. Delays. Company shall have no responsibility or liability to Customer or any other person for delays in the installation or repair of the System or the performance of our Services regardless of the reason, or for any resulting consequences.

25. Termination. Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as hereinafter defined. Company may also terminate this Agreement at its sole discretion upon notice to Customer if Company's performance of its obligations under this Agreement becomes impracticable due to obsolescence of equipment at Customer's premises or unavailability of parts.

26. No Option to Solicit. Customer shall not, directly or indirectly, on its own behalf or on behalf of any other person, business, corporation or entity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment with Company, for a period of two years after the termination of this Agreement.

27. Default. An Event of Default shall include 1) any full or partial termination of this Agreement by Customer before the expiration of the then-current Term, 2) failure of the Customer to pay any amount within ten (10) days after the amount is due and payable, 3) abuse of the System or the Equipment, 4) failure by Customer to observe, keep or perform any term of this Agreement; 5) dissolution, termination, discontinuance, insolvency or business failure of Customer. Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies, 1) discontinue furnishing Services, 2) by written notice to Customer declare the balance of unpaid amounts due and to become due under the this Agreement to be immediately due and payable, provided that all past due amounts shall bear interest at the rate of 1 ½% per month (18% per year) or the highest amount permitted by law, 3) receive immediate possession of any equipment for which Customer has not paid. 4) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement, and 5) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.

28. One-Year Limitation on Actions; Choice of Law. It is agreed that no suit, or cause of action or other proceeding shall be brought against either party more than one (1) year after the accrual of the cause of action or one (1) year after the claim arises, whichever is shorter, whether known or unknown when the claim arises or whether based on tort, Agreement, or any other legal theory. The laws of Massachusetts shall govern the validity, enforceability, and interpretation of this Agreement.

29. Assignment. Customer may not assign this Agreement without Company's prior written consent. Company may assign this Agreement without obtaining Customer's consent.

30. Entire Agreement. The parties intend this Agreement, together with any attachments or Riders (collectively the "Agreement) to be the final, complete and exclusive expression of their Agreement and the terms and conditions thereof. This Agreement supersedes all prior representations, understandings or agreements between the parties, written or oral, and shall constitute the sole terms and conditions relating to the Services. No waiver, change, or modification of any terms or conditions of this Agreement shall be binding on Company unless made in writing and signed by an Authorized Representative of Company.

31. Headings. The headings in this Agreement are for convenience only.

32. Severability. If any provision of this Agreement is held by any court or other competent authority to be void or unenforceable in whole or in part, this Agreement will continue to be valid as to the other provisions and the remainder of the affected provision.

33. Electronic Media. Customer agrees that Company may scan, image or otherwise convert this Agreement into an electronic format of any nature. Customer agrees that a copy of this Agreement produced from such electronic format is legally equivalent to the original for any and all purposes, including litigation. Customer agrees that Company's receipt by fax of the Agreement signed by Customer legally binds Customer and such fax copy is legally equivalent to the original for any and all purposes, including litigation.

34. Legal Fees. Company shall be entitled to recover from the Customer all reasonable legal fees incurred in connection with Company enforcing the terms and conditions of this Agreement.

35. License Information (Security System Customers): AL Alabama Electronic Security Board of Licensure 7956 Vaughn Road, PMB 392, Montgomery, Alabama 36116 (334) 264-9388: AR Regulated by: Arkansas Board of Private Investigators and Private Security Agencies, #1 State Police Plaza Drive, Little Rock 72209 (501)618-8600: CA Alarm company operators are licensed and regulated by the Bureau of Security and Investigative Services, Department of Consumer Affairs, Sacramento, CA, 95814. Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of the Alarm Company Act: NY Licensed by the N.Y.S. Department of the State: TX Texas Commission on Private Security, 5805 N. Lamar Blvd., Austin, TX 78752-4422, 512-424-7710. License numbers available at www.simplexgrinnell.com or contact your local SimplexGrinnell office.

Attachment: De Pere City Hall 2 year CCure proposal (3830 : Resolution #15-92, Authorizing Agreement with SimplexGrinnell)

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City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: **August 18, 2015**

DEPARTMENT: **City Clerk-Treasurer**

FROM: **Shana Defnet**

SUBJECT: **Voucher Approval.**

ATTACHMENTS:

- 8-19-14 VOUCHERS (PDF)

PACKET: 04473 AUG 2014 COUNCIL - 2 8-19-14

VENDOR SET: 01

BANK : AP ASSOCIATED

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
1566	ACE TOWING INC							
	I-33837	ACE TOWING INC	R	8/19/2014		250.00CR	072319	250.00
6426	ACL							
	I-201407-0	ACL	R	8/19/2014		40.20CR	072320	40.20
7009	ACROSS THE STREET PRODUCTIONS							
	I-12-2128	ACROSS THE STREET PRODUCTIONS	R	8/19/2014		5,120.50CR	072321	5,120.50
0302	AIRGAS USA LLC							
	I-9920423127	AIRGAS USA LLC	R	8/19/2014		234.93CR	072322	234.93
7008	AL DIX CONCRETE INC.							
	I-14-05 (1)	AL DIX CONCRETE INC.	R	8/19/2014		55,542.87CR	072323	55,542.87
0007	AMBROSIUS SALES & SERVICE							
	I-83868	AMBROSIUS SALES & SERVICE	R	8/19/2014		4.54CR	072324	
	I-84031	AMBROSIUS SALES & SERVICE	R	8/19/2014		25.15CR	072324	29.69
5158	AMBROSIUS STUDIOS INC							
	I-14202	AMBROSIUS STUDIOS INC	R	8/19/2014		75.00CR	072325	75.00
2878	ARING EQUIPMENT CO INC							
	I-702212	ARING EQUIPMENT CO INC	R	8/19/2014		2,477.84CR	072326	2,477.84
0014	ASCAP							
	I-201407303642	ASCAP	R	8/19/2014		336.41CR	072327	336.41
1781	ASPHALT SEAL & REPAIR INC							
	I-#3 FINAL	ASPHALT SEAL & REPAIR INC	R	8/19/2014		9,901.24CR	072328	9,901.24
1260	BADGER CONCRETE LIFTING							
	I-#1 FINAL	BADGER CONCRETE LIFTING	R	8/19/2014		2,182.50CR	072329	2,182.50
0441	BADGER METER INC							
	I-1006541	BADGER METER INC	R	8/19/2014		989.04CR	072330	989.04
0019	BADGER POPCORN & CONC SUPPLY INC							
	I-355118	BADGER POPCORN & CONC SUPPLY I	R	8/19/2014		316.50CR	072331	
	I-355506	BADGER POPCORN & CONC SUPPLY I	R	8/19/2014		150.20CR	072331	
	I-355887	BADGER POPCORN & CONC SUPPLY I	R	8/19/2014		254.14CR	072331	
	I-356256	BADGER POPCORN & CONC SUPPLY I	R	8/19/2014		170.10CR	072331	890.94

Attachment: 8-19-14 VOUCHERS (3828 : Voucher Approval.)

PACKET: 04473 AUG 2014 COUNCIL - 2 8-19-14

VENDOR SET: 01

BANK : AP ASSOCIATED

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
0020	BADGERLAND PRINTING INC							
	I-24051	BADGERLAND PRINTING INC	R	8/19/2014		54.00CR	072332	
	I-24056	BADGERLAND PRINTING INC	R	8/19/2014		59.00CR	072332	
	I-24066	BADGERLAND PRINTING INC	R	8/19/2014		143.00CR	072332	
	I-24078	BADGERLAND PRINTING INC	R	8/19/2014		36.00CR	072332	
	I-24085	BADGERLAND PRINTING INC	R	8/19/2014		54.00CR	072332	
	I-24103	BADGERLAND PRINTING INC	R	8/19/2014		278.89CR	072332	624.89
0023	BATTERIES PLUS LLC							
	I-501-236906	BATTERIES PLUS LLC	R	8/19/2014		23.99CR	072333	
	I-501-432747	BATTERIES PLUS LLC	R	8/19/2014		15.75CR	072333	
	I-501-433333	BATTERIES PLUS LLC	R	8/19/2014		74.00CR	072333	
	I-501-433582	BATTERIES PLUS LLC	R	8/19/2014		82.50CR	072333	196.24
0027	BAY TOWEL INC							
	I-1835938	BAY TOWEL INC	R	8/19/2014		38.11CR	072334	
	I-1835939	BAY TOWEL INC	R	8/19/2014		54.41CR	072334	
	I-1838036	BAY TOWEL INC	R	8/19/2014		128.19CR	072334	
	I-1838059	BAY TOWEL INC	R	8/19/2014		84.05CR	072334	
	I-1839461	BAY TOWEL INC	R	8/19/2014		38.42CR	072334	
	I-1839462	BAY TOWEL INC	R	8/19/2014		54.41CR	072334	
	I-1842939	BAY TOWEL INC	R	8/19/2014		38.11CR	072334	
	I-1842941	BAY TOWEL INC	R	8/19/2014		21.22CR	072334	
	I-1845014	BAY TOWEL INC	R	8/19/2014		124.51CR	072334	
	I-1845033	BAY TOWEL INC	R	8/19/2014		84.05CR	072334	665.48
0028	BAY VERTE MACHINERY INC							
	I-228624-00	BAY VERTE MACHINERY INC	R	8/19/2014		143.82CR	072335	
	I-228757-00	BAY VERTE MACHINERY INC	R	8/19/2014		160.80CR	072335	304.62
0025	BAYCOM INC							
	I-88454	BAYCOM INC	R	8/19/2014		143.00CR	072336	143.00
1456	AL BENZSCHAWEL PLUMBING INC							
	I-20048	AL BENZSCHAWEL PLUMBING INC	R	8/19/2014		399.35CR	072337	399.35
0033	BIRDSEYE DAIRY INC							
	C-11142	BIRDSEYE DAIRY INC	R	8/19/2014		1.20	072338	
	I-11115	BIRDSEYE DAIRY INC	R	8/19/2014		74.86CR	072338	
	I-11405	BIRDSEYE DAIRY INC	R	8/19/2014		309.09CR	072338	
	I-11434	BIRDSEYE DAIRY INC	R	8/19/2014		235.69CR	072338	
	I-11716	BIRDSEYE DAIRY INC	R	8/19/2014		84.24CR	072338	
	I-11717	BIRDSEYE DAIRY INC	R	8/19/2014		225.47CR	072338	
	I-11991	BIRDSEYE DAIRY INC	R	8/19/2014		236.74CR	072338	1,164.89

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0034	BLINDAUER'S INC							
	I-2801	BLINDAUER'S INC	R	8/19/2014		1,020.00CR	072339	1,020.00
4198	BLUE PRINT SERVICE CO INC							
	I-71059	BLUE PRINT SERVICE CO INC	R	8/19/2014		365.65CR	072340	365.65
6849	BONGERS, ERIN							
	I-201407303643	BONGERS, ERIN	R	8/19/2014		54.52CR	072341	54.52
3008	BOUND TREE MEDICAL LLC							
	I-31868827	BOUND TREE MEDICAL LLC	R	8/19/2014		486.40CR	072342	486.40
0038	BROADWAY AUTOMOTIVE INC							
	I-410168	BROADWAY AUTOMOTIVE INC	R	8/19/2014		1,262.50CR	072343	
	I-715178P	BROADWAY AUTOMOTIVE INC	R	8/19/2014		49.04CR	072343	
	I-715542P	BROADWAY AUTOMOTIVE INC	R	8/19/2014		331.01CR	072343	
	I-715698P	BROADWAY AUTOMOTIVE INC	R	8/19/2014		11.18CR	072343	
	I-719378	BROADWAY AUTOMOTIVE INC	R	8/19/2014		39.95CR	072343	1,693.68
0039	BROOKS TRACTOR INC							
	I-D33214	BROOKS TRACTOR INC	R	8/19/2014		61.16CR	072344	61.16
4912	BROWN COUNTY CLERK OF COURTS							
	I-201407303644	BROWN COUNTY CLERK OF COURTS	R	8/19/2014		10.00CR	072345	10.00
0972	BROWN COUNTY GLASS LLC							
	I-12101	BROWN COUNTY GLASS LLC	R	8/19/2014		307.00CR	072346	307.00
0042	BROWN COUNTY HIGHWAY DEPARTMENT							
	I-201407303645	BROWN COUNTY HIGHWAY DEPARTMEN	R	8/19/2014		666.88CR	072347	
	I-201407303646	BROWN COUNTY HIGHWAY DEPARTMEN	R	8/19/2014		261.18CR	072347	928.06
2944	BROWN COUNTY JAIL							
	I-201408113697	BROWN COUNTY JAIL	R	8/19/2014		480.00CR	072348	480.00
2984	BROWN COUNTY TREASURER							
	I-2014-00000017	BROWN COUNTY TREASURER	R	8/19/2014		1,815.12CR	072349	
	I-2014-00000019	BROWN COUNTY TREASURER	R	8/19/2014		1,815.12CR	072349	3,630.24
1784	CARLSON DETTMANN CONSULTING							
	I-922	CARLSON DETTMANN CONSULTING	R	8/19/2014		250.00CR	072350	250.00

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0115	CARQUEST AUTO PARTS LLC							
	I-6339-189693	CARQUEST AUTO PARTS LLC	R	8/19/2014		2.87CR	072351	2.87
6061	CARRICO AQUATIC RESOURCES INC							
	I-20142223	CARRICO AQUATIC RESOURCES INC	R	8/19/2014		1,043.91CR	072352	1,043.91
0536	CDW GOVERNMENT INC							
	I-NG80229	CDW GOVERNMENT INC	R	8/19/2014		692.69CR	072353	
	I-NJ63807	CDW GOVERNMENT INC	R	8/19/2014		87.37CR	072353	780.06
2708	CLEANING SOLUTION SERVICES INC							
	I-05-9343	CLEANING SOLUTION SERVICES INC	R	8/19/2014		313.08CR	072354	
	I-05-9354	CLEANING SOLUTION SERVICES INC	R	8/19/2014		1,732.00CR	072354	
	I-05-9355	CLEANING SOLUTION SERVICES INC	R	8/19/2014		1,265.00CR	072354	3,310.08
6977	COAST TO COAST SOLUTIONS							
	I-IVC0059536	COAST TO COAST SOLUTIONS	R	8/19/2014		214.57CR	072355	214.57
5629	CONSOLIDATED UTILITY SERVICES INC							
	I-0614DEPER	CONSOLIDATED UTILITY SERVICES	R	8/19/2014		1,484.00CR	072356	1,484.00
0061	CUMMINS NPOWER, LLC							
	I-802-819	CUMMINS NPOWER, LLC	R	8/19/2014		101.04CR	072357	
	I-802-900	CUMMINS NPOWER, LLC	R	8/19/2014		39.45CR	072357	
	I-802-956	CUMMINS NPOWER, LLC	R	8/19/2014		110.84CR	072357	251.33
0063	DAANEN & JANSSEN INC							
	I-139374	DAANEN & JANSSEN INC	R	8/19/2014		400.00CR	072358	400.00
7010	DAVE SCHRANK HOME IMPROVEMENTS							
	I-201408113698	DAVE SCHRANK HOME IMPROVEMENTS	R	8/19/2014		204.70CR	072359	204.70
0554	DAVIS & KUELTHAU SC TRUST ACCOUNT							
	I-380695	DAVIS & KUELTHAU SC TRUST ACCO	R	8/19/2014		5,148.00CR	072360	5,148.00
2077	DE PERE EXHAUST							
	I-34921	DE PERE EXHAUST	R	8/19/2014		215.06CR	072361	
	I-34956	DE PERE EXHAUST	R	8/19/2014		239.43CR	072361	454.49
6946	DEAN ENTERPRISES LLC							
	I-D-12059	DEAN ENTERPRISES LLC	R	8/19/2014		60.00CR	072362	60.00

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0075	DIGGERS HOTLINE INC							
	I-140 7 36401	DIGGERS HOTLINE INC	R	8/19/2014		796.79CR	072363	
	I-140 7 36402	DIGGERS HOTLINE INC	R	8/19/2014		55.68CR	072363	852.47
3212	DIXON ENGINEERING INC							
	I-14-7933	DIXON ENGINEERING INC	R	8/19/2014		850.00CR	072364	
	I-14-7934	DIXON ENGINEERING INC	R	8/19/2014		850.00CR	072364	
	I-14-7935	DIXON ENGINEERING INC	R	8/19/2014		850.00CR	072364	
	I-14-7936	DIXON ENGINEERING INC	R	8/19/2014		850.00CR	072364	3,400.00
0083	EBY-BROWN							
	I-484696	EBY-BROWN	R	8/19/2014		32.12CR	072365	
	I-484703	EBY-BROWN	R	8/19/2014		175.45CR	072365	
	I-485657	EBY-BROWN	R	8/19/2014		128.56CR	072365	
	I-486569	EBY-BROWN	R	8/19/2014		204.18CR	072365	540.31
4274	ELITE GROUP, THE							
	I-213729	ELITE GROUP, THE	R	8/19/2014		297.91CR	072366	
	I-213731	ELITE GROUP, THE	R	8/19/2014		74.00CR	072366	371.91
0085	EMERGENCY MEDICAL PRODUCTS INC							
	I-1662267	EMERGENCY MEDICAL PRODUCTS INC	R	8/19/2014		127.05CR	072367	127.05
0086	EMPLOYEE RESOURCE CENTER INC							
	I-0714-168	EMPLOYEE RESOURCE CENTER INC	R	8/19/2014		342.50CR	072368	342.50
6859	EMS MEDICAL BILLING ASSOC LLC							
	I-201408123722	EMS MEDICAL BILLING ASSOC LLC	R	8/19/2014		2,964.28CR	072369	2,964.28
7011	PEGGY ESERKALN							
	I-201408113699	PEGGY ESERKALN	R	8/19/2014		50.00CR	072370	50.00
0091	FASTENAL COMPANY							
	I-WIGRE294542	FASTENAL COMPANY	R	8/19/2014		43.73CR	072371	43.73
6761	FASTSIGNS - GREEN BAY							
	I-GB 34286	FASTSIGNS - GREEN BAY	R	8/19/2014		25.00CR	072372	25.00
0092	FEAKER & SONS CO INC							
	I-13-12 (4) FINAL	FEAKER & SONS CO INC	R	8/19/2014		21,226.91CR	072373	
	I-20367	FEAKER & SONS CO INC	R	8/19/2014		2,025.00CR	072373	23,251.91

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0331	FERGUSON WATERWORKS #1476 INC							
	I-153857	FERGUSON WATERWORKS #1476 INC	R	8/19/2014		2,801.60CR	072374	2,801.60
2627	FESTIVAL FOODS INC							
	I-201408113700	FESTIVAL FOODS INC	R	8/19/2014		17.88CR	072375	
	I-201408113701	FESTIVAL FOODS INC	R	8/19/2014		2.49CR	072375	20.37
2067	FINANCE SYSTEM OF GREEN BAY INC							
	I-201408123723	FINANCE SYSTEM OF GREEN BAY IN	R	8/19/2014		73.35CR	072376	73.35
0096	FIRE APPARATUS & EQUIPMENT INC							
	I-13166	FIRE APPARATUS & EQUIPMENT INC	R	8/19/2014		393.40CR	072377	
	I-13182	FIRE APPARATUS & EQUIPMENT INC	R	8/19/2014		276.08CR	072377	
	I-13201	FIRE APPARATUS & EQUIPMENT INC	R	8/19/2014		34.71CR	072377	
	I-13202	FIRE APPARATUS & EQUIPMENT INC	R	8/19/2014		81.86CR	072377	
	I-13262	FIRE APPARATUS & EQUIPMENT INC	R	8/19/2014		70.85CR	072377	856.90
0200	FIRST SUPPLY GREEN BAY LLC							
	I-2594147-00	FIRST SUPPLY GREEN BAY LLC	R	8/19/2014		80.05CR	072378	
	I-2599842-00	FIRST SUPPLY GREEN BAY LLC	R	8/19/2014		13.00CR	072378	
	I-2606433-00	FIRST SUPPLY GREEN BAY LLC	R	8/19/2014		8.04CR	072378	101.09
1372	FORTRESS FENCE INC							
	I-7770-C	FORTRESS FENCE INC	R	8/19/2014		16,331.00CR	072379	16,331.00
0105	FOX SPECIALITY COMPANY							
	I-28340	FOX SPECIALITY COMPANY	R	8/19/2014		71.68CR	072380	71.68
0562	GALL'S INC							
	I-4223318	GALL'S INC	R	8/19/2014		108.95CR	072381	108.95
5830	GRAEF INC							
	I-81292	GRAEF INC	R	8/19/2014		7,290.00CR	072382	7,290.00
6947	GRAMANN REPORTING LTD							
	I-218797	GRAMANN REPORTING LTD	R	8/19/2014		1,129.47CR	072383	1,129.47
6990	HALOGEN SOFTWARE INC.							
	I-INV00010225	HALOGEN SOFTWARE INC.	R	8/19/2014		5,914.78CR	072384	5,914.78
4902	HALRON LUBRICANTS INC							
	I-684642-00	HALRON LUBRICANTS INC	R	8/19/2014		1,339.33CR	072385	
	I-687513-00	HALRON LUBRICANTS INC	R	8/19/2014		101.80CR	072385	1,441.13

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0446	HAWKINS INC							
	I-3617179	HAWKINS INC	R	8/19/2014		6,138.90CR	072386	6,138.90
3521	HD SUPPLY WATERWORKS LTD							
	I-C722271	HD SUPPLY WATERWORKS LTD	R	8/19/2014		1,216.00CR	072387	1,216.00
0912	HEID MUSIC CO							
	I-1273595	HEID MUSIC CO	R	8/19/2014		76.00CR	072388	
	I-1282937	HEID MUSIC CO	R	8/19/2014		59.00CR	072388	135.00
5535	HOLUBAR CONST CO INC							
	I-3996	HOLUBAR CONST CO INC	R	8/19/2014		1,625.00CR	072389	1,625.00
5674	HOME TEAM SPORTS & APPAREL INC							
	I-19606	HOME TEAM SPORTS & APPAREL INC	R	8/19/2014		59.00CR	072390	
	I-19607	HOME TEAM SPORTS & APPAREL INC	R	8/19/2014		155.00CR	072390	
	I-19875	HOME TEAM SPORTS & APPAREL INC	R	8/19/2014		472.50CR	072390	
	I-19930	HOME TEAM SPORTS & APPAREL INC	R	8/19/2014		101.20CR	072390	
	I-19931	HOME TEAM SPORTS & APPAREL INC	R	8/19/2014		295.80CR	072390	1,083.50
6937	HOOD, TRACY							
	I-201407303647	HOOD, TRACY	R	8/19/2014		146.61CR	072391	146.61
6886	IMMIXTECHNOLOGY INC.							
	I-100051	IMMIXTECHNOLOGY INC.	R	8/19/2014		695.60CR	072392	
	I-100618	IMMIXTECHNOLOGY INC.	R	8/19/2014		114.14CR	072392	809.74
1399	INDOFF INC							
	I-2483319	INDOFF INC	R	8/19/2014		253.84CR	072393	
	I-2484730	INDOFF INC	R	8/19/2014		478.26CR	072393	
	I-2484958	INDOFF INC	R	8/19/2014		12.44CR	072393	
	I-2488177	INDOFF INC	R	8/19/2014		48.44CR	072393	
	I-2489088	INDOFF INC	R	8/19/2014		71.99CR	072393	
	I-2493088	INDOFF INC	R	8/19/2014		127.48CR	072393	
	I-2493251	INDOFF INC	R	8/19/2014		142.48CR	072393	
	I-2493252	INDOFF INC	R	8/19/2014		109.99CR	072393	
	I-2494541	INDOFF INC	R	8/19/2014		5.89CR	072393	1,250.81
0565	INTOXIMETERS							
	I-472916	INTOXIMETERS	R	8/19/2014		1,860.00CR	072394	1,860.00
4561	JOAN JANCO							
	I-201408113702	JOAN JANCO	R	8/19/2014		7.00CR	072395	7.00

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7012	JIM'S MUSIC & TEACHING CENTER							
	I-282701	JIM'S MUSIC & TEACHING CENTER	R	8/19/2014		447.56CR	072396	447.56
6520	JX PETERBILT - GREEN BAY							
	I-241950002	JX PETERBILT - GREEN BAY	R	8/19/2014		9.80CR	072397	
	I-D-241910115	JX PETERBILT - GREEN BAY	R	8/19/2014		1,047.54CR	072397	
	I-D-241910129	JX PETERBILT - GREEN BAY	R	8/19/2014		223.31CR	072397	
	I-D-242040100	JX PETERBILT - GREEN BAY	R	8/19/2014		105.18CR	072397	
	I-D-242040143	JX PETERBILT - GREEN BAY	R	8/19/2014		6.14CR	072397	
	I-d-242020105	JX PETERBILT - GREEN BAY	R	8/19/2014		6.25CR	072397	1,398.22
1	KEILER, MAGGIE							
	I-201408113703	REFUND TENNIS	R	8/19/2014		7.00CR	072398	7.00
1	KRUMMEL, KELLY							
	I-201408113704	REFUND TENNIS	R	8/19/2014		10.00CR	072399	10.00
0153	LAFORCE INC							
	I-822463 RI	LAFORCE INC	R	8/19/2014		3,594.00CR	072400	3,594.00
0154	LAMERS BUS LINES INC							
	I-201407303648	LAMERS BUS LINES INC	R	8/19/2014		2,550.00CR	072401	
	I-452482	LAMERS BUS LINES INC	R	8/19/2014		248.19CR	072401	
	I-452483	LAMERS BUS LINES INC	R	8/19/2014		248.19CR	072401	
	I-452484	LAMERS BUS LINES INC	R	8/19/2014		80.38CR	072401	
	I-452826	LAMERS BUS LINES INC	R	8/19/2014		573.25CR	072401	
	I-452827	LAMERS BUS LINES INC	R	8/19/2014		85.00CR	072401	
	I-453095	LAMERS BUS LINES INC	R	8/19/2014		246.65CR	072401	4,031.66
4585	LAMP RECYCLERS INC.							
	I-72735	LAMP RECYCLERS INC.	R	8/19/2014		119.25CR	072402	119.25
6987	LANDMARK STAFFING RESOURCES, INC.							
	I-696740	LANDMARK STAFFING RESOURCES, I	R	8/19/2014		985.60CR	072403	
	I-696773	LANDMARK STAFFING RESOURCES, I	R	8/19/2014		652.96CR	072403	
	I-696809	LANDMARK STAFFING RESOURCES, I	R	8/19/2014		123.20CR	072403	1,761.76
0159	LEXIS NEXIS INC							
	I-1407256017	LEXIS NEXIS INC	R	8/19/2014		214.00CR	072404	214.00
4464	M E G							
	I-15719	M E G	R	8/19/2014		166.58CR	072405	166.58

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1	MACCOUX, KAREN							
	I-201408113705	REFUND TENNIS	R	8/19/2014		7.00CR	072406	7.00
6198	MAILFINANCE							
	I-H4810416	MAILFINANCE	R	8/19/2014		300.00CR	072407	300.00
1443	MARTIN SECURITY SYSTEMS INC							
	I-109305	MARTIN SECURITY SYSTEMS INC	R	8/19/2014		342.38CR	072408	342.38
5269	MASTERFILES INC							
	I-2908081401	MASTERFILES INC	R	8/19/2014		3.75CR	072409	3.75
1159	DAVID J MATYAS							
	I-201407303649	DAVID J MATYAS	R	8/19/2014		74.40CR	072410	74.40
0173	MENARDS INC							
	I-44021	MENARDS INC	R	8/19/2014		153.56CR	072411	
	I-44034	MENARDS INC	R	8/19/2014		21.98CR	072411	
	I-44322	MENARDS INC	R	8/19/2014		101.68CR	072411	
	I-44335	MENARDS INC	R	8/19/2014		29.94CR	072411	
	I-44393	MENARDS INC	R	8/19/2014		23.01CR	072411	
	I-44793	MENARDS INC	R	8/19/2014		122.76CR	072411	
	I-44813	MENARDS INC	R	8/19/2014		12.27CR	072411	
	I-44859	MENARDS INC	R	8/19/2014		30.45CR	072411	
	I-44930	MENARDS INC	R	8/19/2014		40.95CR	072411	
	I-45275	MENARDS INC	R	8/19/2014		174.50CR	072411	
	I-45355	MENARDS INC	R	8/19/2014		51.45CR	072411	
	I-45359	MENARDS INC	R	8/19/2014		42.93CR	072411	
	I-45632	MENARDS INC	R	8/19/2014		7.49CR	072411	812.97
1	MN STATE FIRE CHIEFS ASSOC							
	I-1012	101	R	8/19/2014		85.00CR	072412	85.00
3143	ELLEN MOORE							
	I-201407303650	ELLEN MOORE	R	8/19/2014		82.49CR	072413	82.49
1	MORAN, LINDA							
	I-201408113707	KEYCARD & KEYS	R	8/19/2014		25.00CR	072414	25.00
4909	MOTION PICTURE LICENSING CORP							
	I-503909251	MOTION PICTURE LICENSING CORP	R	8/19/2014		552.76CR	072415	552.76

Attachment: 8-19-14 VOUCHERS (3828 : Voucher Approval.)

PACKET: 04473 AUG 2014 COUNCIL - 2 8-19-14

VENDOR SET: 01

BANK : AP ASSOCIATED

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
0076	NASSCO INC							
	I-S1811122.001	NASSCO INC	R	8/19/2014		177.83CR	072416	177.83
1947	NEVCO INC							
	I-141116	NEVCO INC	R	8/19/2014		31.00CR	072417	31.00
0531	NORTHEAST AUTO PARTS INC							
	I-292213	NORTHEAST AUTO PARTS INC	R	8/19/2014		38.98CR	072418	
	I-292219	NORTHEAST AUTO PARTS INC	R	8/19/2014		19.34CR	072418	
	I-292237	NORTHEAST AUTO PARTS INC	R	8/19/2014		179.00CR	072418	
	I-292262	NORTHEAST AUTO PARTS INC	R	8/19/2014		39.07CR	072418	
	I-292335	NORTHEAST AUTO PARTS INC	R	8/19/2014		11.69CR	072418	
	I-292341	NORTHEAST AUTO PARTS INC	R	8/19/2014		38.98CR	072418	
	I-292378	NORTHEAST AUTO PARTS INC	R	8/19/2014		179.00CR	072418	
	I-292450	NORTHEAST AUTO PARTS INC	R	8/19/2014		5.74CR	072418	
	I-292460	NORTHEAST AUTO PARTS INC	R	8/19/2014		16.38CR	072418	
	I-292515	NORTHEAST AUTO PARTS INC	R	8/19/2014		5.74CR	072418	
	I-292520	NORTHEAST AUTO PARTS INC	R	8/19/2014		5.74CR	072418	
	I-292532	NORTHEAST AUTO PARTS INC	R	8/19/2014		13.72CR	072418	
	I-292547	NORTHEAST AUTO PARTS INC	R	8/19/2014		18.49CR	072418	
	I-292565	NORTHEAST AUTO PARTS INC	R	8/19/2014		7.69CR	072418	579.56
VOID	VOID CHECK		V	8/19/2014			072419	**VOID**
5433	NORTHEAST WI TECH COLLEGE							
	I-776114	NORTHEAST WI TECH COLLEGE	R	8/19/2014		71.08CR	072420	71.08
0187	NSIGHT TELSERVICES							
	I-201408113708	NSIGHT TELSERVICES	R	8/19/2014		64.40CR	072421	64.40
1	O'CONNOR, KATIE							
	I-201408113709	REFUND TENNIS	R	8/19/2014		24.00CR	072422	24.00
0939	ORDE SIGN & GRAPHICS INC.							
	I-6111	ORDE SIGN & GRAPHICS INC.	R	8/19/2014		500.00CR	072423	500.00
3703	ORIENTAL TRADING CO INC							
	I-664673910-01	ORIENTAL TRADING CO INC	R	8/19/2014		112.10CR	072424	112.10
5222	P J KORTENS & CO INC							
	I-10016339	P J KORTENS & CO INC	R	8/19/2014		2,563.74CR	072425	2,563.74

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BANK : AP ASSOCIATED

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
0199	PARKER COATINGS INC							
	I-268957	PARKER COATINGS INC	R	8/19/2014		85.02CR	072426	
	I-269028	PARKER COATINGS INC	R	8/19/2014		30.60CR	072426	
	I-269124	PARKER COATINGS INC	R	8/19/2014		23.29CR	072426	138.91
0202	PEPSI COLA NEW INC							
	I-0203244	PEPSI COLA NEW INC	R	8/19/2014		116.88CR	072427	
	I-7031103	PEPSI COLA NEW INC	R	8/19/2014		45.84CR	072427	
	I-7031119	PEPSI COLA NEW INC	R	8/19/2014		18.72CR	072427	
	I-7031125	PEPSI COLA NEW INC	R	8/19/2014		69.84CR	072427	
	I-7031147	PEPSI COLA NEW INC	R	8/19/2014		16.80CR	072427	268.08
0208	POMP'S TIRE SERVICE INC							
	I-1010020053	POMP'S TIRE SERVICE INC	R	8/19/2014		124.68CR	072428	
	I-1010020073	POMP'S TIRE SERVICE INC	R	8/19/2014		45.44CR	072428	
	I-1010020289	POMP'S TIRE SERVICE INC	R	8/19/2014		216.00CR	072428	
	I-1010020317	POMP'S TIRE SERVICE INC	R	8/19/2014		69.72CR	072428	
	I-1010020381	POMP'S TIRE SERVICE INC	R	8/19/2014		790.70CR	072428	
	I-90016812	POMP'S TIRE SERVICE INC	R	8/19/2014		33.45CR	072428	
	I-90016854	POMP'S TIRE SERVICE INC	R	8/19/2014		500.05CR	072428	
	I-90016862	POMP'S TIRE SERVICE INC	R	8/19/2014		10.88CR	072428	1,790.92
0209	POOL WORKS INC							
	I-77220-1	POOL WORKS INC	R	8/19/2014		108.30CR	072429	
	I-78219-1	POOL WORKS INC	R	8/19/2014		36.00CR	072429	144.30
1246	PREVEA WORKMED INC							
	I-90908	PREVEA WORKMED INC	R	8/19/2014		731.25CR	072430	
	I-91151	PREVEA WORKMED INC	R	8/19/2014		74.00CR	072430	805.25
0395	PRO ONE JANITORIAL INC							
	I-94022	PRO ONE JANITORIAL INC	R	8/19/2014		979.00CR	072431	979.00
0218	PROMOTIONAL DESIGNS INC							
	I-220349	PROMOTIONAL DESIGNS INC	R	8/19/2014		188.50CR	072432	188.50
5055	QUALITY TRUCK CARE CENTER INC							
	I-DP41719	QUALITY TRUCK CARE CENTER INC	R	8/19/2014		344.28CR	072433	344.28
6996	QUICK SIGNS							
	I-85188	QUICK SIGNS	R	8/19/2014		1,350.00CR	072434	1,350.00

Attachment: 8-19-14 VOUCHERS (3828 : Voucher Approval.)

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
5973	RAE-COR DISTRIBUTING INC							
	I-54163	RAE-COR DISTRIBUTING INC	R	8/19/2014		249.04CR	072435	249.04
6929	RELYCO INC.							
	I-13-06 (2)	RELYCO INC.	R	8/19/2014		17,074.18CR	072436	17,074.18
5632	RW MANAGEMENT GROUP INC							
	I-0814-652	RW MANAGEMENT GROUP INC	R	8/19/2014		9,000.00CR	072437	9,000.00
0501	SAINT MARY'S HOSPITAL MEDICAL CNTR							
	I-14512	SAINT MARY'S HOSPITAL MEDICAL	R	8/19/2014		24.06CR	072438	24.06
0235	SAINT VINCENT HOSPITAL							
	I-38489	SAINT VINCENT HOSPITAL	R	8/19/2014		219.88CR	072439	219.88
6997	SANDRA VERHAGEN							
	I-201407313651	SANDRA VERHAGEN	R	8/19/2014		2.80CR	072440	2.80
1053	SCENIC VIEW LANDSCAPES							
	I-36	SCENIC VIEW LANDSCAPES	R	8/19/2014		147.00CR	072441	147.00
1	SCHILAWSKI, MICHELLE							
	I-201408113710	REFUND TE	R	8/19/2014		10.00CR	072442	10.00
5221	SHELDAHL, KEVIN R							
	I-C07152014	SHELDAHL, KEVIN R	R	8/19/2014		250.00CR	072443	250.00
6180	SKID & PALLET SERVICE							
	I-5250	SKID & PALLET SERVICE	R	8/19/2014		1,770.00CR	072444	1,770.00
1394	PETER SMITH							
	I-201408123724	PETER SMITH	R	8/19/2014		81.76CR	072445	81.76
1092	SOMERVILLE ARCHITECTS ENGINEERS							
	I-31955	SOMERVILLE ARCHITECTS ENGINEER	R	8/19/2014		3,750.00CR	072446	3,750.00
0252	SOUTHSIDE TIRE CO INC							
	I-3036021	SOUTHSIDE TIRE CO INC	R	8/19/2014		270.00CR	072447	270.00
6483	SPRINKLER CO INC, THE							
	I-56443	SPRINKLER CO INC, THE	R	8/19/2014		300.00CR	072448	300.00

Attachment: 8-19-14 VOUCHERS (3828 : Voucher Approval.)

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
1	STIEBER, AMY							
	I-201408113711	REFUND TENNIS	R	8/19/2014		10.00CR	072449	10.00
6915	STRATEGIC RESEARCH INSTITUTE							
	I-529	STRATEGIC RESEARCH INSTITUTE	R	8/19/2014		3,587.50CR	072450	3,587.50
0258	SUPERIOR CHEMICAL CORP							
	I-65055	SUPERIOR CHEMICAL CORP	R	8/19/2014		88.52CR	072451	88.52
7014	SURDEX CORPORATION							
	I-2725	SURDEX CORPORATION	R	8/19/2014		2,102.88CR	072452	2,102.88
4842	THOMSON REUTERS							
	I-829962751	THOMSON REUTERS	R	8/19/2014		379.68CR	072453	379.68
1301	TRACE ANALYTICS INC							
	I-14-10923	TRACE ANALYTICS INC	R	8/19/2014		310.00CR	072454	310.00
0267	TRAFFIC & PARKING CONTROL INC							
	I-I459757	TRAFFIC & PARKING CONTROL INC	R	8/19/2014		395.00CR	072455	395.00
0268	TRUCK EQUIPMENT INC							
	I-594794-00	TRUCK EQUIPMENT INC	R	8/19/2014		434.16CR	072456	
	I-595213-00	TRUCK EQUIPMENT INC	R	8/19/2014		978.38CR	072456	1,412.54
6900	TURRIFF PLUMBING INC.							
	I-7541	TURRIFF PLUMBING INC.	R	8/19/2014		2,445.00CR	072457	2,445.00
0417	TWEET GAROT MECHANICAL INC							
	I-5913	TWEET GAROT MECHANICAL INC	R	8/19/2014		2,117.50CR	072458	
	I-6383	TWEET GAROT MECHANICAL INC	R	8/19/2014		239.66CR	072458	
	I-6953	TWEET GAROT MECHANICAL INC	R	8/19/2014		309.86CR	072458	
	I-7036	TWEET GAROT MECHANICAL INC	R	8/19/2014		321.00CR	072458	2,988.02
0272	UNIFORM SHOPPE INC							
	I-233969	UNIFORM SHOPPE INC	R	8/19/2014		43.95CR	072459	
	I-234006	UNIFORM SHOPPE INC	R	8/19/2014		108.95CR	072459	
	I-234010	UNIFORM SHOPPE INC	R	8/19/2014		46.95CR	072459	
	I-234213	UNIFORM SHOPPE INC	R	8/19/2014		30.00CR	072459	
	I-234254	UNIFORM SHOPPE INC	R	8/19/2014		85.90CR	072459	
	I-234455	UNIFORM SHOPPE INC	R	8/19/2014		42.95CR	072459	
	I-234479	UNIFORM SHOPPE INC	R	8/19/2014		135.95CR	072459	
	I-234566	UNIFORM SHOPPE INC	R	8/19/2014		88.85CR	072459	583.50

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
7015	US BANK EQUIPMENT FINANCE							
	I-258969369	US BANK EQUIPMENT FINANCE	R	8/19/2014		207.50CR	072460	207.50
4696	US CELLULAR							
	I-45660904	US CELLULAR	R	8/19/2014		97.53CR	072461	97.53
0277	VAN'S FIRE & SAFETY INC							
	I-4062392	VAN'S FIRE & SAFETY INC	R	8/19/2014		59.50CR	072462	59.50
4770	VERIZON WIRELESS							
	I-9728483255	VERIZON WIRELESS	R	8/19/2014		503.71CR	072463	503.71
3311	VINTON CONSTRUCTION CORP							
	I-14-04 (3)	VINTON CONSTRUCTION CORP	R	8/19/2014		150,051.91CR	072464	150,051.91
0282	WESCO DISTRIBUTION INC							
	I-781767	WESCO DISTRIBUTION INC	R	8/19/2014		204.72CR	072465	
	I-807618	WESCO DISTRIBUTION INC	R	8/19/2014		43.82CR	072465	248.54
6998	WFCA: THE DAILY DISPATCH							
	I-4166	WFCA: THE DAILY DISPATCH	R	8/19/2014		475.00CR	072466	475.00
2645	WI DEPT OF JUSTICE CRIME INFO BUREA							
	I-T17395	WI DEPT OF JUSTICE CRIME INFO	R	8/19/2014		300.00CR	072467	
	I-T17396	WI DEPT OF JUSTICE CRIME INFO	R	8/19/2014		703.50CR	072467	1,003.50
0291	WI DEPT OF JUSTICE TIME MADISON							
	I-201408113712	WI DEPT OF JUSTICE TIME MADI	R	8/19/2014		42.00CR	072468	42.00
6469	WI DOCUMENT IMAGING							
	I-94522 1	WI DOCUMENT IMAGING	R	8/19/2014		125.50CR	072469	125.50
0762	WI FIRE INSPECTORS ASSOC							
	I-201408123725	WI FIRE INSPECTORS ASSOC	R	8/19/2014		450.00CR	072470	450.00
0298	WI PUBLIC SERVICE							
	I-201408113713	WI PUBLIC SERVICE	R	8/19/2014		553.06CR	072471	553.06
3130	WI WATER ASSOCIATION							
	I-201408113715	WI WATER ASSOCIATION	R	8/19/2014		195.00CR	072472	195.00
1210	WIL KIL PEST CONTROL							
	I-2498876	WIL KIL PEST CONTROL	R	8/19/2014		104.00CR	072473	104.00

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
7016	TERESA WILLIQUETTE							
	I-201408113714	TERESA WILLIQUETTE	R	8/19/2014		110.00CR	072474	110.00
6811	CHRYSTAL WOLLER							
	I-201407313654	CHRYSTAL WOLLER	R	8/19/2014		41.10CR	072475	
	I-201407313655	CHRYSTAL WOLLER	R	8/19/2014		157.07CR	072475	198.17
6877	WPRA							
	I-PO 17955	WPRA	R	8/19/2014		300.00CR	072476	300.00
1836	DIANE YASHINSKY							
	I-201407313653	DIANE YASHINSKY	R	8/19/2014		343.18CR	072477	343.18
1	ZEITLER, JEANNE							
	I-201408113716	REFUND TENNIS	R	8/19/2014		7.00CR	072478	7.00

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	159	0.00	413,287.58	413,287.58
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	1	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	160	0.00	413,287.58	413,287.58

TOTAL ERRORS: 0 TOTAL WARNINGS: 0

Attachment: 8-19-14 VOUCHERS (3828 : Voucher Approval.)

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT

** POSTING PERIOD RECAP **

FUND	PERIOD	AMOUNT
100	8/2014	97,207.13CR
201	8/2014	2,703.62CR
208	8/2014	1,649.63CR
209	8/2014	3,587.50CR
235	8/2014	525.00CR
405	8/2014	280,153.67CR
415	8/2014	4,728.38CR
460	8/2014	1,625.00CR
601	8/2014	15,650.93CR
650	8/2014	5,456.72CR
ALL		413,287.58CR

Attachment: 8-19-14 VOUCHERS (3828 : Voucher Approval.)

City of De Pere, Wisconsin

Request For Common Council Action

MEETING DATE: **August 18, 2015**

DEPARTMENT: **City Clerk-Treasurer**

FROM: **Vicki Scray**

SUBJECT: **Operator License Applications.**

ATTACHMENTS:

- 08-18-15 OPERATOR LIST.PDF (PDF)

Attachment: 08-18-15 OPERATOR LIST.PDF (3817 : Operator License Applications.)

CITY OF DE PERE -August 18, 2015

ITEM	NAME	ADDRESS	CITY	ST	ZIP
Previously Tabled Operator License Applications					
1	DE BEUKELAR, AMANDA L.	1001 GRAY ST.	GREEN BAY	WI	54303
Temporary Operator License Applications					
1	LEE, LUE	118 S. JOSEPH ST., #4	APPLETON	WI	54915
2	LEE, MAI L.	118 S. JOSEPH ST., #4	APPLETON	WI	54915
3	WATSON, ALLYSON G.	314 SEMINOLE LN.	GREEN BAY	WI	54313
4	XIONG, XAISAWAN	2216 VIENNA TER.	EAU CLAIRE	WI	54703
New Operator License Applications for the 2014-2016 Licensing Period					
1	BAUER, KEVIN A.	842 WESTWOOD DR.	DE PERE	WI	54115
2	BRUINOOGE, JONATHAN L.	212 BELLEVUE ST.	GREEN BAY	WI	54302
3	CHARLIER-YALE, LAURA A.	1607 SUBURBAN DR.	DE PERE	WI	54115
4	DOXTATOR, SUSANNA L.	2650 TROJAN DR., #812	GREEN BAY	WI	54304
5	ELWELL, DANIELLE D.	N990 SLEEPY HOLLOW RD.	DENMARK	WI	54208
6	JENKINS, JON F.	146 LAZARRE AVE.	GREEN BAY	WI	54301
7	KUDICK, AMY L.	E788 LANGES CORNERS RD.	DENMARK	WI	54208
8	LAMORE, BREEANNA D.	608 MOLLIES WAY	DE PERE	WI	54115
9	OTHON, MELANIE N.	436 COLLEGE AVE.	DE PERE	WI	54115
10	PEVEZ, ELMER A.	510 N. 10TH ST., APT. 9	DE PERE	WI	54115
11	PHILLIPS, JENNIFER L.	123 1/2 S. BROADWAY ST.	DE PERE	WI	54115
12	PUTT, DESIRAE J.	1310 SCHEURING RD., APT. 3	DE PERE	WI	54115
13	SWANSON, JOSHUA D.	569 EDGEWOOD DR.	GREEN BAY	WI	54302
14	VIQUEZ, JUAN P.	N5641 COUNTY RD. E	DE PERE	WI	54115
15	WEBER, KATRINA S.	413 N. LINCOLN ST.	ELKHORN	WI	53121