

NOTICE OF VILLAGE BOARD MEETING

Amended June 27, 2021

DATE: Tuesday, June 29, 2021
TIME: 6:00pm
PLACE: Harrison Municipal Building
W5298 State Road 114
Harrison, WI 54952

NOTICE IS HEREBY GIVEN that a Village Board meeting will be held at 6:00pm on Tuesday, June 29, 2021 at the Harrison Municipal Building. This is a public meeting. Agenda is listed below.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call of Village Board
4. Correspondence or Communications from Board and Staff
 - a) Residents are asking if we will begin renting the Village Hall again.
5. Public Comments

Please be advised per State Statute section 19.84(2), information will be received from the public; be further advised that there may be limited discussion on the information received; however, no action will be taken under public comments. It is the policy of the Village that there is a three-minute time limit per person. Time extensions may be granted by the President. Please register your name on the sign-in sheet prior to the start of the meeting.
6. Reports
 - a) Harrison Fire Rescue (*Narrative and Incident Reports in packet*)
 - b) Calumet Co. Sheriff Department (*Incident Report in packet*)
 - c) Village Manager (*Presented at Meeting by Manager*)
 - d) Planning and Zoning (*Zoning Permit Report in packet*)
 - e) Parks and Trails (*No written report*)
 - f) Public Works Department/Engineering (*No written report*)
 - g) Harrison Utilities (*Presented at Meeting*)
 - h) Clerk-Treasurer (*Statement of Income and Expenses in packet*)
7. Corrections and Approval of the Previous Meeting's Minutes
 - a) June 8, 2021
 - b) June 24, 2021
8. Payments of Bills and Claims
 - a) May 20, 2021 – June 24, 2021
9. Unfinished Business from Previous Meetings for Consideration or Action
 - a) Reduction of traffic on Peters Road by yard waste / dump site

10. New Business for Consideration or Action

- a) Review completed Village of Harrison 2019 Audit.
- b) Correction in numbering of previously approved resolution.
Requesting V2021-07 Fee & Penalty Schedule be re-numbered to Resolution V2021-08 Fee and Penalty Schedule.
- c) Resolution V2021-09
Resolution signifies that the Board has reviewed the WI DNR NR-2021 Compliance Maintenance Annual Report for Harrison Utilities (CMAR).
- d) Ord V21-14 – Zoning Text Amendments
The developer of the Pigeon Road Storage development is proposing zoning text amendments in the General Agricultural [AG] zoning district in order to better accommodate the development, specifically the lot coverage ratio and impervious surface coverage ratio.
- e) Certified Survey Map – Schrader – N8366 Hwy 55
The applicant is proposing a 2-lot Certified Survey Map (CSM). The purpose of the CSM is to adjust the lot line between 2 parcels to add more property to parcel #40724.
- f) Discharge of Firearms Application
Applicant is Ed Bogard, located at N9237 Cty Rd N for the purpose of geese hunting.
- g) Operator Licenses (list in packet with possible additions at meeting)
- h) Darboy Sanitation District Q & A with Gary Schmidt, President.
- i) Darboy Community Park – Improvements and Budget

11. Future Agenda Items

- a) Timeline of Park Improvements
- b) PASER Ratings
- c) Recording of Meetings (Manager Heiser)
- d) IT Options (budget item)
- e) Facility Rental policies
- f) Software purchase for real estate inquiries
- g) Software purchase for secure file sharing
- h) 5 year Capital Improvement Plan

12. Closed Session

Pursuant to Wis. Stats. §19.85(1)(e), the Board will meet to deliberate or negotiate the purchase of property, in which for bargaining reasons require a closed session.

Furthermore, Pursuant to Wis. Stats. §19.85(1)(g), the Board will meet in closed session to discuss and/or confer with legal counsel regarding possible litigation.

The Board may reconvene in open session pursuant to Wis. Stats. §19.85(2) to take action on any matter discussed in closed session or for such other purposes as are allowed by law.

13. Adjournment

Any person with hearing disabilities or requiring special accommodations to participate in the meeting should contact the Clerk's Office (920-989-1062) at least 24-hours prior to the meeting. This is a public meeting.



Harrison Fire Rescue

Fire Station 60 • Fire Station 70 • EMS



Village Board/Fire Commission Activity Report - June 2021

(Updated: 6/24/2021)

1. Emergency Response

Harrison Fire Rescue has been dispatched to 58 incidents from May 19th – June 23rd.

- As of May 18th, the Department has responded to a total of 224 incidents.
- See attached Emergency Response report.

2. Community Public Relations

Members of HFR routinely donate service hours for the betterment of our community. Through pride and commitment, these volunteers make our emergency services a visible presence while showcasing the good our community has to offer.

- June 6th Backdraft Bike Tour
- June 23rd Touch a Truck

3. Department Training/Meetings

In addition to regularly scheduled meetings, training plays a prominent role in our organization. Members hold learning in high regard and value opportunities from learned experiences. One of our strengths as a volunteer department resides in the diversity and expertise our members bring with them.

- June 7th Harrison Fire Rescue business meeting
- June 14th EMS training/meeting at Station 60
- June 16th Calumet County Dive Team drill
- June 21st Drill at the Darboy Club
 - Interior attack hoseline advancement
 - RIT (Rapid Intervention Team) rescue
 - Door breaching

4. Chief Meetings/Item of Note

- May 25th Village Board meeting
- May 28th Ornu Ingredients North America
- June 7th Officers meeting
- June 7th Business meeting
- Compressor at Station 70 broke down.
 - Fixed
 - Annual maintenance and air check performed.



Harrison Fire Rescue

Fire Station 60 • Fire Station 70 • EMS



- Five members have been removed from probationary status.
 - Alec Hopfensperger (Fire)
 - Brendon Hartjes (Fire)
 - Corey Fellner (Fire)
 - Joe Tenor (Fire)
 - Jolene Wittmann (EMS)
- Six probationary members have obtained their Firefighter I State certification.
 - Aaron McGowan
 - Dave Jones
 - Gina Erickson
 - Josh Medina
 - Ryley Rosenfeldt
 - Sam Schuhart
- Three members have advanced their professional certifications to include Firefighter II.
 - Brendon Hartjes
 - Corey Fellner
 - Jon Verbeten

Respectfully Submitted,

Jarred Gerl

Jarred Gerl

Chief – Harrison Fire Rescue

Jgerl@harrison-wi.org

Harrison Fire Rescue

Menasha, WI

This report was generated on 6/24/2021 10:03:22 PM



Incident Type and Street Name for Date Range

Incident Status: All | Start Date: 05/19/2021 | End Date: 06/23/2021

Incident Date	Address	Incident Type
05/19/2021	Guernsey DR, Sherwood, WI 54169	EMS call, excluding vehicle accident with injury
05/19/2021	Amy AVE, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
05/20/2021	Shagbark Hickory LN, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
05/21/2021	Amy AVE, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
05/22/2021	Dundas RD, Woodville (Town of), WI 54130	EMS call, excluding vehicle accident with injury
05/23/2021	Emily LN, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
05/23/2021	Lake Park RD, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
05/24/2021	Brittany DR, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
05/24/2021	Turnberry DR, Harrison, WI 54952	Dispatched & cancelled en route
05/25/2021	Old Highway RD, Harrison, WI 54952	Good intent call, other
05/25/2021	County Highway GG, Kaukauna, WI 54130	Passenger vehicle fire
05/25/2021	Noe RD, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
05/26/2021	Harbor CT, Sherwood, WI 54169	EMS call, excluding vehicle accident with injury
05/27/2021	Handel DR, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
05/27/2021	Highway 114, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
05/27/2021	Amy AVE, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
05/28/2021	Manitowoc RD, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
05/29/2021	Lilac RD, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
05/30/2021	Exploration AVE, Harrison, WI 54915	Dispatched & cancelled en route
05/30/2021	Golf Course RD, Sherwood, WI 54169	EMS call, excluding vehicle accident with injury
06/01/2021	Amy AVE, Harrison, WI 54130	EMS call, excluding vehicle accident with injury
06/02/2021	Highway 10, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
06/02/2021	Manitowoc RD, Woodville (Town of), WI 54952	EMS call, excluding vehicle accident with injury
06/03/2021	Plank RD, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
06/04/2021	Military RD, Woodville (Town of), WI 54130	Motor vehicle accident with injuries
06/04/2021	Garnet DR, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/05/2021	Pigeon RD, Sherwood, WI 54169	EMS call, excluding vehicle accident with injury
06/05/2021	Hartford LN, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/05/2021	Firelane 4 RD, Harrison, WI 54952	Dispatched & cancelled en route
06/06/2021	Geranium DR, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/06/2021	Red Clover TRL, Harrison, WI 54915	Dispatched & cancelled en route
06/07/2021	Noe RD, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/08/2021	County Trunk KK, Harrison, WI 54915	Motor vehicle accident with injuries
06/09/2021	Amy AVE, Harrison, WI 54130	EMS call, excluding vehicle accident with injury
06/10/2021	Highway 10, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
06/11/2021	Clifton RD, Sherwood, WI 54169	EMS call, excluding vehicle accident with injury
06/11/2021	Firelane 1 RD, Harrison, WI 54952	Gas leak (natural gas or LPG)
06/11/2021	Silver CT, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/12/2021	Harrison RD, Harrison, WI 54129	EMS call, excluding vehicle accident with injury
06/13/2021	Dundas RD, Woodville (Town of), WI 54110	EMS call, excluding vehicle accident with injury
06/13/2021	Highway 55, Harrison, WI 54952	EMS call, excluding vehicle accident with injury

Lists the Incident Date, Street Name (including City, State, Zip), and Incident Type of incidents occurring within the given Date Range. Only Reviewed incidents are included.



06/13/2021	Emily LN, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/13/2021	Firelane 1 RD, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
06/14/2021	Amy AVE, Harrison, WI 54130	EMS call, excluding vehicle accident with injury
06/16/2021	Pigeon RD, Sherwood, WI 54169	EMS call, excluding vehicle accident with injury
06/16/2021	Dusty DR, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/18/2021	Clifton RD, Sherwood, WI 54169	Good intent call, other
06/19/2021	Highway 10, Harrison, WI 54952	Dispatched & cancelled en route
06/20/2021	Firelane 6 RD, Harrison, WI 54952	EMS call, excluding vehicle accident with injury
06/20/2021	Blackoak ST, Harrison, WI 54952	Forest, woods or wildland fire
06/20/2021	Clover Ridge TRL, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/21/2021	County Highway N, Harrison, WI 54915	EMS call, excluding vehicle accident with injury
06/21/2021	Amy AVE, Harrison, WI 54130	EMS call, excluding vehicle accident with injury
06/21/2021	Amy AVE, Harrison, WI 54130	EMS call, excluding vehicle accident with injury
06/22/2021	County Trunk KK, Harrison, WI 54915	Motor vehicle accident with injuries
06/23/2021	Highway 114, Sherwood, WI 54169	EMS call, excluding vehicle accident with injury
06/23/2021	State Park RD, Sherwood, WI 54169	EMS call, excluding vehicle accident with injury
06/23/2021	Harrison RD, Harrison, WI 54129	EMS call, excluding vehicle accident with injury

Total incidents: 58

Lists the Incident Date, Street Name (including City, State, Zip), and Incident Type of incidents occurring within the given Date Range. Only Reviewed incidents are included.



VILLAGE OF HARRISON

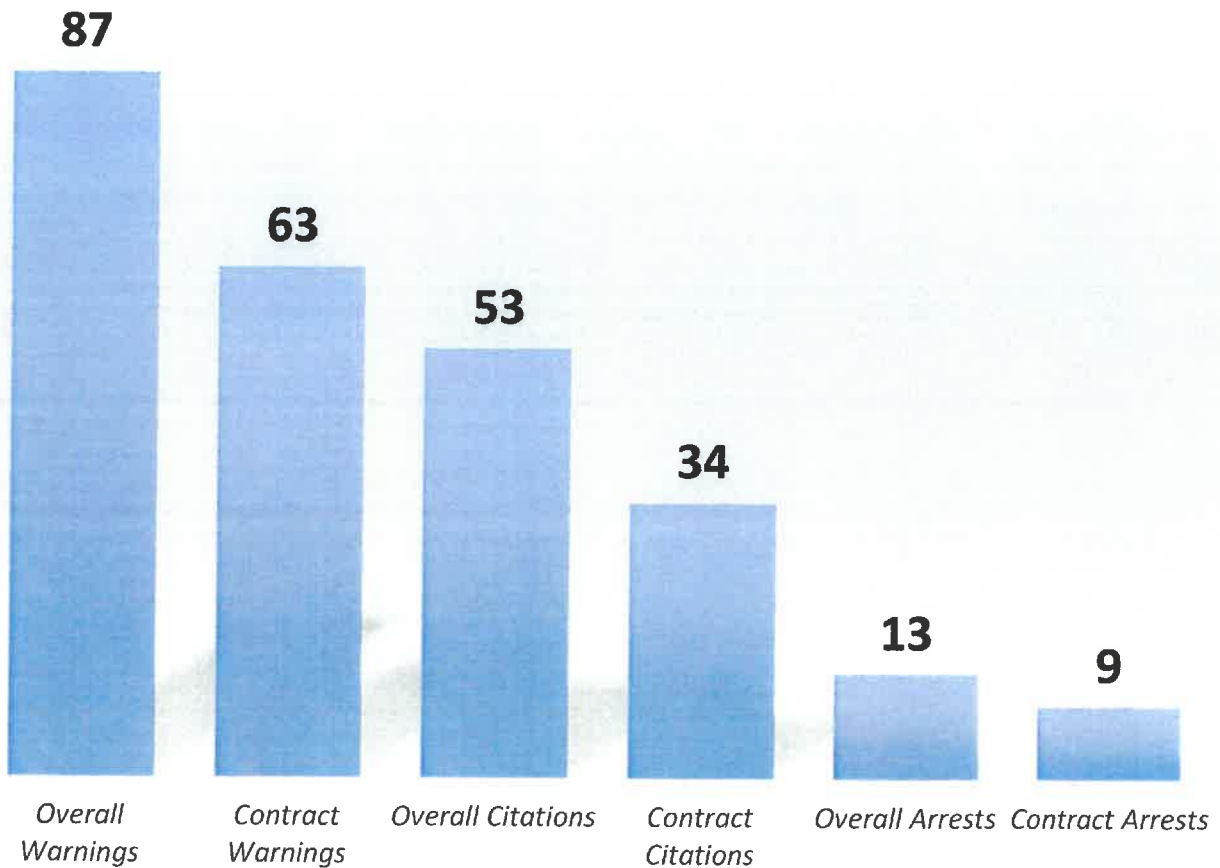
May 2021

Incident Summary	Totals
911 HANG UP	30
ABANDONED VEHICLE	1
ACCIDENT	18
ACCIDENT WITH INJURY	2
ALARM	3
ANIMAL	11
ASSIST AGENCY	9
ASSIST CITIZEN	8
DAMAGE TO PROPERTY	11
DISTURBANCE	6
DOMESTIC DISTURBANCE	2
FIRE CALL	5
FIREWORKS	1
FRAUD	3
HARASSMENT	4
LOST / FOUND	3
MEDICAL	31
MISCELLANEOUS	1
MOTORIST ASSIST	14
NOISE COMPLAINT	3
ORDINANCE	5
PARKING COMPLAINT	4
RECKLESS DRIVING	14
RUNAWAY	1
SEX OFFENSE	2
SUSPICIOUS PERSON	4
SUSPICIOUS SITUATION	5
SUSPICIOUS VEHICLE	11
THEFT	3
TRAFFIC HAZARD	4
TRAFFIC STOP	76
TRESPASSING	1
WEAPON	2
WELFARE CHECK	12
TOTAL	310

Contract Call Summary	Totals
911 HANG UP	6
ABANDONED VEHICLE	1
ACCIDENT	15
ACCIDENT WITH INJURY	1
ALARM	2
ANIMAL	5
ASSIST AGENCY	2
ASSIST CITIZEN	4
DAMAGE TO PROPERTY	11
DISTURBANCE	2
FIRE CALL	2
FIREWORKS	1
HARASSMENT	3
LOST / FOUND	1
MEDICAL	10
MISCELLANEOUS	1
MOTORIST ASSIST	8
ORDINANCE	4
PARKING COMPLAINT	4
RECKLESS DRIVING	8
RUNAWAY	1
SUSPICIOUS PERSON	3
SUSPICIOUS SITUATION	2
SUSPICIOUS VEHICLE	6
THEFT	2
TRAFFIC HAZARD	3
TRAFFIC STOP	52
TRESPASSING	1
WEAPON	2
WELFARE CHECK	8
TOTAL	171

VILLAGE OF HARRISON	
May 2021	
Arrests/Citations/Warnings	Totals
Overall Warnings	87
Contract Warnings	63
Overall Citations	53
Contract Citations	34
Overall Arrests	13
Contract Arrests	9

*Village of Harrison
May 2021 Activity Summary*



Village of Harrison

May-21 Zoning Permit Report

	Current Year			Previous Year		
	Permits	YTD Permits	Estimated Value	YTD Permits	Estimated Value	YTD Estimate Value
Residential						
Single Family	17	46	\$ 9,482,000	27	\$ 1,623,000	\$ 7,921,000
Two Family (units)	0	(0)	\$ 0	0	\$ 0	\$ 0
Multi Family (units)	0	(0)	\$ 0	0	\$ 0	\$ 0
Additions	0	4	\$ 0	4	\$ 86,500	\$ 208,500
Acc. Structures	1	11	\$ 4,160	10	\$ 91,500	\$ 137,500
Miscellaneous	11	53	\$ 98,000	28	\$ 87,246	\$ 243,658
Total Residential	29	116	\$ 9,584,160	69	\$ 1,888,246	\$ 8,510,658
Com./Ind.						
New	0	1	\$ 0	1	\$ 0	\$ 350,000
Additions	0	1	\$ 0	1	\$ 0	\$ 16,000
Acc. Structures	0	0	\$ 0	0	\$ 0	\$ 0
Miscellaneous	0	4	\$ 0	2	\$ 300,000	\$ 307,600
Total Com./Ind.	0	6	\$ 0	4	\$ 300,000	\$ 673,600
Combined Total	29	122	\$ 9,584,160	73	\$ 2,188,246	\$ 9,184,258
Number of Vacant Lots Remaining	97					

VILLAGE Statement of Accounts by month

6/27/2021

2021	January	February	March	April	May
ICB Checking General 0300					
Beginning Balance	\$ 4,424,798.17	\$ 2,909,331.79	\$ 2,211,917.99	\$ 1,728,880.18	\$ 1,589,375.08
Credits	\$ 246,107.55	\$ 4,260.18	\$ 293,593.60	\$ 407,482.76	311434.79
Debits	\$ 1,761,573.93	\$ 701,673.98	\$ 776,631.41	\$ 546,987.86	437961.88
Ending Balance	\$ 2,909,331.79	\$ 2,211,917.99	\$ 1,728,880.18	\$ 1,589,375.08	\$ 1,462,847.99

ICB Checking Taxes 1753					
Beginning Balance	\$ 10,813,525.63	\$ 11,950,931.18	\$ 9,140,378.54	\$ 8,291,059.95	\$ 8,162,182.30
Credits	\$ 6,689,782.82	\$ 3,419,330.56	\$ 655,339.02	\$ 2,695.30	\$ 700.92
Debits	\$ 5,552,377.27	\$ 6,229,883.20	\$ 1,504,657.61	\$ 131,572.95	
Ending Balance	\$ 11,950,931.18	\$ 9,140,378.54	\$ 8,291,059.95	\$ 8,162,182.30	\$ 8,162,883.22

ICB Checking Town 8500					
Beginning Balance	\$ 11,057.75	\$ 11,057.75	\$ 11,057.75	\$ 11,057.75	\$ 11,057.75
Credits	\$ -	\$ -	\$ -	\$ -	\$ -
Debits	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 11,057.75	\$ 11,057.75	\$ 11,057.75	\$ 11,057.75	\$ 11,057.75

TOTAL OF VOH CHECKING ACCTS	\$ 14,871,320.72	\$ 11,363,354.28	\$ 10,030,997.88	\$ 9,762,615.13	\$ 9,636,788.96
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ICB Checking Fire Dept 1189					
Beginning Balance	\$ 179.57	\$ 171.89	\$ 1,286.97	\$ 1,286.97	\$ 1,286.97
Credits	\$ -	\$ 1,500.00			
Debits	\$ 7.68	\$ 384.92			
Ending Balance	\$ 171.89	\$ 1,286.97	\$ 1,286.97	\$ 1,286.97	\$ 1,286.97

UTILITY Statement of Accounts by month

2021	January	February	March	April	May
ICB Money Mrkt Utility 6956					
Beginning Balance	\$ -	\$ 1,068,008.95	\$ 1,018,163.80	\$ 868,311.79	\$ 868,429.31
Credits	\$ 1,093,023.95	\$ -	\$ -	\$ -	\$ -
Debits	\$ 25,015.00	\$ 50,000.00	\$ 150,000.00	\$ -	\$ -
Interest	\$ -	\$ 154.85	\$ 147.99	\$ 117.52	\$ 112.06
Ending Balance	\$ 1,068,008.95	\$ 1,018,163.80	\$ 868,311.79	\$ 868,429.31	\$ 868,541.37

ICB Checking Utilities 1937					
Beginning Balance	\$ -	\$ 24,551.63	\$ 32,274.27	\$ 91,693.69	\$ 177,022.85
Credits	\$ 25,000.00	\$ 50,000.00	\$ 150,000.00	\$ 160,490.00	\$ 7,660.00
Debits	\$ 448.37	\$ 42,277.36	\$ 90,580.58	\$ 75,160.84	\$ 12,673.61
Ending Balance	\$ 24,551.63	\$ 32,274.27	\$ 91,693.69	\$ 177,022.85	\$ 172,009.24

*Associated Bank Utility Checking 0567 (customer payments)	NEED ACCESS TO UPDATE				
Beginning Balance	\$ -	\$ 784,644.69	\$ 978,003.48	\$ 1,177,593.85	\$ 1,357,048.38
Credits	\$ -	\$ 193,820.19		\$ 179,935.56	
Debits	\$ -	\$ 461.40		\$ 481.03	
Interest	\$ -	\$ -		\$ -	\$ -
Ending Balance	\$ 784,644.69	\$ 978,003.48	\$ 1,177,593.85	\$ 1,357,048.38	\$ 1,357,048.38

*Associated Bank Utility Checking 540 - (Public funds - W/S Constr Permit Fees)	NEED ACCESS TO UPDATE				
Beginning Balance	\$ 797,364.22	\$ 797,364.22	\$ 797,364.22	\$ 797,364.22	\$ 797,364.22
Credits	\$ -				
Debits	\$ -	\$ -		\$ -	
Interest	\$ -	\$ -		\$ -	
Ending Balance	\$ 797,364.22	\$ 797,364.22	\$ 797,364.22	\$ 797,364.22	\$ 797,364.22

*Associated Bank Utility Checking 5311 - (General funds)	NEED ACCESS TO UPDATE				
Beginning Balance	\$ -	\$ 617,078.47	\$ 612,367.33	\$ 517,009.28	\$ 444,593.00
Credits	\$ -			\$ -	
Debits	\$ -	\$ 4,711.14		\$ 72,416.28	
Interest	\$ -	\$ -		\$ -	\$ -
Ending Balance	\$ 617,078.47	\$ 612,367.33	\$ 517,009.28	\$ 444,593.00	\$ 444,593.00

Assoc. Bank Money Mrkt Utility 3417 (DNR & Rev Bonds)	NEED ACCESS TO UPDATE				
Beginning Balance	\$ -	\$ 122,234.27	\$ 122,235.21	\$ 122,236.25	\$ 122,237.25
Credits	\$ 122,233.83	\$ -	\$ -	\$ -	\$ -
Debits	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 0.44	\$ 0.94	\$ 1.04	\$ 1.00	\$ -
Ending Balance	\$ 122,234.27	\$ 122,235.21	\$ 122,236.25	\$ 122,237.25	\$ 122,237.25

Nicolet National Bank Savings 4978 - Utility EBC Forfeitures	RECOMMEND MOVING TO UTILITY GF				
Beginning Balance	\$ 1,254.27	\$ 1,254.27	\$ 1,254.27	\$ 1,254.36	\$ 1,254.36
Credits	\$ -	\$ -	\$ -	\$ -	\$ -
Debits	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ 0.09	\$ -	\$ -
Ending Balance	\$ 1,254.27	\$ 1,254.27	\$ 1,254.36	\$ 1,254.36	\$ 1,254.36

CD'S Statement of Accounts by month

2021	January	February	March	April	May
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Comm First CD 200925403008 Utility - Matures 6/22/21 **NEED ACCESS TO UPDATE**

Beginning Balance	\$ 58,426.06	\$ 58,426.06	\$ 58,426.06	\$ 58,426.06	\$ 58,671.95
Interest	\$ -	\$ -		\$ 245.89	\$ -
Ending Balance	\$ 58,426.06	\$ 58,426.06	\$ 58,426.06	\$ 58,671.95	\$ 58,671.95

WORKING ON GETTING ACCESS TO UPDATE THESE

Comm First CD 70008

Beginning Balance	\$ 324,297.53	\$ 324,297.53	\$ 324,297.53	\$ 324,297.53	\$ 324,297.53
Interest	\$ -	\$ -		\$ -	\$ -
Ending Balance	\$ 324,297.53	\$ 324,297.53	\$ 324,297.53	\$ 324,297.53	\$ 324,297.53

State Bank of Chilton CD 0343

Beginning Balance	\$ 127,297.05	\$ 127,297.05	\$ 127,297.05	\$ 127,297.05	\$ 127,297.05
Interest	\$ -	\$ -		\$ -	\$ -
Ending Balance	\$ 127,297.05	\$ 127,297.05	\$ 127,297.05	\$ 127,297.05	\$ 127,297.05

State Bank of Chilton CD 1028

Beginning Balance	\$ 312,454.70	\$ 312,454.70	\$ 312,454.70	\$ 312,454.70	\$ 312,454.70
Interest	\$ -	\$ -		\$ -	\$ -
Ending Balance	\$ 312,454.70	\$ 312,454.70	\$ 312,454.70	\$ 312,454.70	\$ 312,454.70

State Bank of Chilton CD 0368

Beginning Balance	\$ 262,792.62	\$ 262,792.62	\$ 262,792.62	\$ 262,792.62	\$ 262,792.62
Interest	\$ -	\$ -		\$ -	\$ -
Ending Balance	\$ 262,792.62	\$ 262,792.62	\$ 262,792.62	\$ 262,792.62	\$ 262,792.62

East Savings CD 7150

Beginning Balance	\$ 255,691.88	\$ 255,691.88	\$ 255,691.88	\$ 255,691.88	\$ 255,691.88
Interest	\$ -	\$ -		\$ -	\$ -
Ending Balance	\$ 255,691.88	\$ 255,691.88	\$ 255,691.88	\$ 255,691.88	\$ 255,691.88

6/02/2021 2:36 PM

Check Register - Full Report - ALL
ALL Checks
INVESTORS COMMUNITY BANK

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ACCT

Dated From: 6/01/2021 From Account:
Thru: 6/02/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
11051	6/02/2021	BRAD WELHOUSE MAY CELL PHONE STIPEND	
100-09-53311-500-022		Hwy Dept - Telephone MAY CELL PHONE STIPEND	30.00
Total			30.00
11052	6/02/2021	BRADLEY KOSOSKI GRADING ESCROW RETURN W6535 BRITTANY DR	
100-00-21060-000-000		Building Escrows Payable GRADING ESCROW RETURN W6535 BRITTANY DR	1,500.00
Total			1,500.00
11053	6/02/2021	BROOKS TRACTOR INC - SUN PRAIRIE R30453	
100-09-57330-000-000		Capital Outlay - Road Projects FROM 5/19/21 RYFORD ROLLER SOIL R30453	1,700.00
Total			1,700.00
11054	6/02/2021	CARSTENS ACE HARDWARE 215180	
100-06-52200-400-000		Fire Dept - Supplies/Services FROM 5/3/21 NOZZLE, GARDEN HOSE 100' 215180	67.48
Total			67.48
11055	6/02/2021	CHAD BOESCH MAY CELL PHONE STIPEND	
100-09-53311-500-022		Hwy Dept - Telephone MAY CELL PHONE STIPEND	30.00
Total			30.00
11056	6/02/2021	GRAEF 115598, 115602	
100-09-57330-000-000		Capital Outlay - Road Projects NOE RD MIDWAY TO MANITOWOC BIDDING 115598	361.25
100-00-53650-000-000		Harr Stormwater Util Drainage N COOP BOX CULVERT SURVEY, SPECS, PERMIT 115602	7,781.75
Total			8,143.00
11057	6/02/2021	GRAEF 115599, 115600, 115601	

6/02/2021 2:36 PM

Check Register - Full Report - ALL
ALL Checks
INVESTORS COMMUNITY BANK

Page: 2
ACCT

Dated From: 6/01/2021 From Account:
Thru: 6/02/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-09-57330-000-000		Capital Outlay - Road Projects	361.25
		KIMBERLY HEIGHTS PH 1-3 BIDDING 115599	
100-09-57330-000-000		Capital Outlay - Road Projects	288.75
		HIDDEN PINES BIDDING 115600	
100-09-57330-000-000		Capital Outlay - Road Projects	253.75
		KAMBURA ACRES PH 3&4 BIDDING 115601	
Total			903.75

11058 6/02/2021 GRANT GORGES
MAY CELL PHONE STIPEND

100-09-53311-500-022		Hwy Dept - Telephone	30.00
		MAY CELL PHONE STIPEND	
Total			30.00

11059 6/02/2021 GREEN BAY HIGHWAY PRODUCTS
38857

100-00-53441-000-000		Storm Sewer Maint./Ponds	1,220.00
		FROM 5/14/21 FLARED END GRATE 38857	
Total			1,220.00

11060 6/02/2021 GRUETT'S
SALES ORDER 3/8/21 21 POLARIS RANGER

100-09-57324-000-000		Capital Outlay - Hwy. Equip	14,440.00
		FROM 3/8/21 2021 POLARIS RANGER SALES ORDER 3-8-21	
Total			14,440.00

11061 6/02/2021 HARRISON UTILITIES
ACCOUNT 000-2781-00

100-07-52200-500-023		Fire Station 70 - Water/Sewer	41.72
		ACCOUNT 000-2781-00	
Total			41.72

11062 6/02/2021 INTERSTATE BATTERY OF GREEN BAY
90142140

100-09-53311-400-000		Hwy Dept - Supplies	84.44
		FROM 5/24/21 BATTERIES 90142140	
Total			84.44

11063 6/02/2021 JARRED GERL
MAY CELL PHONE STIPEND

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Check Nbr	Check Date	Payee	Amount
100-07-52200-500-022		Fire Station 70 - Telephone MAY CELL PHONE STIPEND	40.00
		Total	40.00
11064	6/02/2021	JEFF FUNK MAY CELL PHONE STIPEND	
100-09-53311-500-022		Hwy Dept - Telephone MAY CELL PHONE STIPEND	40.00
		Total	40.00
11065	6/02/2021	JEFF WISNET MAY CELL PHONE STIPEND	
100-09-53311-500-022		Hwy Dept - Telephone MAY CELL PHONE STIPEND	30.00
		Total	30.00
11066	6/02/2021	JOSEPH HARDWICK GRADING ESCROW RETURN N9040 SWEETGRASS T	
100-00-21060-000-000		Building Escrows Payable GRADING ESCROW RETURN N9040 SWEETGRASS T	1,500.00
		Total	1,500.00
11067	6/02/2021	KAATS WATER CONDITIONING INC. ACCT 1130062	
100-09-53311-400-000		Hwy Dept - Supplies CHARGES THROUGH 5/25/21	40.14
		Total	40.14
11068	6/02/2021	KAYLEE GREZINSKI MAY CELL PHONE STIPEND	
100-09-53311-500-022		Hwy Dept - Telephone MAY CELL PHONE STIPEND	40.00
		Total	40.00
11069	6/02/2021	L & S TRUCK CENTER 275656	
100-09-53311-600-600		Hwy Dept - Vehicle Maintenance FROM 5/17/21 2013 FORD F350 CHECK ENGINE 275656	1,794.09
		Total	1,794.09

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Check Nbr	Check Date	Payee	Amount
11070 76288	6/02/2021	LANGE ENTERPRISES, INC	
100-09-53315-902-000		Hwy Dept - Signs	407.46
		FROM 5/18/21 ROAD NAME SIGNS 76288	
		Total	407.46
11071 25624	6/02/2021	LISOWE OIL DIV OF ADVANCED FUEL SERV	
100-09-53311-600-030		Hwy Dept - Fuel	3,064.04
		FROM 5/19/21 25624	
		Total	3,064.04
11072	6/02/2021	MARK MOMMAERTS MAY CELL PHONE STIPEND	
100-00-51600-500-022		Municipal Bldg - Telephone	40.00
		MAY CELL PHONE STIPEND	
		Total	40.00
11073 3852	6/02/2021	MENARDS-APPLETON EAST	
100-09-53311-505-000		Hwy Dept - Building Maint	82.83
		FROM 5/20/21 MAILBOX SUPPLIES 3852	
		Total	82.83
11074 194189	6/02/2021	MGD INDUSTRIAL CORPORATION	
100-09-53311-400-000		Hwy Dept - Supplies	107.66
		FROM 6/1/21 SUPPLIES 194189	
		Total	107.66
11075	6/02/2021	MIKE BRANTMEIER MAY CELL PHONE STIPEND	
100-06-52200-500-022		Fire Station 60 - Telephone	30.00
		MAY CELL PHONE STIPEND	
		Total	30.00
11076	6/02/2021	MIKE NETT MAY CELL PHONE STIPEND	
100-09-53311-500-022		Hwy Dept - Telephone	40.00
		MAY CELL PHONE STIPEND	

Dated From: 6/01/2021 From Account:
Thru: 6/02/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
Total			40.00
11077 356326	6/02/2021	MUNICIPAL CODE CORPORATION	
100-02-51400-400-006		Gen. Admin - Service Contracts SOFTWARE LICENSE RENEWAL 4/1/21-3/31/22	2,450.00
Total			2,450.00
11078 6011568517758058	6/02/2021	OFFICE DEPOT BUSINESS CREDIT - VOH	
100-02-51400-400-000		Gen. Admin - Supplies THROUGH 4/21/21 OFFICE SUPPLIES	484.66
Total			484.66
11079 24238	6/02/2021	SCHILLER'S TREE SERVICE INC	
100-09-53311-900-000		Hwy Dept - Road Maintenance FROM 5/18/21 TRIM BACK TREES, REMOVE OLD 24238	4,900.00
Total			4,900.00
11080 REIMBURSE JOB POSTINGS	6/02/2021	SCOTT HANDSCHKE	
100-02-51400-400-000		Gen. Admin - Supplies REIMBURSE JOB POSTINGS	27.00
Total			27.00
11081 36958	6/02/2021	SERVICEMASTER BUILDING MAINTENANCE	
100-02-51400-400-006		Gen. Admin - Service Contracts FROM 6/1/21 JANITORIAL JUNE 36958	925.00
Total			925.00
11082 607974901052521	6/02/2021	SPECTRUM- 4901	
100-02-51400-400-006		Gen. Admin - Service Contracts SERVICE PERIOD 5/24-6/23	207.94
Total			207.94
11083 607975101052421	6/02/2021	SPECTRUM- 5101	

Dated From: 6/01/2021 From Account:
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Check Nbr	Check Date	Payee	Amount
100-02-51400-400-006		Gen. Admin - Service Contracts	136.87
		SERVICE PERIOD 5/23-6/22	
Total			136.87
<hr/>			
11084	6/02/2021	STEVE LITTLE	
		MAY CELL PHONE STIPEND	
100-08-52300-000-000		1st Responders - Operating Exp	30.00
		MAY CELL PHONE STIPEND	
Total			30.00
<hr/>			
11085	6/02/2021	STUMPF EXCAVATING & TRUCKING	
		8826, 8829	
100-09-53311-505-000		Hwy Dept - Building Maint	120.00
		PUMP HOLDING TANK SHOP 5/24/21 8826	
100-09-53311-505-000		Hwy Dept - Building Maint	240.00
		PUMP HOLDING TANKS 6/1/21 8829	
Total			360.00
<hr/>			
11086	6/02/2021	TRUCK EQUIPMENT INC	
		953843	
100-06-52200-600-000		Fire Dept - Vehicle Maint.	140.50
		FROM 5/21/21 #64 EMERGENCY VEHICLE LIGHT 953843-00	
Total			140.50
<hr/>			
11087	6/02/2021	WELLS FARGO FINANCIAL LEASING	
		5015213364	
100-02-51400-400-006		Gen. Admin - Service Contracts	575.69
		COVERAGE PERIOD 5/17-6/16/21 5015213364	
Total			575.69
<hr/>			
11088	6/02/2021	WESLEY POMPA	
		MAY CELL PHONE STIPEND	
100-07-52200-500-022		Fire Station 70 - Telephone	30.00
		MAY CELL PHONE STIPEND	
Total			30.00
<hr/>			
11089	6/02/2021	WIL-KIL PEST CONTROL	
		4154335, 4155956	
100-02-51400-400-006		Gen. Admin - Service Contracts	50.00
		FIRE STATION 60 4155956	

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100-02-51400-400-006		Gen. Admin - Service Contracts	0.00
		FIRE STATION 70 NA	
100-02-51400-400-006		Gen. Admin - Service Contracts	0.00
		EXTERIOR INSECT FIRE STATION #60 NA	
100-02-51400-400-006		Gen. Admin - Service Contracts	0.00
		EXTERIOR INSECT FIRE STATION 70 NA	
100-02-51400-400-006		Gen. Admin - Service Contracts	0.00
		POWER SPRAY - VILLAGE HALL NA	
100-02-51400-400-006		Gen. Admin - Service Contracts	86.75
		VILLAGE HALL 4154335	
Total			136.75
Grand Total			45,851.02

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	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	45,851.02
Total Expenditure from all Funds	45,851.02

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Account Number	Account Code Description	Debit	Credit
100-00-11100-000-000	SHARE OF CHECKING-General		45,851.02
	Total Expenditure - Fund # 100	45,851.02	
	Total	45,851.02	45,851.02

Dated From: 6/08/2021 From Account:
Thru: 6/10/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
11090	6/10/2021	ADVANCED DISPOSAL B20000477367	
100-00-53620-000-000		Refuse and Garbage Services COMMERICAL TRASH DUMPSTER FOR MAY	87.55
100-00-53635-000-000		Recycling Services COMMERICAL RECYCLING DUMPSTER for MAY	59.74
100-00-53620-000-000		Refuse and Garbage Services FUEL FEE	0.00
100-00-53620-000-000		Refuse and Garbage Services LANDFILL TAX	0.00
100-00-53620-000-000		Refuse and Garbage Services RES TRASH 90 GALLON CARTS for MAY	33,318.54
100-00-53635-000-000		Recycling Services RES RECYCLING SINGLE STREAM MAY	16,220.05
100-00-53620-000-000		Refuse and Garbage Services REPLACEMENT CART(S) -	0.00
100-00-53620-000-000		Refuse and Garbage Services REPLACEMENT CART -	0.00
100-00-53620-000-000		Refuse and Garbage Services SPRING PICK UP	0.00
100-00-53620-000-000		Refuse and Garbage Services BULKY ITEM PICKUP-	0.00
100-00-53620-000-000		Refuse and Garbage Services BULKY PICKUP -	0.00
100-00-53620-000-000		Refuse and Garbage Services BULKY PICKUP -	0.00
100-00-53635-000-000		Recycling Services RESID RECYCLE	0.00
100-00-53620-000-000		Refuse and Garbage Services COMMERCIAL TRASH DUMPSTER PARK DEC	0.00
100-00-53635-000-000		Recycling Services COMM RECYCLING PARK DEC	0.00
100-00-53620-000-000		Refuse and Garbage Services ENERGY & ENVIRONMENTAL FEE PARK 11/30/19	0.00
100-00-53620-000-000		Refuse and Garbage Services ADMIN, COMPLIANCE/IMPACT FEES PARK 11/30	0.00
Total			49,685.88

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Check Nbr	Check Date	Payee	Amount
11091	6/10/2021	AUTOMOTIVE SUPPLY CO - KAUKAUNA 60905833	
100-09-53311-400-000		Hwy Dept - Supplies FROM 6/4/21 WEATHERSTRIP	52.31
		60905833	
		Total	52.31
11092	6/10/2021	BROOKS TRACTOR INC - SUN PRAIRIE R30462, R30475	
100-09-57330-000-000		Capital Outlay - Road Projects FROM 5/21/21 RYFORD ROLLER SOIL	1,700.00
		R30462	
100-09-57330-000-000		Capital Outlay - Road Projects FROM 5/28/21 RYFORD ROLLER SOIL	1,700.00
		R30475	
		Total	3,400.00
11093	6/10/2021	CATHERINE AND EUGENE OTT PARCEL 40160 2020 TAXES INCORRECT ASSESS	
100-00-21070-000-000		Overpayments Payable PARCEL 40160 2020 TAXES INCORRECT ASSESS	1,544.56
		Total	1,544.56
11094	6/10/2021	GRAEF 115595, 115603, 115604, 115605, 115609	
100-00-52400-200-000		Inspections - Grade Checks LOT GRADE CHECK SERVICES	5,175.00
		115595	
100-00-52410-000-000		Erosion/Stormwater Plan Review WE ENERGIES STARGAZER GAS MAIN EXT	439.25
		115603	
100-00-52410-000-000		Erosion/Stormwater Plan Review WE ENERGIES STARGAZER NEW ELECTRIC	620.50
		115604	
100-09-53311-000-000		Hwy Dept - Engineer/Consultant COMPREHENSIVE OUTDOOR RECREATION PLAN	1,150.00
		115605	
100-00-52410-000-000		Erosion/Stormwater Plan Review WE ENERGIES WI55 REWIRE	366.75
		115609	
		Total	7,751.50
11095	6/10/2021	GREGORY HACKBART GRADING ESCROW RETURN N9376 ROSELLA DR	
100-00-21060-000-000		Building Escrows Payable GRADING ESCROW RETURN N9376 ROSELLA DR	1,500.00
		Total	1,500.00

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11096 95136	6/10/2021	JOE'S POWER CENTER	
100-09-53311-700-000		Hwy Dept - Equip Maintenance	76.41
		FROM 6/4/21 OIL 95136	
Total			76.41
11097	6/10/2021	JOHN OR SUE DREWESKE	
		REIMB STORMWATER UTIL FEE PARCEL 41070	
100-00-46324-000-000		Harrison Stormwater Util Fee	50.75
		REIMB STORMWATER UTIL FEE PARCEL 41070	
Total			50.75
11098	6/10/2021	JONATHON VERBETEN	
		REIMBURSE HAND WIPES	
100-06-52200-400-000		Fire Dept - Supplies/Services	101.96
		REIMBURSE HAND WIPES	
Total			101.96
11099	6/10/2021	LISOWE OIL DIV OF ADVANCED FUEL SERV	
		25702	
100-09-53311-600-030		Hwy Dept - Fuel	2,012.48
		FROM 6/2/21 25702	
Total			2,012.48
11100	6/10/2021	MENARDS-APPLETON EAST	
		4476, 4647	
100-09-53311-400-000		Hwy Dept - Supplies	29.96
		FROM 6/1/21 SUPPLIES 4476	
100-00-55200-000-000		Parks - Maint. and Utilities	7.96
		FROM 6/4/21 SNAP COUPLER 4647	
Total			37.92
11101	6/10/2021	MINH DO-MCKENZIE	
		REIMB STORMWATER UTIL FEE PARCEL 41208	
100-00-46324-000-000		Harrison Stormwater Util Fee	50.00
		REIMB STORMWATER UTIL FEE PARCEL 41208	
Total			50.00
11102	6/10/2021	NICHOLAS VAN CUYK	
		REFUND DECK PERMIT FEE N9022 BLACKOAK	

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Check Nbr	Check Date	Payee	Amount
100-00-44400-000-000		Zoning Permit Fee	25.00
		REFUND DECK PERMIT FEE N9022 BLACKOAK	
		Total	25.00
11103	6/10/2021	POMP'S TIRE SERVICE INC. 320113060	
100-09-53311-600-600		Hwy Dept - Vehicle Maintenance	35.00
		FROM 5/25/21 DISMOUNT/MOUNT 320113060	
		Total	35.00
11104	6/10/2021	SHERWOOD ELEVATOR 113145, 113150	
100-09-53311-901-000		Hwy Dept - Ditching/Grading	130.48
		FROM 5/10/21 LAWN SEED & FERTILIZER 113145	
100-09-53311-901-000		Hwy Dept - Ditching/Grading	75.00
		FROM 5/11/21 AQUANEAT 113150	
		Total	205.48
11105	6/10/2021	STUMPF CREATIVE LANDSCAPE SPRUCE	
100-06-52200-400-000		Fire Dept - Supplies/Services	40.00
		SPRUCE HARRISON FIRE RESCUE NA	
		Total	40.00
11106	6/10/2021	STUMPF EXCAVATING & TRUCKING 8836	
100-09-53311-505-000		Hwy Dept - Building Maint	120.00
		PUMP HOLDING TANK SHOP 6/7/21 8836	
		Total	120.00
11107	6/10/2021	TOM HOOYMAN REIMB STORMWATER UTIL FEE PARCEL 33454	
100-00-46324-000-000		Harrison Stormwater Util Fee	50.00
		REIMB STORMWATER UTIL FEE PARCEL 33454	
		Total	50.00
11108	6/10/2021	VALLEY LAWN CARE, LLC 228653, 228654	
100-00-55200-000-000		Parks - Maint. and Utilities	1,000.00
		ACCOUNT 34103 SERVICE CLOVER RIDGE PARK 228654	

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100-00-55200-000-000		Parks - Maint. and Utilities	1,000.00
		ACCOUNT 4524 SERVICE DARBOY COMM PARK 228653	
		Total	2,000.00
11109	6/10/2021	WI DEPT OF AGRICULTURE, TRADE CONSUMER PROTECT	
115-0000021833			
100-02-51400-400-006		Gen. Admin - Service Contracts	400.00
		WEIGHTS AND MEASURES CONTRACT 115-0000021833	
		Total	400.00
		Grand Total	69,139.25

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	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	69,139.25
Total Expenditure from all Funds	69,139.25

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Account Number	Account Code Description	Debit	Credit
100-00-11100-000-000	SHARE OF CHECKING-General		69,139.25
	Total Expenditure - Fund # 100	69,139.25	
	Total	69,139.25	69,139.25

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Check Nbr	Check Date	Payee	Amount
11110	6/21/2021	BIRSCHBACH INSPECTION SERVICE INC BUILDING INSPECTIONS FOR MAY 2021	
100-00-52400-000-000		Building Inspector - Contract BUILDING INSPECTIONS FOR MAY 2021	22,020.00
		Total	22,020.00
11111	6/21/2021	BRET PEARSON GRADING ESCROW RETURN W6386 WILDFLOWER	
100-00-21060-000-000		Building Escrows Payable GRADING ESCROW RETURN W6386 WILDFLOWER	1,500.00
		Total	1,500.00
11112	6/21/2021	CARDMEMBER SERVICE 4798510057423846	
100-09-53311-700-000		Hwy Dept - Equip Maintenance FROM 5/12 AMAZON CAR POWER INVERTER	18.98
100-00-55200-000-000		Parks - Maint. and Utilities FROM 5/24 FERGUSON SUPPLIES	71.62
100-09-53311-400-000		Hwy Dept - Supplies FROM 6/3 AMAZON POLY PORTFOLIOS	24.44
		Total	115.04
11113	6/21/2021	DED LLC REIMB STORMWATR P38732,41012,38734,41008	
100-00-46324-000-000		Harrison Stormwater Util Fee REIMB STORMWATR P38732,41012,38734,41008	14,905.55
		Total	14,905.55
11114	6/21/2021	EZ GLIDE GARAGE DOORS & OPENERS 172201-IN	
100-09-53311-505-000		Hwy Dept - Building Maint FROM 6/8/21 REPAIR SHOP DOOR 0172201-IN	1,118.00
		Total	1,118.00
11115	6/21/2021	HOMESTEAD TREES FROM 6/11/21 MAPLE MOVED DARBOY PARK	
100-00-55200-000-000		Parks - Maint. and Utilities FROM 6/11/21 MAPLE MOVED DARBOY PARK	300.00
		Total	300.00

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Check Nbr	Check Date	Payee	Amount
11116 90142403	6/21/2021	INTERSTATE BATTERY OF GREEN BAY	
100-09-53311-600-600		Hwy Dept - Vehicle Maintenance	362.85
		FROM 6/9/21 BATTERIES 90142403	
		Total	362.85
11117 25755	6/21/2021	LISOWE OIL DIV OF ADVANCED FUEL SERV	
100-09-53311-600-030		Hwy Dept - Fuel	2,463.43
		FROM 6/10/21 25755	
		Total	2,463.43
11118 922843	6/21/2021	MCCMAHON	
100-00-53650-000-000		Harr Stormwater Util Drainage	1,646.95
		RYFORD STREET EXTENSION 922843	
		Total	1,646.95
11119 9346876628	6/21/2021	PERSONNEL CONCEPTS	
100-09-53311-400-000		Hwy Dept - Supplies	204.67
		FROM 5/28/21 LABOR, OSHA, HIPAA POSTERS 9346876628	
		Total	204.67
11120 606836401060921	6/21/2021	SPECTRUM- 6401	
100-02-51400-400-006		Gen. Admin - Service Contracts	424.91
		ACC 606836401 SERVICE PERIOD 6/08-7/07	
		Total	424.91
11121 S1092621061	6/21/2021	STAMPS.COM	
100-02-51400-400-006		Gen. Admin - Service Contracts	39.99
		METER 7434038 SERVICE FEE 6/1-6/30 S1092621061	
		Total	39.99
11122 8848	6/21/2021	STUMPF EXCAVATING & TRUCKING	
100-09-53311-505-000		Hwy Dept - Building Maint	240.00
		PUMP HOLDING TANKS 6/14/21 8848	

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Check Nbr	Check Date	Payee	Amount
			Total
			240.00
11123	6/21/2021	WIL-KIL PEST CONTROL	
4178638, 4180152			
100-02-51400-400-006		Gen. Admin - Service Contracts	0.00
		FIRE STATION 60	NA
100-02-51400-400-006		Gen. Admin - Service Contracts	50.00
		FIRE STATION 70	4180152
100-02-51400-400-006		Gen. Admin - Service Contracts	0.00
		EXTERIOR INSECT FIRE STATION #60	NA
100-02-51400-400-006		Gen. Admin - Service Contracts	0.00
		EXTERIOR INSECT FIRE STATION 70	NA
100-02-51400-400-006		Gen. Admin - Service Contracts	0.00
		POWER SPRAY - VILLAGE HALL	NA
100-02-51400-400-006		Gen. Admin - Service Contracts	86.75
		VILLAGE HALL	4178638
			Total
			136.75
11124	6/21/2021	WISCONSIN DNR- ENVIRONMENTAL FEES	
408014310-2021-1			
100-00-53441-000-000		Storm Sewer Maint./Ponds	1,000.00
		STORMWATER FEES	408014310-2021-1
			Total
			1,000.00
			Grand Total
			46,478.14

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INVESTORS COMMUNITY BANK

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Dated From: 6/15/2021 From Account:
Thru: 6/21/2021 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	46,478.14
Total Expenditure from all Funds	46,478.14

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INVESTORS COMMUNITY BANK

Dated From: 6/15/2021
Thru: 6/21/2021

Account Number	Account Code Description	Debit	Credit
100-00-11100-000-000	SHARE OF CHECKING-General		46,478.14
	Total Expenditure - Fund # 100	46,478.14	
	Total	46,478.14	46,478.14

Dated From: 6/01/2021 From Account:
Thru: 6/02/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
22093 13772	6/02/2021	ENDURACLEAN, INC.	
610-00-57641-000-000		Operation Supplies & Expenses	218.55
		MARKING PAINT LOCATES 13772	
620-00-57827-000-000		Operation Supplies & Expenses	218.55
		MARKING PAINT LOCATES 13772	
Total			437.10
22094 330788	6/02/2021	FERGUSON WATERWORKS #1476	
610-00-18348-000-000		Hydrants	971.00
		HYDRANT BREAKAWAY KIT,12" HYDRANT EXTENS 330788	
Total			971.00
22095 2021-074, 2021-079	6/02/2021	NEENAH-MENASHA SEWERAGE COMMISSION	
620-00-57829-000-000		Sewerage Treatment Charges	15,243.45
		FROM 5/20 WASTEWATER TREATMENT 2021-074	
620-00-57870-000-000		Interest Expense - CWF Loan	1,499.00
		FROM 5/20 CLEAN WATER LOAN INTEREST 2021-079	
620-00-57875-000-000		Amortization Expense-CWF Loan	4,354.00
		FROM 5/20 CLEAN WATER LOAN DEBT 2021-079	
Total			21,096.45
22096 6011564201938668	6/02/2021	OFFICE DEPOT BUSINESS CREDIT - HU	
610-00-57921-000-000		Office Supplies & Expenses	114.28
		OFFICE SUPPLIES THROUGH 5/11/21	
620-00-57851-000-000		Office Supplies & Expenses	114.29
		OFFICE SUPPLIES THROUGH 5/11/21	
Total			228.57
22097 22628	6/02/2021	PCI DATA SYSTEMS INC	
610-00-57923-000-000		Outside Services Employed	15.00
		FROM 5/28/21 REMOTE MAINTENANCE 22628	
620-00-57852-000-000		Outside Services Employed	15.00
		FROM 5/28/21 REMOTE MAINTENANCE 22628	
Total			30.00

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UTILITIES

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ACCT

Dated From: 6/01/2021 From Account:
Thru: 6/02/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
22098 10022940	6/02/2021	PJ KORTENS & COMPANY INC	
620-00-57832-000-000		Maint Collection Syst Pumping	311.50
		LS #6 MAINT LEVEL TRANSMITTER 10022940	
		Total	311.50
22099 302539	6/02/2021	SUPERIOR CHEMICAL CORPORATION	
610-00-57641-000-000		Operation Supplies & Expenses	40.08
		GLASS CLEANER 302539	
620-00-57827-000-000		Operation Supplies & Expenses	40.08
		GLASS CLEANER 302539	
		Total	80.16
22100	6/02/2021	US POSTAL SERVICE	
		PERMIT #68 FIRST CLASS PRESORT FEE	
610-00-57921-000-000		Office Supplies & Expenses	122.50
		PERMIT 68 FIRST CLASS PRESORT FEE	
620-00-57851-000-000		Office Supplies & Expenses	122.50
		PERMIT 68 FIRST CLASS PRESORT FEE	
		Total	245.00
		Grand Total	23,399.78

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ACCT

UTILITIES

Dated From: 6/01/2021

From Account:

Thru: 6/02/2021

Thru Account:

Amount

Total Expenditure from Fund # 610 - WATER UTILITY	1,481.41
Total Expenditure from Fund # 620 - SEWER UTILITY	21,918.37
Total Expenditure from all Funds	23,399.78

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ACCT

UTILITIES

Dated From: 6/01/2021
Thru: 6/02/2021

Account Number	Account Code Description	Debit	Credit
610-00-11131-000-000	SHARE OF CHECKING-Water		1,481.41
	Total Expenditure - Fund # 610	1,481.41	
620-00-11131-000-000	SHARE OF CHECKING-Sewer		21,918.37
	Total Expenditure - Fund # 620	21,918.37	
	Total	23,399.78	23,399.78

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UTILITIES

Dated From: 6/08/2021 From Account:

Thru: 6/10/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
22101	6/10/2021	CLEAN WATER TESTING LLC 9004827609	
610-00-57641-000-000		Operation Supplies & Expenses FROM 5/26/21 MONTHLY WATER SAMPLE TESTS 9004827609	96.00
		Total	96.00
22102	6/10/2021	GRAEF 114886, 115102, 115596	
620-00-57852-000-000		Outside Services Employed FROM 4/20 STARGAZER ESTATES DEV BILL 114886	21,216.10
620-00-57852-000-000		Outside Services Employed FROM 4/28 STARGAZER ESTATES DEV BILL 115102	13,213.54
620-00-57852-000-000		Outside Services Employed FROM 5/27 STARGAZER ESTATES DEV BILL 115596	1,132.25
		Total	35,561.89
22103	6/10/2021	PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC 3313556338	
610-00-57921-000-000		Office Supplies & Expenses FROM 5/27/21 LEASING CHARGES POSTAGE MTR 3313556338	71.77
620-00-57851-000-000		Office Supplies & Expenses FROM 5/27/21 LEASING CHARGES POSTAGE MTR 3313556338	71.78
		Total	143.55
		Grand Total	35,801.44

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Dated From: 6/08/2021 From Account:
Thru: 6/10/2021 Thru Account:

	Amount
Total Expenditure from Fund # 610 - WATER UTILITY	167.77
Total Expenditure from Fund # 620 - SEWER UTILITY	35,633.67
Total Expenditure from all Funds	35,801.44

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ACCT

UTILITIES

Dated From: 6/08/2021
Thru: 6/10/2021

Account Number	Account Code Description	Debit	Credit
610-00-11131-000-000	SHARE OF CHECKING-Water		167.77
	Total Expenditure - Fund # 610	167.77	
620-00-11131-000-000	SHARE OF CHECKING-Sewer		35,633.67
	Total Expenditure - Fund # 620	35,633.67	
	Total	35,801.44	35,801.44

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Dated From: 6/15/2021 From Account:
Thru: 6/17/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
22104	6/17/2021	BATTERIES PLUS BULBS #508 P40314463	
620-00-57827-000-000		Operation Supplies & Expenses FROM 6/2 BATTERY EMERG LIGHTS 2ND CONNEC P40314463	41.85
Total			41.85
22105	6/17/2021	CITY OF APPLETON FINANCE DEPARTMENT 300-936-500, 300-937-500	
610-00-57601-000-000		Purchased Water - COA #300-937-500 & #300-936-500 BASE & VOL	144,727.04
610-00-57602-000-000		Fire Protection - COA ACCT #300-936-500 CFP/FIRELINE	9,325.50
Total			154,052.54
22106	6/17/2021	DNR G LAUE CERT 36664 OPERATOR LIC RENEWAL	
610-00-57930-000-000		Miscellaneous General Expense G LAUE CERT 36664 OPERATOR LIC RENEWAL	45.00
Total			45.00
22107	6/17/2021	MENARDS-APPLETON EAST 4250	
610-00-57641-000-000		Operation Supplies & Expenses FROM 5/27 SHOP SUPPLIES 4250	48.31
620-00-57827-000-000		Operation Supplies & Expenses FROM 5/27 SHOP SUPPLIES 4250	48.32
Total			96.63
22108	6/17/2021	POMP'S TIRE SERVICE INC. 320113501, 320113510	
610-00-57933-000-000		Transportation Expense F-250 OIL CHANGE 320113501	36.72
620-00-57828-000-000		Transportation Expense F-250 OIL CHANGE 320113501	36.71
610-00-57933-000-000		Transportation Expense F-150 OIL CHANGE 320113510	32.22
620-00-57828-000-000		Transportation Expense F-150 OIL CHANGE 320113510	32.22
Total			137.87

Dated From: 6/15/2021 From Account:
Thru: 6/17/2021 Thru Account:

Check Nbr	Check Date	Payee	Amount
22109	6/17/2021	ULTIMATE CLEANING LIMITED 2075	
610-00-57935-000-000		Maintenance of General Plant FROM 6/14 JULY 2021 CLEANING SERVICE 2075	94.50
620-00-57834-000-000		Maintenance of General Plant FROM 6/14 JULY 2021 CLEANING SERVICE 2075	94.50
Total			189.00
22110	6/17/2021	WINNEBAGO PEST CONTROL LLC 12769	
610-00-57935-000-000		Maintenance of General Plant APPLICATION PESTICIDE BUILDING 12769	75.00
620-00-57834-000-000		Maintenance of General Plant APPLICATION PESTICIDE BUILDING 12769	75.00
620-00-57832-000-000		Maint Collection Syst Pumping APPLICATION PESTICIDE LIFT STATIONS 12769	15.00
Total			165.00
22111	6/17/2021	WORKHORSE SOFTWARE SERVICES 4388	
610-00-57923-000-000		Outside Services Employed 2021 MUNICIPAL ACCOUNTING 6 MONTHS	312.50
620-00-57852-000-000		Outside Services Employed 2021 MUNICIPAL ACCOUNTING 6 MONTHS	312.50
Total			625.00
Grand Total			155,352.89

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Dated From: 6/15/2021 From Account:
Thru: 6/17/2021 Thru Account:

	Amount
Total Expenditure from Fund # 610 - WATER UTILITY	154,696.79
Total Expenditure from Fund # 620 - SEWER UTILITY	656.10
Total Expenditure from all Funds	155,352.89

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Posting Date: 6/17/2021

UTILITIES

Dated From: 6/15/2021

Thru: 6/17/2021

Account Number	Account Code Description	Debit	Credit
610-00-11131-000-000	SHARE OF CHECKING-Water		154,696.79
	Total Expenditure - Fund # 610	154,696.79	
620-00-11131-000-000	SHARE OF CHECKING-Sewer		656.10
	Total Expenditure - Fund # 620	656.10	
	Total	155,352.89	155,352.89

6-8-2021

Mark Peters

Situation:

Mark Peters is a Village of Harrison resident who lives directly across the street from the Village Yard Waste Site.

Problem:

Mark has contacted nearly all of the Village Board Members to express his concerns over the following issues:

- Potential unauthorized dumping of yard waste by contractors
- Dumping of street waste (bottles, cans, trash) after collection by the contractor for VOH
- Dumping of yard waste outside of site's operating hours (including holidays)
- Site is not staffed during all operating hours
- Lengthy operating hours (days and times) of the site which causes excess traffic/noise

Resident Proposed Solutions to Consider:

- Reduce operating hours
 - o Examples:
 - Kaukauna site is open only 1 Saturday, per month
 - Sherwood site is open total 13 hours per week, 2-6 Tues/Thurs, 8-1 Sat
- Relocate Entrance
- Increase cost of permit to encourage mulching
- Use former site at Village Hall for Saturday dumping (village would have to haul waste and educate H sticker owners about changes)
- Enact an ordinance to levy against abusers of the site's rules
- Install cameras to monitor the dump site
- Return to former yard waste site

VILLAGE OF HARRISON, WISCONSIN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2019



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WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING

**VILLAGE OF HARRISON, WISCONSIN
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YEAR ENDED DECEMBER 31, 2019**

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INDEPENDENT AUDITORS' REPORT

Village Board
Village of Harrison, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund (except as described below), and the aggregate remaining fund information of the Village of Harrison, Wisconsin (the Village) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Village'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. 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 Village'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 Village'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 unmodified and adverse audit opinions.

Basis for Adverse Opinion on Harrison Utilities and Business-Type Activities

Management has not included the Harrison Utilities in the Village's financial statements. Accounting principles generally accepted in the United States of America require the Harrison Utilities to be presented as business-type activities and a major enterprise fund. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the business-type activities and the omitted major fund has not been determined.

Adverse Opinion

In our opinion, because of the significance of the matter described in the *Basis for Adverse Opinion on Harrison Utilities and Business-Type Activities* paragraph, the financial statements referred to above do not present fairly the financial position of the Harrison Utilities and Business-type Activities of the Village of Harrison, Wisconsin, as of December 31, 2019, or the changes in financial position or cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund other than the Harrison Utilities, and the aggregate remaining fund information of the Village of Harrison, Wisconsin, as of December 31, 2019, and the respective changes in financial position, 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.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions on page 34 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Village Board
Village of Harrison, Wisconsin

Other Information

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

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Green Bay, Wisconsin
June 10, 2021

**VILLAGE OF HARRISON, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2019**

ASSETS	
Cash and Investments	\$ 13,165,044
Receivables:	
Taxes and Special Charges	15,994,395
Accounts, Net	31,275
Special Assessments	438,511
Due from Other Governments	9,179
Net Pension Asset	-
Capital Assets, Nondepreciable	4,434,030
Capital Assets, Nondepreciable	11,791,050
Total Assets	<u>45,863,484</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Amounts	518,975
Total Deferred Outflows of Resources	<u>518,975</u>
 LIABILITIES	
Accounts Payable	346,585
Accrued and Other Current Liabilities	55,604
Due to Other Governments	17,271,431
Accrued Interest Payable	80,741
Special Deposits	348,860
Long-Term Obligations:	
Due Within One Year	641,200
Due in More Than One Year	2,487,199
Net Pension Liability	186,185
Total Liabilities	<u>21,417,805</u>
 DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	5,591,344
Pension Related Amounts	294,700
Total Deferred Inflows of Resources	<u>5,886,044</u>
 NET POSITION	
Net Investment in Capital Assets	13,096,681
Restricted	910,955
Unrestricted	<u>5,070,974</u>
Total Net Position	<u>\$ 19,078,610</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF HARRISON, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					
General Government	\$ 714,407	\$ 294,234	\$ -	\$ -	\$ (420,173)
Public Safety	782,125	272,258	65,719	-	(444,148)
Public Works	2,716,176	1,769,664	-	351,536	(594,976)
Health and Human Services	-	-	21,352	-	21,352
Culture and Recreation	66,844	131,665	-	-	64,821
Conservation and Development	591,794	-	-	-	(591,794)
Interest and Fiscal Charges	109,305	-	-	-	(109,305)
Total Governmental Activities	\$ 4,980,651	\$ 2,467,821	\$ 87,071	\$ 351,536	(2,074,223)
GENERAL REVENUES					
Taxes:					
					3,554,150
					650,696
					429
Federal and State Grants and Other Contributions					
					126,357
					128,625
					143,751
					<u>4,604,008</u>
CHANGE IN NET POSITION					
					2,529,785
					<u>16,548,825</u>
NET POSITION - END OF YEAR					
					<u>\$ 19,078,610</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF HARRISON, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	General	Debt Service	Other Governmental Funds	Total
ASSETS				
Cash and Investments	\$ 12,173,348	\$ 429,454	\$ 562,242	\$ 13,165,044
Receivables:				
Taxes and Special Charges	14,480,599	746,198	767,598	15,994,395
Accounts, Net	31,275	-	-	31,275
Special Assessments	438,511	-	-	438,511
Due from Other Funds	1,000	-	-	1,000
Due from Other Governments	9,179	-	-	9,179
	<u>\$ 27,133,912</u>	<u>\$ 1,175,652</u>	<u>\$ 1,329,840</u>	<u>\$ 29,639,404</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 346,585	\$ -	\$ -	\$ 346,585
Accrued and Other Current Liabilities	55,604	-	-	55,604
Due to Other Funds	-	-	1,000	1,000
Due to Other Governments	17,271,431	-	-	17,271,431
Special Deposits	348,860	-	-	348,860
Total Liabilities	<u>18,022,480</u>	<u>-</u>	<u>1,000</u>	<u>18,023,480</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes and Special Charges Levied for Subsequent Year	4,077,548	746,198	767,598	5,591,344
Special Assessments	438,415	-	-	438,415
Total Deferred Inflows of Resources	<u>4,515,963</u>	<u>746,198</u>	<u>767,598</u>	<u>6,029,759</u>
FUND BALANCES				
Restricted	-	429,454	562,242	991,696
Assigned	115,050	-	-	115,050
Unassigned	4,480,419	-	(1,000)	4,479,419
Total Fund Balances	<u>4,595,469</u>	<u>429,454</u>	<u>561,242</u>	<u>5,586,165</u>
	<u>\$ 27,133,912</u>	<u>\$ 1,175,652</u>	<u>\$ 1,329,840</u>	<u>\$ 29,639,404</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 27,133,912</u>	<u>\$ 1,175,652</u>	<u>\$ 1,329,840</u>	<u>\$ 29,639,404</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF HARRISON, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

Total Fund Balances as Shown on Previous Page	\$ 5,586,165
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.	16,225,080
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	
Special Assessments	438,415
Net Pension Asset	-
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.	
Deferred Outflows Related to Pensions	518,975
Deferred Inflows Related to Pensions	(294,700)
Deferred Inflows Related to Special Assessments	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Notes Payable	(3,128,399)
Net Pension Liability	(186,185)
Accrued Interest on Long-Term Obligations	(80,741)
Net Position of Governmental Activities as Reported on the Statement of Net Position	\$ 19,078,610

See accompanying Notes to Basic Financial Statements.

VILLAGE OF HARRISON, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	General	Debt Service	Other Governmental Funds	Total
REVENUES				
Taxes	\$ 2,670,467	\$ 884,112	\$ 650,696	\$ 4,205,275
Special Assessments	214,486	-	-	214,486
Intergovernmental	568,150	-	-	568,150
Licenses and Permits	328,556	-	133,728	462,284
Fines and Forfeits	7,439	-	-	7,439
Public Charges for Services	1,656,040	-	-	1,656,040
Intergovernmental Charges for Services	132,571	-	-	132,571
Miscellaneous	270,876	-	1,500	272,376
Total Revenues	<u>5,848,585</u>	<u>884,112</u>	<u>785,924</u>	<u>7,518,621</u>
EXPENDITURES				
Current:				
General Government	650,226	-	3,500	653,726
Public Safety	631,662	-	5,171	636,833
Public Works	1,924,647	-	-	1,924,647
Health and Human Services	-	-	-	-
Culture and Recreation	20,588	-	-	20,588
Conservation and Development	114,753	-	414,784	529,537
Debt Service:				
Principal	-	758,184	-	758,184
Interest and Fiscal Charges	-	95,251	-	95,251
Capital Outlay	2,787,307	-	46,719	2,834,026
Total Expenditures	<u>6,129,183</u>	<u>853,435</u>	<u>470,174</u>	<u>7,452,792</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(280,598)	30,677	315,750	65,829
Fund Balances - Beginning of Year	<u>4,876,067</u>	<u>398,777</u>	<u>245,492</u>	<u>5,520,336</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,595,469</u>	<u>\$ 429,454</u>	<u>\$ 561,242</u>	<u>\$ 5,586,165</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF HARRISON, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019**

Net Change in Fund Balances as Shown on Previous Page	\$ 65,829
Amounts reported for governmental activities in the statement of activities are different because:	
<p>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.</p>	
Capital Assets Reported as Capital Outlay in Governmental Fund Statements	2,442,082
Depreciation Expense Reported in the Statement of Activities	(711,378)
<p>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.</p>	
Special Assessments	(8,185)
Net Pension Asset	(130,300)
<p>Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>	
Principal Repaid	758,184
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:</p>	
Accrued Interest on Long-Term Debt	(14,054)
Net Pension Liability	(186,185)
Deferred Outflows of Resources Related to Pensions	280,003
Deferred Inflows of Resources Related to Pensions	33,789
Change in Net Position of Governmental Activities as Reported in the Statement of Activities	\$ 2,529,785

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF HARRISON, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2019**

	Budget		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 2,671,433	\$ 2,671,433	\$ 2,670,467	\$ (966)
Special Assessments	59,500	59,500	214,486	154,986
Intergovernmental	499,224	499,224	568,150	68,926
Licenses and Permits	203,525	203,525	328,556	125,031
Fines and Forfeits	5,800	5,800	7,439	1,639
Public Charges for Services	1,492,242	1,492,242	1,656,040	163,798
Intergovernmental Charges for Services	132,511	132,511	132,571	60
Miscellaneous	29,110	29,110	270,876	241,766
Total Revenues	<u>5,093,345</u>	<u>5,093,345</u>	<u>5,848,585</u>	<u>755,240</u>
EXPENDITURES				
Current:				
General Government	685,603	685,603	650,226	35,377
Public Safety	807,630	807,630	631,662	175,968
Public Works	2,117,207	2,117,207	1,924,647	192,560
Health and Human Services	2,200	2,200	-	2,200
Culture and Recreation	60,000	60,000	20,588	39,412
Conservation and Development	153,785	153,785	114,753	39,032
Capital Outlay	3,816,920	3,816,920	2,787,307	1,029,613
Total Expenditures	<u>7,643,345</u>	<u>7,643,345</u>	<u>6,129,183</u>	<u>1,514,162</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,550,000)</u>	<u>(2,550,000)</u>	<u>(280,598)</u>	<u>2,269,402</u>
NET CHANGE IN FUND BALANCE	<u>(2,550,000)</u>	<u>(2,550,000)</u>	<u>(280,598)</u>	<u>2,269,402</u>
Fund Balance - Beginning of Year	<u>4,876,067</u>	<u>4,876,067</u>	<u>4,876,067</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 2,326,067</u></u>	<u><u>\$ 2,326,067</u></u>	<u><u>\$ 4,595,469</u></u>	<u><u>\$ 2,269,402</u></u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Village of Harrison, Wisconsin (the Village), have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. 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 Village are described below:

A. Reporting Entity

The Village is a municipal corporation governed by an elected seven-member board (the Village Board). In accordance with U.S. GAAP, the basic financial statements are required to include the Village and any separate component units that have a significant operational or financial relationship with the Village. The Village has not identified any component units that are required to be included in the basic financial statements in accordance with standards established in GASB Statement No. 61.

B. 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 Village. 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. The Village has no internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

General Fund

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

Debt Service Fund

Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The Village has the following major enterprise fund:

Harrison Utilities

Harrison Utilities operates a water and sewer utility serving customers in the Village of Harrison and surrounding communities.

The Village's *business-type activities* and proprietary fund are not included in the Village's financial statements.

C. 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 financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village 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.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the Village's water and sewer functions and various other functions of the Village. 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.

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

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

1. Cash and Investments

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

2. Property Taxes and Special Charges Receivable

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Village properties. 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 and special charges 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 Village. Special charges not paid by January 31 are held in trust by the County and remitted to the Village, including interest, when collected by the County.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

3. Accounts Receivable

Accounts receivable are recorded at gross amounts 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.

4. Special Assessments

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls (installments placed on the 2019 tax roll are recognized as revenue in 2019).

5. 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.

6. 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 Village as assets with an initial, individual costs of \$5,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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

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

<u>Assets</u>	<u>Years</u>
Land Improvements	20-40
Buildings and Improvements	25
Machinery and Equipment	5-20
Infrastructure	25

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

7. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The Village reports unavailable revenues for special assessments. These inflows are recognized as revenues in the government-wide financial statements.

8. 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.

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.

9. Pensions

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

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

10. 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 Village Board. These constraints can only be removed or changed by the Village Board using the same action that was used to create them.

Assigned Fund Balance: Amounts that are constrained for specific purposes by action of Village management. The Village Board has authorized the Village Manager to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.

Unassigned Fund Balance: Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

10. Fund Equity (Continued)

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.

E. Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP 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.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgets and Budgetary Accounting

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

1. During October, Village management submits to the Village Board 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 Village Board action.
2. Budgets are adopted on a basis consistent with U.S. GAAP for all governmental funds, except for the Tax Incremental District No. 1 and Tax Incremental District No. 2. 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.
3. During the year, formal budgetary integration is employed as a management control device for the governmental funds adopting a budget.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Village. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Village Board.
5. Encumbrance accounting is not used by the Village to record commitments related to unperformed contracts for goods or services.

The Village did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2019.

B. Excess of Expenditures Over Budget Appropriations

No expenditure function of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2019.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

C. Deficit Fund Equity

The following fund had a deficit fund balance as of December 31, 2019:

	Deficit Fund Balance
Fund:	
TIF District No. 2	\$ (1,000)

The Village anticipates future tax increments will finance the deficit of Tax Incremental District No. 2.

D. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2019 budget year, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Village's January 1 equalized value as a result of net new construction. 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.

NOTE 3 CASH AND INVESTMENTS

The Village 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
- Wisconsin local government investment pool

The carrying amount of the Village's cash and investments totaled \$13,165,044 December 31, 2019 as summarized below:

Petty Cash and Cash on Hand	5,312
Deposits with Financial Institutions	12,912,102
Investments:	
Wisconsin Local Government Investment Pool	247,630
Total	\$ 13,165,044

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Fair Value Measurements

The Village categorizes its fair value measurements within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Village currently has no investments that are subject to fair value measurement.

Deposits and investments of the Village are subject to various risks. Presented below is a discussion of the Village's deposits and investments and the related risks.

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 Village does not have an additional custodial credit policy.

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

As of December 31, 2019, \$11,453,785 of the Village's deposits with financial institutions were in excess of federal and state depository insurance limits. No amounts were collateralized.

The Village has investments in the Wisconsin local government investment pool of \$247,630 at December 31, 2019. 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, 2019, the fair value of the Village's share of the LGIP's assets was substantially equal to the carrying value.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk (Continued)

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 Village does not have an additional credit risk policy. The Village's investment in the Wisconsin local government investment pool is not rated.

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 Village 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. The Local Government Investment Pool has a weighted average maturity of 18 days

Credit Risk

Credit risk is the risk that an issue or other counterparty to an investment will not fulfill its obligations. The Village's investment policy does not address credit risk for investments. The Village holds investments in LGIP, which is not rated.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,981,823	\$ -	\$ -	\$ 1,981,823
Construction in Progress	1,808,142	1,523,176	879,111	2,452,207
Total Capital Assets, Not Being Depreciated	3,789,965	1,523,176	879,111	4,434,030
Capital Assets, Being Depreciated:				
Land Improvements	1,844,226	127,683	-	1,971,909
Buildings and Improvements	2,054,556	247,117	-	2,301,673
Machinery and Equipment	5,394,741	541,254	-	5,935,995
Infrastructure	8,285,066	881,963	-	9,167,029
Subtotals	17,578,589	1,798,017	-	19,376,606
Less Accumulated Depreciation for:				
Land Improvements	445,326	63,468	-	508,794
Buildings and Improvements	944,284	55,339	-	999,623
Machinery and Equipment	2,848,480	262,334	-	3,110,814
Infrastructure	2,636,088	330,237	-	2,966,325
Subtotals	6,874,178	711,378	-	7,585,556
Total Capital Assets, Being DepreciatedN net	10,704,411	1,086,639	-	11,791,050
 Governmental Activities Capital Assets, Net	 <u>\$ 14,494,376</u>	 <u>\$ 2,609,815</u>	 <u>\$ 879,111</u>	 16,225,080
 Less: Capital Related Debt				 3,128,399
Net Investment in Capital Assets				<u>\$ 13,096,681</u>

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

Governmental Activities:	
General Government	\$ 21,574
Public Safety	107,876
Public Works	535,672
Culture and Recreation	46,256
Total Depreciation Expense - Governmental Activities	<u>\$ 711,378</u>

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 5 INTERFUND RECEIVABLE, PAYABLES, AND TRANSFERS

Interfund receivables and payables between individual funds of the Village, as reported in the fund financial statements, as of December 31, 2019 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance		
Operating Cash Deficits:		
Governmental Funds:		
General Fund	\$ 1,000	\$ -
TIF District No. 2	-	1,000
Total	\$ 1,000	\$ 1,000

NOTE 6 LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the Village for the year ended December 31, 2019:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Notes	\$ 2,310,000	\$ -	\$ 590,000	\$ 1,720,000	\$ 590,000
State Trust Fund Loans	1,576,583	-	168,184	1,408,399	51,200
Governmental Activities					
Long-Term Obligations	\$ 3,886,583	\$ -	\$ 758,184	\$ 3,128,399	\$ 641,200

Interest paid during the year on long-term debt totaled \$95,251.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/18
General Obligation Notes	05/27/15	03/15/35	3.75 %	\$ 1,500,000	\$ 1,408,399
General Obligation Notes	08/09/16	03/15/21	2.50	198,100	-
General Obligation Notes	04/27/16	04/01/26	2.90	450,000	315,000
General Obligation Notes	03/02/18	04/01/28	4.00	450,000	405,000
General Obligation Notes	03/02/18	04/01/21	2.65	1,500,000	1,000,000
Total Outstanding General Obligation Debt					\$ 3,128,399

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 6 LONG-TERM OBLIGATIONS (CONTINUED)

Annual principal and interest maturities of the outstanding general obligation debt of \$3,128,400 on December 31, 2019 are detailed below:

<u>Year Ended December 31,</u>	Governmental Activities		
	Principal	Interest	Total
2020	\$ 641,200	\$ 104,922	\$ 746,122
2021	645,300	86,204	731,504
2022	149,300	67,549	216,849
2023	153,600	62,177	215,777
2024	158,000	56,801	214,801
2025 - 2029	685,200	200,196	885,396
2030 - 2034	562,500	90,789	653,289
2035+	133,299	4,999	138,298
Total	<u>\$ 3,128,399</u>	<u>\$ 673,637</u>	<u>\$ 3,802,036</u>

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

Legal Margin for New Debt

The Village's legal margin for creation of additional general obligation debt on December 31, 2019 was \$57,960,079 as follows:

Equalized Valuation of the Village	\$ 1,213,180,500
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, Per Section 67.03 of the Wisconsin Statutes	60,659,025
Total Outstanding General Obligation Debt Applicable to Debt Limitation	\$ 3,128,399
Less: Amounts Available for Financing General Obligation Debt Service Fund	<u>429,454</u>
Net Outstanding General Obligation Debt Applicable to Debt Limitation	<u>2,698,945</u>
Legal Margin for New Debt	<u>\$ 57,960,080</u>

NOTE 7 PENSION PLAN

Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible state of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 7 PENSION PLAN (CONTINUED)

Plan Description (Continued)

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

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

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled a retirement benefit, based on a formula factor, their final average earnings, and years of creditable service.

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

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

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 7 PENSION PLAN (CONTINUED)

Post-Retirement Adjustments (Continued)

The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2008	6.6 %	-
2009	(2.1)	(42.0)
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the year ended December 31, 2019, the WRS recognized \$68,887 in contributions from the Village.

Contribution rates as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Teachers)	6.7 %	6.7 %
Protective with Social Security	6.7	10.7
Protective without Social Security	6.7	14.9

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

At December 31, 2019, the Village reported a liability of \$186,185 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 7 PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Village's proportion was 0.00523332%, which was an increase of 0.00084478% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Village recognized pension expense of \$92,596.

At December 31, 2019, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 145,010	\$ 256,325
Net Differences Between Projected and Actual		
Earnings on Pension Plan Investments	271,910	-
Changes in Assumptions	31,384	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,784	38,375
Employer Contributions Subsequent to the Measurement Date	68,887	-
Total	<u>\$ 518,975</u>	<u>\$ 294,700</u>

\$68,887 reported as deferred outflows related to pension resulting from the Village's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2020	\$ 36,312
2021	13,351
2022	30,797
2023	74,928
Total	<u>\$ 155,388</u>

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 7 PENSION PLAN (CONTINUED)

Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset):	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*	1.9%

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

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The Total Pension Liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 7 PENSION PLAN (CONTINUED)

Long-Term Expected Return on Plan Assets (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class:</u>			
Global Equities	49.0 %	8.1 %	5.5 %
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9.0	6.5	3.9
Private Equity/Debt	8.0	9.4	6.7
Multi-Asset	4.0	6.7	4.1
Total Core Fund	<u>110.0 %</u>	7.3	4.7
<u>Variable Fund Asset Class:</u>			
U.S. Equities	70.0 %	7.6 %	5.0 %
International Equities	30.0	8.5	5.9
Total Variable Fund	<u>100.0 %</u>	8.0	5.4

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

Asset allocations are managed within established ranges, target percentages may differ from actual monthly allocations

Single Discount Rate

A single discount rate of 7.00% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 7 PENSION PLAN (CONTINUED)

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

The following presents the Village's proportionate share of the net pension liability December 31, 2019 calculated using the discount rate of 7.0%, as well as what the Village's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

	1% Decrease to Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase to Discount Rate (8.0%)
Village's Proportionate Share of the Net Pension Liability (Asset)	\$ 739,919	\$ 186,185	\$ (225,559)

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

At December 31, 2019, the Village reported a payable of \$12,625 for the outstanding amount of contributions to the pension plan.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 8 FUND EQUITY

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2019, restricted fund balance was as follows:

Special Revenue Funds:

Restricted for:

Park Improvements	\$ 500,974
Law Enforcement Impact	390
Fire Department Impact	3,300
Fire Department	653
Total Special Revenue Fund Restricted Fund Balance	<u>505,317</u>

Capital Project Fund:

Restricted for:

Tax Incremental District 1	56,925
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Debt Service Fund:

Restricted for:

Debt Retirement	<u>429,454</u>
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Total Restricted Fund Balance	<u><u>\$ 991,696</u></u>
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Net Position

The Village reports restricted net position at December 31, 2019 as follows:

Governmental Activities:

Restricted for:

Park Improvements	\$ 500,974
Law Enforcement Impact	390
Fire Department Impact	3,300
Fire Department	653
Tax Incremental District 1	56,925
Debt Retirement	348,713
Total Restricted Net Position	<u><u>\$ 910,955</u></u>

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 9 OTHER INFORMATION

A. Tax Incremental Financing Districts

The Village has established separate capital projects funds for Tax Incremental District (TID) No. 1 and Tax Incremental District (TID) No. 2, which were created by the Village in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the District was created, the property tax base within the 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 Village to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The Village’s District is still eligible to incur project costs.

Since creation of the above Districts, the Village has provided various financing sources to the TIDs. The foregoing amounts are not recorded as liabilities in the TID capital project funds but can be recovered by the Village from any future excess tax increment revenues.

B. Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Village completes an annual review of its insurance coverage to ensure adequate coverage. The Village has not made significant changes to coverage from the previous year. The Village’s losses have not exceed coverage in any of the prior three years.

C. Contingencies

From time to time, the Village 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 Village Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village’s financial position or results of operations.

D. Government Merger

The Village of Harrison began operation January 1, 2017 and was formed from the merger of the Town of Harrison and the Village of Harrison. The initial opening balances of the Village of Harrison’s assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position as of the beginning of the period, were determined on the basis of the carrying values reported in the separate financial statements of the Town of Harrison and the Village of Harrison as of December 31, 2016.

**VILLAGE OF HARRISON, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 9 OTHER INFORMATION (CONTINUED)

E. Upcoming Accounting Pronouncements

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after December 15, 2019. The Village is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after June 15, 2021. The Village is currently evaluating the impact this standard will have on the financial statements when adopted.

F. Subsequent Events

Subsequent to year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Village, COVID-19 may impact various parts of its 2020 operations and financial results. Management believes the Village is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

During 2020, the Village issued \$1,880,000 of General Obligations promissory notes for capital purposes of the Village. In addition, the Village issued \$1,425,000 in general obligation refunding notes for purposes of retiring existing state trust fund loans.

**VILLAGE OF HARRISON, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST TEN FISCAL YEARS**

<u>Plan Year Ending</u>	<u>Proportion of the Net Pension Liability (Asset)</u>	<u>Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll (Plan Year)</u>	<u>Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
12/31/15	0.00426121 %	\$ 69,244	\$ 595,356	11.63 %	98.20 %
12/31/16	0.00433812	35,756	657,314	5.44	99.12
12/31/17	0.00438854	(130,300)	657,579	19.82	102.93
12/31/18	0.00523332	186,185	1,023,633	18.19	96.45

**VILLAGE OF HARRISON, WISCONSIN
SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST TEN FISCAL YEARS**

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll (Fiscal Year)</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/15	\$ 40,484	\$ 40,484	\$ -	\$ 595,356	6.80 %
12/31/16	43,383	43,383	-	657,314	6.60
12/31/17	44,716	44,716	-	657,579	6.80
12/31/18	68,583	68,583	-	1,023,633	6.70
12/31/19	68,887	68,887	-	1,051,708	6.55

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

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

**VILLAGE OF HARRISON, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	Special Revenue				Capital Projects			
	Law		Fire		Tax		Tax	
	Park Impact Fees Fund	Enforcement Impact Fees	Department Impact Fees	Department Impact Fees	Fire Department	Incremental District No. 1	Incremental District No. 2	Total
Cash and Investments Receivables:	\$ 500,974	\$ 390	\$ 3,300	\$ 653	\$ 56,925	\$ -	\$ -	\$ 562,242
Taxes and Special Charges	-	-	-	-	767,598	-	-	767,598
Total Assets	\$ 500,974	\$ 390	\$ 3,300	\$ 653	\$ 824,523	\$ -	\$ -	\$ 1,329,840
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	1,000	-	1,000
Total Liabilities	-	-	-	-	-	1,000	-	1,000
DEFERRED INFLOWS OF RESOURCES								
Property Taxes Levied for Subsequent Year	-	-	-	-	767,598	-	-	767,598
Total Deferred Inflows of Resources	-	-	-	-	767,598	-	-	767,598
FUND BALANCES								
Restricted	500,974	390	3,300	653	56,925	-	-	562,242
Unassigned	-	-	-	-	-	(1,000)	-	(1,000)
Total Fund Balances	500,974	390	3,300	653	56,925	(1,000)	-	561,242
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 500,974	\$ 390	\$ 3,300	\$ 653	\$ 824,523	\$ -	\$ -	\$ 1,329,840

**VILLAGE OF HARRISON, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019**

	Special Revenue			Capital Projects		
	Park Impact Fees	Law Enforcement Impact Fees	Fire Department Impact Fees	Tax Incremental District No. 1	Tax Incremental District No. 2	Total
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 650,696	\$ -	\$ 650,696
Licenses and Permits	130,038	390	3,300	-	-	133,728
Miscellaneous	-	-	1,500	-	-	1,500
Total Revenues	130,038	390	3,300	650,696	-	785,924
EXPENDITURES						
Current:						
General Government	-	-	-	3,500	-	3,500
Public Safety	-	-	5,171	-	-	5,171
Conservation and Development	-	-	-	413,784	1,000	414,784
Debt Service:						
Principal	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	1,492	-	-	45,227	-	46,719
Total Expenditures	1,492	-	5,171	462,511	1,000	470,174
NET CHANGE IN FUND BALANCES	128,546	390	(3,671)	188,185	(1,000)	315,750
Fund Balances - Beginning of Year	372,428	-	4,324	(131,260)	-	245,492
FUND BALANCES - END OF YEAR	\$ 500,974	\$ 390	\$ 653	\$ 56,925	\$ (1,000)	\$ 561,242

RESOLUTION V2021-09

VILLAGE OF HARRISON

Calumet (and Outagamie) County, Wisconsin

WISCONSIN DEPARTMENT OF NATURAL RESOURCES NR-2021

COMPLIANCE MAINTENANCE RESOLUTION FOR HARRISON UTILITIES

WHEREAS, it is a requirement under a Wisconsin Pollutant Discharge Elimination System (WPDES) permit issued by the Wisconsin Department of Natural Resources to file a Compliance Maintenance Annual Report (CMAR) for the Harrison Utilities wastewater collection system under Wisconsin Administrative Code NR 208; and

WHEREAS, it is necessary to acknowledge that the governing body has reviewed the Compliance Maintenance Annual Report (CMAR); and

WHEREAS, it is necessary to provide recommendations or an action plan for all individual CMAR section grades of "C" or less and/or an overall grade point average (<3.00);

NOW, THEREFORE, BE IT RESOLVED, by the Village of Harrison Board that the Village Board has reviewed the Compliance Maintenance Annual Report (CMAR) and that the Village Board authorizes the submittal of the eCMAR form to the Wisconsin Department of Natural Resources.

Adopted by the Village Board of the Village of Harrison, Calumet and Outagamie Counties, Wisconsin, this _____ day of _____, 2021.

Dated _____

Signed _____

Kevin Hietpas, Village President

Posted _____

Attest _____

Vicki Tessen, Village Clerk/Treasurer

Compliance Maintenance Annual Report

Harrison Utilities

Last Updated: Reporting For:
6/16/2021 2020

Financial Management

1. Provider of Financial Information

Name:

Kevin M Hietpas

Telephone:

(920) 989-1062

(XXX) XXX-XXXX

E-Mail Address
(optional):

khietpas@harrison-wi.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:

2020

0

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., CWF required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

Yes (0 points)

No (40 points)

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year:

2020

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

\$ 111,598.16

3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)

\$ 2,457.64

3.2.3 Adjusted January 1st Beginning Balance

\$ 114,055.80

3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)

+ \$ 0.00

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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

\$ 114,055.80

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?

\$ 48,000.00

0

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

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	Sonny Drive Extension: The Waverly Sanitary District extended and funded the 8" sanitary sewer collection main 1,165 LF and installed a 6" lateral 823 LF and a 8" sanitary sewer stub 120 LF. The Sanitary District will be reimbursed for the extension, lateral, and stub through a TID program.	34735.25	2014
2	Papermaker Ridge: The private developer extended and funded the 8" sanitary sewer collection main 1,061 LF and installed a 4" sanitary lateral 823 LF to service this new development project.	31946.25	2014
3	Kambura Acres: The private developer extended and funded the 8" sewer collection main 900 LF and installed a 4" sewer lateral 600 LF to service this new development project.	27000	2014
4	North Shore Apartments - Phase I: The private developer extended and funded the 8" sanitary sewer collection main 1,664 LF, installed 11-4" sanitary sewer laterals 1,043 LF and 2-6" sanitary sewer laterals 229 LF to service this new development project.	64104	2014
5	Harrisville Place: The private developer extended and funded the 8" sanitary sewer collection main 812 LF and installed a 4" sanitary lateral 738.5 LF to service this new development project.	26538.4	2015
6	Ponds Of Menasha-Phase II: The private developer extended and funded the 8" sanitary sewer collection main 1,294 LF to service the development project's second phase.	26527	2015
7	Ponds Of Menasha-Phase III: The private developer extended and funded the 8" sanitary sewer collection main 741 LF to service the development project's third phase.	14634.75	2015

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8	Sonny Drive Extension-2nd: The Waverly Sanitary District extended and funded the 8" sanitary sewer collection main 1,086 LF. The Sanitary District will be reimbursed for the extension through a TID program.	27150	2015
9	The Waverly Sanitary District began the preliminary research and related feasibility work for a lift station during 2014. Additional research and planning issues were partially completed during 2015,2016, and continues in 2017. Actual cost and construction time-frame is unknown at current time. Note: Construction completion is anticipated during 2019. Actual cost remains unknown at the current time.		2018
10	North Shore Apartments - Phase II: The private developer extended and funded the 8" sanitary sewer collection main 891 LF, and installed/funded 4-6" sanitary sewer laterals 540 LF to service this development project's second phase.	31644	2016
11	North Shore Apartments - Phase III: The private developer extended and funded the 8" sanitary sewer collection main 689 LF and installed/funded 4-6" sanitary sewer laterals 958 LF to service this development project's third phase.	34738	2016
12	2nd Addition to Woodland Hills: The private developer extended and funded the 8" sanitary sewer collection main 1,117 LF and installed/funded a 4" sanitary lateral 595 LF to service this new development project.	47498	2016
13	Woodcrest: The private developer extended and funded the 8" sanitary sewer collection main 200 LF and installed/funded a 4" sanitary lateral 150 LF to service this new development project.	9200	2016
14	Kambura Acres - Phase II: The private developer extended and funded the 8" sanitary sewer 899 LF and installed a 4" sewer lateral 600 LF to service this new development project's phase II.	26979	2017
15	Dogwood Lane: The private developer extended and funded the 8" sanitary sewer 478 LF and installed a 4" sewer lateral 108 LF to service this new development project.	14025	2018
16	Kambura Acres - Phase III: The private developer extended and funded the 8" sanitary sewer collection main 1,914 LF, the 15" sanitary sewer collection main 950 LF, and installed/funded a 4" sanitary lateral 1,219 LF to service this development project's phase III.	133624	2019
17	Lift Station #6; Harrison Utilities began this project in 2014 with preliminary research and related feasibility work. Work continued during 2015 through 2019. (Please refer to #9) Installed a 15" sanitary sewer collection main 253 LF, an 8" force main 1,380 LF, and a 12" sanitary sewer collection main 81 LF. This lift station was funded by Harrison Utilities. New construction pays an additional fee to the Utility as reimbursement of the cost.	82710	2019
18	Lift Station #6; Completion of lift station (refer to #9 and #17). 255 linear feet of 15", 1,371 linear feet of 8" and 80 linear feet of 12". This lift station was funded by Harrison Utilities. New construction pays an additional fee to the utility as reimbursement of the cost.	516,332.92	2020
19	Lift Station #5 Abandonment. Harrison Utilities extended sanitary sewer mains to convey sewage to Lift Station #6. 466 lineal feet of 8", 1039 lineal feet of 12" and 873 lineal feet of 15" was used to complete this project	563,590.63	2020
20	Creekside Estates, the private developer extended and funded sanitary main with 2,028 lineal feet of 8", 2,726 lineal feet of 12" and 1,484 lineal feet of 4" sanitary lateral to serve the development.	273,676	2020
21	Hidden Pines, the private developer extended and funded sanitary sewer collection main to serve the development, 780 lineal feet of 8" and 490 lineal feet of 4".	39,787.50	2020

5. Financial Management General Comments

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations:

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	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	18,685	128
February	19,840	132
March	20,701	279
April	19,280	171
May	16,974	62
June	15,038	20
July	16,199	17
August	16,483	16
September	15,444	19
October	15,925	76
November	17,952	155
December	20,459	224
Total	212,980	1,299
Average	17,748	108

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- Comminution or Screening
- Extended Shaft Pumps
- Flow Metering and Recording
- Pneumatic Pumping
- SCADA System
- Self-Priming Pumps
- Submersible Pumps
- Variable Speed Drives
- Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

- No
- Yes

Year:

2016

By Whom:

Menasha Utilities

Describe and Comment:

The energy study was stated on the 2017 CMAR. An energy study was not done during 2018-2020 since there were not any issues during those years.

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6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

Unknown at the current time.

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

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Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- Yes
- No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- Yes
- No (30 points)
- N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Continue replacing worn and missing manhole lid seals throughout the system, installing chimney seals and repairing manhole leaks at various locations in the system. Work with NMSC on grease trap inspections.

Did you accomplish them?

- Yes
- No

If No, explain:

Organization [NR 210.23 (4) (b)]

Does this chapter of your CMOM include:

- Organizational structure and positions (eg. organizational chart and position descriptions)
- Internal and external lines of communication responsibilities
- Person(s) responsible for reporting overflow events to the department and the public

Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

Sewer Use Ordinance

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2019-05-01

Does your sewer use ordinance or other legally binding document address the following:

- Private property inflow and infiltration
- New sewer and building sewer design, construction, installation, testing and inspection
- Rehabilitated sewer and lift station installation, testing and inspection
- Sewage flows satellite system and large private users are monitored and controlled, as necessary
- Fat, oil and grease control
- Enforcement procedures for sewer use non-compliance

Operation and Maintenance [NR 210.23 (4) (d)]

Does your operation and maintenance program and equipment include the following:

- Equipment and replacement part inventories
- Up-to-date sewer system map

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- A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
- A description of routine operation and maintenance activities (see question 2 below)
- Capacity assessment program
- Basement back assessment and correction
- Regular O&M training

Design and Performance Provisions [NR 210.23 (4) (e)]

What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?

- State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
- Construction, Inspection, and Testing
- Others:

Overflow Emergency Response Plan [NR 210.23 (4) (f)]

Does your emergency response capability include:

- Responsible personnel communication procedures
- Response order, timing and clean-up
- Public notification protocols
- Training
- Emergency operation protocols and implementation procedures

0

Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]

Special Studies Last Year (check only those that apply):

- Infiltration/Inflow (I/I) Analysis
- Sewer System Evaluation Survey (SSES)
- Sewer Evaluation and Capacity Management Plan (SECAP)
- Lift Station Evaluation Report
- Others:

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	33.3	% of system/year
Root removal	0	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	10	% of system/year
Manhole inspections	18	% of system/year
Lift station O&M	2	# per L.S./year
Manhole rehabilitation	0	% of manholes rehabbed
Mainline rehabilitation	0	% of sewer lines rehabbed
Private sewer inspections	8	% of system/year

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Private sewer I/I removal % of private services
 River or water crossings % of pipe crossings evaluated or maintained

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

3. Performance Indicators

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

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

3.2 Performance ratios for the past year:

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

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **

Date	Location	Cause	Estimated Volume
None reported			

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

5. Infiltration / Inflow (I/I)

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

- Yes
- No

If Yes, please describe:

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

- Yes

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<p>◆ No</p> <p>If Yes, please describe:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:</p> <div style="border: 1px solid black; padding: 5px;">Total I/I continues to be reduced by repairing service laterals, manholes, and eliminating sump pump discharge contributions.</div>
<p>5.4 What is being done to address infiltration/inflow in your collection system?</p> <div style="border: 1px solid black; padding: 5px;">Keeping a careful watch on new construction and keeping accurate pumping records for rain fall and winter thaw.</div> <p>Sanitary sewer collection mains, manholes, and laterals are televised and repaired as required.</p>

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

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Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial	-			
Collection				
TOTALS			0	0
GRADE POINT AVERAGE (GPA) =				

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)

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Resolution or Owner's Statement

Name of Governing
Body or Owner:

Harrison Utilities

Date of Resolution or
Action Taken:

2021-06-29

Resolution Number:

V2021-09

Date of Submittal:

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

Financial Management: Grade = -

Collection Systems: Grade =

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. =

VILLAGE BOARD MEETING

From:

Mark J. Mommaerts, AICP, Planner

VILLAGE OF HARRISON

Meeting Date:

June 29, 2021

Title:

Ord V21-14 - Zoning Text Amendment

Issue:

Should the Village Board approve zoning text amendments?

Background and Additional Information:

The developer of the Pigeon Road Storage development is proposing zoning text amendments in the General Agricultural [AG] zoning district in order to better accommodate the development, specifically the lot coverage ratio and impervious surface coverage ratio. The current ordinance specifies a 10% maximum for lot coverage for non-farm developments and a 30% maximum for impervious surface coverage for non-farm developments. The applicant is seeking a change to the lot coverage from 10% to 20% and impervious surface coverage from 30% to 45%. Based on the approved Conditional Use Permit site plan, the proposed changes are what is needed to accommodate the development.

The intent of the 10% lot coverage and 30% impervious surface coverage in the AG district was to help regulate the size of homes within the AG zoning district. However, the 2020 zoning code update removed most home development from the AG zoning district and create a RR zoning district. Thus, the remaining development in the AG zoning district will be farms and select business development. Any zoning text change will apply to all lands within the AG zoning district and not just this development.

The Plan Commission held a public hearing on June 22nd. No one spoke in opposition.

Zoning Ordinance: [*proposed changes*]

Section 117-80 – General Agricultural [AG]

- (i) Lot coverage. The maximum lot coverage of all buildings and structures on the lot of a nonoperating farm shall be ~~ten~~ twenty (20%) percent of the lot area, excluding decks, swimming pools, patios and driveways. An operating farm shall not have a lot coverage requirement.
- (j) Impervious surface coverage. The maximum impervious surface coverage of all buildings and structures on the lot of a nonoperating farm shall be ~~30~~ fifty (50%) percent of the lot area, including decks, swimming pools, patios and driveways. An operating farm shall not have an impervious surface coverage requirement.

Budget Impacts:

None

Action Options:

1. Adopt Ordinance V21-14, zoning text amendments, as submitted.
2. Adopt Ordinance V21-14 with amendments.
3. Postpone action.
4. Do not approve.

The Plan Commission recommends the Village Board adopt Ordinance V21-14, zoning text amendments, as submitted.

Attachments:

- Ord V21-14

ORDINANCE V21-14

AN ORDINANCE AMENDING CHAPTER 117 (ZONING) OF THE CODE OF ORDINANCES FOR THE VILLAGE OF HARRISON, CALUMET AND OUTAGAMIE COUNTIES, WISCONSIN

WHEREAS, Harrison regularly reviews and amends the zoning ordinance in order to maintain the intent of the ordinance as identified in Section 117-4 of the zoning ordinance; and

WHEREAS, a public hearing on the text amendments were held by the Harrison Plan Commission on June 22, 2021; and

WHEREAS, the Plan Commission recommended approval of the zoning text amendments.

THEREFORE, BE IT ORDAINED, by the Village Board of the Village of Harrison, Calumet & Outagamie Counties, Wisconsin, that the Harrison Zoning Ordinance is amended as follows:

Section 117-80 – General Agricultural [AG]

- (i) Lot coverage. The maximum lot coverage of all buildings and structures on the lot of a nonoperating farm shall be ~~ten~~ twenty (20%) percent of the lot area, excluding decks, swimming pools, patios and driveways. An operating farm shall not have a lot coverage requirement.
- (j) Impervious surface coverage. The maximum impervious surface coverage of all buildings and structures on the lot of a nonoperating farm shall be ~~30~~ fifty (50%) percent of the lot area, including decks, swimming pools, patios and driveways. An operating farm shall not have an impervious surface coverage requirement.

EFFECT. This ordinance shall be in force and effect upon passage and publication as provided by law.

Adopted by the Village Board of the Village of Harrison this 29th day of June, 2021.

Kevin Hietpas, Village President

Attest: Vicki Tessen, Clerk

VILLAGE BOARD MEETING

From:

Mark J. Mommaerts, AICP, Planner

VILLAGE OF HARRISON

Meeting Date:

June 29, 2021

Title:

Certified Survey Map - Schrader

Issue:

Should the Village Board approve a 2-lot Certified Survey Map?

Background and Additional Information:

The applicant is proposing a 2-lot Certified Survey Map (CSM). The purpose of the CSM is to adjust the lot line between 2 parcels to add more property to parcel #40724. Parcel 40724 is currently zoned Rural Residential [RR]. Parcel 44720 is currently zoned General Agricultural [AG]. Lot 2 will have access from the adjacent properties to the east and northeast under the same ownership. The right-of-way (ROW) for Hwy 55 is proposed to be dedicated to the public for roadway purposes. No new access points are proposed and WisDOT has no issues with the proposed CSM.

Budget Impacts:

None.

Action Options:

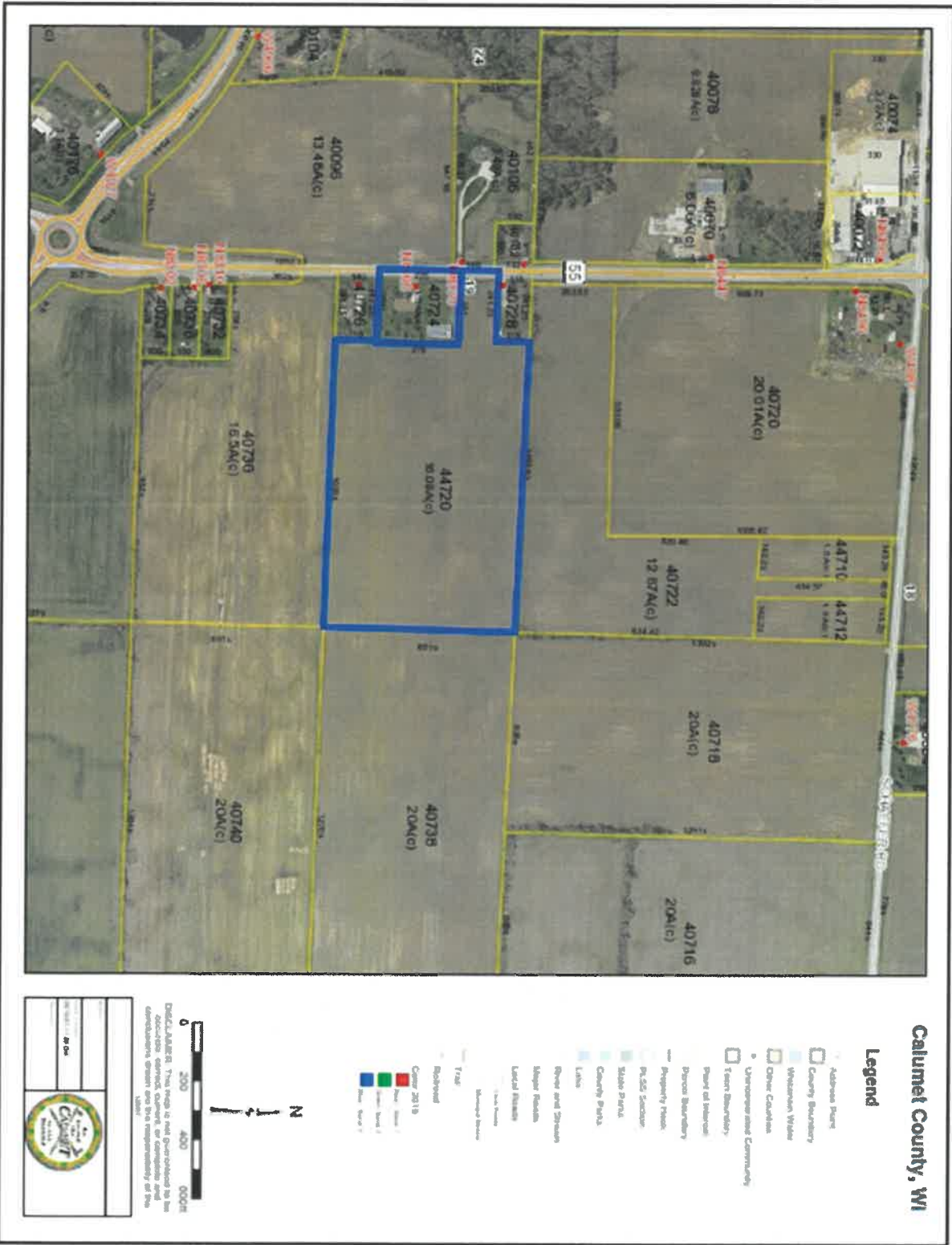
1. Approve Certified Survey Map.
2. Postpone action (Aug 7th decision deadline, unless extended in writing).
3. Do not approve.

The Plan Commission recommends approval of the CSM, as submitted.

Attachments:

- Aerial Map
- CSM

Aerial Map



CERTIFIED SURVEY MAP NO.

BEING ALL OF LOT 1 OF CERTIFIED SURVEY MAP NO. 3719 AS RECORDED IN DOCUMENT NO. 532288, LOCATED IN AND BEING PART OF THE SOUTHWEST ¼ OF THE FRACTIONAL NORTHWEST ¼ OF SECTION 19, TOWNSHIP 20 NORTH, RANGE 19 EAST, VILLAGE OF HARRISON, CALUMET COUNTY, WISCONSIN.

SURVEYOR'S CERTIFICATE:

I, CHRISTOPHER E. PERREAULT, PROFESSIONAL WISCONSIN LAND SURVEYOR, CERTIFY THAT I HAVE SURVEYED, DIVIDED AND MAPPED ALL OF LOT 1 OF CERTIFIED SURVEY MAP NO. 3719 AS RECORDED IN DOCUMENT NO. 532288, LOCATED IN AND BEING PART OF THE SOUTHWEST ¼ OF THE FRACTIONAL NORTHWEST ¼ OF SECTION 19, TOWNSHIP 20 NORTH, RANGE 19 EAST, VILLAGE OF HARRISON, CALUMET COUNTY, WISCONSIN, BOUNDED AND DESCRIBED AS FOLLOWS: COMMENCING AT THE WEST ¼ CORNER OF SECTION 19; THENCE N00°32'15"E, 1079.82 FEET ALONG THE WEST LINE OF THE FRACTIONAL NORTHWEST ¼ OF SECTION 19 TO THE NORTH LINE OF CERTIFIED SURVEY MAP NO. 3719 AND THE POINT OF BEGINNING; THENCE CONTINUING N00°32'15"E, 128.66 FEET ALONG SAID WEST LINE TO A NORTH LINE OF LANDS DESCRIBED IN DOCUMENT NO. 540463; THENCE S87°27'38"E, 241.40 FEET ALONG SAID NORTH LINE TO A WEST LINE OF SAID DESCRIBED LANDS; THENCE N00°32'15"E, 115.07 FEET ALONG SAID WEST LINE TO THE NORTH LINE OF THE SOUTHWEST ¼ OF THE FRACTIONAL NORTHWEST ¼ OF SECTION 19; THENCE S87°27'38"E, 991.98 FEET ALONG SAID NORTH LINE TO THE EAST LINE OF THE SOUTHWEST ¼ OF THE FRACTIONAL NORTHWEST ¼ OF SECTION 19; THENCE S01°16'19"W, 651.24 FEET ALONG SAID EAST LINE TO A SOUTH LINE OF LANDS DESCRIBED IN DOCUMENT NO. 540463; THENCE N87°56'31"W, 983.37 FEET ALONG SAID SOUTH LINE TO A WEST LINE OF SAID DESCRIBED LANDS; THENCE N00°32'15"E, 140.05 FEET ALONG SAID WEST LINE TO THE SOUTH LINE OF CERTIFIED SURVEY MAP NO. 3719; THENCE N87°56'32"W, 200.52 FEET ALONG SAID SOUTH LINE TO THE EAST RIGHT-OF-WAY LINE OF S.T.H. "55"; THENCE N00°30'20"E, 278.00 FEET ALONG SAID EAST RIGHT-OF-WAY LINE TO THE NORTH LINE OF CERTIFIED SURVEY MAP NO. 3719; THENCE N87°56'32"W, 40.67 FEET ALONG SAID NORTH LINE TO THE POINT OF BEGINNING. SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD.

THAT I HAVE MADE SUCH SURVEY UNDER THE DIRECTION OF BEN SCHRADER, N8366 S.T.H. "55", MENASHA, WISCONSIN 54952.

THAT THIS MAP IS A CORRECT REPRESENTATION OF THE EXTERIOR BOUNDARY LINES OF THE LAND SURVEYED.

THAT I HAVE FULLY COMPLIED WITH THE PROVISIONS OF CHAPTER 236.34 OF THE WISCONSIN STATUTES AND THE SUBDIVISION ORDINANCE OF CALUMET COUNTY.



Christopher E. Perreault 4/4/2021
CHRISTOPHER E. PERREAULT, P.L.S.-2249 DATED
CAROW LAND SURVEYING CO., INC.
615 N. LYNDALE DRIVE, P.O. BOX 1297
APPLETON, WISCONSIN 54912-1297
PHONE: (920)731-4168
A2103.29 (RFR) 6-2-2021

COUNTY TREASURER CERTIFICATE:

I HEREBY CERTIFY THAT THERE ARE NO UNPAID TAXES OR UNPAID SPECIAL ASSESSMENTS ON ANY OF THE LANDS INCLUDED IN THIS MINOR SUBDIVISION AS OF THIS _____ DAY OF _____, 20__.

COUNTY TREASURER _____ DATED _____

VILLAGE TREASURER CERTIFICATE:

I HEREBY CERTIFY THAT THERE ARE NO UNPAID TAXES OR UNPAID SPECIAL ASSESSMENTS ON ANY OF THE LANDS INCLUDED IN THIS MINOR SUBDIVISION AS OF THIS _____ DAY OF _____, 20__.

TOWN TREASURER _____ DATED _____

CERTIFIED SURVEY MAP NO. _____

BEING ALL OF LOT 1 OF CERTIFIED SURVEY MAP NO. 3719 AS RECORDED IN DOCUMENT NO. 532288, LOCATED IN AND BEING PART OF THE SOUTHWEST ¼ OF THE FRACTIONAL NORTHWEST ¼ OF SECTION 19, TOWNSHIP 20 NORTH, RANGE 19 EAST, VILLAGE OF HARRISON, CALUMET COUNTY, WISCONSIN.

VILLAGE OF HARRISON APPROVAL:

THIS CERTIFIED SURVEY MAP WAS APPROVED AND ACCEPTED BY THE VILLAGE OF HARRISON ON THIS _____ DAY OF _____, 20____

VILLAGE CHAIRPERSON

VILLAGE CLERK

OWNER'S CERTIFICATE:

AS OWNER (S), I (WE) HEREBY CERTIFY THAT I (WE) CAUSED THE LAND DESCRIBED ON THIS CERTIFIED SURVEY MAP TO BE SURVEYED, DIVIDED, MAPPED AND DEDICATED AS REPRESENTED HEREON. I (WE) ALSO CERTIFY THAT THIS MAP IS REQUIRED BY S. 236.10 OR 236.12 OF THE WISCONSIN STATUTES TO BE SUBMITTED TO THE FOLLOWING FOR APPROVAL: VILLAGE OF HARRISON

WITNESS THE HAND AND SEAL OF SAID OWNER (S) THIS _____ DAY OF _____, 20____

MYRON A. HAFELE

MARILYN A. HAFELE

STATE OF WISCONSIN)

) SS

COUNTY OF CALUMET)

PERSONALLY CAME BEFORE ME THIS _____ DAY OF _____, 20____ THE ABOVE NAMED PERSON (S) TO ME KNOWN TO BE THE PERSON (S) WHO EXECUTED THE FOREGOING INSTRUMENT AND ACKNOWLEDGED THE SAME.

NOTARY PUBLIC

CO., WISCONSIN

MY COMMISSION EXPIRES



Christopher E. Perreault *6/4/2021*
CHRISTOPHER E. PERREAULT, PLS-2249 DATED
CAROW LAND SURVEYING CO., INC.
615 N. LYNDALE DRIVE, P.O. BOX 1297
APPLETON, WISCONSIN 54912-1297
PHONE: (920)731-4168
A2103 29 (RFR) 6-2-2021

CERTIFIED SURVEY MAP NO.

BEING ALL OF LOT 1 OF CERTIFIED SURVEY MAP NO. 3719 AS RECORDED IN DOCUMENT NO. 532288, LOCATED IN AND BEING PART OF THE SOUTHWEST ¼ OF THE FRACTIONAL NORTHWEST ¼ OF SECTION 19, TOWNSHIP 20 NORTH, RANGE 19 EAST, VILLAGE OF HARRISON, CALUMET COUNTY, WISCONSIN.

OWNER'S CERTIFICATE:

AS OWNER (S), I (WE) HEREBY CERTIFY THAT I (WE) CAUSED THE LAND DESCRIBED ON THIS CERTIFIED SURVEY MAP TO BE SURVEYED, DIVIDED, MAPPED AND DEDICATED AS REPRESENTED HEREON. I (WE) ALSO CERTIFY THAT THIS MAP IS REQUIRED BY S. 236.10 OR 236.12 OF THE WISCONSIN STATUTES TO BE SUBMITTED TO THE FOLLOWING FOR APPROVAL: VILLAGE OF HARRISON

WITNESS THE HAND AND SEAL OF SAID OWNER (S) THIS _____ DAY OF _____, 20____.

BENJAMIN J. SCHRADER

JACLYN R. SCHRADER

STATE OF WISCONSIN)
) SS
COUNTY OF CALUMET)

PERSONALLY CAME BEFORE ME THIS _____ DAY OF _____, 20____, THE ABOVE NAMED PERSON (S) TO ME KNOWN TO BE THE PERSON (S) WHO EXECUTED THE FOREGOING INSTRUMENT AND ACKNOWLEDGED THE SAME.

NOTARY PUBLIC

CO., WISCONSIN
MY COMMISSION EXPIRES _____



Christopher E. Perreault 6/4/2021
CHRISTOPHER E. PERREAULT, PLS-2249 DATED
CAROW LAND SURVEYING CO., INC.
615 N. LYNDDALE DRIVE, P.O. BOX 1297
APPLETON, WISCONSIN 54912-1297
PHONE: (920)731-4168
A2103.29 (RFR) 6-2-2021



Discharge of Firearms Application

Owner mailing address: N 9237 Cty Rd N Appleton 54915

I, Ed Bogard own 67 contiguous acres of land
(name) (# of acres)

within the Village of Harrison, located at:

West of County Rd N North of Manitowac Rd
(address or description of property)

I acknowledge as the land owner, I

- am the only one who can give non-family members permission to fire or discharge firearms on the land.
- must request a waiver annually.
- that the waiver can be revoked for a violation of WI State Statute Chapter 167 or Chapter 941 relative to the use of firearms.

Edward Bogard
Authorized Signature (Land Owner)

6-11-21
Date

BOARD ACTION: _____ Approve _____ Deny _____ Date of Meeting _____

Land Owner _____ Calumet County Sheriff's Department _____ Municipal Copy _____

Staff Use Only:

Verification of Acres Listed Above: _____

Renewal

Hunting geese (family)

	FIRST	LAST	BUSINESS	Mtg Date
	BENJAMIN	ANGST	WAVERLY BEACH	6/29/2021
	JORDAN	ARTEMAN	WAVERLY BEACH	6/29/2021
	TAYLOR	BAEHMAN	WAVERLY BEACH	6/29/2021
	ANNELIESE	BERNDT	WAVERLY BEACH	6/29/2021
	RODNEY	BORSCHKE	BOBBERS	6/29/2021
	COREY	BRINGMAN	NORTHSHORE GOLF CLUB	6/29/2021
	SHEILA	BUTLER	COUNTRYSIDE	6/29/2021
	MATTHEW	CARTWRIGHT	NORTHSHORE GOLF CLUB	6/29/2021
	ALEXANDER	CULLEN	WAVERLY BEACH	6/29/2021
	SIMEON	DEVALK	WAVERLY BEACH	6/29/2021
	KATIE	FEUCHT	NORTHSHORE GOLF CLUB	6/29/2021
	ANDREA	FIESTADT	NORTHSHORE GOLF CLUB	6/29/2021
	KATIE	FREWERD	COUNTRYSIDE	6/29/2021
	STEVEN	HAHN	NORTHSHORE GOLF CLUB	6/29/2021
	JULIE	HAYWOOD	COUNTRYSIDE	6/29/2021
	BRUCE	KREUZIGER	BOBBERS	6/29/2021
	JONATHAN	KRUSE	NORTHSHORE GOLF CLUB	6/29/2021
	MICHAEL	MURPHY	WAVERLY BEACH	6/29/2021
	ABBY	PROSEK	LAKE PARK PUB	6/29/2021
	BARB	SCHAFFER	NORTHSHORE GOLF CLUB	6/29/2021
	MAGGIE	SCHREIBER	NORTHSHORE GOLF CLUB	6/29/2021
	DEBRA	SCHUH	COUNTRYSIDE	6/29/2021
	ANNA	SHALLUE	WAVERLY BEACH	6/29/2021
	JACQUELINE	WEGE	NORTHSHORE GOLF CLUB	6/29/2021
	JACKIE	WOELFEL	COUNTRYSIDE	6/29/2021
	ALEXIS	ZEE	WAVERLY BEACH	6/29/2021
	ANNIKA	ZILISCH	NORTHSHORE GOLF CLUB	6/29/2021
	SPENCER	ZORAN	Salt Fine Dining	6/29/2021