

**Village of Somers
7511 12th Street
Somers, WI 53171**

**Village Work Session Meeting
Agenda
Tuesday, September 17th, 2024
5:30 p.m.**

Village Board Work Session Meeting:	
Item #	
1	Call to Order
2	President & Trustee Reports
3	2023 Audit Presentation by Erica L. Blumberg
4	Review and discuss application for Class “B” (Picnic) Beer License from Friends of Hawthorn Hollow for their Gala under the Stars fundraiser on September 28, 2024. Located at 880 Green Bay Road, Kenosha, Wisconsin 53144, and requests to waive fees.
5	Review and discuss applications for Class “B” (Picnic) Beer Licenses from Kenosha Shrine Club for four events dated: September 28-29, October 5–6, October 12–13, and October 19th – 20th from 10 a.m. until 5 p.m. each day. Events to be held at Jerry Smith Farm, 7150 18th Street, and a request to waive fees.
6	Review and Discuss application for Special Event Permit from Geebo LLC for event held on October 10, 2024 from 5:30 to 9:30 p.m. Events to be held at Somers House, 1548 Sheridan Road.
7	Review and discuss application for Special Event Permit from Eclectic, LLC d/b/a J&M Bar and Grill for event held on September 28, 2024, from 11 a.m. to 9 p.m. Event to be held at J&M Bar & Grill, 801312th Street.
8	Review and discuss McMahon Associates, Inc Facilities Assessment Fire Study
9	Discuss proposed Ordinance 2024-006, an Ordinance to create section 14.15(H) of the Code of Ordinances of the Village of Somers relating to fences.
10	Review tentative agenda for Village Board meeting on September 24 th , 2024
11	Pursuant to Section 19.85(1)(c), Wis. Stats., the Board will consider a motion to enter into a closed session for the purpose of deliberating or negotiating issues which involved compensation & evaluation, considering employment, promotion, compensation or performance evaluation data of any public employee subject to the jurisdiction or authority of the governing body; and Section 19.85(1)(g), Wis. Stats., concerning conferring with legal counsel for

	the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is likely to become involved.
12	Reconvene in Open Session (Roll call vote required)
13	The Village Board will not take action on items discussed in Closed Session
14	Adjourn

I hereby certify that as the designee of the chief elected official of the Village of Somers, I posted this notice of the September 17th, 2024 Village Work Session & Agenda in 1 public place & on the Village website.

Dated this 13th day of September, 2024.

Wendy Burnette, Clerk-Treasurer

Requests from person with disabilities who need assistance to participate in this meeting should be made to the Clerk's Office at 262-859-2822 with as much notice as possible. **Notice is hereby given that members of the Village Board may participate telephonically. Notice is hereby given that members of the Town Board may be in attendance for the sole purpose of gathering information. A quorum may be present. However, no Board action will be taken.**



**VILLAGE OF SOMERS
VILLAGE BOARD
WORK SESSION ITEM MEMORANDUM**

WORK SESSION: September 17th, 2024

TO: Village President Stoner and Village Trustees

FROM: Jason J. Peters, Administrator

AGENDA ITEM: #3 2023 Audit Presentation by Erica L. Blumberg

COMMENTS:

Staff worked diligently over the first quarter to complete our portion of the audit. Our 2023 Audit has been completed by Andrea & Orendorff, LLP. Paper copies of the Audit will be available in your boxes. Erica L. Blumberg will be attending the meeting to review our 2023 Audit. If you have any questions before hand, please let us know.

ATTACHMENTS:

Draft Audit documents for 2023

August Investment Reports

September 24, 2024

To the Board of Trustees
Village of Somers

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Village of Somers (the Village) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 8, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note I to the financial statements. The Village adopted the provisions of GASB 96 with respect to accounting for Subscription-based Information Technology Agreements in 2023. The impact was not significant, and is disclosed in Note V.I. to the financial statements. We noted no transactions entered into by Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. See our separate letter addressing control weaknesses for further details.

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

- Management's estimate of the depreciation is based on the estimated life of the asset.
- The accrued compensation for vacation hours is based on current rate of pay.
- The estimate for the allowance for uncollectible accounts is based off of the past percentage of collection and the aging report.
- Estimates for net pension and net OPEB obligations and related balances are based on a variety of actuarial valuations and assumptions provided by the State of Wisconsin or actuaries engaged by the Village.

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

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. However, due to turnover in key financial staff near year-end, we did identify a large number of adjusting entries and were required to spend a significant amount of time examining and correcting accounting related to capital assets, long-term debt, and year-end accruals. There was a delay in obtaining certain supporting documents as a result of this turnover, which delayed completion of our audit and financial reports beyond our initially agreed-upon timeline. We do not anticipate this to be a recurring issue for the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The misstatements we identified were material individually and in the aggregate. Management has corrected all such misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 24, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the pension and OPEB schedules and the Management Discussion and Analysis, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Restriction on Use

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

Very truly yours,

Andrea & Orendorff LLP

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**VILLAGE OF SOMERS
KENOSHA COUNTY, WISCONSIN**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2023**

Andrea & Orendorff LLP
10411 Corporate Drive, Suite 104
Pleasant Prairie, WI 53158
(262) 657-7716

VILLAGE OF SOMERS
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December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Somers
Kenosha County, Wisconsin

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Somers, Wisconsin as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to previously present fairly the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Somers, Wisconsin, as of December 31, 2023, or the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village of Somers, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Somers, Wisconsin's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 21, and the OPEB and pension schedules on pages 96 through 98 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Somers, Wisconsin's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Village of Somers 2022 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated November 7, 2023. In our opinion, the summarized comparative information for the government funds presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Andrea & Orendorff LLP
Pleasant Prairie, Wisconsin
September 24, 2024

**VILLAGE OF SOMERS
STATEMENT OF NET POSITION
December 31, 2023**

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	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 14,722,590	\$ 8,483,944	\$ 23,206,534
Investments	3,248,695	1,020	3,249,715
Receivables			
Property taxes	5,650,409	-	5,650,409
Special assessments - current	-	1,987,701	1,987,701
Leases	164,008	-	164,008
Other	429,976	1,040,139	1,470,115
Prepaid expenses	11,245	4,189	15,434
Restricted cash and investments	508,324	150,188	658,512
Restricted investments	1,476,584	78,425	1,555,009
Internal balances	(88,858)	88,858	-
Special assessments - noncurrent	680,274	5,903,465	6,583,739
Leases - noncurrent	480,658	-	480,658
Capital assets			
Land and construction in progress	1,143,695	448,105	1,591,800
Other capital assets, net of depreciation	16,152,348	63,006,067	79,158,415
Total capital assets	<u>17,296,043</u>	<u>63,454,172</u>	<u>80,750,215</u>
Total assets	<u>44,579,948</u>	<u>81,192,101</u>	<u>125,772,049</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pension	2,871,406	391,183	3,262,589
Related to post-employment benefits	119,363	40,442	159,805
Total deferred outflows of resources	<u>2,990,769</u>	<u>431,625</u>	<u>3,422,394</u>
LIABILITIES			
Accounts payable and accrued expenses	736,458	746,585	1,483,043
Due to other governments	7,386	-	7,386
Deposits & trust accounts	86,594	-	86,594
Accrued interest	145,933	70,159	216,092
Unearned revenues	551,797	-	551,797
Long-term liabilities			
Net pension liability	763,585	103,353	866,938
Other post-employment benefits	1,439,758	231,116	1,670,874
Debt due within one year	1,893,232	1,565,562	3,458,794
Debt due in more than one year	33,213,338	13,579,137	46,792,475
Total liabilities	<u>38,838,081</u>	<u>16,295,912</u>	<u>55,133,993</u>
DEFERRED INFLOWS OF RESOURCES			
Related to property tax levy	9,225,348	-	9,225,348
Related to leases	363,929	-	363,929
Related to pension	1,607,657	217,599	1,825,256
Related to post-employment benefits	260,046	87,481	347,527
Deferred gain on refunding	80,261	-	80,261
Total deferred inflows of resources	<u>11,537,241</u>	<u>305,080</u>	<u>11,842,321</u>
NET POSITION			
Net investment in capital assets	14,295,468	30,661,225	44,956,693
Restricted	1,270,691	-	1,270,691
Unassigned (deficit)	(18,370,764)	34,361,509	15,990,745
Total net position	<u>\$ (2,804,605)</u>	<u>\$ 65,022,734</u>	<u>\$ 62,218,129</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental activities							
General government	\$ 1,658,593	\$ 1,324,662	\$ 21,840	\$ -	\$ (312,091)	\$ -	\$ (312,091)
Public safety	3,934,989	878,575	115,791	-	(2,940,623)	-	(2,940,623)
Public works	1,001,475	16,049	165,101	-	(820,325)	-	(820,325)
Solid waste collection	790,261	50	76,498	-	(713,713)	-	(713,713)
Leisure activities	78,580	10,105	-	-	(68,475)	-	(68,475)
Conservation and development	826,826	483,265	114,472	-	(229,089)	-	(229,089)
Interest on long-term debt	693,928	-	-	-	(693,928)	-	(693,928)
Total governmental activities	8,984,652	2,712,706	493,702	-	(5,778,244)	-	(5,778,244)
Business-type activities							
Sewer	2,775,801	3,303,820	-	-	-	528,019	528,019
Water	1,410,260	1,840,346	-	-	-	430,086	430,086
Total business-type activities	4,186,061	5,144,166	-	-	-	958,105	958,105
Total primary government	\$ 13,170,713	\$ 7,856,872	\$ 493,702	\$ -	(5,778,244)	958,105	(4,820,139)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					3,793,312	-	3,793,312
Property taxes, levied for debt service					4,022,095	-	4,022,095
Grants and contributions not restricted to specific programs					439,628	-	439,628
Unrestricted investment earnings					1,149,268	110,386	1,259,654
Miscellaneous					1,174,872	1,366,756	2,541,628
Loss on disposal of assets					(710,084)	-	(710,084)
Total general revenues					9,869,091	1,477,142	11,346,233
Contributions & transfers:							
Capital contributed from developers					-	1,075,886	1,075,886
Other transfers					1,107,098	(1,107,098)	-
Total contributions & transfers					1,107,098	(31,212)	1,075,886
Change in net position					5,197,944	2,404,035	7,601,979
Net position - January 1, as originally reported					(8,002,549)	62,509,377	54,506,828
Prior Period Adjustments - See Note V. H.					-	109,322	109,322
Net position - January 1, as restated					(8,002,549)	62,618,699	54,616,150
Total net position at end of year					\$ (2,804,605)	\$ 65,022,734	\$ 62,218,129

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2023**

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	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds	2022 Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 5,921,372	\$ 5,820,133	\$ 1,404,396	\$ 1,576,689	\$ 14,722,590	\$ 14,148,553
Investments	1,389,200	1,542,070	-	317,425	3,248,695	-
Receivables						
Property taxes	5,650,409	4,584,416	-	22,576	10,257,401	8,580,389
Ambulance fees	263,319	-	-	-	263,319	7,138
Miscellaneous	144,489	-	-	22,168	166,657	161,405
Due from other funds	1,939,818	-	-	-	1,939,818	2,131,311
Prepaid expenses	11,245	-	-	-	11,245	7,276
Restricted cash	24,158	371,675	-	112,491	508,324	697,320
Restricted investments	-	453,565	1,023,019	-	1,476,584	-
Deferred special assessments	-	-	-	680,274	680,274	700,599
TOTAL ASSETS	\$ 15,344,010	\$ 12,771,859	\$ 2,427,415	\$ 2,731,623	\$ 33,274,907	\$ 26,433,991
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 336,328	\$ 4,250	\$ 114,747	\$ 202,748	\$ 658,073	\$ 1,122,596
Accrued compensation	78,380	-	-	-	78,380	62,735
Developer deposits	-	-	-	25,000	25,000	25,000
Due to other governments	7,386	-	-	-	7,386	7,386
Special deposits & trust accounts	61,594	-	-	-	61,594	60,413
Due to other funds	5,081,335	-	-	1,554,334	6,635,669	6,050,991
Unearned revenues	-	-	-	551,797	551,797	561,312
TOTAL LIABILITIES	5,565,023	4,250	114,747	2,333,879	8,017,899	7,890,433
DEFERRED INFLOWS OF RESOURCES						
Deferred property tax levy	3,940,848	4,584,416	-	-	8,525,264	7,791,460
Special assessments	-	-	-	677,508	677,508	690,004
TOTAL DEFERRED INFLOWS OF RESOURCES	3,940,848	4,584,416	-	700,084	9,225,348	8,481,464
FUND BALANCES						
<i>Nonspendable</i>						
Prepaid items	11,245	-	-	-	11,245	7,276
<i>Restricted</i>						
Tax incremental districts	-	-	-	1,076,749	1,076,749	819,599
Drainage fund	-	-	-	142,373	142,373	139,956
Park fund	-	-	-	51,569	51,569	55,017
Debt service	-	8,183,193	-	-	8,183,193	5,965,134
<i>Assigned</i>						
Fourth of July Parade	3,773	-	-	-	3,773	3,773
Capital projects	-	-	2,312,668	-	2,312,668	-
Subsequent year expenditures	525,848	-	-	-	525,848	525,848
<i>Unassigned</i>	5,297,273	-	-	(1,573,031)	3,724,242	2,545,491
TOTAL FUND BALANCES	5,838,139	8,183,193	2,312,668	(302,340)	16,031,660	10,062,094
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 15,344,010	\$ 12,771,859	\$ 2,427,415	\$ 2,731,623	\$ 33,274,907	\$ 26,433,991

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2023

Fund balance - total governmental funds	\$ 16,031,660
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	17,296,041
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	
Leases receivable	644,666
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	2,871,406
Deferred inflows related to pensions	(1,607,657)
Deferred inflows related to leases	(363,929)
Deferred outflows related to other postemployment benefits	119,363
Deferred inflows related to other postemployment benefits	(260,046)
	<u>759,137</u>
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(34,341,527)
Premium on debt	(528,349)
Compensated absences	(236,696)
Net pension liability	(763,585)
Other postemployment benefit	(1,439,758)
Deferred gain on refunding	(80,261)
Accrued interest on long-term obligations	(145,933)
	<u>(37,536,109)</u>
Net position	<u>\$ (2,804,605)</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds	2022 Total Governmental Funds
REVENUES						
Taxes	\$ 3,793,312	\$ 4,022,095	\$ -	\$ -	\$ 7,815,407	\$ 8,038,051
Intergovernmental revenues	911,490	-	12,325	9,515	933,330	1,242,907
Charges for services	1,124,890	-	-	273,202	1,398,092	1,291,289
Licenses and permits	1,152,500	-	-	-	1,152,500	1,042,141
Fees and fines	162,115	-	-	-	162,115	109,889
Investment income	548,043	485,207	23,020	92,998	1,149,268	354,170
Miscellaneous income	1,181,249	-	-	-	1,181,249	1,176,596
Total Revenues	<u>8,873,599</u>	<u>4,507,302</u>	<u>35,345</u>	<u>375,715</u>	<u>13,791,961</u>	<u>13,255,043</u>
EXPENDITURES						
Current:						
General government	1,549,493	-	-	-	1,549,493	1,582,825
Public safety	3,423,705	-	-	-	3,423,705	2,949,421
Public works	509,634	-	-	-	509,634	428,909
Solid waste collection	790,212	-	-	-	790,212	728,956
Leisure activities	11,614	-	-	6,534	18,148	21,952
Conservation and development	55,774	-	-	1,929,746	1,985,520	693,082
Capital outlay	-	-	2,209,607	-	2,209,607	951,931
Debt service:						
Principal retirement	-	1,944,598	-	-	1,944,598	2,109,381
Interest and other charges	-	586,172	100,856	2,308	689,336	655,934
Total Expenditures	<u>6,340,432</u>	<u>2,530,770</u>	<u>2,310,463</u>	<u>1,938,588</u>	<u>13,120,253</u>	<u>10,122,391</u>
Excess (deficiency) of revenues over expenditures	2,533,167	1,976,532	(2,275,118)	(1,562,873)	671,708	3,132,652
OTHER FINANCING SOURCES (USES)						
Proceeds from long-term debt	-	-	3,435,000	497,319	3,932,319	3,318,876
Premium on issuance of debt	-	194,420	33,029	-	227,449	-
Capital contributions to utility	-	-	-	-	-	(2,682,841)
Transfers from other funds	-	75,000	1,810,269	1,165,983	3,051,252	50,750
Transfers to other funds	(1,800,754)	(27,893)	-	(84,515)	(1,913,162)	(348,466)
Total Other Financing Sources (Uses)	<u>(1,800,754)</u>	<u>241,527</u>	<u>5,278,298</u>	<u>1,578,787</u>	<u>5,297,858</u>	<u>338,319</u>
Net change in fund balance	732,413	2,218,059	3,003,180	15,914	5,969,566	3,470,971
FUND BALANCES - Beginning of Year	5,105,726	5,965,134	(690,512)	(318,254)	10,062,094	6,591,123
FUND BALANCES - END OF YEAR	<u>\$ 5,838,139</u>	<u>\$ 8,183,193</u>	<u>\$ 2,312,668</u>	<u>\$ (302,340)</u>	<u>\$ 16,031,660</u>	<u>\$ 10,062,094</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023

Net change in fund balances - total governmental funds \$ 5,969,566

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital asset additions reported as capital outlay in governmental fund statements	2,143,807
Contributed capital assets	(30,991)
Depreciation expense reported in the Statement of Activities	(908,650)
	1,204,167

Governmental funds do not report lease revenues and expenditures. Those amounts are recognized at the government-wide level. (4,977)

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Long-term debt issued	(4,159,768)
Amortization of premium on debt issued	22,429
Principal repaid	3,082,688
	(1,054,651)

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 governmental funds.

Change in accrued interest on long-term debt	(4,590)
Change in compensated absences	2,448
Pension expense	(180,406)
Other postemployment benefits expense	305
Loss on disposal of fixed assets	(710,084)
	(892,327)

Proceeds received for fully-depreciated assets are treated as revenue in the fund financial statements, but are treated as gain on disposal of assets in the government-wide statements.

Change in net position of governmental activities	\$ 5,197,944
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VILLAGE OF SOMERS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2023

Budgeted Amounts

Description	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	\$ 3,688,162	\$ 3,785,023	\$ 3,793,312	\$ 8,289
Intergovernmental revenues	766,401	901,384	911,490	10,106
Charges for services	584,190	665,282	1,124,890	459,608
Licenses and permits	543,232	1,124,573	1,152,500	27,927
Fees and fines	110,075	158,059	162,115	4,056
Investment income	200,000	557,618	548,043	(9,575)
Miscellaneous income	157,104	1,162,639	1,181,249	18,610
Total revenues	6,049,164	8,354,578	8,873,599	519,021
Expenditures				
Current:				
General government	1,217,248	1,531,254	1,549,493	(18,239)
Public safety	3,441,715	3,441,790	3,423,705	18,085
Public works	570,926	571,728	509,634	62,094
Solid waste collection	780,565	780,565	790,212	(9,647)
Culture and recreation	20,790	20,816	11,614	9,202
Planning and development	62,155	65,360	55,774	9,586
Capital outlay	41,765	41,765	-	41,765
Total expenditures	6,135,164	6,453,278	6,340,432	112,846
Excess (deficiency) of revenues over expenditures	(86,000)	1,901,300	2,533,167	631,867
OTHER FINANCING SOURCES (USES)				
Contingency	86,000	86,000	-	86,000
Transfers out	-	-	(1,800,754)	1,800,754
Total other financing sources and uses	86,000	86,000	(1,800,754)	1,886,754
Net change in fund balance	-	1,987,300	732,413	(1,254,887)
Fund balance - beginning of year	5,105,726	5,105,726	5,105,726	-
Fund balance - end of year	<u>\$ 5,105,726</u>	<u>\$ 7,093,026</u>	<u>\$ 5,838,139</u>	<u>\$ (1,254,887)</u>

**VILLAGE OF SOMERS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2023**

DRAFT

Business-Type Activities

ASSETS

Current assets

	KR Utility District	Utility District #1	Somers Water	Storm Water Utility (Non-major)	Total
Cash and cash equivalents	\$ 540,533	\$ 6,943,037	\$ -	\$ 1,000,374	\$ 8,483,944
Investments	-	616	404	-	1,020
Accounts receivable	18,351	521,875	380,576	-	920,802
Tax levy receivable from General Fund	9,113	120,858	52,633	291,738	474,342
Other receivables	-	91,864	27,473	-	119,337
Special assessments - current	-	1,293,717	693,984	-	1,987,701
Due from other funds	29,242	-	-	-	29,242
Prepaid expenses	314	2,325	1,550	-	4,189
Restricted cash	-	93,554	56,634	-	150,188
Restricted investments	-	47,338	31,087	-	78,425
Total current assets	597,553	9,115,184	1,244,341	1,292,112	12,249,190

Noncurrent assets

Capital Assets:

Utility plant in service	7,138,767	37,887,376	30,521,933	144,677	75,692,753
Machinery and equipment	-	2,350,584	972,108	-	3,322,692
Construction in progress	-	324,737	117,977	1,391	444,105
Intangible assets	-	37,027	57,142	-	94,169
Accumulated depreciation	(1,137,292)	(10,452,608)	(4,506,753)	(2,894)	(16,099,547)

Non-Capital Assets:

Due from other funds - noncurrent	265,425	-	-	-	265,425
Special assessments - noncurrent	-	3,668,485	1,986,363	-	5,654,848
Deferred special assessments	30,984	147,927	69,706	-	248,617
Total noncurrent assets	6,297,884	33,963,528	29,218,476	143,174	69,623,062

Total Assets

6,895,437	43,078,712	30,462,817	1,435,286	81,872,252
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DEFERRED OUTFLOW OF RESOURCES

Deferred outflows - pension contribution	2,041	18,071	9,050	1,002	30,164
Deferred outflows - pension	30,188	207,446	118,884	4,501	361,019
Deferred outflows - post-employment benefits	3,321	24,924	10,820	1,377	40,442
Total deferred outflows of resources	35,550	250,441	138,754	6,880	431,625

Total Assets and Deferred Outflows of Resources

6,930,987	43,329,153	30,601,571	1,442,166	82,303,877
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**VILLAGE OF SOMERS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2023**

DRAFT

Business-Type Activities

LIABILITIES

	KR Utility District	Utility District #1	Somers Water	Storm Water Utility (Non-major)	Total
Current liabilities					
Accounts payable	\$ 43,595	\$ 322,011	\$ 76,295	\$ 2,945	\$ 444,846
Wages payable	741	6,588	2,312	360	10,001
Due to other funds - current	-	-	414,726	-	414,726
Accrued interest	-	47,138	23,021	-	70,159
Other liabilities	-	-	-	291,738	291,738
Current portion of long-term debt payable	523	1,017,255	547,754	30	1,565,562
Total current liabilities	44,859	1,392,992	1,064,108	295,073	2,797,032
Noncurrent liabilities					
Due to other funds - noncurrent	-	-	265,425	-	265,425
Net pension liability	8,642	59,388	34,034	1,289	103,353
Other post-employment benefits	32,026	107,601	93,816	(2,327)	231,116
General obligation debt payable	2,524	8,181,142	5,395,323	148	13,579,137
Total noncurrent liabilities	43,192	8,348,131	5,788,598	(890)	14,179,031
Total Liabilities	88,051	9,741,123	6,852,706	294,183	16,976,063
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - pension	18,195	125,035	71,656	2,713	217,599
Deferred inflows - post-employment benefits	7,190	53,927	23,368	2,996	87,481
Total deferred inflows of resources	25,385	178,962	95,024	5,709	305,080
Total liabilities and deferred inflows of resources	113,436	9,920,085	6,947,730	299,892	17,281,143
NET POSITION					
Invested in capital assets, net of related debt	594,160	17,913,410	12,010,481	143,174	30,661,225
Unrestricted	6,223,391	15,495,658	11,643,360	999,100	34,361,509
Total Net Position	\$ 6,817,551	\$ 33,409,068	\$ 23,653,841	\$ 1,142,274	\$ 65,022,734

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2023

DRAFT

Business-Type Activities

	KR Utility District	Utility District #1	Somers Water	Storm Water Utility (Non-major)	Total
OPERATING REVENUES					
Charges for services	\$ 219,088	\$ 2,797,350	\$ 1,836,692	\$ 287,007	\$ 5,140,137
Miscellaneous operating revenue	-	375	3,654	-	4,029
Total operating revenues	<u>219,088</u>	<u>2,797,725</u>	<u>1,840,346</u>	<u>287,007</u>	<u>5,144,166</u>
OPERATING EXPENSES					
Personnel	45,644	393,381	187,934	17,933	644,892
Materials and supplies	1,019	31,323	482,676	9,486	524,504
Contractual and other services	157,474	867,990	77,432	40,725	1,143,621
Miscellaneous operating expenses	-	2,551	1,862	-	4,413
Depreciation	142,775	838,018	525,357	2,894	1,509,044
Total operating expense	<u>346,912</u>	<u>2,133,263</u>	<u>1,275,261</u>	<u>71,038</u>	<u>3,826,474</u>
Operating income (loss)	<u>(127,824)</u>	<u>664,462</u>	<u>565,085</u>	<u>215,969</u>	<u>1,317,692</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment income	552	83,031	26,803	-	110,386
Interest and fiscal charges	-	(224,235)	(134,843)	-	(359,078)
Miscellaneous revenue	4,960	19,702	8,795	-	33,457
Miscellaneous expenses	-	(353)	(156)	-	(509)
Total non-operating revenue (expenses)	<u>5,512</u>	<u>(121,855)</u>	<u>(99,401)</u>	<u>-</u>	<u>(215,744)</u>
Income (loss) before capital contributions and transfers	<u>(122,312)</u>	<u>542,607</u>	<u>465,684</u>	<u>215,969</u>	<u>1,101,948</u>
CAPITAL CONTRIBUTIONS and TRANSFERS					
Connection fees	-	1,333,299	-	-	1,333,299
Capital contributions	-	-	1,075,886	-	1,075,886
Transfers to other funds	-	(776,412)	(446,894)	-	(1,223,306)
Transfers from other funds	-	14,521	101,687	-	116,208
Total contributions and transfers	<u>-</u>	<u>571,408</u>	<u>730,679</u>	<u>-</u>	<u>1,302,087</u>
Change in net position	<u>(122,312)</u>	<u>1,114,015</u>	<u>1,196,363</u>	<u>215,969</u>	<u>2,404,035</u>
Net position - January 1, as originally stated	6,939,863	32,295,052	22,457,479	816,983	62,509,377
Prior period adjustment (See Note V. I.)	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,322</u>	<u>109,322</u>
Net position - January 1, as restated	<u>6,939,863</u>	<u>32,295,052</u>	<u>22,457,479</u>	<u>926,305</u>	<u>62,618,699</u>
Total net position at end of year	<u>\$ 6,817,551</u>	<u>\$ 33,409,067</u>	<u>\$ 23,653,842</u>	<u>\$ 1,142,274</u>	<u>\$ 65,022,734</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2023**

DRAFT

	Business-type Activities				
	KR Utility District	Utility District #1	Somers Water	Storm Water District (Non-major)	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Received from customers	\$ 226,633	\$ 2,700,938	\$ 1,938,135	\$ 282,277	\$ 5,147,983
Paid to suppliers for goods and services	(171,334)	(1,591,240)	(627,841)	(64,127)	(2,454,542)
Paid to employees	(29,682)	(229,549)	(121,039)	(16,003)	(396,273)
Cash Flows from Operating Activities	<u>25,617</u>	<u>880,149</u>	<u>1,189,255</u>	<u>202,147</u>	<u>2,297,168</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Tax levy	-	-	-	4,730	4,730
Special assessments	-	228,255	159,505	-	387,760
Interfund loans payments received (paid)	29,193	-	(189,288)	-	(160,095)
Transfers out	-	(776,412)	(446,894)	-	(1,223,306)
Transfers in	-	14,521	101,687	-	116,208
Miscellaneous income/(expense)	4,960	21,900	10,501	-	37,361
Cash Flows from Noncapital Financing Activities	<u>34,153</u>	<u>(511,736)</u>	<u>(364,489)</u>	<u>4,730</u>	<u>(837,342)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Debt retired	445	(1,023,039)	(560,011)	(54)	(1,582,659)
Interest paid	-	(225,828)	(136,444)	-	(362,272)
Connection fees received	-	1,333,299	-	-	1,333,299
Prior period adjustments	-	-	-	109,322	109,322
Acquisition and construction of capital assets	-	(298,141)	(263,311)	(110,813)	(672,265)
Disposal of capital assets	-	-	875	-	875
Cash Flows from Capital and Financing Activities	<u>445</u>	<u>(213,709)</u>	<u>(958,891)</u>	<u>(1,545)</u>	<u>(1,173,700)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Transfers (to) from investments	-	(47,954)	(31,492)	-	(79,446)
Interest income	552	83,031	26,803	-	110,386
Cash Flows from Investing Activities	<u>552</u>	<u>35,077</u>	<u>(4,689)</u>	<u>-</u>	<u>30,940</u>
Net Change in Cash and Cash Equivalents	60,767	189,781	(138,814)	205,332	317,066
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	<u>479,766</u>	<u>6,846,810</u>	<u>195,448</u>	<u>795,042</u>	<u>8,317,066</u>
Cash, Cash Equivalents, and Restricted Cash - End of Year	<u>\$ 540,533</u>	<u>\$ 7,036,591</u>	<u>\$ 56,634</u>	<u>\$ 1,000,374</u>	<u>\$ 8,634,132</u>

See accompanying notes to financial statements.

**VILLAGE OF SOMERS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2023**

DRAFT

	Business-type Activities				
	KR Utility District	Utility District #1	Somers Water	Storm Water District (Non-major)	Totals
RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (127,824)	\$ 664,462	\$ 565,085	\$ 215,969	\$ 1,317,692
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:					
Depreciation expense	142,775	838,018	525,357	2,894	1,509,044
Change in pension related assets, liabilities, and deferred outflows and deferred inflows	7,299	46,032	24,681	1,253	79,265
Miscellaneous Revenue/Expense	-	(2,551)	-	-	(2,551)
Change in Other Post Employment Benefits	(4,881)	(36,301)	(15,817)	(5,325)	(62,324)
Changes in assets and liabilities:					
Accounts receivable	7,545	(96,787)	97,789	(4,730)	3,817
Prepaid items	(108)	(816)	(544)	-	(1,468)
Accounts payable	811	(531,908)	(7,296)	(7,914)	(546,307)
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ 25,617	\$ 880,149	\$ 1,189,255	\$ 202,147	\$ 2,297,168
NON-CASH INVESTING AND FINANCING ACTIVITIES:					
Assets contributed by developers	\$ -	\$ -	\$ 1,075,886	\$ -	\$ 1,075,886

VILLAGE OF SOMERS
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUND
December 31, 2023

ASSETS

Cash and cash equivalents	\$ 4,665,599
Taxes receivable	<u>6,887,031</u>
Total Assets	<u><u>\$ 11,552,630</u></u>

LIABILITIES

Due to other governments	<u>\$ 11,552,630</u>
Total Liabilities	<u><u>\$ 11,552,630</u></u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUND
For the Year Ended December 31, 2023

	Custodial Tax Collection Fund
	<u> </u>
ADDITIONS	
Taxes Collected on Behalf of Other Taxing Entities	\$ 11,457,332
DEDUCTIONS	
Taxes Remitted to Other Taxing Entities	<u>(11,457,332)</u>
CHANGE IN NET POSITION	-
NET POSITION - BEGINNING	<u>-</u>
NET POSITION - ENDING	<u><u>\$ -</u></u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Village of Somers, Wisconsin conform to generally accepted accounting principles as applicable to governmental units.

The Town of Somers was formed in 1843. In January, 2015, the Wisconsin Department of Administration approved the Incorporation application for a portion of the Town to become a Village. The Incorporation Referendum was approved by the voters and Wisconsin issued the Incorporation Certificate on April 24, 2015. This marked the beginning of the Village of Somers which coexists with the Town of Somers. On January 1, 2016, the incorporated Village portion began operations. A remnant of the Town of Somers remains. Please see Note V E. - *Intergovernmental Agreement Between Town of Somers and Village of Somers* for more detail. The scope of this audit report specifically covers the Village of Somers. For purposes of clarity in the notes, when the report refers to prior years' information, the term "Village" will be used in place of "Town".

The Village Board is composed of seven Trustees which includes a President who is elected as provided by 61.20(1), Wisconsin Statutes. Each of the Board members are elected to a two-year staggered term. The Village provides the following services: public safety, public works, public health and welfare, culture, recreation, planning and development, sewerage treatment and waterworks.

A. REPORTING ENTITY

This report includes all of the funds of the Village. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate tax exempt organization should be reported as a component unit of a reporting entity if all the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents, (2) the primary government is entitled to or has the ability to otherwise access a majority of the economic resources received or held by the separate organization, and (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to or has the ability to otherwise access are significant to that primary government. This report does not contain any component units.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

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

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Village currently does have assets that qualify for reporting in this category which are the amounts related to pension benefits and other post-employment benefits and the difference between the amount paid to the fund and the actuarially determined value.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Village has various types of inflows that qualify for reporting in this category: property taxes, deferred leases receivable, deferred gain on debt refunding, other post-employment benefits, and pension liability. These amounts will be recognized as an inflow of resources in the subsequent years.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are allocated based on management estimates of employees' time spent across the Village's various functions. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which, are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures/expenses. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or non-major funds within the governmental, proprietary, and fiduciary statements. An emphasis is placed on major funds within the governmental and proprietary categories.

A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

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

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements (continued)

The Village reports the following major governmental funds:

Major Governmental Funds

- General Fund – accounts for the Village’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.
- Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than enterprise debt. This includes the debt for the Village’s Tax Incremental Districts.
- Capital Projects Fund – accounts for the Village’s ongoing capital projects.

The Village reports the following major enterprise funds:

Major Enterprise Funds

- Utility District #1 – accounts for the sewer operations of the Village.
- Somers Water Utility – accounts for water operations of the Village.
- KR Utility District – accounts for the sewer operations of the Village.

The Village reports the following non-major governmental and enterprise funds:

Non-Major Governmental Funds

- Capital Projects Funds (TIDs 1-11) - account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds accounts for resources legally restricted to supporting expenditures for capital projects. These funds account for all activity related to tax increment financing districts in Somers.
- Special Revenue Funds – used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds are:
 - Park Improvement
 - Drainage
 - American Rescue Plan Act

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements (continued)

Non-Major Enterprise Funds

- Stormwater Utility Fund – accounts for the stormwater operations of the Village.

The Village reports the following fiduciary funds:

- Custodial Fund – The Village reports the funds that it holds for other governments related to the tax levy and collection in a custodial fund.

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

Government-Wide Financial Statements

The government-wide Statement of Net Position and Statement of Activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Fund Financial Statements

Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Receivables are recorded as revenues when services are provided.

The business-type activities follow all pronouncements of the Governmental Accounting Standards Board and have elected not to follow Financial Accounting Standards Board guidance issued after November 30, 1989.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements (continued)

The revenues susceptible to accrual are ambulance services. All other Governmental Fund type revenues are recognized when received.

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

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled to the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unearned revenue. Amounts received prior to the entitlement period are also recorded as unearned revenue.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in the future years are reflected as receivables and deferred inflows of resources. Delinquent special assessments being held for collection by the Village are reported as receivables and nonspendable fund balance in the General Fund.

Licenses and permits, fines, forfeitures and penalties, public charges for services and commercial revenues (except investment earnings), are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings and mobile home fees are recorded as earned since they are measurable and available.

The Village reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year which are for subsequent years' operations. For governmental fund financial statements, unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received before the Village has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

The Village's Tax Incremental Financing Districts were created under the provisions of Wisconsin Statute Section 66.1105. The purpose of that section is to allow a municipality to recover development and improvements costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the district. That tax on the increased value is called a tax increment. Project costs may not be incurred longer than 5 years prior to the termination date of the district. The statutes allow the municipality to collect tax increments until the net project cost has been fully recovered, or maximum life based on the resolution date and type of District, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the municipality.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements (continued)

For TID #1, the equalized value of the increment of existing tax incremental districts within Somers, plus the base value of the TID #1, totals \$476,300 and it has been declared to be an Industrial District. The plan assumes that development will increase this value to between \$75 million and \$150 million over the span of the project. The project costs for TID #1 were estimated to be \$12,597,000.

For TID #2, the equalized value of the increment of existing tax incremental districts within Somers, plus the base value of the TID #2, totals \$3,665,400 and it has been declared to be a mixed-use development. The plan assumes that development will increase this value to approximately \$57.5 million over the span of the project. The project costs for TID #2 were estimated to be \$9.5 million.

TID #3 is located near I-94 and HWY 142. This is a mixed-use district, with commercial and industrial uses proposed. The District encompasses 388.42 acres, with a base valuation of \$1,763,329. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the District, totals \$71,898,929.

TID #4 is located near CTH E and HWY 31. This is a mixed-use district, with commercial and residential uses proposed. The District encompasses 150.10 acres, with a base valuation of \$1,040,101. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the District, totals \$71,175,701.

TID #5 is bisected by CTH L and runs north to south along HWY 31. This is a mixed-use district, with commercial, industrial, and residential uses proposed. The District encompasses 536.47 acres, with a base valuation of \$1,274,382. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the District, totals \$71,409,982.

TID #6 is located near CTH E and I-94. This is a mixed-use district, with commercial, industrial, institutional, and residential uses proposed. The District encompasses 663.34 acres, with a base valuation of \$2,238,343. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the District, totals \$72,373,943.

TID #7 is located near CTH KR and I-94. This is a mixed-use district, with commercial and industrial uses proposed. The District encompasses 1,678.55 acres, with a base valuation of \$7,976,467. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the District, totals \$78,082,067.

TID #8 is located near CTH E and I-94. This is a mixed-use district, with commercial and industrial uses proposed. The District encompasses 220.76 acres, with a base valuation of \$343,953. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the District, totals \$70,479,553.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements (continued)

TID #9 is located near the lake front on the northern part of HWY 32. This is a mixed-use district, with commercial and industrial uses proposed. The District encompasses 6.23 acres, with a base valuation of \$1,983,575. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the District, totals \$72,119,175.

TID #10 is located near 11 Place and HWY 32. This is a mixed-use district, with commercial and industrial uses proposed. The District encompasses 12.47 acres, with a base valuation of \$3,067,895. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the proposed District, totals \$73,203,495.

TID #11 is located near CTH S and CTH H. This is a mixed-use district, with commercial and industrial uses proposed. The District encompasses 66.49 acres, with a base valuation of \$185,414. The equalized value of the increment of existing tax incremental districts within the Village, plus the base value of the District, totals \$70,612,301.

The Proprietary and Fiduciary Fund types are accounted for on an economic resources measurement focus using the accrual basis of accounting. Revenues are recorded when they are earned or able to be calculated, including unbilled water and sewer services which are accrued. Expenses are recorded at the time liabilities are incurred.

The proprietary funds have elected to follow all pronouncements of the Governmental Accounting Standards Board and have elected not to follow Financial Accounting Standards Board guidance issued after November 30, 1989. The proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

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

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

1. Deposits and Investments

For purposes of the Statement of Cash Flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Wisconsin Statutes restrict the investments of the Village to:

- Time deposits in financial institutions
- Securities issued or guaranteed by the Federal governments
- Municipal obligations of Wisconsin entities
- State of Wisconsin Local Government Pooled Investment Fund
- Repurchase agreements which are secured by securities issued or guaranteed by the Federal government
- Securities maturing in seven years or less and having the highest or second highest rating category of nationally recognized rating agency
- Securities of open-end management investment companies or investment trusts if the portfolio is limited to specified securities

No significant violations of these restrictions occurred during the year.

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

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2023, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note IV A. for further information.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

2. Receivables

Wisconsin cities, villages, and towns are charged with the responsibility of assessing taxable property, collecting taxes, and making distributions to counties, school districts and other public bodies, including sanitary districts. All assessments are made as of January 1st.

Taxes on real and personal property are levied in December of each year by the Village of Somers in the amounts that when collected in the ensuing year, along with revenues, are sufficient to cover operating expenses, debt service, and other expenditures of the Village. The Village's taxpayers have two options for the payment of their real estate taxes. One option is to pay the total amount of taxes due by January 31st. The other option is to utilize an installment plan whereby one-half of real estate taxes plus total special assessments must be paid by January 31st. The second and final payment must be made not later than July 31st. Taxes unpaid by July 31st become delinquent and are turned over to the county for collection. Personal property taxes are due on or before January 31st.

Initially, all taxes are collected by city, village, and town treasurers who then make settlements with counties, school districts, and other public bodies including sanitary districts. Kenosha County settles with the Village for all real estate taxes due and payable by January 31st. The Village receives a portion of their real estate levy in February, except for the amount of taxes that have been postponed for payment in July. These postponed taxes are paid to Kenosha County no later than July 31st and the Village receives these funds in August.

The Village has the right under the Wisconsin Statutes to place delinquent water and sewer bills on the tax rolls for collection. No allowance for uncollectible accounts is considered necessary at year end.

Property tax calendar - 2023 tax roll:

Lien date and levy date	December 2023
Tax bills mailed	December 2023
Payment in Full, or First installment due	January 31, 2024
Second installment due	July 31, 2024
Personal property taxes in full	January 31, 2024
Tax settlement with Village:	
First settlement	January 15, 2024
Second settlement	February 20, 2024
Final settlement	August 15, 2024

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

2. Receivables (continued)

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

3. Inventories and Prepaid Items

Inventories are generally used for construction and the operation and maintenance work and not for resale. They are valued at lower of cost or market based on average prices and charged to construction, operation, and maintenance expense when used.

Prepaid balances are for the payments made by the Village in the current year to provide services occurring in the subsequent fiscal year, and the reserve to prepaid items has been recognized to signify that a portion of the fund balance is not available for other subsequent expenditures.

4. Restricted Assets

The General Fund has restricted assets in the amount of \$24,158 on December 31, 2023. These funds are to be used for costs that arise after the land has been developed at Somers Market.

Special Revenue Funds were established to account for impact fees, as required by state statutes, in order to provide funds which may be necessary to pay for capital costs that are required to accommodate land development. At year end, the restricted cash amount in the Drainage Fund was \$49,414.

Another Special Revenue Fund was established called the Park Fund that accumulated impact fees. They were established, by contract between the Village and the developer, to provide funds necessary to pay for the engineering, construction, and legal fees during land development. At year end, this amount was \$63,077 which is reported in the Park Fund.

As a requirement of the Village’s Bonds, total restricted cash and investments for bond reserves of \$1,053,853 was allocated out of the General Fund for debt service. Of this amount, \$198,804 for debt service, \$250,072 is allocated to debt service for Tax Incremental District #1, \$376,364 is allocated to debt service for Tax Incremental District #2, \$140,892 is allocated to the Utility District #1, and \$87,721 is allocated to the Somers Water Fund.

Somers has also retained \$1,023,019 on reserve from the 2023 bond issuance for future capital projects. This is reported as restricted in the Capital Projects Fund.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

5. Capital Assets

Government-Wide Financial Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and infrastructure assets, and an estimated useful life based on the asset type. All capital assets are valued at historical cost, or estimated historical cost, if actual amounts are unavailable based on the records of the Village. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	50-100	Years
Land Improvements	20	Years
Machinery and Equipment	5-40	Years
Infrastructure	15-50	Years

Fund Financial Statements

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

6. Other Assets

In governmental funds, debt issuance costs are recognized as expenditures in the current period.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

7. Compensated Absences

Under terms of employment, employees are granted sick leave/casual days and vacation days in varying amounts. Seventy-five percent of all unused accumulated sick leave/casual days will be paid to the employee upon termination of employment with the Village, up to a maximum of 90 days and/or 720 hours. No more than 90 days of sick leave/casual days may be accumulated. Vacation days can be carried over into the next year and must be used within the first quarter of the following year. For employees represented under a contract, vacation benefits are subject to the terms of the Collective Bargaining Agreement.

Vacation and casual days are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Accumulated liabilities at December 31, 2023 are determined on the basis of current salary rates and salary-related payments.

8. Long-Term Obligations/Conduit Debt

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes and bonds payable as well as other postemployment benefits and vested vacation and sick days.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources. The payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are deferred and amortized over the life of the issue using the effective interest method. Gains or losses on prior refundings are amortized over the remaining life of the old debt, or the life of the new debt whichever is shorter. The balance at year end for both premiums/discounts and gains/losses, as applicable, is shown as an increase or decrease in the liability section of the balance sheet.

The Village does not engage in conduit debt transactions.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

9. Leases

The Village is lessor for various space and equipment.

The Village determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statement of net position and fund financial statements.

Lease receivables represent the Village's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term. Interest revenue is recognized ratably over the contract term. Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The Village recognizes payments received for short-term leases with a lease term of 12 months or less, including options to extent, as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Village has elected to use its incremental borrowing rate to calculate the present value of expected lease payments.

10. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured.

Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. See Note V D. on commitments and contingencies.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

11. Equity Classifications

Government-Wide Financial Statements

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

- a. Net investment in capital assets – includes the Village’s capital assets (net of accumulated depreciation) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – includes assets that have third party (statutory, bond covenant, or granting agency) limitations on their use. The Village typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.
- c. Unrestricted net position – typically includes unrestricted liquid assets. The Village has the authority to revisit or alter this designation.

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

Fund Financial Statements

Governmental fund equity is classified as fund balance. GASB 54 requires the fund balance amounts to be reported in the following categories:

- a. Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form, or because they are legally or contractually required to be maintained intact.
- b. Restricted – Amounts that can be spent only for the specific purposed stipulated by constitution, external resource providers, or through enabling legislation.
- c. Committed – Amounts that can be used only for the specific purposed determined by a formal action or resolution of the Board of Trustees (the Village’s highest level of decision-making authority).
- d. Assigned – Amounts that are intended to be used for a particular purpose expressed by the Board or other authorized committee or individual.
- e. Unassigned – All amounts not included in other spendable classifications.

The Village’s policy is to use fund balances in the following order: restricted, committed, assigned, and unassigned. The Village has adopted a policy requiring the General Fund to have at least 17% of its operating expenditures in reserve. Proprietary fund equity is classified the same as in the government-wide statements.

VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

DRAFT

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “long-term liabilities applicable to the Village’s governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities.” All liabilities, both current and long-term, are reported in the Statement of Net Position. Following are details of these differences:

Bonds and notes payable December 31, 2022	\$ (35,675,151)
New proceeds	(4,159,768)
Amortization of debt discount and issue costs	22,430
Vacation/sick day accrual	2,449
Other postemployment benefits (OPEB)	181,024
Principal retirements	3,082,688
Bonds and notes payable December 31, 2023	<u>\$ (36,546,328)</u>

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide Statement of Activities.

One element of that reconciliation states that “bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.” Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the Statement of Net Position. This is the amount by which repayments exceeded debt issued.

Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this (\$1,054,651) difference are as follows:

New proceeds	\$ (4,159,768)
Amortization of bond costs	22,429
Principal repayments – General Obligation debt	3,082,688
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (1,054,651)</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

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

A budget has been adopted for the general fund, special revenue funds, debt service fund, and capital projects funds and comparisons of actual to budget for the general fund is presented in the general-purpose financial statements. Budgetary comparisons are not required for proprietary funds.

The budgeted amounts presented include any amendments made. Board approvals are required to transfer budgeted amounts within departments, between departments, or changes to the overall budget.

Appropriations lapse at year-end unless specifically carried over.

B. GOVERNMENTAL FUNDS - EXCESS EXPENDITURES OVER APPROPRIATIONS

The Village controls expenditures at the appropriation unit level. The detail of those items can be found in the Village's year end budget to actual report. In 2023, the Village had the following appropriations over budget:

Appropriation	Amount Over Budget	Reason
General government	\$ 18,239	Additional municipal services required
Solid waste collection	\$ 9,647	Additional firefighter hours required

C. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end. The following funds have deficit fund balances as of December 31, 2023:

Fund	Deficit Balance	Reason
Tax Incremental District #2	\$ 7,078	Tax Incremental District deficits are anticipated to be funded with future incremental taxes levied over the life of the district. The capital projects fund is anticipated to be supported by future transfers and/or debt issuances.
Tax Incremental District #3	394,731	
Tax Incremental District #4	729,976	
Tax Incremental District #5	128,557	
Tax Incremental District #7	22,232	
Tax Incremental District #8	242,404	
Tax Incremental District #9	20,159	
Tax Incremental District #10	7,753	
Tax Incremental District #11	20,141	

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

D. LIMITATIONS ON THE VILLAGE'S TAX LEVY RATE AND ITS ABILITY TO ISSUE NEW DEBT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2023 and 2022 budget years, the increase in the maximum allowable tax levy is limited to the percentage 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. The Village is in compliance with the limitation.

NOTE IV – DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

Cash and cash equivalent balances as disclosed on the accompanying financial statements are comprised of the following:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Petty cash	\$ 2,708	\$ -	\$ 2,708
Demand deposits			
Interest bearing	18,818,970	515,133	19,334,103
Non-interest bearing	1,340	-	1,340
Other cash	4,383,516	143,379	4,526,895
Fiduciary			
Tax deposits	-	4,665,599	4,665,599
Total cash and cash equivalents	<u>\$ 23,206,534</u>	<u>\$ 5,324,111</u>	<u>\$ 28,530,645</u>

Per statement of net position - cash and cash equivalents	\$ 23,206,534
Per statement of net position - restricted cash	658,511
Per statement of fiduciary net position - cash and cash equivalents	4,665,599
	<u>\$ 28,530,645</u>

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount 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.

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

Wisconsin Local Government Investment Pool (LGIP)

The Village has investments in LGIP of \$4,526,895 at year end. The 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, 2023, the fair value of the Village's share of the LGIP's assets was substantially equal to the carrying value.

Deposits in the local government investment pool (LGIP) are pooled along with the deposits of all of the LGIP participants. The balance in the LGIP represents a pro-rated share of the total investments in the LGIP portfolio, meaning that the LGIP balance is insured to the same extent that the entire LGIP portfolio is insured. As of December 31, 2023, 94.00% was invested in various US Government investments which are backed by the federal government and not insured; and 6.00% was invested in various certificates of deposits and banker's acceptance notes which are guaranteed by the state deposit guarantee fund up to their insurance limitations.

Fluctuating cash flows during the year due to tax collections, receipt of state aids and/or proceeds from borrowing may have resulted in uninsured balances during the year significantly exceeding uninsured amounts at year end.

The Village maintains cash deposits within the LGIP. The deposit and investment balances of the various fund types on December 31, 2023 were as follows:

Local Government Investment Pool

General Fund	\$	4,394,405
Park Fund		63,077
Drainage		49,414
Utility District #1		6,729
Water Fund		13,270
	\$	<u>4,526,895</u>

The Village has not formally adopted a deposit and investment policy but follows the requirements of the Wisconsin State statutes.

Deposits – Custodial Credit Risk

Custodial credit risk is the risk that in the event of the failure of the custodian holding the Village's deposits, the deposits may not be returned.

The Village has an agreement with the bank for collateralization of its deposits and investments. The bank has pledged \$15,723,956 of various securities as collateralization for the Village's deposits.

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

At December 31, 2023, the reported amount of the Village's deposits, including LGIP, was \$28,530,645 and the bank balance, including LGIP, was \$25,950,371. Of this balance, \$8,845,362 was not covered by federal depository insurance, collateralized securities, or by the Wisconsin insurance program. In addition, the Village maintained petty cash funds in the amount of \$2,708. The Village does not have a policy related to credit risk and believes it is not exposed to any major risk of loss in relation to its deposits.

Investments

As of December 31, 2023, the Village held \$4,804,724 in investments (including \$1,555,009 of restricted investments). All investments are reported at fair value. Investments with an original maturity greater than three months and remaining maturities less than one year are classified as short-term investments. Securities and similar investments that can be converted to cash are classified as current investments. The LGIP investments that can be converted to cash are considered cash and cash equivalents.

Generally accepted accounting principles (GAAP) defines the term fair value, establishes a framework for measuring it within generally accepted accounting principles, and expands disclosures about its measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

The Village has categorized its financial instruments based on the priority of the inputs to the valuation techniques, into a three-level value hierarchy. GAAP establishes a hierarchy of valuation inputs based on the extent to which the inputs are observable in the marketplace. All assets have been valued using a market approach. The three levels of inputs are as follows:

Level 1 Fair Value Measurements

Fair Values are based on quoted prices (unadjusted) in active markets for identical assets that the Village has the ability to access at the measurement date (e.g. prices derived from NYSE, NASDAQ, or Chicago Board of Trade).

Level 2 Fair Value Measurement

Fair Values are based on inputs other than quoted price included in Level 1 that are observable for valuing the asset or liability, either directly or indirectly (i.e. interest rate and yield curves observable at commonly quoted intervals, default rates, etc.). Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 Fair Value Measurements

Fair Values are based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Unobservable inputs are those that reflect the Village's own assumptions about the assumptions that market participant would use in pricing the asset, based on the best information available in the circumstances. An example could be real estate valuations, which require significant judgment.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

The Village's investments are reported as follows in the fair value hierarchy:

Fair Value Measurements at Reporting Date Using:				
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Government Fixed Income Securities	\$ 4,767,147	\$ 4,767,147	\$ -	\$ -
Certificates of Deposit	37,577	37,577	-	-
Total	<u>\$ 4,804,724</u>	<u>\$ 4,804,724</u>	<u>\$ -</u>	<u>\$ -</u>

Interest Rate Risk

As a means of limiting exposure to losses arising from changes in market interest rates, the Village structures the portfolio so that they mature to meet ongoing operation requirements, thereby avoiding the need to sell prior to maturity. Investment maturities were as follows for the year ended December 31, 2023:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More Than 10
U.S. Government Fixed Income Securities	\$ 4,804,724	\$ 4,015,920	\$ 788,804	\$ -	\$ -
	<u>\$ 4,804,724</u>	<u>\$ 4,015,920</u>	<u>\$ 788,804</u>	<u>\$ -</u>	<u>\$ -</u>

Credit Risk

The Village has deposits in the Local Government Investment Pool which is not rated, however, consists of investments in federal government securities.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in an event or failure of the financial institution (e.g. broker-dealer), a government will not be able to cover the value of investments. With respect to investments held, securities in accounts are protected in accordance with the Securities Investor Protection Act of 1970 up to \$500,000, including cash claims limited to \$250,000. As of December 31, 2023, all of the Village's investments were in securities backed by the full faith and credit of the U.S. government.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

B. RECEIVABLES

Accounts Receivable

In the governmental funds, fire and ambulance revenues, and general government services revenue of the Village are reported net of uncollectible amounts. Gross governmental receivables related to these revenues were \$1,076,754. Total uncollectible amounts related to these receivables were \$813,435, resulting net collectible receivables of \$263,319 at year-end. Business type revenues from water and sewer services provided are also reported net of uncollectible amounts. The Village estimates that the receivable balance of \$920,802 is fully collectible, and no allowance for uncollectible amounts has been reported.

Special Assessments:

In the governmental funds, the Village reported \$680,274 for non-current special assessments receivable. In the proprietary funds, deferred special assessments of \$248,617 are recorded net of the uncollectible amount of \$220,362.

In 2022, the Village assessed the cost of certain water and sewer improvements within the TIDs to the benefitting properties. Assessments totaled \$9,123,998, were recognized in the Water and Sewer Funds in 2022, and are to be collected in equal installments over the 10-year period following the assessment. The Village believes the outstanding balance of \$7,642,549 is fully collectible, and has not recorded an allowance for uncollectible amounts. Of the amounts assessed, \$1,987,701 is due to be collected within one year.

Leases

The Village leases two cell towers and farm land under long-term lease agreements. The terms of these lease agreements are detailed in Note IV.G. The Village's incremental borrowing rate of 2.73% has been used to calculate interest on the leases receivable.

No allowance for uncollectible leases has been recorded, as the payments are considered to be fully collectible. In January 2024, the easement on which one of the towers sits was sold by the Village, and the remaining lease was bought out by the new owners. The entire balance on the lease is reported as current on the accompanying financial statements. Future lease payments are to be received as follows:

Year Ending	Principal	Interest	Total
12/31/2024	\$ 164,008	\$ 13,486	\$ 177,494
12/31/2025	13,689	13,122	26,811
12/31/2026	14,063	12,748	26,811
12/31/2027	14,447	12,364	26,811
12/31/2028	15,646	11,970	27,616
Thereafter	422,813	127,239	550,052
Total	\$ 644,666	\$ 190,929	\$ 835,595

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

C. CAPITAL ASSETS

The valuation of the Village's fixed assets of the governmental funds is based on historical costs and an inventory done by the staff. The additions column represents the new assets in 2023. The deletions column represents the assets that were discarded in 2023. Capital asset valuation for the year ended December 31, 2023 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 1,143,695	\$ -	\$ -	\$ 1,143,695
Land Improvements	4,231,136	253,125	(377,951)	4,106,310
Total Capital Assets not being depreciated	5,374,831	253,125	(377,951)	5,250,005
Other Capital Assets:				
Land Improvements	822,267	-	-	822,267
Buildings	6,077,534	13,000	-	6,090,534
Machinery & Equipment	6,387,742	1,087,318	(389,296)	7,085,764
Intangible Assets	60,015	-	-	60,015
Infrastructure	12,856,348	759,374	(1,133,852)	12,481,870
Total Other Capital Assets at Historical Cost	26,203,906	1,859,692	(1,523,148)	26,540,450
Less: Accumulated Depreciation	(14,752,945)	(908,649)	1,167,180	(14,494,414)
Net Total Other Capital Assets	11,450,961	951,043	(355,968)	12,046,036
Net Total Government Activities Capital Assets	\$ 16,825,792	\$ 1,204,168	\$ (733,919)	\$ 17,296,041
Add: Net book value of fixed assets reported in Proprietary Funds and paid for by Governmental Funds				\$ 17,682,935
Less debt related to capital assets				(20,683,508)
Net investment in capital assets for government- wide statements				\$ 14,295,468

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

C. CAPITAL ASSETS (continued)

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	\$ 64,269
Public Safety	387,944
Public Works	445,414
Leisure Activities	11,022
Conservation and Developmen	-
Total Governmental Activities - Depreciation Expense	<u>\$ 908,649</u>

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital Assets not being depreciated:				
Land	\$ 4,000	\$ -	\$ -	\$ 4,000
Intangible Assets	21,660	-	-	21,660
Construction in Progress	5,380,220	889,836	(5,825,953)	444,103
Total Capital Assets not being depreciated	<u>5,405,880</u>	<u>889,836</u>	<u>(5,825,953)</u>	<u>469,763</u>
Other Capital Assets:				
Utility Plant in Service	69,511,579	6,310,272	(133,095)	75,688,756
Machinery & Equipment	2,852,987	504,356	(875)	3,356,468
Intangible Asset - Software	38,733	-	-	38,733
Total Other Capital Assets at Historical Cost	<u>72,403,299</u>	<u>6,814,628</u>	<u>(133,970)</u>	<u>79,083,957</u>
Less: Accumulated Depreciation	<u>(14,591,378)</u>	<u>(1,509,044)</u>	874	<u>(16,099,548)</u>
Net Total Other Capital Assets	<u>57,811,921</u>	<u>5,305,584</u>	<u>(133,096)</u>	<u>62,984,409</u>
Net Total Business-Type Activities Capital Assets	<u>\$ 63,217,801</u>	<u>\$ 6,195,420</u>	<u>\$ (5,959,049)</u>	<u>\$ 63,454,172</u>

Add: Net book value of fixed assets reported in Proprietary Funds and paid for by Governmental Funds	\$ (17,682,935)
Less debt related to capital assets	<u>(15,110,011)</u>
Net investment in capital assets for government- wide statements	<u>\$ 30,661,226</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

C. CAPITAL ASSETS (continued)

Depreciation expense was charged to functions as follows:

Business - Type Activities	
Utility District #1	\$ 838,018
Somers Water Utility	525,357
KR Utility District	142,775
Storm Water District	2,894
Total Business - Type Activities Depreciation Expense	<u>\$ 1,509,044</u>

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The interfund balances shown below reflect a long-term loan formalized between the funds due to major projects completed in prior years not funded by external debt. The Water Fund owed \$584,372 to the KR Utility District with an interest rate of 0.17% over 20 years with a maturity date of 2033. As of December 31, 2023, the balance is \$294,667.

	<u>Principal</u>	<u>Interest</u>
For Year Ending December 31,		
2024	\$ 29,242	\$ 501
2025	29,292	451
2026	29,342	401
2027	29,391	352
2028	29,441	302
2029-2033	147,959	755
	<u>\$294,667</u>	<u>\$ 2,762</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (continued)

The following is a schedule of interfund receivables and payables.

Fund	Amount due from (to) other funds		
	Inter-fund Cash	Inter-fund Taxes	Total
General Fund	\$ 1,939,818	\$ (5,081,335)	\$ (3,141,517)
Debt Service	-	4,584,416	4,584,416
TID #1	-	22,576	22,576
TID #3	(408,516)	-	(408,516)
TID #4	(726,044)	-	(726,044)
TID #5	(108,085)	-	(108,085)
TID #7	(21,232)	-	(21,232)
TID #8	(242,404)	-	(242,404)
TID #9	(20,159)	-	(20,159)
TID #10	(7,753)	-	(7,753)
TID #11	(20,141)	-	(20,141)
Water Utility	(385,484)	52,633	(332,851)
KR Utility Dist.	-	9,113	9,113
Utility Dist. #1	-	120,858	120,858
Storm Water Utility	-	291,739	291,739
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All of these balances will be repaid within the year.

All balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. For the Statement of Net Position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Amounts owed between governmental and business-type activities are shown as “internal balances” on the Statement of Net Position.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (continued)

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The following are transfers for 2023:

Fund	In	Out	Reason
General Fund	\$ -	\$(1,800,754)	Fund capital projects
Capital Projects Fund	1,810,269	-	Fund capital improvements
Debt Service Fund	75,000	(27,893)	TID #2 Debt Service Payments
ARPA Fund	-	(9,515)	Fund capital improvements
TID #2	27,893	(75,000)	TID #2 Debt Service Payments
TID #3	295,508	-	Fund TID development
TID #6	670,997	(30,992)	Fund TID development
TID #8	171,585	-	Fund TID development
Utility District #1	14,521	(776,412)	Fund TID development
Water Fund	101,687	(446,894)	Fund TID development

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable:					
General Obligation Bond	\$ 4,946,560	\$ 3,435,000	\$ 1,054,598	\$ 7,326,962	\$ 930,032
General Obligation Corporate Purpose	7,775,000	-	490,000	7,285,000	540,000
Revenue Bonds	5,795,000	-	325,000	5,470,000	340,000
Promissory Note	1,073,197	-	-	1,073,197	-
Tax Increment Project Revenue Bond	75,000	-	75,000	-	-
Add/(Subtract) Deferred Amounts For:					
(Discounts)/Premiums	323,330	227,449	22,430	528,349	-
Total Bonds and Notes Payable	19,988,087	3,662,449	1,967,028	21,683,508	1,810,032
Other Liabilities:					
Post Retirement Benefits	1,620,782	-	181,024	1,439,758	-
Vested Vacation and Sick Days	239,144	82,766	85,215	236,695	83,200
Developer Reimbursement Obligation	13,827,138	497,319	1,138,090	13,186,367	-
Total Other Liabilities	15,687,064	580,085	1,404,329	14,862,820	83,200
Total Governmental Activities-	\$ 35,675,151	\$ 4,242,534	\$ 3,371,357	\$ 36,546,328	\$ 1,893,232
Long-Term Liabilities					

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

E. LONG TERM OBLIGATIONS (continued)

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Business-Type Activities					
Bonds and Notes Payable:					
General Obligation Bond	\$ 6,578,440	\$ -	\$ 1,190,402	\$ 5,388,038	\$ 1,199,967
Revenue Bonds	9,865,600	-	367,888	9,497,712	359,478
Add/(Subtract) Deferred Amounts For:					
Premium (Discounts)	251,513	-	27,252	224,261	-
Total Bonds and Notes Payable	<u>16,695,553</u>	<u>-</u>	<u>1,585,542</u>	<u>15,110,011</u>	<u>1,559,445</u>
Other Liabilities:					
Post Retirement Benefits	293,440	-	62,324	231,116	-
Vested Vacation and Sick Days	31,804	8,504	5,620	34,688	6,117
Total Other Liabilities	<u>325,244</u>	<u>8,504</u>	<u>67,944</u>	<u>265,804</u>	<u>6,117</u>
 Total Business-Type Activities- Long-Term Liabilities	 <u>\$ 17,020,797</u>	 <u>\$ 8,504</u>	 <u>\$ 1,653,486</u>	 <u>\$ 15,375,815</u>	 <u>\$ 1,565,562</u>

GENERAL OBLIGATION DEBT

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

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village and Town may not exceed five percent of the equalized value of taxable property within the Village and Town's jurisdiction. The debt limit as of December 31, 2023, was \$59,062,055.

The Village's legal margin for creation of additional general obligation debt on December 31, 2023 was \$39,062,055 as follows:

Equalized valuation of the Village	\$ 1,069,766,100
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03	
of the Wisconsin Statutes	53,488,305
Net outstanding general obligation debt applicable	
to debt limitation	<u>20,000,000</u>
Legal margin for new debt	<u>\$ 33,488,305</u>

The Village is not obligated in any manner for special assessment debt.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

E. LONG TERM OBLIGATIONS (continued)

GENERAL OBLIGATION DEBT (continued)

General obligation debt currently outstanding is detailed as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>
<u>Governmental Activities - General Obligation Debt</u>					
General Obligation Refunding Bond	2015	2026	2.00 - 3.50%	\$ 199,220	\$ 82,945
General Obligation Corporate Purpose Bonds	2016	2025	2.00 - 3.00%	5,170,000	3,495,000
General Obligation Refunding Bond	2017	2027	2.02%	4,364,002	564,017
General Obligation Refunding Bond	2018	2036	3.15% - 4.5%	1,675,000	1,300,000
General Obligation Refunding Bond	2020	2030	2.00%	1,660,000	1,205,000
General Obligation Refunding Bond	2021	2041	0.30% - 3.00%	5,080,000	4,530,000
General Obligation Refunding Bond	2023	2033	4.00%-5.00%	3,435,000	<u>3,435,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 14,611,962</u>

VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

E. LONG-TERM OBLIGATIONS (continued)

GENERAL OBLIGATION DEBT (continued)

Business type activities debt service requirements to maturity are as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>
<u>Business Type Activities - General Obligation Debt</u>					
General Obligation Refunding Bond	2015	2027	2.00 - 3.50%	\$ 8,975,780	\$ 3,737,055
General Obligation Refunding Bond	2017	2027	2.02%	84,098	30,983
General Obligation Refunding Bond	2021	2041	0.30% - 3.00%	1,855,000	<u>1,620,000</u>
Total Business Type Activities - General Obligation Debt					<u>\$ 5,388,038</u>
Total General Obligation Debt					<u><u>\$20,000,000</u></u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

E. LONG-TERM OBLIGATIONS (continued)

GENERAL OBLIGATION DEBT (continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$20,000,000 on December 31, 2023 are detailed below:

Years	Governmental Activities Debt		Business-Type Activities Debt		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,470,032	\$ 468,058	\$ 1,199,968	\$ 137,638	\$ 2,670,000	\$ 605,696
2025	1,400,358	424,067	1,219,642	101,343	2,620,000	525,410
2026	1,460,141	380,764	1,214,859	63,468	2,675,000	444,232
2027	1,286,430	320,032	623,569	33,246	1,909,999	353,278
2028	1,150,001	262,990	130,000	21,300	1,280,001	284,290
2028-2032	5,480,000	754,389	700,000	65,600	6,180,000	819,989
2033-2037	2,115,000	119,775	300,000	6,000	2,415,000	125,775
2038-2041	250,000	7,700	-	-	250,000	7,700
	<u>\$ 14,611,962</u>	<u>\$ 2,737,775</u>	<u>\$ 5,388,038</u>	<u>\$ 428,595</u>	<u>\$ 20,000,000</u>	<u>\$ 3,166,370</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued).

E. LONG TERM OBLIGATIONS (continued)

REVENUE BONDS

Revenue bonds outstanding on December 31, 2023 totaled \$14,967,712 and was comprised of the following issues:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>
<u>Governmental Activities - Revenue Bonds</u>					
Revenue Bond	2017	2037	3.08%	3,165,000	\$ 2,410,000
Bonds	2018	2036	3.5% - 5%	3,515,000	<u>3,060,000</u>
Total Governmental Activities - Revenue Bonds					<u>\$ 5,470,000</u>
	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>
<u>Business Type Activities - Revenue Bonds</u>					
Revenue Bonds	2016	2036	2.00 - 3.00%	2,055,000	\$ 1,450,000
Revenue Bonds	2017	2037	2.00 - 4.00%	1,420,150	880,000
Safe Drinking Water Loan	2021	2050	1.595%	2,918,578	3,621,618
Clean Water Fund Loan	2021	2050	1.595%		<u>3,546,094</u>
Total Business Type Activities - Revenue Bonds					<u>\$ 9,497,712</u>
Total Revenue Bonds					<u>\$ 14,967,712</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued).

E. LONG TERM OBLIGATIONS (continued)

REVENUE BONDS (continued)

Annual principal and interest maturities of the outstanding revenue bonds of \$14,967,712 on December 31, 2023 are detailed below:

Years	Governmental Activities Debt		Business-Type Activities Debt		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 340,000	\$ 214,866	\$ 359,478	\$ 181,571	\$ 699,478	\$ 396,437
2025	345,000	202,591	367,899	174,173	712,899	376,764
2026	345,000	190,041	376,374	166,094	721,374	356,135
2027	375,000	175,891	379,905	157,885	754,905	333,776
2028	405,000	158,666	388,493	149,269	793,493	307,935
2028-2032	2,125,000	524,031	2,088,306	609,034	4,213,306	1,133,065
2033-2037	1,535,000	105,397	1,971,969	373,188	3,506,969	478,585
2038-2042	-	-	1,403,755	229,066	1,403,755	229,066
2043-2047	-	-	1,519,333	112,566	1,519,333	112,566
2048-2051	-	-	642,200	10,284	642,200	10,284
	<u>\$ 5,470,000</u>	<u>\$ 1,571,483</u>	<u>\$ 9,497,712</u>	<u>\$ 2,163,130</u>	<u>\$ 14,967,712</u>	<u>\$ 3,734,613</u>

Governmental-activity revenue bonds

The Bonds are not general obligations of the Village but are special, limited obligations of the Village payable from revenues that are appropriated by the Village Board of the Village. The Village Board fully expects and anticipates that each year debt service is due on the Bonds, it shall appropriate Available Tax Increment to be derived from property in the TID in an amount sufficient to pay such amount in full. If a shortfall does occur, it will appropriate funds from other available funds of the Village sufficient to fund any such shortfall.

Business-type activity revenue bonds

The Village has pledged future utility district and water customers revenues, net of specified operating expenses, to repay the utility district and the water revenue bonds.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued).

E. LONG TERM OBLIGATIONS (continued)

Other Debt Information

For debt with variable rates, each debt payment has a specified interest rate.

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

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The Village believes it is in compliance with all significant limitations and restrictions.

The Village entered into an agreement with Bear Development for a tax increment revenue bond in exchange for infrastructure improvements paid for by Bear. Payment of the bond is dependent on the Village having sufficient TID revenues and other factors that are expected to occur.

In 2022 the Village obtained a construction line of credit from Tri-City bank, which bears interest at 3.15% and matures May 1, 2027. No principal payments are due until maturity. Interest is payable annually on the outstanding balance. The balance outstanding at December 31, 2023 was \$1,073,197.

F. RESTRICTED ASSETS

The Village's Restricted Assets at December 31, 2023 consisted of cash and cash equivalents as follows:

General Fund	\$ 24,158
Debt Service	
Debt Service Fund	\$ 198,804
Tax Incremental District #1	250,072
Tax Incremental District #2	376,364
Total Debt Service	<u>\$ 825,240</u>
Capital Project Fund	<u>\$ 1,023,019</u>
Special Revenue Funds	
Drainage	\$ 49,414
Ravine Park	26,711
Park	36,366
Total Special Revenue Funds	<u>\$ 112,491</u>
Utility District #1	
Debt Service	\$ 140,892
Total Utility District #1	<u>\$ 140,892</u>
Somers Water	
Debt Service	\$ 87,721
Total Somers Water	<u>\$ 87,721</u>
Total Restricted Cash and Investments	<u>\$ 2,213,521</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued).

G. LEASE DISCLOSURES

The Village leases land for a cell tower to telecommunications company. The lease is for 20 years and ends on April 8, 2029. Rent is payable in monthly installments of \$2,160 and is adjusted for inflation. The Village recognized rental income of \$18,073 and \$4,433 of interest income on this lease for the year ended December 31, 2023. The remaining amount receivable on this lease is \$150,683. Deferred inflows on the lease totaled \$94,881 for the year ended December 31, 2023. In January 2024, the easement on which this tower is located was sold by the Village, and the lease was bought out by the new buyer.

The Village leases land for a second cell tower to another telecommunications company. The lease is for 25 years and ends on November 6, 2048. Rent is payable in annual installments of \$26,811 and is adjusted for inflation. The Village recognized rental income of \$11,210 and \$13,840 of interest income on this lease for the year ended December 31, 2023. The remaining amount receivable on this lease is \$493,984. Deferred inflows on the lease totaled \$269,048 for the year ended December 31, 2023.

The Village leases farm land to an individual. The lease is for three years and ends on December 31, 2024. Rent is payable in annual installments of \$7,560. The Village recognized rental income of \$7,361 and \$396 of interest income on this lease for the year ended December 31, 2023. The remaining amount receivable on this lease is \$7,359. Deferred inflows on the lease totaled \$7,361 for the year ended December 31, 2023.

H. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2023 includes the following:

GOVERNMENTAL ACTIVITIES

Net Investment in Capital Assets	
Land and construction in progress	\$ 1,143,695
Other capital assets, net of accumulated depreciation	16,152,348
Business-type capital assets bonded with government-type debt	17,682,935
Less: related long-term debt outstanding (net of unspent proceeds of debt and vacation accrual)	(20,683,510)
Total Investment in Capital Assets	14,295,468
Restricted	1,270,691
Unrestricted (deficit)	(18,370,764)
Total Governmental Activities Net Position	\$ (2,804,605)

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

H. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION (continued)

BUSINESS-TYPE ACTIVITIES

	KR Utility District	Utility District #1	Somers Water	Storm Water Utility	Total
Net Investment in Capital Assets					
Construction in progress	\$ -	\$ 324,737	\$ 117,977	\$ 1,391	\$ 444,105
Other capital assets, net of accumulated depreciation	6,001,475	29,822,379	27,044,430	141,783	63,010,067
Less: related long-term debt outstanding					
(net of unspent proceeds of debt and vacation accrual	-	(9,178,266)	(5,931,745)	-	(15,110,011)
Net book value of fixed assets reported in Proprietary					
Funds and paid for by Governmental Funds	(5,407,315)	(3,055,440)	(9,220,181)	-	(17,682,936)
Total Investment in Capital Assets	594,160	17,913,410	12,010,481	143,174	30,661,225
Restricted	-	-	-	-	-
Unrestricted	6,223,391	15,495,658	11,643,360	999,100	34,361,509
Total Business-Type Activities Net Position	\$ 6,817,551	\$ 33,409,068	\$ 23,653,841	\$ 1,142,274	\$ 65,022,734

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

H. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION (continued)

Governmental fund balances reported on the fund financial statements at December 31, 2023 include the following:

Nonspendable

Major Funds	
General Fund - prepaid expenses	\$ 11,245
Total Nonspendable	<u>\$ 11,245</u>

Restricted

Major Funds	
Debt Service - debt service purposes only	\$ 8,183,193
Non-Major Funds	
Tax Incremental Districts - TID purposes only	\$ 1,076,749
Drainage Fund - drainage purposes only	142,373
Park Fund - park purposes only	51,569
Total Restricted	<u>\$ 9,453,884</u>

Assigned

Major Funds	
General Fund - Fourth of July Parade	\$ 3,773
General Fund - subsequent year expenditures	525,848
Capital Projects	2,312,668
Total Assigned	<u>\$ 2,842,289</u>

Unassigned

Major Funds	
General Fund - undesignated funds	\$ 5,297,273
Non-Major Funds	
Tax Incremental Districts - deficit (See Note III C.)	\$(1,573,031)
Total Unassigned	<u>\$ 3,724,242</u>

NOTE V – OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

Summary of Significant Accounting Policies

Pensions. The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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.

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

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

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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

Benefits provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The

VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

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NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

Summary of Significant Accounting Policies (continued)

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

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category 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 reporting period, the WRS recognized \$189,278 in contributions from the employer.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

Contribution rates as of December 31, 2022 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.50%	6.50%
Protective with Social Security	6.50%	12.00%
Protective without Social Security	6.50%	16.40%

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

At December 31, 2023, the Village reported a net pension liability of \$866,938 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2022, and the Total Pension Liability used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the Net Pension Asset was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Village's proportion was 0.0163443%, which was an increase of 0.00027051% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2023 the Village recognized pension expense of \$426,526.

At December 31, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,380,763	\$ 1,814,014
Net differences between projected and actual earnings on pension plan investments	1,472,733	-
Changes in assumptions	170,476	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,318	11,242
Employer contributions subsequent to the measurement date	234,301	-
Total	<u>\$ 3,262,591</u>	<u>\$ 1,825,256</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

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

\$234,301 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Deferred Outflow of Resources	Deferred Inflows of Resources
2023	\$ 1,675,829	\$ (1,625,914)
2024	1,467,943	(1,219,646)
2025	1,179,227	(925,384)
2026	922,479	(271,505)
2027	-	-
Total	\$ 5,245,478	\$ (4,042,449)

Actuarial assumptions. The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset)	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

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

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 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. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**Asset Allocation Targets and Expected Returns
As of December 31, 2022**

	Asset Allocation	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund Asset Class	%		
Global Equities	48	7.6	5
Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund	115	7.4	4.8
Variable Fund Asset Class			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

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.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

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NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

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

Single Discount rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% 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.

Sensitivity of the Village's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate 5.80%	Current Discount Rate 6.80%	1% Increase to Discount Rate 7.80%
Entity's proportionate share of the net pension liability (asset)	\$ 2,877,342	\$ 866,938	\$ (516,045)

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

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

RETIREE HEALTH INSURANCE

Plan Descriptions and Benefit Information

The Village of Somers Retiree Health Insurance Plan is a single-employer plan. The plan is administered by the Village and does not issue a standalone financial report. Certain retirees and certain non-represented employees of the Village, identified by name in the employee manual, are eligible for the benefit, along with the Village's new and existing firefighters. The Village pays a portion of these individuals' health insurance premiums for continued coverage under the then-existing Village group health insurance plan following retirement and until eligibility for Medicare insurance. Alternatively, retirees who have become eligible for Medicare supplemental insurance, may be entitled to payments of a portion of their Medicare supplemental health insurance premiums based upon a pre-determined and approved schedule available in the employee manual. The partial premium payments are for the retiree only and do not include family or spousal coverage. As related to OPEB, retirees are retired firefighters or non-represented employees or who were eligible for health insurance coverage from the Village for a period of not less than five (5) years prior to retirement and who have retired from such employment with the Village in good standing. Apart from the firefighters, no benefit is available for any retiree who was not a full-time, non-represented employee of the Village on or before January 1, 2011.

Funding Policy

The Village contribution is based on actual pay-as-you-go expenditures. Premium payments are made as a reimbursement of eligible costs directly to the retiree according to the details set forth in the employee manual. This manual, and the post-employment benefits offered have been established and can be amended by the Somers Village Board. No assets are accumulated in a trust that meets all of the criteria in GASB Statement No. 75, paragraph 4. The trust does not meet the criterion that the Village's contributions be irrevocable.

Actuarial Methods and Assumptions

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

The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The Village generated an OPEB financial report with a valuation date of December 31, 2022 through the GASB help website, a service of the actuarial firm, Milliman, Inc. This method is called the Alternative Measurement Method, which is done in place of a full actuarial valuation.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

RETIREE HEALTH INSURANCE (continued)

Assumptions and methods used in this valuation are summarized as follows:

Age Adjustment Factor:	1.360
Average Retirement Age:	50 for Fire Dept; 65 for others
Employer Future Premium Contribution:	Remain a level % of the total cost over time
Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Assets Backing OPEB Liability:	\$0
Plan Asset Return:	0.000%
Bond Yield:	3.620%
Discount Rate:	3.620%
Measurement Date:	12/31/2022
Prior Measurement Date:	12/31/2021
Prior Year Discount Rate:	3.460%
Projected Salary Increases:	3.00%
Amortization Period:	20
Percentage Participation:	100.00%
NOL and ADC:	Calculated using the Alternative Measurement Method in accordance with GASB methodology.
Mortality Table:	Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.
Turnover Assumption:	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System

The Village adopted the current employee manual providing these other post-employment benefits with an effective date of January 1, 2011. The Village has not established a separate, irrevocable trust to fund the annual OPEB cost. The Village used a 20-year tax-exempt municipal bond yield rate since the plan's net position is not projected to cover benefit payments. The Village administers the plan and has not allocated administrative expenses specifically to the plan.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

DRAFT

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

RETIREE HEALTH INSURANCE (continued)

The Village reported an OPEB liability of \$1,385,832 for the year ended December 31, 2023. Below is a calculation of the liability using a discount rate that is 1% greater and 1% less than the baseline rate shown on the previous table:

	1% Decrease to Discount Rate 2.460%	Current Discount Rate 3.460%	1% Increase to Discount Rate 4.460%
Net OPEB liability	\$ 1,553,185	\$ 1,385,832	\$ 1,246,582

Changes to the OPEB liability from the prior year to the current year are explained below:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at December 31, 2022	\$ 1,393,450	\$ -	\$ 1,393,450
Changes for the year:			
Service cost	29,939	-	29,939
Interest	44,569	-	44,569
Contributions and benefit payments	(5,034)	-	(5,034)
Economic/demographic gains or losses	(52,997)	-	(52,997)
Changes in assumptions or inputs	(24,095)	-	(24,095)
Balance at December 31, 2023	<u>\$ 1,385,832</u>	<u>\$ -</u>	<u>\$ 1,385,832</u>

The Village recognized an OPEB expense of \$29,939 for the year ended December 31, 2023. No payables were outstanding as of the end of the year.

Information about the number of active/inactive employees and retirees was as follows:

Village of Somers Retiree Health Insurance Plan	
Inactive employees or beneficiaries currently receiving benefit payments	6
Active employees	<u>12</u>
	<u>18</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

DRAFT

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

RETIREE HEALTH INSURANCE (continued)

The healthcare baseline trend rate used in the calculation is as follows:

	Medical	Pharmacy	Dental	Vision
Year 1	4.90%	5.20%	3.50%	3.00%
Year 2	4.80%	4.80%	3.50%	3.00%
Year 3	4.70%	4.70%	3.00%	3.00%
Year 4	4.70%	4.60%	3.00%	3.00%
Year 5	4.60%	4.50%	3.00%	3.00%
Year 6	4.50%	4.40%	3.00%	3.00%
Year 7	4.40%	4.30%	3.00%	3.00%
Year 8	4.30%	4.20%	3.00%	3.00%
Year 9	4.30%	4.20%	3.00%	3.00%
Year 10	4.30%	4.20%	3.00%	3.00%

Below is a calculation of the OPEB liability using a 1% decrease and a 1% increase to the base healthcare trend rates:

	1% Decrease	Healthcare Cost Baseline Trend Rate	1% Increase
Net OPEB liability	\$ 1,233,116	\$ 1,385,832	\$ 1,559,892

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)

Other Post-Employment Benefits (OPEB). The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring following:

- Net OPEB Liability,
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits, and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the Other Post-Employment Benefits

Plan description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>. Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits provided. The LRLIF plan provides fully paid-up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2022 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2022 are as listed below:

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

Life Insurance Employee Contribution Rates* For the year ended December 31, 2022		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

During the reporting period, the LRLIF recognized \$1,501 in contributions from the employer.

At December 31, 2023, the Village reported a liability of \$285,044 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. 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 OPEB liability (asset) was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the Village's proportion was 0.07481800%, which was a decrease of 0.01273200% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Village recognized OPEB expense of \$8,556 for the Fund. No payables were outstanding as of the end of the year.

At December 31, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 27,896
Net differences between projected and actual earnings on OPEB plan investments	5,349	-
Changes in assumptions	102,410	168,254
Changes in proportion and differences between employer contributions and proportionate share of contributions	48,186	151,377
Contributions subsequent to the measurement date	3,860	-
Total	<u>\$ 159,805</u>	<u>\$ 347,527</u>

\$3,860 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31	Deferred Outflow of Resources	Deferred Inflows of Resources
2023	\$ 61,869	\$ 87,650
2024	48,420	74,741
2025	31,263	53,416
2026	13,227	51,307
2027	1,166	46,750
2028	-	33,663
Thereafter	-	-
Total	<u>\$ 155,945</u>	<u>\$ 347,527</u>

Actuarial assumptions. The total OPEB liability in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

Actuarial Valuation Date:	January 1, 2022
Measurement Date of Net OPEB Liability (Asset)	December 31, 2022
Experience Study:	January 1, 2018 – December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.72%
Long-Term Expected Rated of Return:	4.25%
Discount Rate:	3.76%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2022**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Intermediate Credit Bonds	Bloomberg US Interm Credit	45.00%	1.68%
US Mortgages	Bloomberg US MBS	50.00%	1.94%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

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NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount rate. A single discount rate of 3.76% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Village's proportionate share of the net OPEB liability (asset) to changes in the discount rate. The following presents the Village's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.76%, as well as what the Village's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76%) or 1-percentage-point higher (4.76% percent) than the current rate:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
Entity's proportionate share of the net OPEB liability (asset)	\$ 388,627	\$ 285,044	\$ 205,659

NOTE V – OTHER INFORMATION (continued)

C. RISK MANAGEMENT

The Village of Somers is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. It is the policy of the Village of Somers to purchase commercial insurance for the risks of losses to which it is exposed.

D. COMMITMENTS AND CONTINGENCIES

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village's 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.

Funding for the operating budget of the Village comes from many sources, including property taxes, grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the Village. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature, through their budget processes. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the Village.

E. INTERGOVERNMENTAL AGREEMENT BETWEEN TOWN OF SOMERS AND VILLAGE OF SOMERS

On April 24th, 2015, the Secretary of State for the State of Wisconsin issued an incorporation certificate, recognizing the Village of Somers (Village) as an independent Wisconsin municipality consisting of lands that were formerly located in the Town of Somers (Town).

The Town provided municipal services to the property owners and residents of the Town prior to the incorporation of the Village and in order to continue the adequate provision of services on a cost effective basis, the Town and Village entered into an agreement whereby the Village will provide the majority or all municipal services for the benefit of the Town and Village, and the Town and Village will share the costs of these services in accordance with the proportions and other terms listed below.

The Town and Village of Somers did annex a portion of the "Remnant Town" into the Village, leaving the remaining "B" area to be annexed by the City of Kenosha as a result of a boundary agreement between the Town of Somers and the City of Kenosha.

Wisconsin statute §66.0235 requires the Town and Village to apportion assets and liabilities as a result of the recent incorporation of the Village and further apportionment will be required in accordance with the boundary adjustments detailed in the Agreement.

Terms of the Agreement:

Term shall be 10 years from the effective date with mutual 10-year renewal until such time that the "B" Area is annexed to the City. The "Effective Date" shall be Midnight of December 31, 2015.

NOTE V – OTHER INFORMATION (continued)

E. INTERGOVERNMENTAL AGREEMENT BETWEEN TOWN OF SOMERS AND VILLAGE OF SOMERS
(continued)

Apportionments of Assets and Liabilities:

Before apportioning any other asset or liability, all monetary assets and liabilities presently owned or owed by the Town shall be apportioned in accordance with the formula contained at §66.0235(2)(b) based upon the average assessed valuation for the preceding five (5) years of the post-boundary-line change Town and Village areas, respectively. Because all assets permitted by law will be transferred by the Town to the Village, the goal is to ensure that assets and liabilities that must be divided by law are divided in the appropriate proportion before deciding the apportionment of any other tangible asset.

The majority of debt of the Town and Village is General Obligation (GO) Debt issued either through competitive bids, through the State Trust Fund, or by other means and backed by the full faith and credit of the Town prior to incorporation. It is required that this debt be apportioned between the Village and Town regardless of the purpose for which it was issued unless otherwise permitted by law.

Following apportionment, and as determined by the apportionment board, the Town may lease any real estate, buildings, road maintenance equipment, park equipment, vehicles, fire and rescue equipment, garbage and recycling equipment, and other similar non-monetary assets that it retains after apportionment, to the Village in exchange for payment of \$1.00 in annual consideration (the Village's compliance with the other terms and conditions contained in this Agreement will serve as additional consideration for said lease the receipt of which is acknowledged by Town).

Provision of Municipal Services:

All *public works and related services* that were previously provided by the Town for the benefit of the Town shall hereafter be provided by the Village for the benefit of the Town and Village.

The Village shall provide *fire and rescue services* to its own property owners and residents and to the Town's property owners and residents.

Parties to this agreement agree to jointly operate the *Somers Municipal Court* and share in its cost and revenue.

The Town is presently a party to a contract with a private contracted service providing *refuse and recycling services* to property owners and residents. This contract continued in force and effect for the duration of their term. The contract with the private vendor was to be transferred to the Village on the effective date of this intergovernmental agreement.

The Village shall be responsible for the maintenance of all parks located in the Town and Village.

Town and Village shall share all employees and administrative staff. The employees will be employees of the Village and the Town shall contribute to the cost. The record keeping will be performed by the Village staff. All employees of the Town shall be terminated by the Town and rehired by the Village on terms identical to the terms of their current employment with the Town. Any Collective Bargaining Agreement shall be assigned from the Town to the Village as of the Effective Date.

NOTE V – OTHER INFORMATION (continued)

E. INTERGOVERNMENTAL AGREEMENT BETWEEN TOWN OF SOMERS AND VILLAGE OF SOMERS
(continued)

The Town and Village shall appoint a common *Clerk and Treasurer* and share the cost.

Payment of Expenses Related to Shared Services:

Unless otherwise agreed by the Parties, the Town and Village shall be jointly responsible for the cost of all shared services in the nature of public works, public safety, refuse and recycling, parks, administrative staff, and costs resulting from the provision of similar services, as referenced above.

The Town and Village shall each pay the proportion of total expenses equal to their respective share of the total assessed value of all real and personal property located in the Town and Village in the prior year. This value shall be based upon legally taxable value as determined by the Village assessor.

Apportionment of Levy:

The apportionment of the levy shall be based upon the property originally approved by the State Department of Administration to become a Village, plus any subsequent properties annexed to the Village by ordinance adopted by the Village Board. In this case, to the degree practicable, the mill rate of the Village shall equal the mill rate of the Town. For the 2017 budget and subsequent budgets, the apportionment ratio shall be as determined by the Kenosha County Division of Land Information using the best information available as determined by the Division of Land Information. For 2023, the levy was assessed in compliance with these terms.

Assignment of Revenue:

The Town does hereby agree to assign revenues to the Village to the degree allowed by State or Federal agencies.

Contracts:

All contracts held by the Town in 2015 through 2017 were transferred to the Village.

Capital Expenditures:

The cost of any new capital equipment or other asset necessary or useful for the provision of the municipal services contemplated herein shall be apportioned between the Town and Village in a proportion equal to their respective shares of the total assessed value of all real and personal property located in the Town and Village in the prior year.

Capital Financing & Debt:

In accordance with 66.0301, all existing debt of the Town that was not already transferred to the Village on May 26, 2015 (the "Existing Debt") was transferred to the Village. It is the intention of the Village and the Town that each municipality share the cost of the Existing Debt in proportion to the assessed value (TID out) of each municipality. In order to evidence the intention to share the cost of the Existing Debt, the Town shall issue a general obligation promissory note (the "Note") to the Village for its proportionate share of the Existing Debt based upon its share of assessed value.

The Village will issue all future debt (the "New Debt") to fund municipal projects pursuant to this IGA, to include GO debt, leases, revenue bonds, conduit debt, or any other debt needed to fund the joint budget, the Utility, or any TIF district in the Village including refunding bonds. Therefore, in order to be able to

NOTE V – OTHER INFORMATION (continued)

E. INTERGOVERNMENTAL AGREEMENT BETWEEN TOWN OF SOMERS AND VILLAGE OF SOMERS
(continued)

adjust the principal amount of the Note to reflect either or both (1) any change in the proportionate share of assessed value and/or (2) additional obligations of the Town in connection with additional debt issued by the Village on behalf of the Town, the Note shall be issued for a two-year term. The payments due in the first year of the Note will reflect the Town's share of debt service on the Existing Debt and the New Debt in that same year and the payments due in the second year will be the remaining principal plus interest.

GO debt service for general fund debt, or other debt intended to be funded by tax levy through operation of this agreement shall be apportioned between the Town and Village based upon assessed value in accord with apportionment and assessment standards.

Resolution No. 2015-19 was signed on December 22, 2015 as a result of the incorporation of the Village and the existence of the Town. This resolution authorizes the issuance of a \$241,410.01 General Obligation promissory note to the Village of Somers to pay the Town's share of the cost of obligations incurred by the Town or on behalf of the Town.

Tax provisions of the note: For the purpose of paying the principal and interest of the note, the full faith, credit, and resources of the Town are irrevocably pledged, and it is levied upon all of the taxable property of the Town as a direct annual irrepealable tax in the years 2020 and 2021 for the payments due in the years 2020 and 2021 in the amounts in the following schedule.

Payment Date	Principal	Interest	Total-Year
3/1/2020	\$ -	\$ 17,323	\$ 17,323
9/1/2020	104,059	-	104,059
3/1/2021	-	12,408	12,408
9/1/2021	85,174	-	85,174

The Town's revenues are recorded within the Village's accounts so therefore this note is considered paid to the Village and not an outstanding receivable.

F. INCORPORATION AND CLASSIFICATION OF TOWN RELATED REVENUE AND EXPENDITURES INTO THIS REPORT

According to the IGA, the Village provides all services required by the Town and the Town reimburses these services based on their assessed valuation. The budget and the levy reflect those of both municipalities. Therefore, for accounting and management purposes, the Village records all of the revenues and expenditures of the Town in the Village's general ledger. For purposes of this audit report, Town revenues from the State or external sources are reported in the same classification in the Village books as the Village revenue. The expenditures of the Town are also reported in this audit report in the same functional categories as the Village expenditures.

NOTE V – OTHER INFORMATION (continued)

G. SUBSEQUENT EVENTS

Management evaluated subsequent events through September 24, 2024, the date the financial statements were available to be issued. Except for the tower easement sale described in Note IV.G., management is not aware of any events that would require disclosure in the financial statement footnotes.

H. PRIOR PERIOD ADJUSTMENTS

Prior year contributions to the Storm Water Fund totaling \$109,322 were not recorded as contributed in the prior year. These are for engineering fees incurred by the TID funds that were paid on behalf of the Storm Water Fund. A prior period adjustment was required to recognize these contributions as part of the proprietary funds.

I. ACCOUNTING PRONOUNCEMENTS ADOPTED IN THE CURRENT YEAR

During 2023, the Village adopted GASB issued Statement No. 96, *Subscription-Based Information Technology Agreements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Implementation did not significantly affect the Village's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

KENOSHA COUNTY, WISCONSIN

Schedule of Changes in Health Insurance OPEB Liability*

Last 10 Fiscal Years

	2018	2019	2020	2021	2022	2023
Total OPEB Liability						
Balance as of Prior Measurement Date	\$ 1,349,694	\$ 1,147,677	\$ 1,159,112	\$ 1,300,638	\$ 1,260,448	\$ 1,393,450
Service Cost	46,073	32,110	29,939	29,939	29,939	29,939
Interest on Total OPEB Liability	34,792	50,745	43,567	43,567	44,569	44,569
Effect of Plan Changes	-	-	-	-	-	-
Effect of Economic/Demographic Gains of Losses	(63,230)	(63,231)	69,592	69,592	87,144	(52,997)
Effect of Assumptions Changes or Inputs	(211,463)	-	3,820	(178,965)	(24,095)	(24,095)
Benefit Payments	-	-	-	-	-	-
Employer Contributions	(8,189)	(8,189)	(5,392)	(4,323)	(4,555)	(5,034)
Employee Contributions	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-
Balance as of Current Measurement Date	<u>\$ 1,147,677</u>	<u>\$ 1,159,112</u>	<u>\$ 1,300,638</u>	<u>\$ 1,260,448</u>	<u>\$ 1,393,450</u>	<u>\$ 1,385,832</u>

See Notes to Required Supplementary Information.

Schedule of Proportionate Share of the Net OPEB Liability (Asset) Retiree Health Insurance Plan - Last 10 Fiscal Years*

Plan Year Ending	Net OPEB Liability	Fiduciary Net Position	Covered Employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of		Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
				Covered Employee Payroll	Covered Employee Payroll	
12/31/2017	\$ 1,349,694	\$ -	\$ 796,915	0.00%	0.00%	0.00%
12/31/2018	1,147,677	-	802,342	0.00%	0.00%	0.00%
12/31/2019	1,159,112	-	1,011,066	0.00%	0.00%	0.00%
12/31/2020	1,300,638	-	939,915	0.00%	0.00%	0.00%
12/31/2021	1,260,448	-	910,388	0.00%	0.00%	0.00%
12/31/2022	1,393,450	-	916,446	0.00%	0.00%	0.00%
12/31/2023	1,385,832	-	881,569	0.00%	0.00%	0.00%

*This schedule is required to show data for the last ten fiscal years. More years will be added as data becomes available.

See Notes to Required Supplementary Information.

VILLAGE OF SOMERS

KENOSHA COUNTY, WISCONSIN

**Schedule of Proportionate Share of the Net OPEB Liability (Asset)
Local Government Life Insurance Fund - Last 10 Fiscal Years***

Plan Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Employee Payroll	Share of the Net OPEB Liability (Asset) as a Percentage of	Plan Fiduciary Net Position as a Percentage of
				Covered Employee Payroll	the Total OPEB Liability (Asset)
12/31/2017	0.09932600%	\$ 298,830	\$ 4,176,942	7.15%	44.81%
12/31/2018	0.10632000%	274,341	1,711,000	16.03%	48.69%
12/31/2019	0.11095200%	472,455	1,810,000	26.10%	37.58%
12/31/2020	0.10464300%	575,612	1,889,000	30.47%	31.36%
12/31/2021	0.08755000%	517,453	1,609,000	32.16%	29.57%
12/31/2022	0.07481800%	285,044	1,887,000	15.11%	0.00%

*This schedule is required to show data for the last ten fiscal years. More years will be added as data becomes available.

See Notes to Required Supplementary Information.

VILLAGE OF SOMERS

KENOSHA COUNTY, WISCONSIN

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Wisconsin Retirement System - Last 10 Fiscal Years

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Employee Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/15	0.01304000%	\$ 320,298	\$ 1,376,535	-23.27%	102.74%
12/31/16	0.01232447%	58,610	1,430,073	14.00%	98.2%
12/31/17	0.01962601%	(582,718)	1,709,958	-14.93%	102.93%
12/31/18	0.02081402%	740,497	1,822,913	40.62%	96.45%
12/31/19	0.01491872%	(481,047)	1,902,152	-25.29%	102.96%
12/31/20	0.01547884%	(966,364)	2,010,496	-48.07%	210.52%
12/31/21	0.01609392%	(1,297,198)	2,124,264	-61.07%	212.04%
12/31/22	0.01636443%	866,938	2,037,852	42.54%	191.44%

Schedule of Employer Contributions

Wisconsin Retirement System - Last 10 Fiscal Years

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
12/31/15	\$ 115,376	\$ 115,376	\$ -	\$ 1,376,535	8.32%
12/31/16	115,160	115,160	-	1,430,073	8.05%
12/31/17	148,649	148,649	-	1,709,958	8.69%
12/31/18	154,402	154,402	-	1,822,913	8.47%
12/31/19	159,140	159,140	-	1,924,363	8.27%
12/31/20	185,017	185,017	-	1,902,152	9.73%
12/31/21	183,608	183,608	-	2,010,496	9.13%
12/31/22	195,785	195,785	-	2,124,264	9.22%
12/31/23	231,746	231,746	-	2,309,105	10.04%

See Notes to Required Supplementary Information.

*These schedules are required to show data for the last ten fiscal years. More years will be added as data becomes available.

See Notes to Required Supplementary Information.

Notes to Required Supplementary Information December 31, 2023

NOTE A – GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NOS. 68 AND 71

The Village implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* for the fiscal year ended December 31, 2015. Information for prior years is not available. The amounts presented for each fiscal year were determined as of the calendar year end that occurred with in the fiscal year.

NOTE B – GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 75

The Village implemented GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the fiscal year ended December 31, 2018. Information for prior years is not available. The Village currently has no assets accumulated in a trust for the single employer plan.

NOTE C – WISCONSIN RETIREMENT SYSTEM

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

Assumptions: Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

Notes to Required Supplementary Information December 31, 2023

NOTE C – WISCONSIN RETIREMENT SYSTEM (CONTINUED)

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

NOTE D – LOCAL RETIREE LIFE INSURANCE FUND

There were no changes in benefit terms.

In addition to the rate changes detailed in the notes to the financial statements, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

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.

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VILLAGE OF SOMERS

KENOSHA COUNTY, WISCONSIN

SUPPLEMENTARY INFORMATION

**VILLAGE OF SOMERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2023**

DRAFT

	Special Revenue Funds				Capital Projects Funds				
	Drainage Fund	Park Fund	ARPA Fund	Total Special Revenue Funds	Tax Incremental District #1	Tax Incremental District #2	Tax Incremental District #3	Tax Incremental District #4	Tax Incremental District #5
ASSETS									
Cash and cash equivalents	\$ 92,959	\$ 13,492	\$ 551,797	\$ 658,248	\$ 628,163	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	317,425	-	-	-	-
Property taxes receivable	-	-	-	-	22,576	-	-	-	-
Miscellaneous receivable	-	-	-	-	-	-	17,900	-	-
Restricted cash	49,414	63,077	-	112,491	-	-	-	-	-
Deferred special assessments	-	-	-	-	389,814	290,460	-	-	-
TOTAL ASSETS	<u>\$ 142,373</u>	<u>\$ 76,569</u>	<u>\$ 551,797</u>	<u>\$ 770,739</u>	<u>\$ 1,357,978</u>	<u>\$ 290,460</u>	<u>\$ 17,900</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 48,627	\$ 7,078	\$ 4,115	\$ 3,932	\$ 20,472
Due to other funds	-	-	-	-	-	-	408,516	726,044	108,085
Developer deposits	-	25,000	-	25,000	-	-	-	-	-
Unearned revenues	-	-	551,797	551,797	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>25,000</u>	<u>551,797</u>	<u>576,797</u>	<u>48,627</u>	<u>7,078</u>	<u>412,631</u>	<u>729,976</u>	<u>128,557</u>
DEFERRED INFLOWS OF RESOURCES									
Deferred tax levy	-	-	-	-	22,576	-	-	-	-
Deferred special assessments	-	-	-	-	387,048	290,460	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>409,624</u>	<u>290,460</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES									
Restricted									
Tax Incremental Districts	-	-	-	-	899,727	-	-	-	-
Drainage fund	142,373	-	-	142,373	-	-	-	-	-
Park fund	-	51,569	-	51,569	-	-	-	-	-
Unassigned	-	-	-	-	-	(7,078)	(394,731)	(729,976)	(128,557)
Total fund balances (deficit)	<u>142,373</u>	<u>51,569</u>	<u>-</u>	<u>193,942</u>	<u>899,727</u>	<u>(7,078)</u>	<u>(394,731)</u>	<u>(729,976)</u>	<u>(128,557)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 142,373</u>	<u>\$ 76,569</u>	<u>\$ 551,797</u>	<u>\$ 770,739</u>	<u>\$ 1,357,978</u>	<u>\$ 290,460</u>	<u>\$ 17,900</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
December 31, 2023**

Capital Projects Funds

	Tax Incremental District #6	Tax Incremental District #7	Tax Incremental District #8	Tax Incremental District #9	Tax Incremental District #10	Tax Incremental District #11	Total Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 290,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 918,441	\$ 1,576,689
Investments	-	-	-	-	-	-	317,425	317,425
Property taxes receivable	-	-	-	-	-	-	22,576	22,576
Miscellaneous receivable	4,268	-	-	-	-	-	22,168	22,168
Restricted cash	-	-	-	-	-	-	-	112,491
Deferred special assessments	-	-	-	-	-	-	680,274	680,274
TOTAL ASSETS	<u>\$ 294,546</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,960,884</u>	<u>\$ 2,731,623</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 117,524	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 202,748	\$ 202,748
Due to other funds	-	21,232	242,404	20,159	7,753	20,141	1,554,334	1,554,334
Developer deposits	-	-	-	-	-	-	-	25,000
Unearned revenues	-	-	-	-	-	-	-	551,797
TOTAL LIABILITIES	<u>117,524</u>	<u>22,232</u>	<u>242,404</u>	<u>20,159</u>	<u>7,753</u>	<u>20,141</u>	<u>1,757,082</u>	<u>2,333,879</u>
DEFERRED INFLOWS OF RESOURCES								
Deferred tax levy	-	-	-	-	-	-	22,576	22,576
Deferred special assessments	-	-	-	-	-	-	677,508	677,508
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,084</u>	<u>700,084</u>
FUND BALANCES								
Restricted								
Tax Incremental Districts	177,022	-	-	-	-	-	1,076,749	1,076,749
Drainage fund	-	-	-	-	-	-	-	142,373
Park fund	-	-	-	-	-	-	-	51,569
Unassigned	-	(22,232)	(242,404)	(20,159)	(7,753)	(20,141)	(1,573,031)	(1,573,031)
Total fund balances (deficit)	<u>177,022</u>	<u>(22,232)</u>	<u>(242,404)</u>	<u>(20,159)</u>	<u>(7,753)</u>	<u>(20,141)</u>	<u>(496,282)</u>	<u>(302,340)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 294,546</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,960,884</u>	<u>\$ 2,731,623</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	Special Revenue Funds				Capital Projects Funds				
	Drainage Fund	Park Fund	ARPA Fund	Total Special Revenue Funds	Tax Incremental District #1	Tax Incremental District #2	Tax Incremental District #3	Tax Incremental District #4	Tax Incremental District #5
REVENUES									
Intergovernmental	\$ -	\$ -	\$ 9,515	\$ 9,515	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	13,362	78,765	46,792	-	87,831
Investment income	2,417	3,086	-	5,503	86,100	-	-	-	-
Total Revenues	2,417	3,086	9,515	15,018	99,462	78,765	46,792	-	87,831
EXPENDITURES									
Current:									
Leisure activities	-	6,534	-	6,534	-	-	-	-	-
Conservation and development	-	-	-	-	18,683	32,780	400,125	271,833	129,636
Debt service:									
Interest and other charges	-	-	-	-	651	1,657	-	-	-
Total Expenditures	-	6,534	-	6,534	19,334	34,437	400,125	271,833	129,636
Excess (deficiency) of revenues over expenditures	2,417	(3,448)	9,515	8,484	80,128	44,328	(353,333)	(271,833)	(41,805)
OTHER FINANCING SOURCES (USES)									
Proceeds from general obligation debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	27,893	295,508	-	-
Transfers out	-	-	(9,515)	(9,515)	-	(75,000)	-	-	-
Total other financing sources and uses	-	-	(9,515)	(9,515)	-	(47,107)	295,508	-	-
Net change in fund balance	2,417	(3,448)	-	(1,031)	80,128	(2,779)	(57,825)	(271,833)	(41,805)
FUND BALANCES - BEGINNING OF YEAR (DEFICIT)	139,956	55,017	-	194,973	819,599	(4,299)	(336,906)	(458,143)	(86,752)
FUND BALANCES - END OF YEAR (DEFICIT)	\$ 142,373	\$ 51,569	\$ -	\$ 193,942	\$ 899,727	\$ (7,078)	\$ (394,731)	\$ (729,976)	\$ (128,557)

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended December 31, 2023

Capital Projects Funds

	Tax Incremental District #6	Tax Incremental District #7	Tax Incremental District #8	Tax Incremental District #9	Tax Incremental District #10	Tax Incremental District #11	Total Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,515
Charges for services	22,993	23,459	-	-	-	-	273,202	273,202
Investment income	-	-	-	-	1,395	-	87,495	92,998
Total Revenues	<u>22,993</u>	<u>23,459</u>	<u>-</u>	<u>-</u>	<u>1,395</u>	<u>-</u>	<u>360,697</u>	<u>375,715</u>
EXPENDITURES								
Current:								
Leisure activities	-	-	-	-	-	-	-	6,534
Conservation and development	865,961	26,249	181,269	1,070	1,070	1,070	1,929,746	1,929,746
Debt service:								
Interest and other charges	-	-	-	-	-	-	2,308	2,308
Total Expenditures	<u>865,961</u>	<u>26,249</u>	<u>181,269</u>	<u>1,070</u>	<u>1,070</u>	<u>1,070</u>	<u>1,932,054</u>	<u>1,938,588</u>
Excess (deficiency) of revenues over expenditures	<u>(842,968)</u>	<u>(2,790)</u>	<u>(181,269)</u>	<u>(1,070)</u>	<u>325</u>	<u>(1,070)</u>	<u>(1,571,357)</u>	<u>(1,562,873)</u>
OTHER FINANCING SOURCES (USES)								
Proceeds from general obligation debt	497,319	-	-	-	-	-	497,319	497,319
Transfers in	670,997	-	171,585	-	-	-	1,165,983	1,165,983
Transfers out	-	-	-	-	-	-	(75,000)	(84,515)
Total other financing sources and uses	<u>1,168,316</u>	<u>-</u>	<u>171,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,588,302</u>	<u>1,578,787</u>
Net change in fund balance	325,348	(2,790)	(9,684)	(1,070)	325	(1,070)	16,945	15,914
FUND BALANCES - BEGINNING OF YEAR (DEFICIT)	<u>(148,326)</u>	<u>(19,442)</u>	<u>(232,720)</u>	<u>(19,089)</u>	<u>(8,078)</u>	<u>(19,071)</u>	<u>(513,227)</u>	<u>(318,254)</u>
FUND BALANCES - END OF YEAR (DEFICIT)	<u>\$ 177,022</u>	<u>\$ (22,232)</u>	<u>\$ (242,404)</u>	<u>\$ (20,159)</u>	<u>\$ (7,753)</u>	<u>\$ (20,141)</u>	<u>\$ (496,282)</u>	<u>\$ (302,340)</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
December 31, 2023**

	Governmental Debt Service Fund	Tax Increment District #1 Debt Service Fund	Tax Increment District #2 Debt Service Fund	Tax Increment District #3 Debt Service Fund	Tax Increment District #4 Debt Service Fund	Tax Increment District #5 Debt Service Fund	Tax Increment District #6 Debt Service Fund
ASSETS							
Cash and investments	\$ 85,385	\$ 2,183,992	\$ 1,912,259	\$ 43,732	\$ 1,413,375	\$ 9,517	\$ 27,885
Investments	-	932,001	610,069	-	-	-	-
Property taxes receivable	1,012,225	875,055	1,244,877	692,444	597,248	10,006	75,699
Restricted cash	-	141,407	230,268	-	-	-	-
Restricted investments	198,804	108,665	146,096	-	-	-	-
TOTAL ASSETS	<u>\$ 1,296,414</u>	<u>\$ 4,241,120</u>	<u>\$ 4,143,569</u>	<u>\$ 736,176</u>	<u>\$ 2,010,623</u>	<u>\$ 19,523</u>	<u>\$ 103,584</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 4,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>4,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred property tax levy	1,012,225	875,055	1,244,877	692,444	597,248	10,006	75,699
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,012,225</u>	<u>875,055</u>	<u>1,244,877</u>	<u>692,444</u>	<u>597,248</u>	<u>10,006</u>	<u>75,699</u>
FUND BALANCES							
Restricted							
Debt service	279,939	3,366,065	2,898,692	43,732	1,413,375	9,517	27,885
Total fund balances	<u>279,939</u>	<u>3,366,065</u>	<u>2,898,692</u>	<u>43,732</u>	<u>1,413,375</u>	<u>9,517</u>	<u>27,885</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,296,414</u>	<u>\$ 4,241,120</u>	<u>\$ 4,143,569</u>	<u>\$ 736,176</u>	<u>\$ 2,010,623</u>	<u>\$ 19,523</u>	<u>\$ 103,584</u>

**VILLAGE OF SOMERS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS (continued)
December 31, 2023**

	Tax Increment District #7 Debt Service Fund	Tax Increment District #8 Debt Service Fund	Tax Increment District #9 Debt Service Fund	Tax Increment District #10 Debt Service Fund	Tax Increment District #11 Debt Service Fund	Total Debt Service Funds
ASSETS						
Cash and investments	\$ 101,815	\$ 2,043	\$ 7,779	\$ 30,139	\$ 2,212	\$ 5,820,133
Investments	-	-	-	-	-	1,542,070
Property taxes receivable	45,114	1,165	4,810	24,802	971	4,584,416
Restricted cash	-	-	-	-	-	371,675
Restricted investments	-	-	-	-	-	453,565
TOTAL ASSETS	<u>\$ 146,929</u>	<u>\$ 3,208</u>	<u>\$ 12,589</u>	<u>\$ 54,941</u>	<u>\$ 3,183</u>	<u>\$ 12,771,859</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,250</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred property tax levy	45,114	1,165	4,810	24,802	971	4,584,416
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>45,114</u>	<u>1,165</u>	<u>4,810</u>	<u>24,802</u>	<u>971</u>	<u>4,584,416</u>
FUND BALANCES						
Restricted						
Debt service	101,815	2,043	7,779	30,139	2,212	8,183,193
Total fund balances	<u>101,815</u>	<u>2,043</u>	<u>7,779</u>	<u>30,139</u>	<u>2,212</u>	<u>8,183,193</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 146,929</u>	<u>\$ 3,208</u>	<u>\$ 12,589</u>	<u>\$ 54,941</u>	<u>\$ 3,183</u>	<u>\$ 12,771,859</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the Year Ended December 31, 2023

	Governmental Debt Service Fund	Tax Increment District #1 Debt Service Fund	Tax Increment District #2 Debt Service Fund	Tax Increment District #3 Debt Service Fund	Tax Increment District #4 Debt Service Fund	Tax Increment District #5 Debt Service Fund
REVENUES						
Taxes	\$ 1,132,498	\$ 909,045	\$ 1,238,192	\$ 25,282	\$ 626,177	\$ 6,060
Investment income	4,382	246,416	234,409	-	-	-
Total Revenues	<u>1,136,880</u>	<u>1,155,461</u>	<u>1,472,601</u>	<u>25,282</u>	<u>626,177</u>	<u>6,060</u>
EXPENDITURES						
Debt service:						
Principal	1,034,598	445,000	465,000	-	-	-
Interest and fiscal charges	102,921	226,497	245,946	4,972	-	-
Total Expenditures	<u>1,137,519</u>	<u>671,497</u>	<u>710,946</u>	<u>4,972</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(639)</u>	<u>483,964</u>	<u>761,655</u>	<u>20,310</u>	<u>626,177</u>	<u>6,060</u>
OTHER FINANCING SOURCES (USES)						
Premium on bonds	194,420	-	-	-	-	-
Transfers in	-	-	75,000	-	-	-
Transfers out	-	-	(27,893)	-	-	-
Total other financing sources and uses	<u>194,420</u>	<u>-</u>	<u>47,107</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	193,781	483,964	808,762	20,310	626,177	6,060
FUND BALANCES - BEGINNING OF YEAR (DEFICIT)	<u>86,158</u>	<u>2,882,101</u>	<u>2,089,930</u>	<u>23,422</u>	<u>787,198</u>	<u>3,457</u>
FUND BALANCES - END OF YEAR	<u>\$ 279,939</u>	<u>\$ 3,366,065</u>	<u>\$ 2,898,692</u>	<u>\$ 43,732</u>	<u>\$ 1,413,375</u>	<u>\$ 9,517</u>

VILLAGE OF SOMERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the Year Ended December 31, 2023

	Tax Increment District #6 Debt Service Fund	Tax Increment District #7 Debt Service Fund	Tax Increment District #8 Debt Service Fund	Tax Increment District #9 Debt Service Fund	Tax Increment District #10 Debt Service Fund	Tax Increment District #11 Debt Service Fund	Total Debt Service Funds
REVENUES							
Taxes	\$ 15,265	\$ 41,072	\$ 1,049	\$ 3,446	\$ 23,125	\$ 884	\$ 4,022,095
Investment income	-	-	-	-	-	-	485,207
Total Revenues	15,265	41,072	1,049	3,446	23,125	884	4,507,302
EXPENDITURES							
Debt service:							
Principal	-	-	-	-	-	-	1,944,598
Interest and fiscal charges	5,836	-	-	-	-	-	586,172
Total Expenditures	5,836	-	-	-	-	-	2,530,770
Excess (deficiency) of revenues over expenditures	9,429	41,072	1,049	3,446	23,125	884	1,976,532
OTHER FINANCING SOURCES (USES)							
Premium on bonds	-	-	-	-	-	-	194,420
Transfers in	-	-	-	-	-	-	75,000
Transfers out	-	-	-	-	-	-	(27,893)
Total other financing sources and uses	-	-	-	-	-	-	241,527
Net change in fund balance	9,429	41,072	1,049	3,446	23,125	884	2,218,059
FUND BALANCES - BEGINNING OF YEAR (DEFICIT)	18,456	60,743	994	4,333	7,014	1,328	5,965,134
FUND BALANCES - END OF YEAR	<u>\$ 27,885</u>	<u>\$ 101,815</u>	<u>\$ 2,043</u>	<u>\$ 7,779</u>	<u>\$ 30,139</u>	<u>\$ 2,212</u>	<u>\$ 8,183,193</u>

See accompanying notes to the financial statements.

To the Board of Trustees
Village of Somers

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Somers (the Village) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

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

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

- Financial Reporting / Material Journal Entries – Staff does not possess enough knowledge to prepare the annual statements and footnotes. Most governments operate with only enough staff to process monthly transactions and reports and rely on the auditors to prepare certain year end entries and handle the year-end financial reporting. As a result, the auditors were required to record material journal entries to properly report the financial statements. Under the guidelines, these are considered material weaknesses in your internal control.
- Segregation of Duties – There was a separation of duties weakness related to the Utility Billing and collection process because most of the duties are completed by one person. While misstatements were not identified in the current year related to Utility Billing, the lack of separation of duties is required to be reported as a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Andrea & Orendorff LLP
Pleasant Prairie, Wisconsin
September 24, 2024

September 24, 2024

To the Board of Trustees and Village management
Village of Somers
Kenosha County

Following are suggestions for improvement of accounting and internal control procedures that came to our attention as a result of our audit of the financial statements of the Village of Somers (the Village) for the year ended December 31, 2023. While certain matters which came to our attention during the review are presented herein, such a review is not designed for the purpose of making detail recommendations and would not necessarily disclose defalcations or all weaknesses in the existing system. These suggestions are offered for consideration by the Board for improvement of accounting controls and administrative procedures.

Management and the Board have paved the way for economic development in the Village/Town with the addition of many TIF districts and the Intergovernmental Agreement. This progress adds some complexities to the accounting and fiscal information required by the Village/Town Board and management. Improvements in internal controls and efficiencies will help in the future setup of the Village/Town processes. Some of the items listed in this letter are already in process of being addressed by staff. The Village will see many benefits and savings by addressing these items.

Our audit resulted in three material weaknesses in internal controls reported to the Board. Further details and recommendations related to those weaknesses are below.

1. Financial Reporting

Village Management and Governance has the ultimate responsibility for preparing complete and accurate financial reports, in accordance with Generally Accepted Accounting Principles (GAAP), as applicable to local governments. Because of inherent limitations encountered by small municipal entities, it is common for these entities to outsource financial statement preparation services to its auditors. It is imperative, however, for management and the Board to possess sufficient understanding of the Village's operations and financial reporting standards to adequately oversee these services. We recommend the Village encourage management to continue increasing their knowledge of financial reporting matters through formal and informal training and education. Related to this, we identified the following:

a. Fixed Asset Tracking

The Public Works department and the Fiscal department should continue to improve their communication in the area of recording additions and deletions of fixed assets. Gaps remain in this area. New construction projects should be communicated to the Fiscal department immediately so they may maintain a tracking of the project and status. When a capital project is completed, the Fiscal department should be notified so the related assets may to be capitalized and depreciated. Additionally, assets contributed by developers within the TIF districts are not being recorded in the applicable funds. With the TIF projects, the assets often need to get allocated to the water and sewer utilities. The Fiscal department should be made aware of these types of projects and make the appropriate allocations / transfers as the project progresses.

A worksheet for tracking construction projects and equipment purchases was maintained and provided in the current year to the auditors. This tracking should continue to be refined and reconciled to the Village's ledger accounts.

A physical inventory of all assets should be taken regularly, and disposals, replacements, and additions should be noted and tracked.

b. Accounting for Retirement Benefits

The Village participates in a variety of pension and other post-retirement benefit systems, which require specific accounting treatment and disclosure under GASB 34. The Village may rely on the auditors to propose the journal entries related to these plans; however, we recommend the Village management become familiar with the accounting and disclosure requirements to ensure daily transactions are being properly recorded, and that year-end balances are accurately reported and disclosures are complete.

2. Separation of Duties - Utility Billing and Collection Process

The Village should require a second person perform part of the Utility billing and collections process, as well as the customer records maintenance process. The processes need to be reviewed to utilize the efficiencies offered by the new software. There is some risk in this area as one person performs most of the process and some of the records are kept in Word and Excel off of the system. Our suggestion is to split up some of the process to other staff so there is more segregation of duties. For example, a person other than the one responsible for entering the receipts and preparing the billings should enter new customers and rates. The system's security access should be modified to improve these internal controls and not allow access to the whole module by the utility clerk.

In addition to items impacting the internal control material weaknesses identified above, we also identified the following opportunity for process improvement related to technology.

3. TIF Reporting & Monitoring

The Village reporting entity includes 11 individual Tax Increment Financing Districts, which are subject to many specific regulatory and reporting requirements. With significant activity ongoing in these Districts, we recommend developing and implementing a system of monitoring and tracking activity to ensure all amounts are properly reported within the correct District funds, and that all reporting and auditing requirements are met in a timely manner.

Thank you for the opportunity to work with you. If you have any questions, please contact us during the year. Our thanks also go to the staff and board for their cooperation and assistance in completing this audit.

Andrea & Orendorff LLP
Certified Public Accountants

PLEASE PRINT ON VILLAGE LETTERHEAD

September 24, 2024

Andrea & Orendorff, LLP
10411 Corporate Drive, Suite 104
Pleasant Prairie, WI 53158

This representation letter is provided in connection with your audit of the financial statements of the Village of Somers, Wisconsin (the Village), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of September 24, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 8, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Village from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Town and Village Boards or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Village and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Village's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the Village's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures, the PSC Annual Report, and the Town and Village Forms C / CT, and maintenance of the Village's capital assets schedules. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures, reports, and schedules.
- 28) The Village has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Village has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 32) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 33) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the Village's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the Supplementary Information (SI), as listed in the table of contents:
 - 1) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - 2) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____

Title: Village and Town Administrator

2024 VILLAGE OF SOMERS MONTHLY INVESTMENT INCOME

AUGUST	STATE BANK	SCHWAB	PERSHING-BORROWING	LGIP-V	LGIP-T	TRI-CITY	TOTALS
INTEREST	\$ 14,477.88	\$ 8,952.85	\$ 4,902.70	\$ 38,524.90	\$ 2,330.36	\$ 41,058.66	\$ 110,247.35
MARKET CHGE	0	\$ 16,888.82	\$ 43.62				\$ 16,932.44
TOTAL	\$ 14,477.88	\$ 25,841.67	\$ 4,946.32	\$ 38,524.90	\$ 2,330.36	\$ 41,058.66	\$ 127,179.79

ENDING BALANCES

AUGUST	STATE BANK	SCHWAB	PERSHING-BORROWING	LGIP-V	LGIP-T	TRI-CITY	TOTALS
	\$ 3,764,477.88	\$ 4,636,287.20	\$ 1,102,767.26	\$ 8,440,685.83	\$ 522,845.56	\$ 9,635,306.76	\$ 28,102,370.49

Moved \$3,750,000 Withdrawn \$73,300
to State Bank for pymt of Debt Int. 2023A

FEEES

AUGUST	PERSHING-BORROWING
	\$ (247.75)
	\$ (247.75)

Accrued Interest

AUGUST	PERSHING-BORROWING
	\$ 21.16
	\$ 21.16



www.somers.org

P.O. Box 197, Somers, WI 53171 • PH: (262) 859-2822 • FAX: (262) 859-2331

**VILLAGE OF SOMERS
VILLAGE BOARD
WORK SESSION ITEM MEMORANDUM**

WORK SESSION: September 17, 2024

TO: Village President Stoner and Village Trustees

PREPARED BY: Wendy Burnette, Clerk-Treasurer

AGENDA ITEM: #4 Review and discuss application for Class “B” (Picnic) Beer License from Friends of Hawthorn Hollow for their Gala Under the Stars fundraiser on September 28, 2024. Located at 880 Green Bay Road, Kenosha, Wisconsin 53144, and requests to waive fees.

BACKGROUND:

Hawthorn Hollow is a 90-acre Nature Sanctuary that hosts over 6,000 students a year with over 30 educational programs. The Hawthorn Hollow event is to raise monies to maintain operations of the preserve.

They have approached the Village to request a Class “B” (Picnic) Beer License for their Gala under the Stars Fundraiser on September 28, 2024.

The Friends of Hawthorn Hollow is a separate organization from Hyslop foundation. As these are charity events, they have requested a waiver of fees associated with the application.

Staff recommends this item be placed on the September 24th Board Meeting for action.

ATTACHMENTS:

Application and request waiver for the September 24, 2024, event.



Wendy Burnette
Clerk / Treasurer
Village / Town of Somers
7511 12th Street, P.O. Box 197
Somers, WI 53171

August 27, 2024

Dear Ms. Burnette,

The Heide Observatory at Hawthorn Hollow will be holding their Gala Under the Stars fundraising event on Saturday, September 28. This is a high-end catered fundraiser to benefit the Heide Observatory specifically. The funds raised will help support the observatory's educational programs and maintenance.

The Friends of Hawthorn Hollow would like to apply for both available Temporary Class B alcohol licenses for this event. Alcoholic beverages such as wine, seltzer and local craft beer add to the flavor of the evening. If granted the Temporary Class B Licenses, could you please consider waiving the accompanying fees for this fundraising event?

Hawthorn Hollow is owned and operated by the H. Chris Hyslop Foundation, a private 501c(3) non-profit organization. The now 90 acre Nature Sanctuary is comprised of 3 miles of trails meandering through the woods of the Pike River Valley, virgin and restored prairies, perennial gardens, a Nature Center, 3 Historic Buildings, the Heritage Farmstead, an Observatory, and a 12 acre Arboretum. The Friends of Hawthorn Hollow is a 501c(3) non-profit organization whose mission is to support Hawthorn Hollow's operations through fundraising and volunteerism. All proceeds from these events provide funds to continue the maintenance operations of this treasured natural resource

Sincerely,

Jeremy Haag
Special Event & Administrative Associate
The Friends of Hawthorn Hollow
Hawthorn Hollow Nature Sanctuary and Arboretum

Temporary Alcohol Beverage License

Municipality
Village of Somers

License(s) Requested	Fees	
☒ Temporary "Class B" Wine ☒ Temporary Class "B" Beer	License Fees	\$ 10.00
	Background Check	\$
	Total Fees	\$

Part A: Organization Information

1. Organization Name Friends of Hawthorn Hollow		
2. Organization Permanent Address 880 Green Bay Rd		
3. City Kenosha	4. State WI	5. Zip Code 53144
6. Mailing Address (if different from permanent address)		
7. FEIN 39-1638780	8. Date of Organization/Incorporation 09/24/91	9. State of Organization/Incorporation WI
10. Phone (262) 552-8196	11. Email fohhmemberships@gmail.com	
12. Organization type (check one) ☒ Bona Fide Club ☐ Church ☐ Fair Association/Agricultural Society ☐ Veteran's Organization ☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.		
13. Is this organization required to hold a Wisconsin Seller's permit? ☐ Yes ☒ No		
14. Wisconsin Seller's Permit Number (if applicable)		

Part B: Individual Information

List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.

Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).

Last Name	First Name	Title	Phone
Grubb	Pamela	President	(262) 914-5274
Goeppinger	Beth	Vice-President	(262) 215-8050
Reed	Emma	Secretary	(262) 630-3907
Ferree	Brandi	Treasurer	(815) 451-2374

Continued →

Part C: Event Information

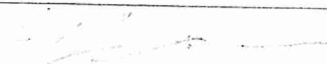
1. Name of Event (if applicable) Gala Under the Stars			
2. Dates of Operation 09/28/2024		3. Hours of Operation 5 pm-9 pm	
4. Premises Address 880 Green Bay Rd			
5. City Kenosha		6. State WI	7. Zip Code 53144
8. County Kenosha	9. Governing Municipality ☐ City ☐ Town ☒ Village of Somers		10. Aldermanic District
11. Organizer of Event (if not the named applicant) Jeremy Haag		12. Email and/or Phone Number for Organizer of Event jhaag@hawthornhollow.org	
13. Organizer Website		14. Event Website https://hawthornhollow.org/concert-series	
15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. See Attached			

Part D: Attestation

Who must sign this application?

- one officer or director of the nonprofit organization

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.

Last Name Goeppinger		First Name Elizabeth	M.I.
Title Vice-President	Email twobirders@wi.rr.com	Phone (262) 215-8050	
Signature 		Date 8-24-24	

Part E: For Clerk Use Only

Date Application Was Filed With Clerk 8/27/24	License Number
Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk	



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P.O. Box 197, Somers, WI 53171 • PH: (262) 859-2822 • FAX: (262) 859-2331

**VILLAGE OF SOMERS
VILLAGE BOARD
WORK SESSION ITEM MEMORANDUM**

WORK SESSION: September 17, 2024

TO: Village President Stoner and Board of Trustees

PREPARED BY: Wendy Burnette, Clerk-Treasurer

AGENDA ITEM: #5 Review and discuss applications for Class “B” (Picnic) Beer Licenses from Kenosha Shrine Club for four events dated: September 28-29, October 5–6, October 12–13, and October 19th – 20th from 10 a.m. until 5 p.m. each day. Events to be held at Jerry Smith Farm, 7150 18th Street, and a request to waive fees.

BACKGROUND:

Kenosha Shrine Club is a non-profit organization that was established in 1924. The Kenosha Shrine Club has held several events at Jerry Smith Farm to raise money to provide transportation to patients and their families receiving treatment at Shrine Hospital for Children in Chicago.

They approached the Village to request a Class “B” (Picnic) Beer License for four events dated: September 28-29, October 5-6, October 12-13, and October 19-20 from 10 a.m. until 5 p.m. each day.

As these are charity events, they have requested waiver of fees associated with the applications.

Staff recommends this item be placed on the September 24th Board Meeting for action.

ATTACHMENTS:

Temporary Class “B Applications and Event Request Letters

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

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

FEE \$ _____

Application Date: 8-28-24

☐ Town ☒ Village ☐ City of SOMERS, WI

County of KENOSHA

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

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

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

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

1. Organization (check appropriate box) →

- ☒ Bona fide Club ☐ Church ☐ Lodge/Society
☐ Veteran's Organization ☐ Fair Association or Agricultural Society
☐ Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name KENOSHA SHRINE CLUB

(b) Address 7530-33RD AVE FRONT KENOSHA, WI. 53142
(Street) ☐ Town ☐ Village ☒ City

(c) Date organized 1924

(d) If corporation, give date of incorporation N/A

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

(f) Names and addresses of all officers:

President SCOTT HEETER 17434 WALNUT LANE GURNEE, IL 60031

Vice President ROBERT HAGGARTY 6230 10TH ST. KENOSHA, WI. 53144

Secretary JAMES SCHWEITZER 7530-33RD AVE FRONT KENOSHA, WI. 53142

Treasurer SCOTT HEETER - ABOVE

(g) Name and address of manager or person in charge of affair: AMY SMITH 7150-18TH ST KENOSHA, WI. 53144

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

(a) Street number 7150-18TH ST SOMERS, WI.

(b) Lot _____ Block _____

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

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: BEER WILL BE SOLD FROM TENT - PATRONS WILL REMAIN WITHIN THE FENCED PERIMETER - BEER STORED IN LOCKED COLD ROOM

3. Name of Event

(a) List name of the event FALL AT THE FARM

(b) Dates of event 9-28 + 9-29-24 Hours: 10 AM - 5 PM

DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer

James Schweitzer
(Signature / Date)

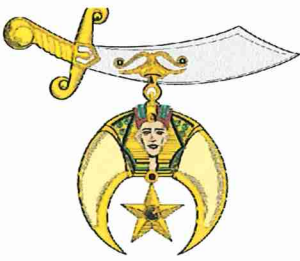
KENOSHA SHRINE CLUB
(Name of Organization)

Date Filed with Clerk _____

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____



Kenosha Shrine Club

Established 1924



August 27, 2024

Dear Sirs:

The Kenosha Shrine Club is requesting a temporary Class B license to sell beer at Jerry Smith's Farm on September 28th and 29th. The hours of operation will be from 10 a.m. to 5 p.m. each day. We are a non-profit club whose main purpose is to aid the 50 plus children in the Kenosha area who are treated at the Shrine Hospital for Children in Chicago. We offer free transportation for the child and parent along with lunch for each visit. Funds raised above the transportation needs are sent directly to the hospital.

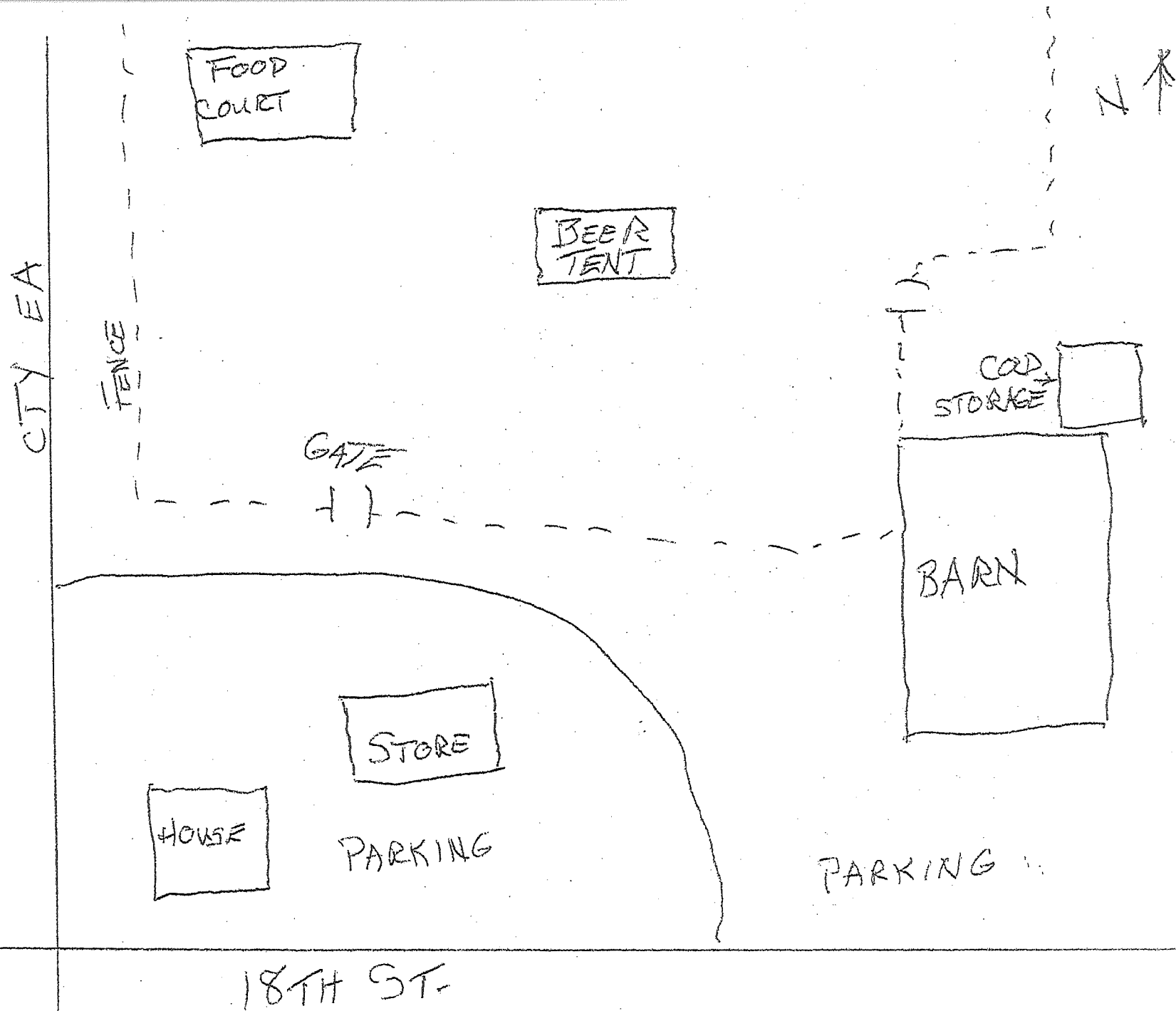
I currently hold a regular bartender's license for Somers. As we are a non-profit organization we are asking that any associated fees be waived. If that is not possible we are definitely willing to pay our way. Your approval would be most gratefully appreciated.

Yours truly,

A handwritten signature in black ink that reads "James R. Schweitzer". The signature is written in a cursive, flowing style.

James R. Schweitzer

Secretary Kenosha Shrine Club



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

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

FEE \$ _____

☐ Town ☒ Village ☐ City of SOMERS, WI

Application Date: 8-28-24

County of KENOSHA

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

- ☒ A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.
☐ A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

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

1. Organization (check appropriate box) →

- ☒ Bona fide Club ☐ Church ☐ Lodge/Society
☐ Veteran's Organization ☐ Fair Association or Agricultural Society
☐ Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name KENOSHA SHRINE CLUB
(b) Address 7330-33RD AVE FRONT KENOSHA, WI. 53142
(Street) ☐ Town ☐ Village ☒ City

(c) Date organized 1924

(d) If corporation, give date of incorporation N/A

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

(f) Names and addresses of all officers:

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Vice President ROBERT HALLARTY 6230 10TH ST. KENOSHA, WI. 53144
Secretary JAMES SCHWEITZER 7530-33RD AVE FRONT KENOSHA, WI. 53142
Treasurer SCOTT HEETER - ABOVE

(g) Name and address of manager or person in charge of affair: AMY SMITH 7150-18TH ST KENOSHA, WI. 53144

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

- (a) Street number 7150-18TH ST Block SOMERS, WI.
(b) Lot _____
(c) Do premises occupy all or part of building? YES
(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: BEER WILL BE SOLD FROM A TENT - PATRONS WILL REMAIN WITHIN THE FENCED PERIMETER - BEER STORED IN LOCKED COLD ROOM

3. Name of Event

- (a) List name of the event FALL AT THE FARM
(b) Dates of event 10-5 + 10-6-24 Hours: 10 AM - 5 PM

DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer

James Schweitzer
(Signature / Date)

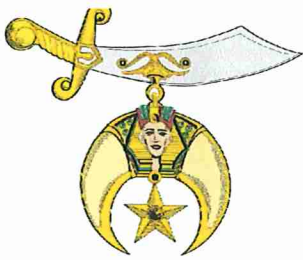
KENOSHA SHRINE CLUB
(Name of Organization)

Date Filed with Clerk _____

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____



Kenosha Shrine Club

Established 1924



August 27, 2024

Dear Sirs:

The Kenosha Shrine Club is requesting a temporary Class B license to sell beer at Jerry Smith's Farm on October 5th and 6th. The hours of operation will be from 10 a.m. to 5 p.m. each day. We are a non-profit club whose main purpose is to aid the 50 plus children in the Kenosha area who are treated at the Shrine Hospital for Children in Chicago. We offer free transportation for the child and parent along with lunch for each visit. Funds raised above the transportation needs are sent directly to the hospital.

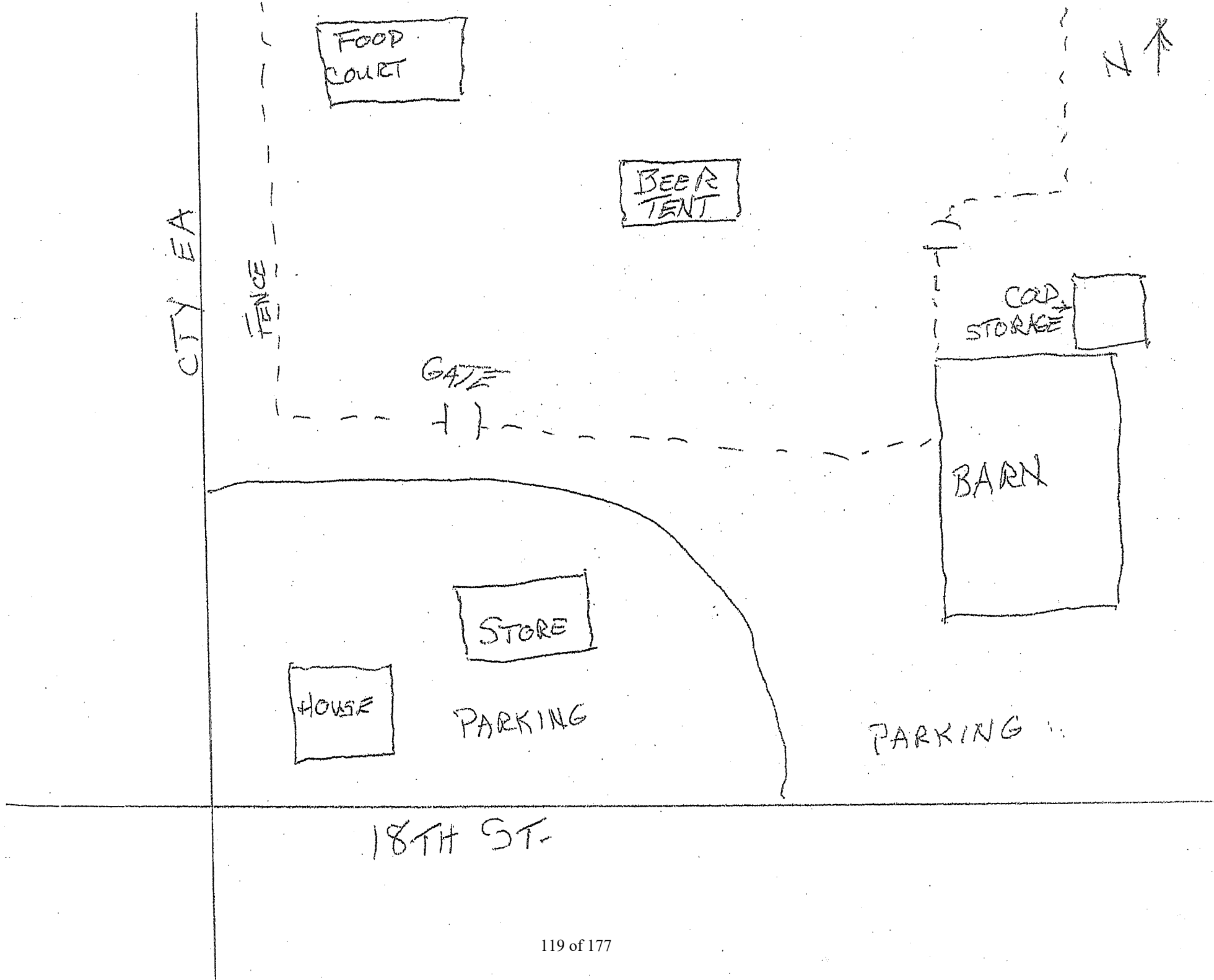
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James R. Schweitzer

Secretary Kenosha Shrine Club



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

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

FEE \$ _____

☐ Town ☒ Village ☐ City of SOMERS, WI

Application Date: 8-28-24

County of KENOSHA

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

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

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

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

1. Organization (check appropriate box) →

☒ Bona fide Club

☐ Church

☐ Lodge/Society

☐ Veteran's Organization

☐ Fair Association or Agricultural Society

☐ Chamber of Commerce or similar Civic or Trade Organization organized under ch. 181, Wis. Stats.

(a) Name KENOSHA SHRINE CLUB

(b) Address 7530-33RD AVE FRONT KENOSHA, WI. 53142
(Street) ☐ Town ☐ Village ☒ City

(c) Date organized 1924

(d) If corporation, give date of incorporation N/A

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(a) Street number 7150-18TH ST SOMERS, WI.

(b) Lot _____ Block _____

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

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: BEER WILL BE SOLD FROM A TENT - PATRONS WILL REMAIN WITHIN THE FENCED PERIMETER - BEER STORED IN LOCKED COLD ROOM

3. Name of Event

(a) List name of the event FALL AT THE FARM

(b) Dates of event 10-12 & 10-13-24 Hours: 10 AM - 5 PM

DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer

James Schweitzer
(Signature / Date)

KENOSHA SHRINE CLUB
(Name of Organization)

Date Filed with Clerk _____

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____



Kenosha Shrine Club

Established 1924



August 27, 2024

Dear Sirs:

The Kenosha Shrine Club is requesting a temporary Class B license to sell beer at Jerry Smith's Farm on October 12th and 13th. The hours of operation will be from 10 a.m. to 5 p.m. each day. We are a non-profit club whose main purpose is to aid the 50 plus children in the Kenosha area who are treated at the Shrine Hospital for Children in Chicago. We offer free transportation for the child and parent along with lunch for each visit. Funds raised above the transportation needs are sent directly to the hospital.

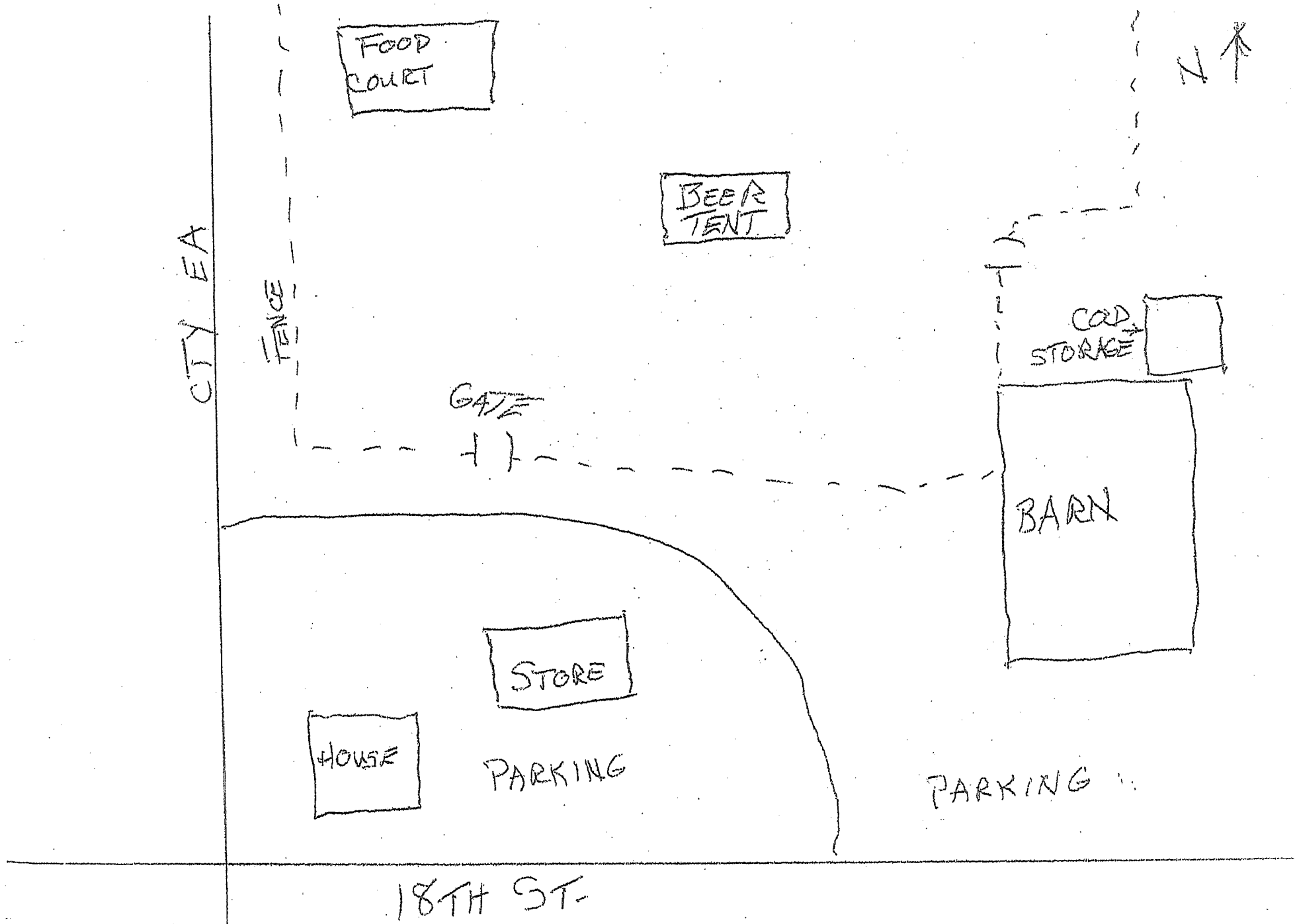
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James R. Schweitzer

Secretary Kenosha Shrine Club



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

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

FEE \$

☐ Town ☒ Village ☐ City of SOMERS, WI

Application Date: 8-28-24

County of KENOSHA

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

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

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

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(a) Name KENOSHA SHRINE CLUB
(b) Address 7130-33RD AVE FRONT KENOSHA, WI. 53142
(Street) ☐ Town ☐ Village ☒ City

(c) Date organized 1924

(d) If corporation, give date of incorporation N/A

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Secretary JAMES SCHWEITZER 7130-33RD AVE FRONT KENOSHA, WI. 53142
Treasurer SCOTT HEETER - ABOVE

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(a) Street number 7150-18TH ST SOMERS, WI.

(b) Lot _____ Block _____

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

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: BEER WILL BE SOLD FROM A TENT - PATRONS WILL REMAIN WITHIN THE FENCED PERIMETER - BEER STORED IN LOCKED COOL ROOM

3. Name of Event

(a) List name of the event FALL AT THE FARM
(b) Dates of event 10-19 + 10-20-24 Hours: 10 AM - 5 PM

DECLARATION

An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than \$1,000.

Officer

James Schweitzer
(Signature / Date)

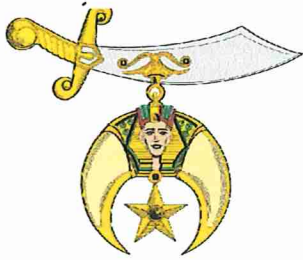
KENOSHA SHRINE CLUB
(Name of Organization)

Date Filed with Clerk _____

Date Reported to Council or Board _____

Date Granted by Council _____

License No. _____



Kenosha Shrine Club

Established 1924



August 27, 2024

Dear Sirs:

The Kenosha Shrine Club is requesting a temporary Class B license to sell beer at Jerry Smith's Farm on October 19th and 20th. The hours of operation will be from 10 a.m. to 5 p.m. each day. We are a non-profit club whose main purpose is to aid the 50 plus children in the Kenosha area who are treated at the Shrine Hospital for Children in Chicago. We offer free transportation for the child and parent along with lunch for each visit. Funds raised above the transportation needs are sent directly to the hospital.

I currently hold a regular bartender's license for Somers. As we are a non-profit organization we are asking that any associated fees be waived. If that is not possible we are definitely willing to pay our way. Your approval would be most gratefully appreciated.

Yours truly,

James R. Schweitzer

Secretary Kenosha Shrine Club

CITY EA

FENCE

FOOD COURT

BEER TENT

GATE

COD STORAGE

BARN

STORE

HOUSE

PARKING

PARKING

18TH ST.





www.somers.org

P.O. Box 197, Somers, WI 53171 • PH: (262) 859-2822 • FAX: (262) 859-2331

**VILLAGE OF SOMERS
VILLAGE BOARD
WORK SESSION ITEM MEMORANDUM**

WORK SESSION: September 17, 2024

TO: Village President Stoner and Board of Trustees

FROM: Wendy Burnette, Clerk-Treasurer

AGENDA ITEM: #6 Review and Discuss application for Special Event Permit from Geebo LLC for event held on October 10, 2024 from 5:30-9:30 p.m. Events to be held at Somers House, 1548 Sheridan Road.

BACKGROUND:

An application was submitted from Geebo LLC DBA Somers House for a Micro Wrestling Federation Show to be held on October 10, 2024 from 5:30 to 9:30 p.m.

ATTACHMENTS:

Special Event Application, Site Plan, Security & Parking detail



Village of Somers
P.O. Box 197
7511 - 12th Street
Somers, WI 53171
262-859-2822

Village of Somers Special Event Permit Single Event

OFFICE USE ONLY
DATE FILED: 9/12/24
INITIALS: HL

Fee: \$75

Date(s) of Event: OCT 10 24 Hours of Event: 5:30-9:30
Description of Event: MICRO WRESTLING

Licensee Name: SOMERS HSE - GUEBO LLC
Corporation, Partnership, or Individual

Trade/Event Name: Micro Wrestling

Trade/Event Address: 1548 Sheridan Rd 53144-0
Street Zip

If Licensee is a Corporation or LLC, list Agent's Full Name: Peter Gochis

List Date of Birth of Agent (If Corporation/LLC) or Individual: 8-22-52

Address: 3322 16th St Kenosha 53144
Street City State Zip

Phone: 262 327 2450 Email: _____
(Correspondence will be via email if address is given)

Driver's License Number: WI 6220-6605-2303-05
State Number

1. Have you ever received any tickets or been charged with any crimes or felonies in any state? ☐ Yes ☒ No
If yes, provide: Charge, State, Date, Result (including pending charges).
(Examples: Speeding, WI, 5/8/2012, Guilty | Theft, FL, 5/22/2014, Dismissed | DUI, WI, 6/30/2017, Pending)

CHARGE	STATE	DATE	RESULT
N/A			



www.somers.org P.O. Box 197, Somers, WI 53171

PH: (262) 859-2822

• FAX: (262) 859-2331 •

SPECIAL EVENT PERMIT (single Day): ALCOHOL BEVERAGE INFORMATION

To be completed by Agent of Event

Will you be selling or giving away Alcohol at this special event?

Selling ✓
Giving Away _____

What types of alcohol beverages will be sold or given away Will sell Inside bar
What our licence allows. outside bar/ALCOHOL

If selling, please contact the clerk for alcohol permits, if you don't already have them.

Name, address and phone number of the responsible person or third-party vendor for alcohol beverages.

CJW & BROUWER / SOMERS
IN KENOSHA WI 2437 CHICORY RD
262-554-4888

Bartenders must have a bartender's license in the Village of Somers. Please include a copy with this application.

If one is needed, please contact the Village of Somers to obtain a one-day event operator's license.

[Signature]
Individual/Partner/Member Signature

Sept 12-24
Date

2. Have you ever had your **driver's license suspended or revoked in any state**? ☐ Yes ☒ No
If yes, provide: Charge, State, Date

CHARGE	STATE	DATE
<i>N/A</i>		

3. Have you ever served or been sentenced to serve time in **jail or prison in any state**? ☐ Yes ☒ No
If yes, provide: Charge, State, Date

CHARGE	STATE	DATE

4. Have you ever, while operating a business or engaged in a profession, been convicted of any charges involving unfair trade practices, unethical conduct, or discrimination **in any state**? ☐ Yes ☒ No
If yes, provide: Charge, State, Date Result (Include pending charges).

CHARGE	STATE	DATE	RESULT
<i>N/A</i>			

5. List the name and address of all employers for which you have worked and/or businesses you have operated in the **past five (5) years**. *RETIRED*

6. Have you lived at your current home address for the **past five (5) years**? ☒ Yes ☐ No
If no, please list all addresses which you have resided at in the past five (5) years.

READ CAREFULLY BEFORE SIGNING: Under penalty provided for by law, the undersigned states that each of the above questions has been truthfully answered to the best of his/her/their knowledge. False or incomplete answers will result in the denial/revocation of permit. (Individual applicants and each member of a partnership must sign; designed corporate officers must sign.)

[Signature]

Individual/Partner/Member Signature

Sept 12 21

Date

PLEASE NOTE: Attached as page 3 and 4 of the application is an **Operational and Security Plan**. This information is required. If not fully and accurately completed, the Special Event Permit application will be considered incomplete and will not proceed to any Committees for consideration until the information is provided.

PLEASE NOTE: Special Events Permits confer no rights regarding alcohol licensing, which must be obtained by separate application and approval.

SPECIAL EVENT PERMIT: OPERATIONAL AND SECURITY PLAN INFORMATION

Operational Plan

Legal occupancy limit for the premises: 250 persons

Attach scale drawing of parking plan

Number of off-street parking spaces used to service the premises: 42 parking spaces

Description of the off-street parking spaces used to service the premises: ACROSS THE ST PARKING
(BUSINESS) LOT SAME AS PAST

Describe the sound amplification equipment to be used (if any): ANNOUNCEMENT MICROPHONE
AMPLIFIER FOR MUSIC INTO FACING SOUTH & TOWARDS RAVINE
NO HOUSES OR NEIGHBORS

Attach drawing of where stage will be located. Will it be roped off? Please provide full details.

Identify any sound mitigation strategies to be implemented: FACING SOUTH (NO HOMES)
AN SAME AS THE LAST 15 EVENTS SAME AS
THE PAST

How will orderly appearance and operation of the establishment be maintained in regard to litter and noise: ALL
LITTER WILL BE ADDRESS'D W/ BARBARE CANS & A CLEANING CREW
AN ALL MUSIC WILL BE FACING SOUTH (NO HOUSING)
AN VOLUME WILL BE REASONABLE (SAME AS LAST 15 EVENTS)

Security Plan

Attach scale drawing of elements of Security Plan

Description of clothing to identify security personnel: MOST WILL HAVE T-SHIRTS
(SECURITY) BUT THERE WILL BE UNDERCOVER SECURITY AS

Are security personnel employees? If not, provide contact information for outside security firm: YES THERE
ARE A TOTAL OF 6-10

Plan to handle control and clearance of the parking lot and public right-of-ways adjacent to licensed property during hours of operation and at closing time:

THERE WILL BE SECURITY PERSONNEL ADDRESSING THE CLEARANCE AS IN THE PAST IS EVENTUALLY NO PROBLEMS

How will the entrance line be managed and controlled:

ENTRANCE SAME AS PAST FIRST COME FIRST ID ED WITH A ORDERLY LINE AS ID'S ARE CHECKED

Will any security personnel be armed? ☐ Yes ☒ No If yes, provide individual names and addresses

Plan for unruly patrons, intoxicated patrons, and physical disturbances (including fights):

OUTSIDE SECURITY AND INSIDE SECURITY WITH UNDERCOVER CONSTANTLY DOING WORKTHUS AN BALCONY ROSEVER NEVER HAD FIGHTS IN PAST BYRS ALWAYS CUT OFF PEOPLE INTOXICATED

Underage drinking and fake ID plan:

VISUAL ID CHECK ONE / 2ND CK PT INSIDER WITH SCANNER IDENTIFIER

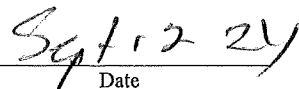
Provide the first and last name of all management personnel:

JASON PETERS / NICK GOCHIS TOMMY GOCHIS / PETER GOCHIS

READ CAREFULLY BEFORE SIGNING: Under penalty provided for by law, the undersigned states that each of the above questions has been truthfully answered to the best of his/her/their knowledge.



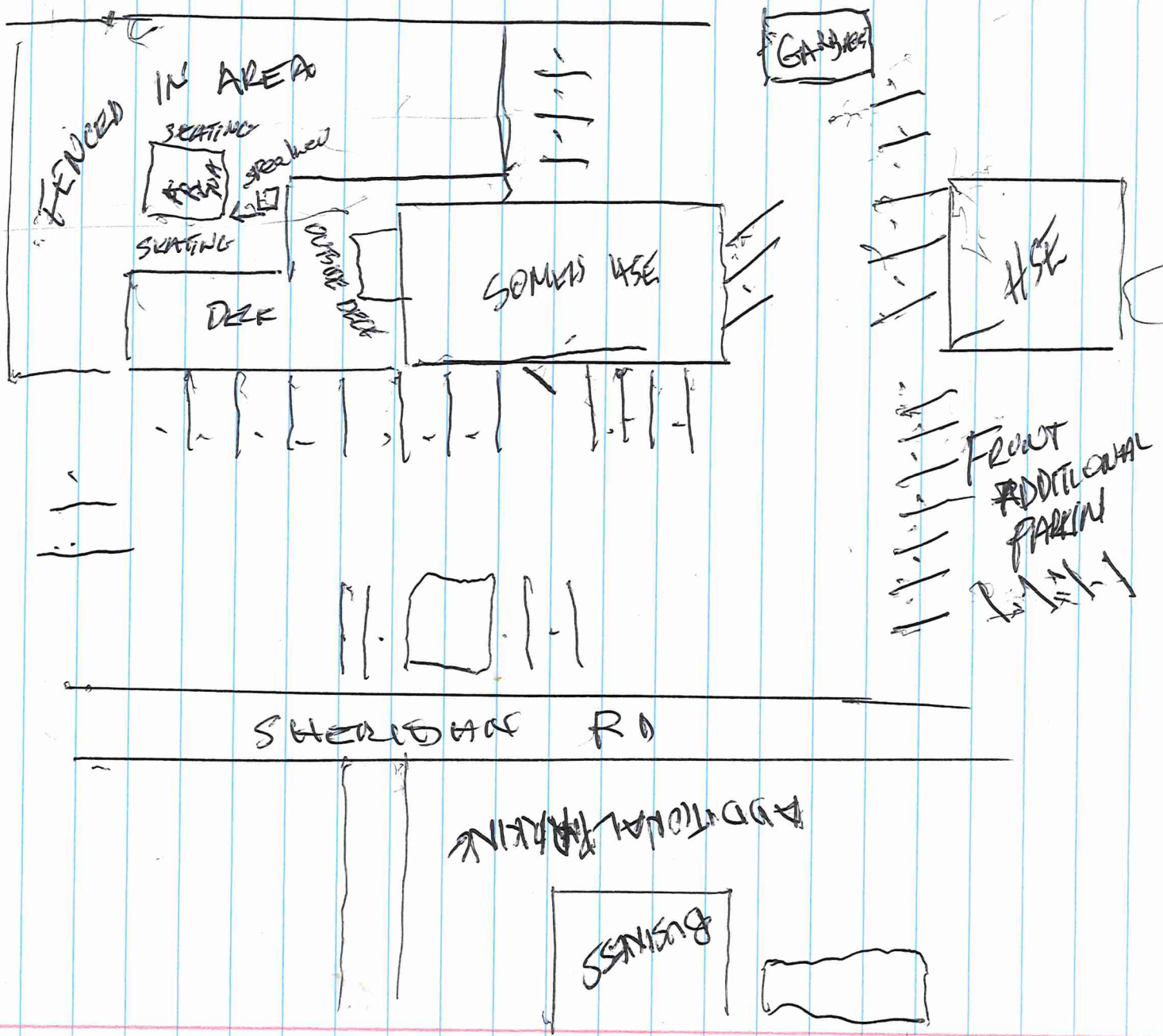
Individual/Partner/Member Signature



Date

E
S + N
W
CARTRIDGE
TERRY

SITE PLAN



License # 69-23-25, HUNT, GIANNA

LIC YEAR	STATUS	LAST NAME	FIRST NAME	PROV DATE	REG DATE
2023 - 2025	NEW	HUNT	GIANNA	45162	9/13/2023
REG LIC #	FIRST NAME MI LAST NAME STREET ADDRESS CITY, STATE ZIP		PHONE	EMPLOYED BY	
69-23-25	GIANNA HUNT 2817 FORESTVIEW COURT CARPENTERSVILLE IL 60110		(224) 242-4125	SOMERS HOUSE	

THIS IS YOUR VILLAGE/TOWN OF SOMERS OPERATOR LICENSE (BARTENDER)

Please cut the license out, fold and keep it with you.
This license can be laminated.

APPLY FOR RENEWAL BY JUNE 01, 2025

NOTE: PLEASE REMEMBER - OUR VILLAGE/TOWN BOARD MUST APPROVE ALL LICENSES. PLEASE ALLOW ADEQUATE TIME FOR THIS WHEN RENEWING.

OPERATOR'S LICENSE

2023 - 2025

No. 69-23-25

\$ 60.00



WHEREAS, the local governing body of the
VILLAGE/TOWN OF SOMERS, Kenosha County
Wisconsin, has upon application duly made, granted and
authorized the issuance of an "Operator's License to:

GIANNA HUNT
2817 FORESTVIEW COURT
CARPENTERSVILLE IL 60110

AND WHEREAS, The said applicant has paid to the treasurer the sum
of \$ 60.00 as required by local ordinances and has complied with all
requirements necessary for obtaining a license;

NOW THEREFORE, AN "Operator" (bartender) license, pursuant to
sections 125.17 (1), (2) & (3) of the Wisconsin Statutes, and local
ordinances, is hereby issued to said applicant.

For the period ending JUNE 30, 2025

Given under my hand and the corporate seal of the
VILLAGE/TOWN OF SOMERS, County of Kenosha

(Corporate Seal)

Brandi B...

Clerk

LIC YEAR	STATUS	LAST NAME	FIRST NAME	PROV DATE	REG DATE
2023	NEW	PETERB	JABON	N/A	06/24/2024
2025					
REG LIC #	FIRST NAME MI LAST NAME STREET ADDRESS CITY, STATE ZIP		PHONE	EMPLOYED BY	
115-23-25	JABON A PETERB 1546 SHERIDAN RD KENOSHA, WI 53140		262-350-3400	SOMERS HOUSE	

THIS IS YOUR VILLAGE/TOWN OF SOMERS OPERATOR LICENSE (BARTENDER)

Please cut the license out, fold and keep it with you.

This license can be laminated.

APPLY FOR RENEWAL BY JUNE 01, 2025

"PLEASE REMEMBER" OUR VILLAGE/TOWN BOARD MUST APPROVE ALL LICENSES. PLEASE ALLOW ADEQUATE TIME FOR THIS WHEN RENEWING.

OPERATOR'S LICENSE

2023 - 2025

No. 115-23-25

\$ 60.00



WHEREAS, the local governing body of the
VILLAGE/TOWN OF SOMERS, Kenosha County
Wisconsin, has upon application duly made, granted and
authorized the issuance of an "Operator's License to:

JABON A PETERB

1546 SHERIDAN RD

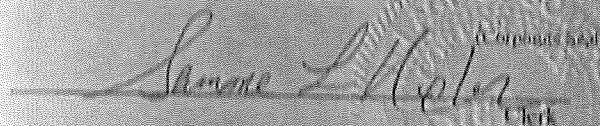
KENOSHA, WI 53140

AND WHEREAS, The said applicant has paid to the treasurer the sum
of \$ 60.00 as required by local ordinances and has complied with all
requirements necessary for obtaining a license;

NOW THEREFORE, AN "Operator" (bartender) license, pursuant to
sections 125.17 (1), (2) & (3) of the Wisconsin Statutes, and local
ordinances, is hereby issued to said applicant.

For the period ending 06/30/2025

Given under my hand and the corporate seal of the
VILLAGE/TOWN OF SOMERS, County of Kenosha


Clerk

THIS IS YOUR VILLAGE/TOWN OF SOMERS OPERATOR LICENSE (BARTENDER)

Please cut the license out, fold and keep it with you.

This license can be laminated.

APPLY FOR RENEWAL BY JUNE 01, 2025

NOTE: PLEASE REMEMBER - OUR VILLAGE/TOWN BOARD MUST APPROVE ALL LICENSES. PLEASE ALLOW ADEQUATE TIME FOR THIS WHEN RENEWING.

OPERATOR'S LICENSE

2023 - 2025

No. 101-23-25

\$ 60.00



WHEREAS, the local governing body of the
VILLAGE/TOWN OF SOMERS, Kenosha County
Wisconsin, has upon application duly made, granted and
authorized the issuance of an "Operator's License to:

ARIELLE NEAL
2001 ALFORD PARK DRIVE
KENOSHA, WI 53140

AND WHEREAS, The said applicant has paid to the treasurer the sum
of \$ 60.00 as required by local ordinances and has complied with all
requirements necessary for obtaining a license:

NOW THEREFORE, AN "Operator" (bartender) license, pursuant to
sections 125.17 (1), (2) & (3) of the Wisconsin Statutes, and local
ordinances, is hereby issued to said applicant.

For the period ending JUNE 30, 2025

Given under my hand and the corporate seal of the
VILLAGE/TOWN OF SOMERS, County of Kenosha

(Corporate Seal)

Brandi Baker

Clerk



www.somers.org

P.O. Box 197, Somers, WI 53171 • PH: (262) 859-2822 • FAX: (262) 859-2331

**VILLAGE OF SOMERS
VILLAGE WORK SESSION
MEETING ITEM MEMORANDUM**

MEETING DATE: September 17, 2024

TO: Village President Stoner and Village Trustees

PREPARED BY: Wendy Burnette, Clerk-Treasurer

AGENDA ITEM: #7 Review and discuss application for Special Event Permit from Eclectic, LLC d/b/a J&M Bar and Grill for event held on September 28, 2024, from 11 a.m. to 9 p.m. Event to be held at J&M Bar & Grill, 801312th Street.

BACKGROUND:

An application was submitted from Eclectic, LLC DBA J&M's Bar and Grill for a Customer Appreciation Party to be held on September 28, 2024, from 11am – 9:00pm. Microphone and small speaker sound system. Intended for only single or duo artist/bands. Music to be played in the far east corner of patio. Speakers and other equipment will be directed to the south vacant lot behind the patio, away from the surrounding residential neighborhood. Noise levels will be appropriate to ensure customers and residential neighbors will not be uncomfortable.

ATTACHMENTS:

Eclectic, LLC Recorded Amended Conditional Use Permit

Special Event Application, Operational and Security Plan Information

**AMENDED CONDITIONAL
USE PERMIT**

Document Number

Document Title

Document #: **1944142**

Date: **2023-03-16** Time: **3:44 PM** Pages: **6**

Fee: **\$30.00** County: **KENOSHA** State: **WI**

REGISTER OF DEEDS: **JOELLYN M. STORZ**

Effective Date: February 28, 2023

The Village Board of the Village of Somers, Kenosha County, Wisconsin, hereby grants to the owners of the above referenced parcel, described with more particularity on the legal description attached hereto and incorporated herein by reference, the right for the owner, its lessees, agents or representatives, to utilize the premises known as 8013 12th Street, Kenosha, Wisconsin 53144, to operate on outside dining/recreation area, subject to the following conditions:

1. This Conditional Use Permit is subject to the application of Eclectic, LLC, on file in the office of the Clerk/Treasurer for the Village of Somers and stamped received by the office of Planning and Development on June 23, 2021, including a survey, which indicates an approximately 3,900 sq. ft. outdoor dining and recreational area surrounded by 4 foot railing enclosure on the southeastern portion of the property directly south of the proposed building and shall affect the premises described on the attached Exhibit "A" which is incorporated herein by reference.
2. The applicant shall comply with all parking requirements outlined in the Village of Somers General Zoning and Shoreland/Floodplain Zoning Ordinance.
3. The name of the restaurant shall be "J & M's Bar and Grill". There shall be no other business conducted on the premises covered by this conditional use permit without the advance written consent of the Village and Amendment of this permit.
4. There shall be no outside storage of any kind.
5. Any expansion of the conditional use granted herein shall occur only following review by and the consent of the Village Board.
6. Any new signage shall be in accordance with the aforementioned zoning ordinance.
7. There shall be no storage of gasoline, other petrohydrocarbons or any other material classified as hazardous at the site or in any building located thereon.
8. There shall be no outside amplified music speakers or live music, except as may be allowed under any Special Events Permit issued by the Village Board pursuant to Chapter 12 of the Code of Ordinances, as may be amended from time to time.

Recording Area

Name and Return Address

Davison Law Office, Ltd.
1207 55th Street
Kenosha, WI 53140

82-4-222-162-0010

Parcel Identification Number (PIN)

9. Refuse containers shall be screened from view from public rights-of-way, adjacent properties or eating area. Screening for waste receptacle shall consist of a solid opaque fence of similar color and materials of main building, or masonry, and shall be a minimum of six (6) feet and maximum of eight (8) feet tall. Waste receptacles shall be enclosed on the fourth side with a gate to contain trash or other debris. The gate side of the waste receptacle shall be oriented toward the parking lot facing Highway E and is required to be always closed except for servicing by the waste management contractor and site users. Prior to the installation of such fencing, the owner shall submit to the Village for approval the description or sample of the fencing which is proposed to be installed. Installation of the fencing shall be completed no later than December 31, 2021.
10. Any change of the submitted plan of operation, change in use, and/or a proposed addition(s) to any existing principal building(s) or proposed new principal building(s), shall require the petitioner to reapply for a Conditional Use Permit to the Village Plan Commission for its review and approval.
11. The undersigned shall fully cooperate with any law enforcement personnel performing inquiries or investigations. Any substantial change or expansion of the submitted plan of operation (i.e. expansion of the proposed outside dining/recreation area) shall require the applicant to reapply for a Conditional Use Permit to the Village of Somers for its review and approval.
12. There shall be no alcohol on any portion of the premises which is not licensed for alcohol consumption.
13. The Village Building Inspector shall establish an occupancy permit based upon all of the available circumstances including, but not limited to, the overall space of the premises and such other factors as the Building Inspector may deem relevant.
14. No person under the age of 21 shall be allowed to be in the alcohol licensed portion of the subject premises unless accompanied by their parent or by their spouse who is 21 years of age or older. Security measures for the premises, if deemed necessary, to be approved by the Village Building Inspector and Kenosha County Sheriff's Department.
15. The undersigned recognizes and acknowledges that the violation of this condition or the violation of the prohibition of alcohol on the outdoor dining/recreation portion of the premises shall, in and by itself, constitute grounds for the immediate revocation of this conditional use permit.
16. The undersigned each recognize that in the event that a permit holder fails to comply with the conditions specified in this permit, the permit may be revoked by the Village Board upon ten (10) days notice to the permit holder(s). The permit holder(s) shall be entitled to a hearing before the Village Board on the question of revocation of the

conditional use permit and approval of the Village Board shall be required for the reinstatement of any conditional use permit.

17. It is the responsibility of the petitioner to assure and guarantee that the above stated conditions are fully complied with. If property ownership and/or tenant shall happen to change, then it shall be the responsibility of the person(s) that signed these conditions to notify the new owner and/or tenant of all above stated conditions of approval.
18. The undersigned agrees to limit the hours of operations of the outdoor dining/recreation area of the premises from 11:00 a.m. until 9:00 p.m.
19. The area to be utilized for outdoor dining/recreation area shall be as depicted on the attached Exhibit "B" which is incorporated by reference. This area shall be completely enclosed by a fence and shall be accessible only from the interior of the licensed premises. Provisions shall be made for an emergency exit from the enclosed area, which access shall be kept closed at all times other than in an emergency. The fencing enclosing this area as of the date of this permit complies with this requirement.
20. It is the responsibility of the petitioner to assure and guarantee that the above stated conditions are fully complied with. Any deviation from the approved plans and conditions shall result in the issuance of a citation.

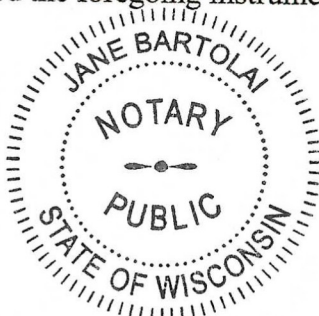
Dated at Somers, Wisconsin, this 01 day of March, 2023.

OWNER
Eclectic, LLC

By: [Signature]
Printed Name: Justin Traugber, its President

STATE OF WISCONSIN)
) SS.
COUNTY OF KENOSHA)

Personally came before me this 01 day of March, 2023, the above named Justin Traugber, on behalf of Eclectic, LLC, to me known to be the person who executed the foregoing instrument and acknowledged the same.



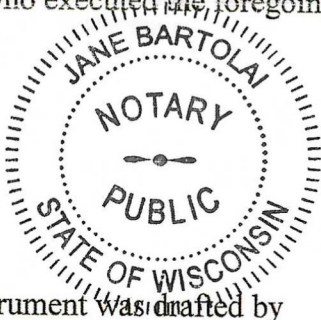
Jane Bartolai
Printed Name: Jane Bartolai
Notary Public; Kenosha County, WI
My commission expires 8/23/2026.

TENANT
J & M's Bar and Grill

By: [Signature]
Printed Name: Justin Traugher, as President

STATE OF Wisconsin)
) SS.
COUNTY OF Kenosha)

Personally came before me this 01 day of March, 2023, the above named Justin Traugher, on behalf of J & M's Bar and Grill, to me known to be the person who executed the foregoing instrument and acknowledged the same.



Jane Bartolai
Printed Name: Jane Bartolai
Notary Public; Kenosha County, WI
My Commission expires 8/23/2026.

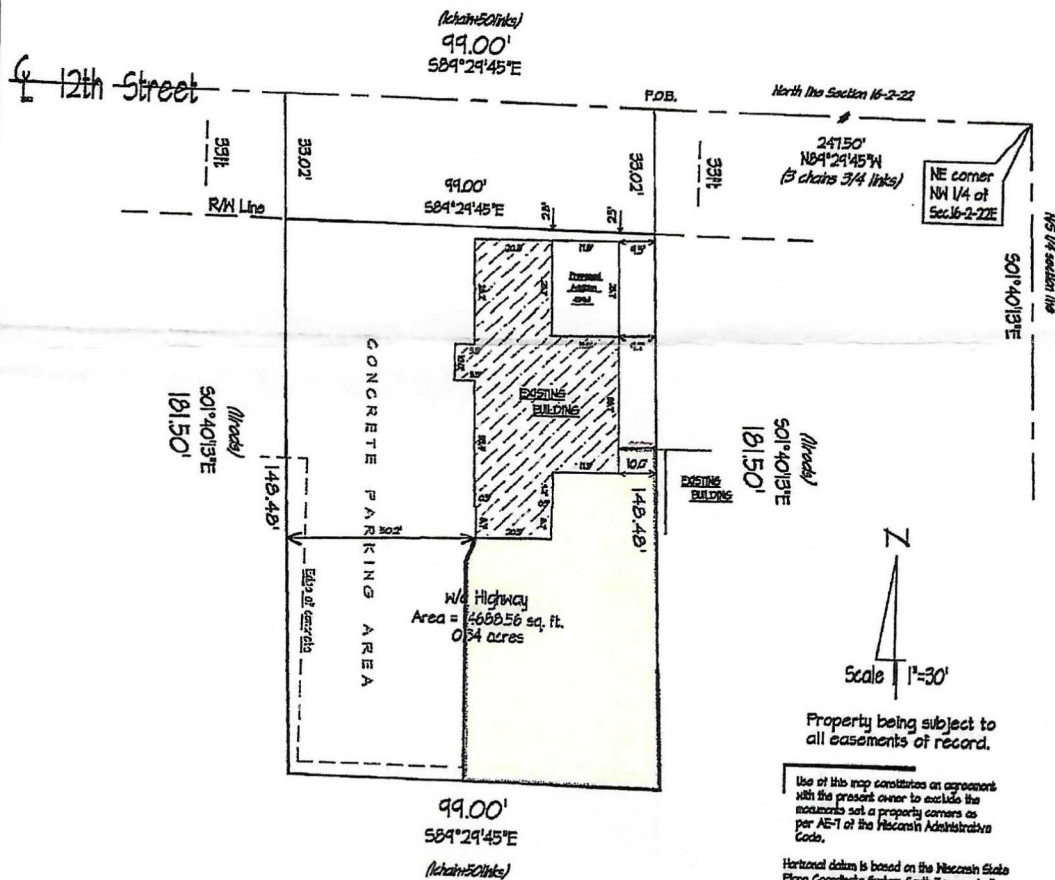
This instrument was drafted by

Attorney Jeffrey J. Davison
DAVISON LAW OFFICE, LTD.

LEGAL DESCRIPTION:

Part of Section 16, Town 2 North, Range 22 East of the Fourth Principal Meridian and described as: Commencing in the center of the highway 3 chains and 3/4th of a link West of the 1/4 stake between Sections 9 and 16 in the Northwest corner of land now and formerly owned by Lafayette Cook; thence South along Cook's West line 11 rods; thence West 1 chain and 50 links; thence North 11 rods to the center of highway; thence East 1 chain and 50 links to the place of beginning, lying and being in the Village of Somers, County of Kenosha and State of Wisconsin.

Tax Key No. 82-4-222-162-0010



PLAT OF SURVEY OF

Part of the NE 1/4 of the NW 1/4 of Section 16, Town 2 North, 22 East being more particularly described as follows: Commencing in the Center of the highway between section 9 and 16 at the NW corner of land now formerly owned by Lafayette Cook; thence South along Cook's west line 11 rods; thence west 1 chain and 50 links; thence north 11 rods to the center of highway; thence east 1 chain and 50 links to the place of beginning. Said land lying and being in the Village of Somers, Kenosha County, State of Wisconsin.

REF: Doc. 1149567; Vol 1365 pg 562

Property is presently zoned B-2



Michael R. Kotlarek

This survey is correct to the best of my knowledge and belief.
October 25, 2016



BENCHMARK LAND SURVEY TECHNOLOGY
Full Land Surveying Services
5117 - 52nd Street, Kenosha, WI, 53144 (262) 658-1686
N80W28352 Keesus Rd, Hartland, WI, 53029

Present Owner: Eclectic LLC
Survey Address: 8013 - 12th Street
Somers, WI. 53171

Parcel ID# 82-4-222-162-0010



Village of Somers
P.O. Box 197
7511 - 12th Street
Somers, WI 53171
262-859-2822

OFFICE USE ONLY
DATE FILED: _____
INITIALS: _____

Village of Somers Special Event Permit Single Event

Fee: \$75

Date(s) of Event: September 28th, 2024 Hours of Event: 8 hours
Description of Event: Annual party for Jtm's Bar + Grill anniversary

Licensee Name: Eclectic LLC
Corporation, Partnership, or Individual

Trade/Event Name: Jtm's Bar + Grill

Trade/Event Address: 8013 12th St Somers, WI 53144
Street Zip

If Licensee is a Corporation or LLC, list Agent's Full Name: Justin Traugber

List Date of Birth of Agent (If Corporation/LLC) or Individual: 8/25/1990

Address: 173 Old Green Bay Rd. Kenosha WI 53144
Street City State Zip

Phone: 262-989-8259 Email: Justin.8259@gmail.com
(Correspondence will be via email if address is given)

Driver's License Number: WI T621-4249-0305-08
State Number

1. Have you ever received any tickets or been charged with any crimes or felonies in any state? ☒ Yes ☐ No
If yes, provide: Charge, State, Date, Result (including pending charges).
(Examples: Speeding, WI, 5/8/2012, Guilty | Theft, FL, 5/22/2014, Dismissed | DUI, WI, 6/30/2017, Pending)

CHARGE	STATE	DATE	RESULT
Failure to Yield	WI	11/2022	Guilty

2. Have you ever had your driver's license suspended or revoked in any state? ☐ Yes ☐ No

If yes, provide: Charge, State, Date

CHARGE	STATE	DATE

3. Have you ever served or been sentenced to serve time in jail or prison in any state? ☐ Yes ☐ No

If yes, provide: Charge, State, Date

CHARGE	STATE	DATE

4. Have you ever, while operating a business or engaged in a profession, been convicted of any charges involving unfair trade practices, unethical conduct, or discrimination in any state? ☐ Yes ☐ No

If yes, provide: Charge, State, Date Result (Include pending charges).

CHARGE	STATE	DATE	RESULT

5. List the name and address of all employers for which you have worked and/or businesses you have operated in the past five (5) years. Becton Dickinson

75 W. Fairway Dr. Vernon Hills, IL 60061

6. Have you lived at your current home address for the past five (5) years? ☒ Yes ☐ No

If no, please list all addresses which you have resided at in the past five (5) years.

READ CAREFULLY BEFORE SIGNING: Under penalty provided for by law, the undersigned states that each of the above questions has been truthfully answered to the best of his/her/their knowledge. False or incomplete answers will result in the denial/revocation of permit. (Individual applicants and each member of a partnership must sign; designed corporate officers must sign.)


Individual/Partner/Member Signature

9/12/2024
Date

PLEASE NOTE: Attached as page 3 and 4 of the application is an **Operational and Security Plan**. This information is required. If not fully and accurately completed, the Special Event Permit application will be considered incomplete and will not proceed to any Committees for consideration until the information is provided.

PLEASE NOTE: Special Events Permits confer no rights regarding alcohol licensing, which must be obtained by separate application and approval.



www.somers.org P.O. Box 197, Somers, WI 53171

PH: (262) 859-2822

• FAX: (262) 859-2331 •

SPECIAL EVENT PERMIT (single Day): ALCOHOL BEVERAGE INFORMATION

To be completed by Agent of Event

Will you be selling or giving away Alcohol at this special event?

Selling X
Giving Away _____

What types of alcohol beverages will be sold or given away Any alcohol
beverages covered under Class B liquor license

If selling, please contact the clerk for alcohol permits, if you don't already have them.

Name, address and phone number of the responsible person or third-party vendor for alcohol beverages.

Justin Traugher
173 Old Green Bay Rd. Keshosha, WI 53144
262-989-8259

Bartenders must have a bartender's license in the Village of Somers. Please include a copy with this application.

If one is needed, please contact the Village of Somers to obtain a one-day event operator's license.

[Signature]
Individual/Partner/Member Signature

9/12/2024
Date

SPECIAL EVENT PERMIT: OPERATIONAL AND SECURITY PLAN INFORMATION

Operational Plan

Legal occupancy limit for the premises: 112 persons

Interior Bar: 72 Dining Room: 40

Attach scale drawing of parking plan

See attached area and C.U.P. site map

Number of off-street parking spaces used to service the premises: Traditional parking spaces

Parking available in traditional parking lot, south vacant lot (permission given by owner) and east neighbor's parking lot (permission given).

Description of the off-street parking spaces used to service the premises:

Same as above

Describe the sound amplification equipment to be used (if any): Microphone and small

Speaker sound systems. Intended for only single or duo artist/bands.

Identify any sound mitigation strategies to be implemented: Music to be played in the far east corner of patio, adjacent to the east commercial building. Speakers and other equipment will be directed to the south vacant lot behind patio; away from the only surrounding residential neighbor.

How will orderly appearance and operation of the establishment be maintained in regard to litter and noise: Noise levels will be appropriate to ensure our customers and our residential neighbor will not be uncomfortable and/or can still converse without overly loud music/amplification. Multiple garbage cans are available, pls staff/myself will continue disposing of litter during & after event.

Security Plan

Attach scale drawing of elements of Security Plan See attached map. Patio is fenced in, with one exit gate that will be managed through security as needed.

Description of clothing to identify security personnel: If applicable, security personnel will be provided bright/neon or similar items apparel with "security".

Are security personnel employees? If not, provide contact information for outside security firm: Yes, if applicable security will be myself and other employees.

Plan to handle control and clearance of the parking lot and public right-of-ways adjacent to licensed property during hours of operation and at closing time: Business is located on Hwy E with no identified crosswalks. Parking in the rear and upfront parking spaces will allow customers to either leave traveling east or west on Hwy E.

How will the entrance line be managed and controlled: We don't anticipate a "line" of cars or "entrance" being needed. However, if applicable, cars can line up on the sides of Hwy E while waiting in order to not disturb traffic or neighbors.

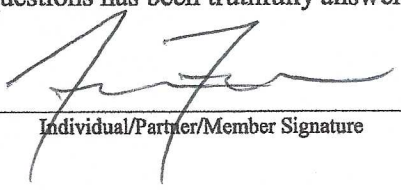
Will any security personnel be armed? ☐ Yes ☒ No If yes, provide individual names and addresses

Plan for unruly patrons, intoxicated patrons, and physical disturbances (including fights): The patron(s) will be asked to leave, escorted from the establishment/property and if necessary, authorities will be notified immediately.

Underage drinking and fake ID plan: Majority of our clientele are over the legal drinking age. However, consistent with our day-to-day operation/business, any patron that appears to be under the legal drinking age will be ID'd as appropriate to ensure no false ID and/or underage drinking. Fake IDs will be confiscated and disposed of.

Provide the first and last name of all management personnel: Justin Traugber
Megan Strandell

READ CAREFULLY BEFORE SIGNING: Under penalty provided for by law, the undersigned states that each of the above questions has been truthfully answered to the best of his/her/their knowledge.


Individual/Partner/Member Signature

9/12/2024
Date

Justin Traughber
J&M's Bar & Grill (Eclectic LLC)
262-989-8259
Justin8259@gmail.com

Event Permit Application

Somers - Village Clerk/Treasurer,

The following application is being submitted for a one-day event permit, being hosted on Saturday, September 28th, 2024 located at J&M's Bar & Grill, 8013 12th St. Somers, WI 53177. This event is being held as a Customer Appreciation Party for our annual anniversary party. This event will consist of a pig roast/food, live music entertainment, raffles, outdoor yard games and other related fund-raising activities. Myself, Justin Traughber (owner) D.O.B. 08/25/1990 and Megan Strandell (co-owner) D.O.B. 04/01/1991 hold managerial capacity of the establishment in addition to this event.

Consistent with our normal operation, customers, and history, we do not anticipate any issues where additional security personnel (aside from myself and employees) will be necessary. If there are any unruly patrons, fights, or inexcusable disturbances, they will be asked to leave, escorted from the establishment and if necessary, authorities will be notified immediately. Any over intoxicated patron will be offered a SafeRide and/or Uber/Lyft, sponsored and paid for by the Kenosha Tavern League, to ensure a safe ride home.

Majority of our regular customers are over the legal drinking age, however consistent with our normal day-to-day business, any patron that appears to be under the legal drinking age will be ID'd as appropriate to ensure no false identification and/or underage drinking.

Our establishment will open at our normal time of 11am and we will utilize the capacity/space in the bar (capacity 72 people), dining room (capacity 40 people) and the outside patio area. Music will be held on the patio, in which the first solo artist will play from 1pm to 4pm; followed by a duo band playing from 5pm to 8pm. Limited to the patio space, music levels will be appropriate to ensure that our customers can conversate and not be uncomfortable with over-loud music. Music will be played in the far east corner of the patio, adjacent to the east commercial building. To help with sound mitigation, speakers and other equipment will be pointed in the direction of the south vacant lot behind the patio; away from the only surrounding residential neighbor. Concluding the music around 8pm will allow an appropriate time for all outdoor activities to end and for our patrons to move inside so that we can close the patio by 9pm; as identified under the Conditional Use Permit.

Throughout the day, we anticipate customers coming and going as this event will take place for majority of the afternoon. Parking will be available in the traditional parking lot, the south vacant lot (permission already given by owner), the east neighbor's parking lot (permission already given by owner), Neumiller Woods Park across the street and the available parking spaces on 12th Street.

I, Megan, and our staff are excited to enjoy this day while appreciating our customers that support us throughout the year. We all appreciate your review/approval of this event, and we look forward to seeing you there. Please contact me with any additional information needed.

Thank you,

 9/12/24
Justin Traughber

SOMERS FIRE & RESCUE

CHIEF
Benjamin Andersen

P.O. Box 197
Somers, WI 53171
(262-859-2277)



To Village President and Village Trustees

From: Fire Chief Andersen

Topic: Furthered discussion on Fire station evaluation findings and plan moving forward.

I am requesting that we have a further discussion of the findings of the Fire Station Study at the Village Board work session on 09/17/2024.

Now that you have had a couple weeks to absorb and review the studies finding I would like to discuss how you think we should proceed.

Fire Chief Benajmin Andersen

FACILITIES ASSESSMENT

SOMERS FIRE STATION



FOR
VILLAGE & TOWN OF SOMERS
KENOSHA COUNTY, WISCONSIN

SEPTEMBER 3, 2024



McMAHON ASSOCIATES, INC.

1445 McMAHON DRIVE NEENAH, WI 54956 Mailing: PO BOX 1025 NEENAH, WI 54957-1025 PH 920.751.4200 MCMGRP.COM
McM. No. S0403-04-24-00511



FACILITIES ASSESSMENT

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- II. PROJECT WORK TASKS
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- IV. SOMERS FIRE DEPARTMENT FACILITY ASSESSMENT
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 - 2. Roofing
 - 3. Structural
 - 4. Mechanical
 - 5. Electrical
 - B. Fire Station 2 – 818 12th Street | Kenosha, WI 53140
 - 1. Architectural
 - 2. Roofing
 - 3. Structural
 - 4. Mechanical
 - 5. Electrical
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 - A. Demand for Service and Distribution of Incidents
 - B. Population
 - C. Response Time, Travel Time and Distance Analysis
 - D. Risk Assessment and Land Use Planning
 - E. Connectivity to Major Roadways
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FACILITIES ASSESSMENT

SOMERS FIRE STATION



VILLAGE & TOWN OF SOMERS

KENOSHA COUNTY, WISCONSIN

SEPTEMBER 3, 2024

McM. No. S0403-04-24-00511

I. INTRODUCTION

McMahon Associates, Inc. (McMahon) was retained by the Village and Town of Somers to conduct a Fire Department Facilities Assessment. The scope of the assessment under contract included:

- Assessment of current conditions of facilities including building envelope, interior condition, life safety/building codes and accessibility. The Assessment would also evaluate the facilities' compliance with industry safety standards and codes. This would be accomplished through tours and interviews with facility staff regarding age and condition of building systems such as the HVAC. Also includes existing conditions report of Stations 1 and 2 to include a review of existing mechanical, electrical, plumbing services and related equipment for use in determining how to proceed with the current facilities and general architectural and structural observations.
- Maps showing response times and distance from the current stations to areas of the Village/Town.
- Presentation of general location options for a two-fire station model and a three-fire station model.
- Report presentation to Village/Town Board.

II. PROJECT WORK TASKS

To complete the objectives set forth in the Study RFP, McMahon toured and evaluated the Department's two fire stations and studied data in an effort to present general location options for a two-fire station model and a three-fire station model.

III. SOMERS FIRE DEPARTMENT OVERVIEW

The Somers Fire Department provides fire, rescue, emergency medical and related emergency services to the Village and Town of Somers in Kenosha County, Wisconsin. The Department operates from two fire stations that are both staffed 24 hours per day. The stations are located at:

- Station 1: 7511 12th Street | Kenosha, Wisconsin
- Station 2: 818 12th Street | Kenosha, Wisconsin

SOMERS FIRE DEPARTMENT QUICK FACTS

- | | |
|---|--|
| ■ Estimated Population Protected: 9,368
(State of Wisconsin Department of Administration 2023) | ■ 2023 Calls for Service: 1,566 (71% Medical, 29% Fire/Rescue/Service) |
| ■ Approximate Square Miles of Area Protected: 29 | ■ 15 Full-Time Members |
| | ■ 46 Paid-On-Call/Premise Members |
| | ■ ISO Rating: 4 (2015) |

IV. SOMERS FIRE DEPARTMENT FACILITIES ASSESSMENT

A. Fire Station 1 – 7511 12th Street | Kenosha, WI 53114

1. Architectural

The existing Station 1 resides within the Village of Somers Complex along with the Village Administration and the Department of Public Works. The original building was constructed in the 1940's, and with several additions and renovations over the years, with the most recent addition in 2011. The total size of the complex is approximately 53,761 SF including the lower level. The building is constructed in a variety of materials, ranging from wood, masonry, steel, and precast concrete. The exterior is clad in brick, stucco panel, and precast concrete. The roof systems are wood truss with asphalt shingles built over precast decking (east 2/3 of facility) and metal deck with insulation and a membrane roof system (west 1/3 of facility). The window systems are a combination aluminum storefront and clad wood windows. The building is fully sprinklered. The Fire Department consists of approximately 15,354 SF of the building.

Fire Station 1 contains spaces for:

- | | |
|-------------------------------------|-------------------|
| ■ Nine Bunk Rooms | ■ Dispatch Room |
| ■ Three Full Offices | ■ Medical Storage |
| ■ General Office and Storage Spaces | ■ Day Room |
| ■ Locker and Toilet Facilities | ■ TV Lounge |
| ■ Apparatus Bay | ■ Kitchen Area |

At our visit on June 26, 2024, we were able to interview staff on some of the Station 1 deficiencies:

Fire Station 1

- Maze-like interior flow.
- No access from locker room to apparatus bay without going through clean spaces.
- No decontamination separation for gear.
- Exhaust for clothes dryer is non-compliant.
- No drive-thru bays.
- Overhead doors are 12'-0" tall. Typically, these doors are being planned for 14'-0" height due to increasing vehicle heights and clearances with new apparatus. Existing ceiling/deck is at 14'-0" making taller doors in the existing space not feasible.
- Maxed out on space in apparatus bay (no room for Special Operations Trailer that is coming or present Crash Assessment Trailer).
- Kitchen casework, while code compliant at the time of construction, is not ADA complaint to the current code.
- Medical storage for EMS services is too small.
- Locker room is "tight" on room.
- Men's Restroom Off Locker Room
 - ▶ Urinal is not at ADA compliant height under current code.
 - ▶ Shower is not ADA compliant under current code.
- Women's Restroom Off Locker Room
 - ▶ Shower is not ADA compliant under current code.

Fire Station 1 Recommendations

- While the general condition of the Fire Department space appears to be in good condition, the layout of the building can be improved. A study to reconfigure the existing space should be considered to provide better flow and organization for the Department.
- Provide a solution for decontamination of gear.
- ADA upgrades will be required by the building code if spaces are remodeled.
- If feasible, consider a new stand-alone Public Works building on the existing property or nearby to allow the Fire Department to move into the present space for taller overhead doors and a cleaner configuration of apparatus bay and equipment storage.

- Consider demolition of existing exterior public works storage building to the south and revise pavement around the building to allow for two drive-through bays and an expanded training area.

2. Roofing

Overall, the roof systems appear to be in relatively good condition. There are two roof systems, the gable/hip areas of roof are completed with asphalt shingles while the “flat” roof sections (above the apparatus garage and in between the gable/hip sections of roof) are completed with black EPDM.

The asphalt shingle roofs appear to be wearing evenly on the surface, with potential routine maintenance needed at flashing and valleys. There are sections of valleys and flashings with inadequate seals or caulking. At the point of accessing the shingled roof (above the sleeping quarters) there was a “bubble” where the shingled roof came to the eave/gutter. This could be a point of possible water infiltration during winter months with ice dams. Also, at this point of access the gutter has pulled away from the eave with missing fasteners at the gutter supports. On the north side of the building (street side) there is a noticeable buildup of leaves within the gutters. These should be cleaned out every year to promote good drainage for watershed from the roof.

At the EPDM roof areas, maintenance of the roof seams at the ventilation units and material laps should be inspected and addressed. There were several locations where these seams have begun to separate and could become a point for water infiltration. At the eRoFast end of the building, where the stone facade panels are installed, where they meet up with the vertical section of EPDM at the center of the building, there is separation of caulk sealing. The seam needs to be maintained to prevent further/future water infiltration at that point. In this same location, the EPDM roof has a considerable amount of “debris” on the horizontal roof surface between that section of wall and the roof drain – this debris should be cleaned up to promote good watershed to the roof drain and prevent clogging of the roof drain by the debris. At the roof top unit between the sleeping quarters and the Assembly Area Addition, there is standing water (likely HVAC condensate) on the roof, typically the result of inadequate roofing insulation slope/taper to direct water to the roof drain, consideration should be given to addressing this roof drainage to increase the life span of the EPDM material.

It is suggested that a licensed roofing company perform an independent inspection of both roofs to determine the full extent of required maintenance for these systems.

Roofing Recommendations

- Have the existing roof inspected by a licensed roofing contractor.

3. Structural

The Fire Station portion of the Village Complex encompasses several phases of construction. The oldest portions of the site consist of wood purlins or precast planks, supported by CMU walls or structural steel framing with masonry infill. Subsequent building additions match the style of the original construction.

The most recent building addition consists of steel joist roof framing, supported by precast concrete wall panels; an interior precast plank mezzanine is present in this most recent addition, supported by structural steel framing. At the lower-level regions, first floor framing consists of precast planks supported by structural steel framing and concrete foundation walls. Additionally, this addition included wood truss over framing above the original building roof structure.

Based on our observations, the structural framing system appears to be in good condition overall. Major signs of distress or deterioration were not observed in the existing building, though a few items are recommended for repairs or further monitoring. The existing building structure did not show apparent signs of foundation concerns or settlement.

Structural Recommendations

- Cracks were observed in the concrete slab-on-grade, both in the garage bays and in the lower level. The cracks are recommended to be caulked or grouted, and periodically observed for signs of further movement.
- CMU cracks were observed at the stack-bond blocks at the north exterior wall of the garage bays, on the sides of the garage doors. Cracks are also apparent in the precast plank joints at the same locations. The cracks are recommended to be caulked or grouted, and periodically observed for signs of further movement.
- Differential precast plank deflection was noted in the roof framing of the garage bays, at the joint between the original building and the first building addition. The deflection does not appear to be a sign of structural distress. The planks are recommended to be periodically observed for signs of further movement.

4. Mechanical

The HVAC equipment appears to have been manufactured over several years. Two Roof Top Units (RTU) that appear to be manufactured in 2010 and were tagged/ labeled with Johnson Controls markings leading us to assume that the units were designed and manufactured to proprietary specifications. With the age of the units along with the comments by the staff of inconsistent heating/cooling the units may be at the end of their lifecycle or in need of re-balancing or maintenance. The remainder of the HVAC equipment on the roof range in age from 2002-2008, here again due to the age of the equipment, may be reaching the end of their operational lifecycle. It was noted by staff that the roof top unit will stop working

until the breakers are reset. The units lack vibration isolators, so vibrations and noise are transferred through the roof members. Additionally, the zones for heating and cooling are not consistent.

Mechanical Recommendations

- Consider having the system balanced or re-balanced by a licensed technician at a minimum.
- Consider budgeting for the replacement of the rooftop mechanical units.

5. Electrical

■ **Power**

- ▶ **ELECTRICAL SERVICE** The utility service drop is on the north side of the property along 12th Street and is routed underground to a 75KVA pad-mount utility transformer. The secondary utility transformer is 120/208V 3PH 4W. The WE Energies utility meter #14-141-238 and 800A CT cabinet is located on the north exterior wall of the building. The Square D I-line HCP Main Distribution Panel (MDP) has an 800A main bus with an 800 amp 80%-rated circuit breaker main disconnect and is located in the main electrical room. There is a service grounding electrode to the incoming metal water pipe. The maximum demand for the past 24 months is 103KW (357.4A at 208V 3PH). The capacity of the existing system is only 640A due to the 80%-rated main circuit breaker.
- ▶ **ELECTRICAL DISTRIBUTION** The equipment is manufactured by Square D. The lighting and branch circuit panels are load center type panels.
- ▶ **GENERATOR** The generator is located inside a separate building enclosure to the north of the main building. The generator is a 120/208V 3PH 4W Onan Cummins natural gas generator with a standby rating of 75KW / 93.8kVA and an ampacity rating of 260A at 120/208V. The generator was installed between 2009 and 2011. Generators have a typical life span of about 20 years with regular testing and maintenance.

There is one Automatic Transfer Switch (ATS) located in the main electrical room. The ATS manufacturer is Cummins and is rated for 300A, solid neutral, open transition. The load side of the ATS serves two emergency panels.

The generator serves a variety of loads including boilers, hot water pumps, IT circuits, HVAC controls, Mech room lights, sump pumps, air compressor, door opener, fire dept lighting, and overhead doors. There are also emergency lights and exit signs fed from these panels. A complete list of loads is shown in Figures 1 and 2.

1	Elec. Fire Prof. Room 4 Strip Fluorescents	Public Works NW Overhead Drs.	2
3	Tool Rm and Office Lts.	Public Works Center West Overhead Doors	4
5	Open Office Ltg.	Public Works SW Overhead Drs.	6
7	Fire Dept. West Overhead Doors	Lift Station Cntrl. oo	
9	Fire Dept. ~~NE~~ OVERHEAD DOORS	Public Works NE Overhead Drs.	10
11	Fire Dept. East OVERHEAD DOORS	Keri Control System Receptacle	12
13	Light Keeper	GENERATOR BLOG LITES	14
15	Fire Dept. 4 Outside Lts.	GENERATOR BATTERY CHARGER	16
17	Public Works 6 Outside Lts.	GENERATOR BATTERY CHARGER	18
19	GENERATOR BUILDING HEATER		20
21			22
23			24

▲ Figure 1 Emergency Panel in Main Electrical Room by Public Works



▲ Figure 2 Emergency Panel in Boiler Room Near Village Hall

■ Lighting

- INTERIOR Emergency lighting and exit sign backup power is served by the generator. There are a few older random emergency unit battery lights.

The interior lighting is mostly T8 fluorescent. When lamps burn out, they have been replaced with T8 LED lamps. Many of the light fixtures are not in very good shape with cracked/yellowed lenses.

There are very few automatic lighting shutoff controls. Most lighting controls are manual toggle switches. There is a Litekeeper lighting control panel in the main electrical room with switching relays and astronomic timeclock that controls some lights in the building, see Figure 3 for complete list.

Relay	CKT	Description	Relay	CKT	Description
1	24	PUBLIC WORKS HIGHWAY LIGHTS 1	5	13,20	FIREDEPT. HIGHWAY LIGHTS
2	6,8	" " ROW 2	6	15	OUTSIDE BUILDING LIGHTS
3	10,12	" " ROW 3	7	17	OUTSIDE BUILDING LIGHTS
4	14,16	" " ROW 4	8		

▲ Figure 3 Lighting Control Panel

- EXTERIOR All exterior lighting is HID. Wall-mount exterior lights are controlled by the lighting control panel in the main electrical room. Parking lot lights are controlled by a different timer.

A portion of exterior lights are on the generator, but not all. It is unknown whether there are exterior exit discharge lights with emergency backup at all exterior exit doors.

■ Special Systems

- FIRE ALARM The fire alarm control panel is a Simplex 4010. The head end was installed in 2011; it is no longer a current product but can be upgraded to a newer Simplex panel if needed. The control panel is in a storage closet adjacent to the Village Hall auditorium. The fire alarm system is monitored by Century Security using an analog POTS line. Smoke detectors, heat detectors and audible/visual notification devices are located throughout the building. There is one annunciator panel located at the Village Hall main entry vestibule.

Each sleeping room has a combination CO/smoke detector.

- VOICE DATA The main data room contains three 2-post racks with servers and patch panels. There is a data grounding system that bonds the main electrical service grounding, ladder tray, and racks. The room is cooled by a separate split system AC unit.

Horizontal cabling is Category 6.

50-micron fiber optic cabling is routed to the main electrical room network switch that sits on the storage shelving.

- PAGING SYSTEM The Fire Department has speakers located throughout served by an amplifier. The paging system is not connected to any "smart" system.

- ▶ MASTER CLOCK There is no master clock system.
- ▶ SECURITY VIDEO SURVEILLANCE There are IP cameras located along the exterior of the building.
- ▶ SECURITY ACCESS CONTROL The access doors are controlled by Rosslare Security Products door controllers. There are card readers on all exterior doors. There is a card reader on door FD26 medical supplies. The security system is maintained by Hoernel Lock & Key, Inc. of Kenosha.
- ▶ SECURITY INTRUSION DETECTION SYSTEM There is no security intrusion detection.
- ▶ DOOR INTERCOM VIDEO SYSTEM There is no door intercom video system.

Electrical Recommendations

- Change door hardware on main electrical room to panic hardware since equipment is rated 800A per NEC and IBC.
- Remove all storage items from main electrical room.
- Add surge protection to the main electrical distribution panel with at least 360KA.
- Add customer load metering to normal-line side of ATS so that KW demand information can be measured on a regular basis.
- The emergency lights and exit signs cannot be combined on the same transfer switch as optional standby loads. The least expensive option to remedy this is to add unit battery backup lights to serve as life safety lighting.
- Add emergency exterior exit discharge lighting.
- The service grounding electrode system is incomplete without a bonding jumper across the water meter. Add a bonding jumper across the water meter per NEC.
- Replace receptacles in all truck bays to GFI type to meet NEC requirements.
- The basement elevator lobby does not have two-way emergency communication per International Building Code (IBC). Add a two-way communication system for the elevator lobby so that a stranded occupant that cannot use the stairs can use the system to call 911. <https://www.avire-global.com/en-us/products/smartrescue-system/>
- Consider a wireless GPS synchronized clock system. This would help keep all clocks at the same time, automatically adjust for daylight savings and reset after power outages.
- To save additional energy, consider replacing the interior light fixtures with energy efficient LED fixtures and energy code compliant controls. Energy saving controls include dimming, occupancy/vacancy sensing and automatic daylighting controls. In addition to saving energy, dimming LED sources increases the life expectancy of the fixture.

- Consider replacing the exterior building mount lighting and flagpole lighting to LED fixtures and energy code compliant controls. This would include replacing the existing mechanical time clock with a photocell and astronomical time clock combination. The astronomical time clock will automatically adjust for daylight savings time.

B. Fire Station 2 – 818 12th Street | Kenosha, WI 53140

1. Architectural

The existing Station 2 was originally constructed in 1975 and is a pre-engineered metal building. The original building featured a single overhead door, an office, single restroom, small kitchen, and storage room along the east wall of the building. During subsequent remodeling, additional doors have been added and the original interior rooms eventually removed and new spaces created in the 2000 building addition to the north side of the building. The building at present still has the original metal panel siding and roof. The 2000 building addition is constructed of split-faced CMU with an assumed wood truss roof covered with asphalt shingles. The same property includes a memorial park, a storage building used by the Public Works Department, and a cell tower. The building is fully sprinklered and is approximately 4,338 square feet.

Fire Station 2 contains spaces for:

- | | |
|---|---|
| ■ Three Bays for Apparatus | ■ Dayroom with Kitchen |
| ■ Small Mechanical Room | ■ Storage Room |
| ■ Gear Storage in the Apparatus Bay | ■ Office |
| ■ Laundry in the Apparatus Bay | ■ Office Converted to Sleeping Quarters |
| ■ Small Workroom/Weight Room/ Tool Room | ■ Double Bunk Rooms |
| | ■ Men's and Women's Restrooms |

At our visit on June 26, 2024, we were able to interview staff on some of the Station 2 deficiencies:

Fire Station 2

- | | |
|---------------------------------|---|
| ■ Built on an Old Landfill Site | ■ Overhead door clearance height and width in apparatus bays (only one door that can serve larger equipment). |
| ■ Cracked CMU Walls | ■ Clearance width limits due to overhead door width limits. |
| ■ HVAC Issues | ■ Entry doors need constant adjustment due to frost heave in cold months. |
| ■ Roof Issues | |

- Fire alarm panel can no longer be served due to age.
- Building envelope (insulation) is not adequate in original building. It is believed that the 2000 building addition CMU wall was not insulated as there is frost on the restroom and bunk room walls during cold months. Tiles on the walls fall off.
- Shower drains were placed at the high point of the sloped floor.
- There is no room for additional apparatus.
- No notification system – radio and comm issues.
- No decontamination separation – linens are washed in the same washing machine as the gear.
- Parking lot asphalt is nearing replacement.

Fire Station 2 Recommendations

It is recommended that the station be replaced. There is an opportunity on the site for a new station – set up for long term service. An option is to look at sitting a new station building to the north where the softball diamond is/was. Another opportunity is relocating the existing playground equipment – on the site – closer to 12th Street for more visibility, to open the center of the property for use.

2. Roofing

The 2000 addition has an asphalt shingle roof while the original 1975 building is a mechanically attached (screw down) metal roof panel system. The asphalt shingle roof appears only to have been repaired in areas as needed since its installation (sections of shingles in the field, ridge caps, equipment cut-ins, etc.) and the majority of the shingle material shows its age (worn and much of the granular material has dissipated from the shingle). In addition, at the west side of the gable between the addition and the original building (by the AC condenser on the ground below), there exists a “buckle” in the shingles which could be an area of water infiltration due to ice damming in the winter months or wind driven rain due to the separation from the substrate below.

At the metal roof, there is significant surface rust in “patches” across the entire roof surface (both east and west elevation), though and it appears to be only surface in nature (no crumbling or cracking of the metal surface indicating rot). There are two or three sections of roof on the east elevation that have been cut out and replaced with colored metal roof panels. The roof penetrations appear to be in good shape and the sealant does not appear to be separating or cracking. It is suggested that, should this building remain operational, a more thorough inspection of both roofs be performed by a professional roofing company.

Roofing Recommendations

- Have the existing roof inspected by a licensed roofing contractor.

3. Structural

The original building construction consists of a Pre-Engineered Metal Building (PEMB), with windows added as part of a previous renovation. At the concrete slab-on-grade, larger floor joints are present; it is unclear whether these joints were intentionally enlarged to help with internal floor drainage, or if the joint spacing is the result of PEMB shifting over time. It is our understanding frost heave may be impacting the doorway stoop foundations, as the doors need to be adjusted a few times a year due to alignment issues.

North of the original building, a single-wythe CMU building was constructed; it is our understanding that the existing masonry is poorly insulated. Step cracks were observed in the running-bond masonry at the building corners.

Based on our observations, the structural framing system appears to be in good condition overall. The existing building structure did not show apparent signs of foundation concerns or settlement.

Structural Recommendations

- The overall building structure appears in good condition. However, this building would be better served as a different use, such as a seasonal park shelter or storage building.
- The cracks in the floor slabs of the garage bays are recommended to be periodically observed for signs of further movement.
- The cracked CMU regions are recommended to be repaired as required and monitored periodically for signs of further movement and distress.

4. Mechanical

Current HVAC equipment at this facility includes a 24-year-old furnace and an 11-year-old AC condenser. The furnace is beyond the operational life expectancy of the unit and will require replacement in the foreseeable future. The vestibule and restrooms are heated with supplemental in-wall cabinet unit heaters, which are a less efficient design than current systems.

Mechanical Recommendations

- Consider budgeting for the replacement of the mechanical systems as they are nearing or at the end of their lifecycle.

5. Electrical

- Power

- **ELECTRICAL SERVICE** The utility pole-mount transformers are rated 75KVA and are located on a utility pole near the south side of the property along 12th Street. The 120/208V 3PH 4W secondary of the utility transformer is routed underground from the utility pole to the utility meter. The WE Energies utility meter is located on the east exterior wall of the building. The utility meter transocket has two tapped disconnect switches (200A and 100A) located next to the utility meter transocket outside. The 200A main disconnect switch feeds a 200A normal power panel with a 200A 80%-rated main circuit breaker. The 100A main disconnect switch feeds the Automatic Transfer Switch (ATS). The main panels are in the truck bay. There is one service grounding electrode conductor at the incoming metal water pipe.

This is not a demand-rate account, so WE Energies does not monitor demand. The total usage in KWH seems to be only about 25% of the usage of Station 1, so about 26KW (90A at 208V 3PH). The total capacity of the services combined is 240A at 208V 3PH due to the 80% rated main circuit breakers.

- **ELECTRICAL DISTRIBUTION** The equipment is manufactured by Square D. The lighting and branch circuit panels are load center type panels.
- **GENERATOR** The generator is located outside on the east side of the building in an outdoor weatherproof enclosure. The generator is a 120/208V 3PH 4W Kohler 30RZ natural gas generator with a standby rating of 30KW / 38kVA and an ampacity rating of 81A at 120/208V. The generator was installed in 2001. Generators have a typical life span of about 20 years with regular testing and maintenance.

There is one ATS located in the truck bay. The ATS manufacturer is ASCO Series 300 and is rated for 104A, solid neutral, open transition. The load side of the ATS serves one emergency panel with a 100A 80%-rated main circuit breaker.

The generator serves a variety of loads including compressors, overhead doors, heat, various receptacles, and various lights. There are also emergency lights and exit signs fed from this panel. A complete list of loads is shown in Figure 4.

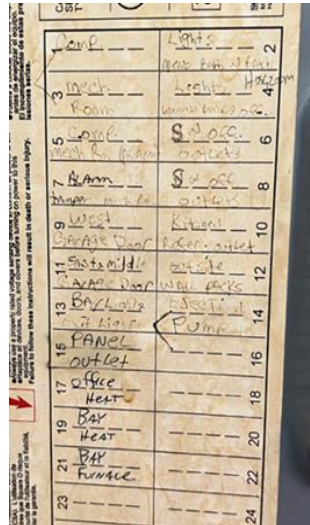


Figure 4 Emergency Panel Loads

■ Lighting

- ▶ INTERIOR Emergency lighting and exit sign backup power is served by the generator. There are a few older random emergency unit battery lights.
The interior lighting is mostly T8 fluorescent. When lamps burn out, they have been replaced with T8 LED lamps. Many of the light fixtures are not in very good shape with cracked/yellowed lenses.
There are very few automatic lighting shutoff controls. Most lighting controls are manual toggle switches.
- ▶ EXTERIOR All exterior lighting is LED. The exterior lights are controlled by a mechanical timeclock located in the truck bay.

■ Special Systems

- ▶ FIRE ALARM The building has a partial fire alarm system that only monitors the fire suppression system. The fire alarm control panel is a Honeywell Ademco 5110XM; it is no longer a current product. The control panel is in the mechanical room adjacent to the truck bay. The fire alarm system is monitored by Century Security using an analog POTS line. The fire alarm system consists of monitor modules for tampers/flows, one pull station and one horn/strobe.
There are standalone battery-operated smoke detectors located outside the sleeping rooms. There is a standalone plug-in CO detector located in the lounge. These devices are not monitored and have local audible notification.
- ▶ VOICE DATA There is a network switch sitting on a storage shelf in the storage room adjacent to the main entry vestibule.
Horizontal cabling is Category 6.
- ▶ PAGING SYSTEM The Fire Department has speakers located throughout served by an amplifier. The paging system is not connected to any “smart system.”
- ▶ MASTER CLOCK There is no master clock system.
- ▶ SECURITY VIDEO SURVEILLANCE There are no cameras.
- ▶ SECURITY ACCESS CONTROL There are no access-controlled doors. Two exterior doors have standalone keypads integrated with the door hardware.
- ▶ SECURITY INTRUSION DETECTION SYSTEM There is no security intrusion detection.
- ▶ DOOR INTERCOM VIDEO SYSTEM There is no door intercom video system.

Electrical Recommendations

- The main panelboards and ATS are currently in the truck bay. The equipment gets wet when the trucks get washed. The equipment is not rated for getting wet. The Owner keeps a big tarp over the equipment, which is not code compliant. The equipment should be relocated to a dedicated electrical room

away from the truck bay or the equipment should be replaced with NEMA 4X stainless steel enclosures.

- If additional loads were to be added to the building, we recommend a 30-day load test on both main panels in the truck bay rather than trying to use WE Energies estimate based on KWH comparison to the other fire station.
- Enlist an electrician to confirm that both main disconnects (located outside next to utility meter) are both connected to the same service grounding electrode system.
- Add surge protection to both main electrical distribution panels with at least 360KA protection.
- Add customer load metering to normal-line side of ATS so that KW demand information can be measured on a regular basis.
- The generator is at the end of its useful life and should be replaced.
- The emergency lights and exit signs cannot be combined on the same transfer switch as optional standby loads. The least expensive option to remedy this is to add unit battery backup lights to serve as life safety lighting.
- Add emergency exterior exit discharge lighting.
- The service grounding electrode system is incomplete without a bonding jumper across the water meter. Add a bonding jumper across the water meter per NEC.
- Replace receptacles in all truck bays to GFI type to meet NEC requirements.
- Consider a wireless GPS synchronized clock system. This would help keep all clocks at the same time, automatically adjust for daylight savings and reset after power outages.
- To save additional energy, consider replacing the interior light fixtures with energy efficient LED fixtures and energy code compliant controls. Energy saving controls include dimming, occupancy/vacancy sensing and automatic daylighting controls. In addition to saving energy, dimming LED sources increases the life expectancy of the fixture.
- Consider replacing the existing mechanical time clock with a photocell and astronomical time clock combination. The astronomical time clock will automatically adjust for daylight savings time.
- Replace the fire alarm system with a new system that includes full notification and CO\smoke detection in sleeping areas.
- Consider including a data rack in a space with separate cooling.
- Consider adding security cameras along the exterior at a minimum.
- Consider adding an access control system similar to Fire Station 1.

V. STATION LOCATION ANALYSIS

Identifying the best locations for fire and emergency medical stations requires an analysis of current and future needs of the service area. Key components of this evaluation include:

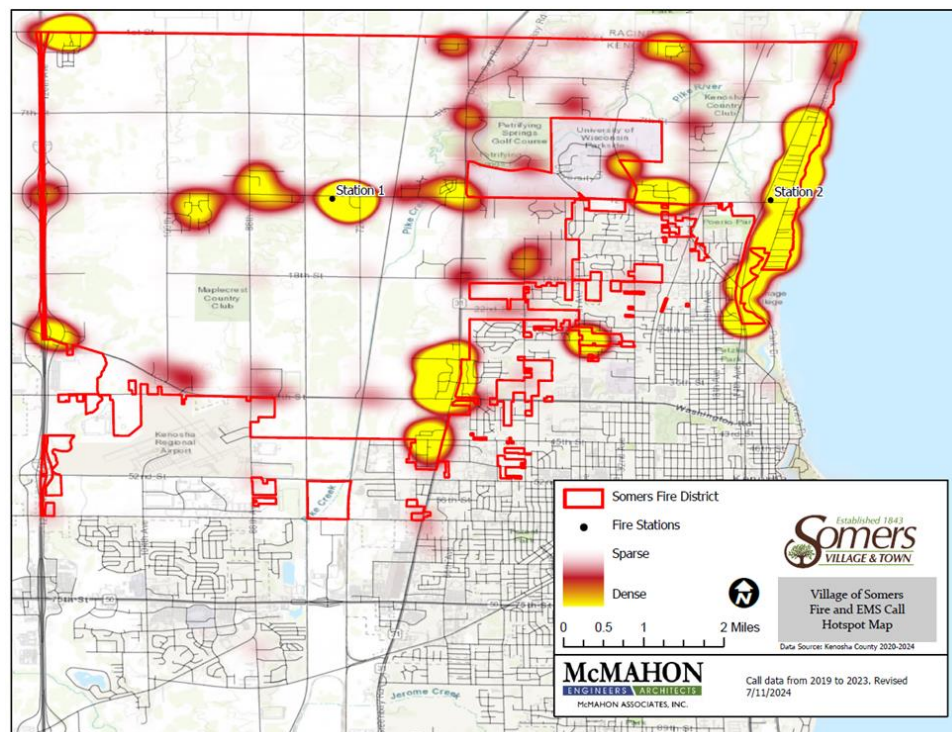
- Total Demand for Service and Distribution of Incidents
- Population
- Response Time, Travel Time and Distance Analysis
- Risk Assessment of Response Area
- Land Use Planning
- Connectivity to Major Roadways
- Cost Analysis

A. Demand for Service and Distribution of Incidents

Current needs are analyzed by evaluating demand for the Department's services. McMahon conducted a geospatial and statistical analysis of current demand for services. Total calls for service provide a view of the demand for services.

	YEARS				
	2019	2020	2021	2022	2023
Somers Fire Department Calls for Service	1,137	1,046	1,491	1,440	1,566

Location analysis of the demand for service showed several clusters of where calls for service occurred from 2019 to 2023.



B. Population

The location of clusters of higher population in the community generally matches the locations of calls for service. Additional planned development in Somers will add population and traffic to the community; a new housing development with single family homes and apartments to the east of Station 1, a large development with single family homes and apartments at 18th Street and 88 Avenue, a large apartment development on 18th Street and a commercial development on 12th Street near I-94.

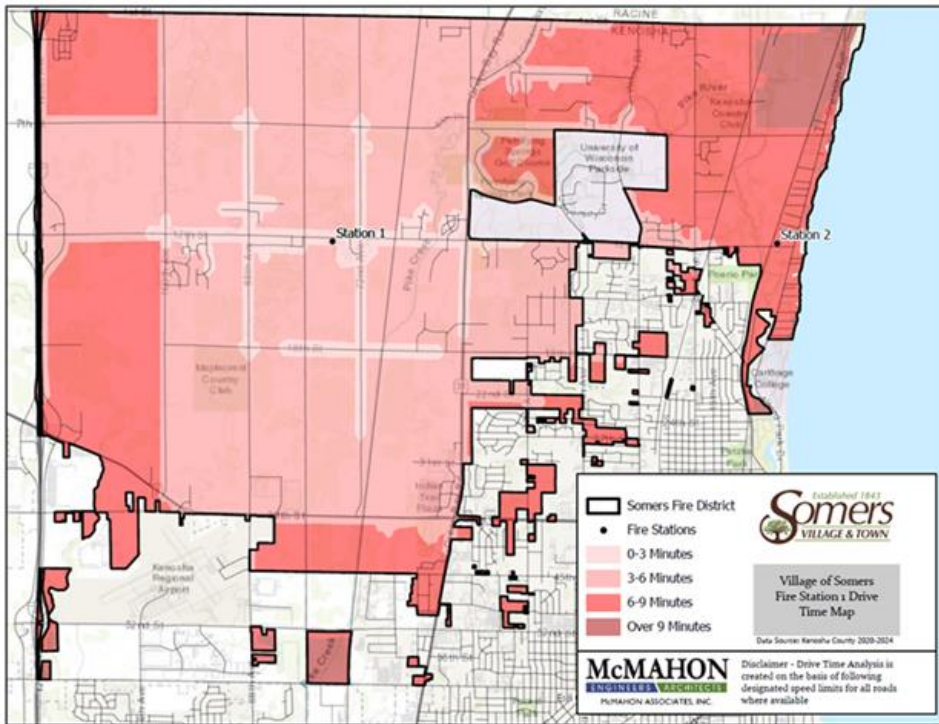
C. Response Time, Travel Time, and Distance Analysis

An analysis of response times to the calls for service was completed using two different methods. The first method used evaluated the average response time. The second method utilized evaluated the time in which the Department responded to 90% of the calls for service in the time period evaluated. The 90% method is a common metric used in performance evaluation to reduce the effect of outliers on average response times.

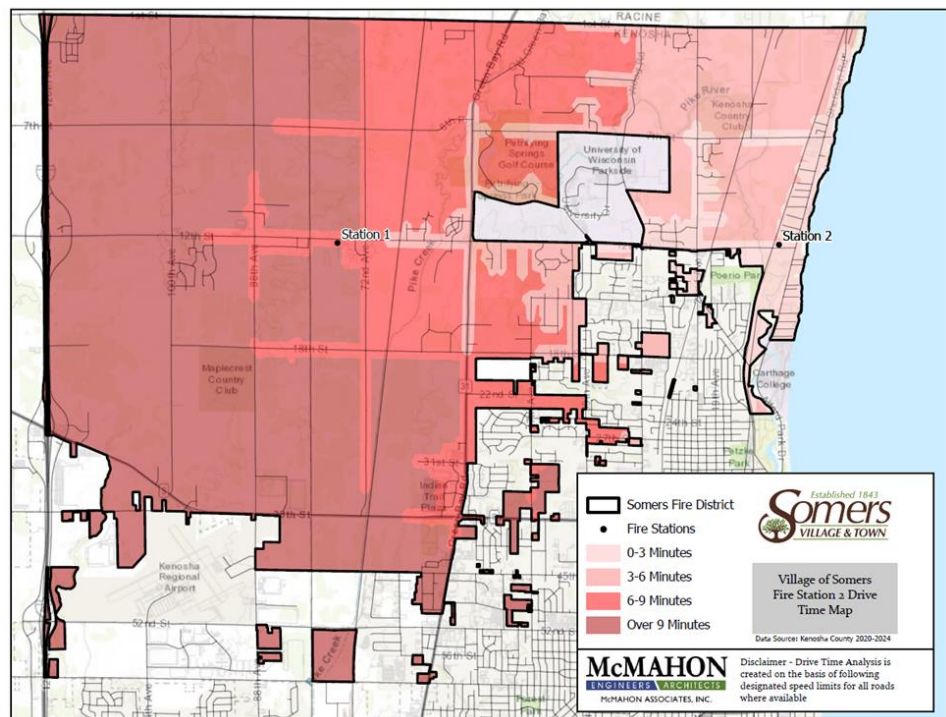
For the purpose of this analysis, response time data was calculated from the time the call for service was received at by Kenosha Joint Services 911 Public Safety Answering Point (PSAP) to the time the first arriving Somers unit reported on scene.

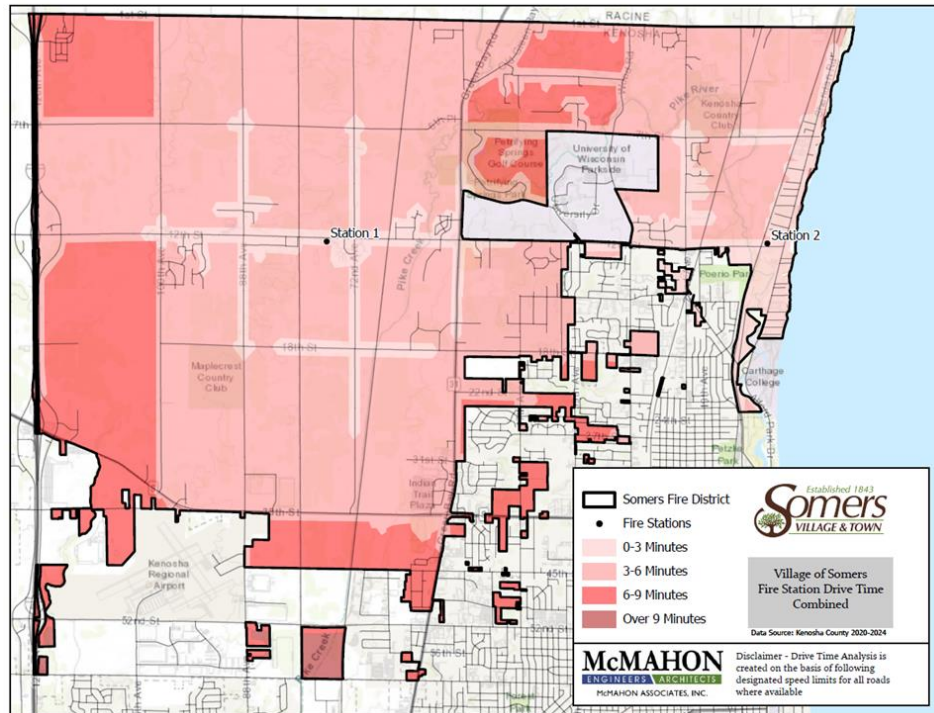
SOMERS FIRE DEPARTMENT RESPONSE TIME ANALYSIS							
	2019	2020	2021	2022	2023	Average	Median
Average Fire/ Rescue/Service	7:50	7:42	6:07	7:13	5:14	6:49	--
Average Medical	7:50	7:38	7:26	6:58	7:11	7:24	--
90% Fire/Rescue/ Service	12:30	11:05	10:34	9:36	9:10	--	10:34
90% Medical	8:16	10:33	10:17	9:37	9:40	--	9:40

Travel time is different from response time. A travel time analysis does not include the time it takes for a call to be processed at the 911 PSAP and the time it takes for responders to mobilize the apparatus to begin response to the scene. The maps below demonstrate expected travel times for emergency response in Somers.

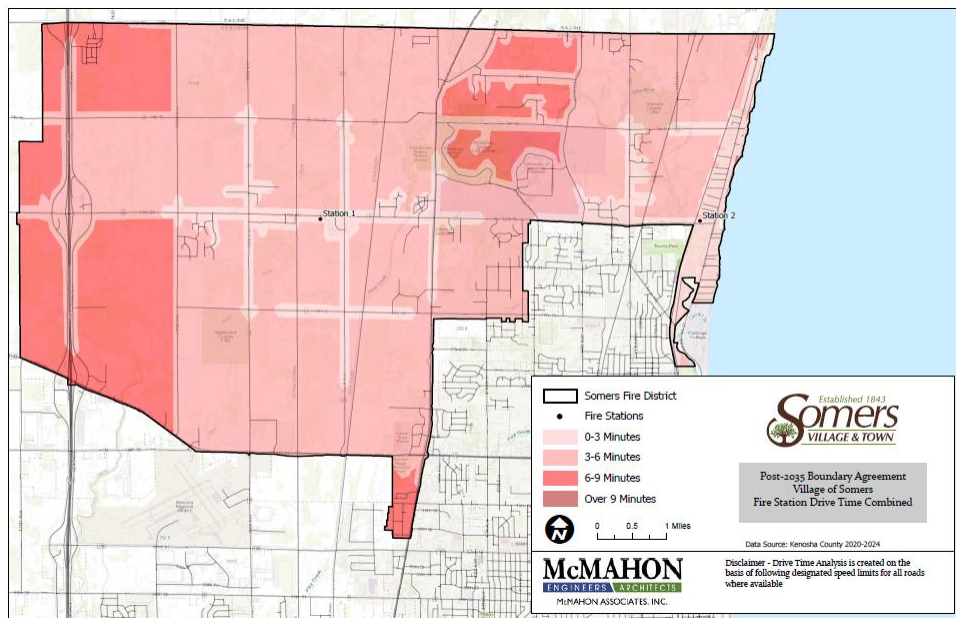


Travel Times from Station 2 ▶





▲ Travel Time Combined from Station 1 and Station 2



▲ Travel Time Combined from Station 1 and Station 2 Post 2034 Boundary Agreements

The travel times demonstrated in the maps above do not account for railroad traffic that might interfere with travel on the roadways with railroad crossings. In an effort to analyze the frequency of railroad traffic that might interfere with emergency vehicle travel, McMahon evaluated railroad traffic data from the Federal Railroad Administration – Office of Safety Analysis.

Three significant railroad tracks run north/south through Somers. Two of the track lines are owned by Union Pacific and the third track is owned by Canadian Pacific Kansas City. The farthest east track owned by Union Pacific runs adjacent to Fire Station 2 (referred to herein as Track 1). The traffic on this track mostly consists of trains running to and from the WE Energies Plants in Oak Creek. The track averages approximately two to three trains per day; however, the crossing on 12th Street can be blocked for between 15 and 25 minutes by train according to information from the Fire Department. The time the train blocks cross-traffic on 12th Street is significant. It is expected this train traffic may reduce in the next decade as WE Energies reduces reliance on coal at their power plants in Oak Creek.

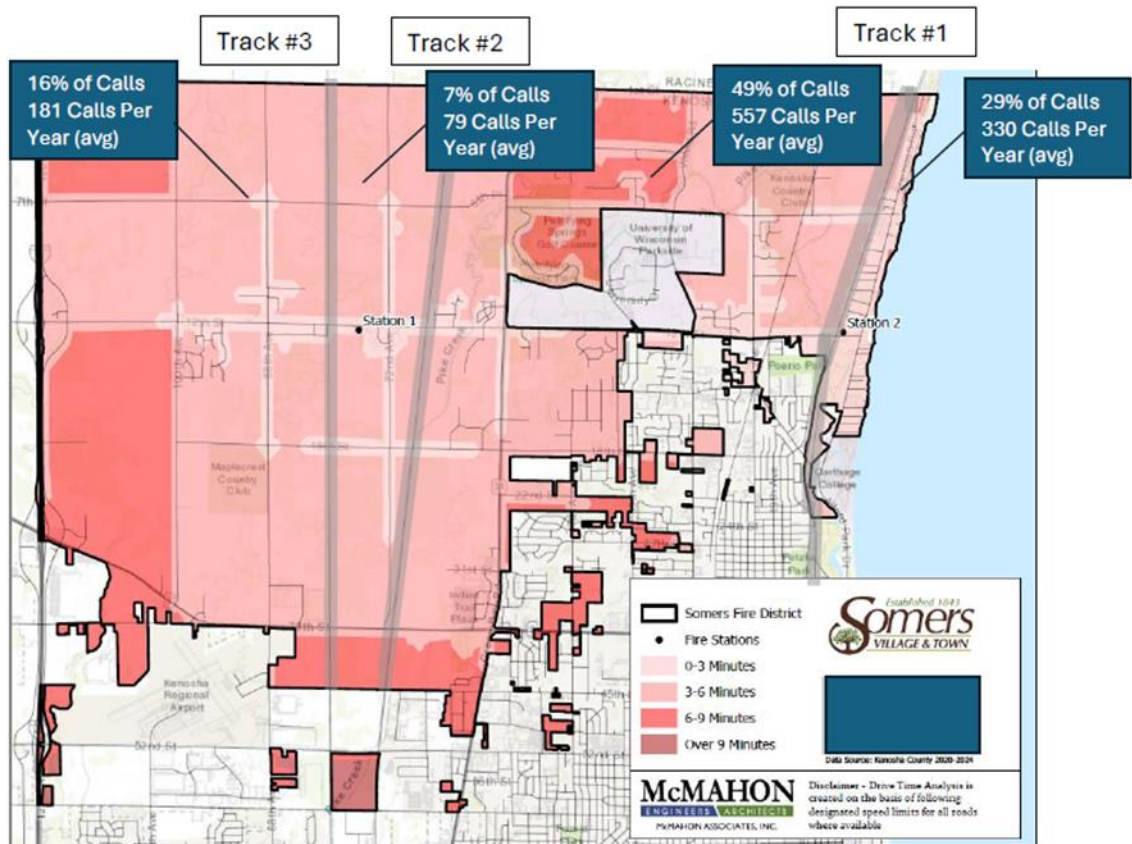
The second track owned by Union Pacific crosses 12th Street just west of 65th Avenue (herein referred to as Track 2). According to the data analyzed, on average, seven trains cross this point daily. Total time in which the roadway is blocked by trains was not available.

The third track that crosses 12th Street in Somers crosses at approximately 80th Avenue (herein referred to as Track 3). This track is owned by Canadian Pacific. Both freight and passenger traffic run on this track-line. Limited data was available on traffic on this track, however, according to Amtrak Schedules, 15 trains per day run on this line.

McMahon analyzed the number of calls for service between 2019 and 2023 that occurred in areas separated by the three tracks. The map below shows results of the analysis:

For calls from 2019 to 2023

Area	Fire Calls	EMS Calls
Lake to Track 1	181	1470
Track 1 to Track 2	397	2387
Track 2 to Track 3	51	346
Track 3 to 141	176	730



If Somers was interested, additional information on train traffic on these lines could be obtained through a rail study. Firms like LinqThingz, a Milwaukee based firm that does studies of predictive mobility of trains, could conduct such a study. The firm also provides advanced notification of blocked railroad crossings to public safety agencies. LinqThingz is currently doing similar studies for other communities in Kenosha County.

D. Risk Assessment and Land Use Planning

The Department does not currently have a formal risk assessment of the community. Information on risk was gathered through interviews with Department Staff and data made available from Somers and Kenosha County.

There are several major residential developments under way in the community which will increase population and traffic. These will contribute to an increased demand for service and risk to protect for the fire department.

Tax Incremental Financing Districts (TID) #2 located near Highway 31 and 31st Street and TID #4 at Highway 31 and Highway E have or will contribute to significant development in the community which will again increase demand for service on the Fire Department.

Most of the upcoming developments and TID #2 and TID #4 can be effectively serviced by the two current fire station locations. The staffing of those stations will be addressed in staffing and operational analysis reports completed later.

A growth area has been identified just west of I-94 from the Racine County Border to Highway 142. This will most likely include commercial development with warehouses, hotels, and travel centers. Development in this area will likely lead to a need closer to I-94 in the next ten years.

E. Connectivity to Major Roadways

The current location of stations along 12th Street provides good access to all areas of Somers.

F. Cost and Location Analysis

Land cost and availability impacts fire station selection. Acquiring sites can be a lengthy and complex process. Costs of land may be affected by market volatility. Consideration of these costs cannot be overlooked when selecting a site location for a fire station.

The location of a fire station should also take the neighborhood it exists into consideration. Moving a current fire station or building a new fire station in some neighborhoods can be controversial.

VI. FIRE STATION LOCATION RECOMMENDATIONS

- Maintain current location of Station 1. Consider building a new public works facility and remodeling Fire Station 1 in the future to improve layout/traffic flow in the building for the Fire Department and to provide an exterior training area for the fire department. Recent cost estimates show that cost per square foot for construction of a public works facility is about 20% less than the cost per square foot of construction of a fire station.
- Replace Station 2 on its current location with a three-bay fire station that can accommodate four to six personnel on duty on each shift. Construction of the new fire stations could be done in concert with updated Fabiano Park, a project that was identified in the 2009 Somers Comprehensive Outdoor Recreation Plan. Consideration could be given to sitting a new station building to the north where the softball diamond is/was and relocating the existing playground equipment closer to 12th Street for more visibility, to open the center of the property for use.
- Depending on success of development in the Village of Somers Growth Area along I-94, consideration will need to be given to construction of and staffing for a third fire station on 12th Street no further east than 100th Avenue by the year 2035.



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**VILLAGE OF SOMERS
VILLAGE BOARD
WORK SESSION ITEM MEMORANDUM**

WORK SESSION: September 17th, 2024

TO: Village President Stoner and Board of Trustees

PREPARED BY: Kevin Poirier, Assistant to the Administrator

AGENDA ITEM: #9 Discuss proposed Ordinance 2024-006, an Ordinance to create section 14.15(H) of the Code of Ordinances of the Village of Somers relating to fences.

BACKGROUND:

While enforcing ordinances pertaining to fences, Building Inspector Seymour noticed that the fence ordinance was unclear when it came to fence maintenance.
This update to the fence ordinance clarifies the ordinance and makes enforcement easier.

COMMENTS:

Staff suggests that this be placed on the September 27th Board meeting for consideration.

ATTACHMENTS:

Ordinance 2024-006

ORDINANCE NO. 24-006

AN ORDINANCE TO CREATE SECTION 14.15(H)
OF THE CODE OF ORDINANCES OF THE VILLAGE OF SOMERS
REGARDING FENCES

The Village Board of Trustees of the Village of Somers, Kenosha County,
Wisconsin, hereby creates Section 14.15(H) of the Code of Ordinances of the Village of Somers
to read as follows:

(H) All fences shall be maintained in good repair in that said fence is structurally
sound and plumb and does not have missing or have damaged structural components/fence panels.
Furthermore, the fence surfaces shall be free of rust, corrosion, peeling, flaking or chipped paint.

Dated at Somers, Wisconsin, this _____ day of September, 2024.

VILLAGE OF SOMERS

By: _____
George Stoner, President

Attest: _____
Wendy Burnette, Clerk/Treasurer

**Village of Somers
7511 12th Street
Somers, WI 53171**

**Village Board Meeting
Tentative Agenda
Tuesday, September 24th, 2024
5:30 p.m.**

Village Board Meeting:	
Item #	
1	Call to order
2	Pledge of Allegiance
3	Consent and Approval of Minutes of Regular meetings on September 10 th , 2024, Vouchers dated September 12 th , 2024 and September 19 th , 2024, & August Investment Report
4	Correspondence:
5	Citizens Comments
6	President and Trustee Comments
7	Action to receive and file 2023 Audit
8	Action on application for Class “B” (Picnic) Beer License from Friends of Hawthorn Hollow for their Gala under the Stars fundraiser on September 28, 2024. Located at 880 Green Bay Road, Kenosha, Wisconsin 53144, and requests to waive fees.
9	Action on applications for Class “B” (Picnic) Beer Licenses from Kenosha Shrine Club for four events dated: September 28-29, October 5–6, October 12–13, and October 19th – 20th from 10 a.m. until 5 p.m. each day. Events to be held at Jerry Smith Farm, 7150 18th Street, and a request to waive fees.
10	Action on application for Special Event Permit from Geebo LLC for event held on October 10, 2024 from 5:30 to 9:30 p.m. Events to be held at Somers House, 1548 Sheridan Road.
11	Action on application for Special Event Permit from Eclectic, LLC d/b/a J&M Bar and Grill for event held on September 28, 2024, from 11 a.m. to 9 p.m. Event to be held at J&M Bar & Grill, 801312th Street.
12	Action on First Amendment to Development Agreement between the Village of Somers and SRPF D/Burlington Rd, LLC (Stream Realty)
13	Action on proposed Ordinance 2024-006, an Ordinance to create section 14.15(H) of the Code of Ordinances of the Village of Somers relating to fences.

	Action on Operator’s Licenses: Eli Powers, Cassandra Gochis and Peyton Rux
	Adjourn

I hereby certify that as the designee of the chief elected official of the Village of Somers, I posted this notice of the September 24th, 2024 Village Board Meeting & Tentative Agenda in 1 public place & on the Village website.

Dated this 13th day of September, 2024

Wendy Burnette, Clerk-Treasurer

Requests from person with disabilities who need assistance to participate in this meeting should be made to the Clerk’s Office at 262-859-2822 with as much notice as possible. **Notice is hereby given that members of the Village Board may participate telephonically. Notice is hereby given that members of the Town Board may be in attendance for the sole purpose of gathering information. A quorum may be present. However, no Board action will be taken.**