

**CITY OF WHITEWATER  
COMMON COUNCIL AGENDA**

Common Council Meeting

Tuesday, July 17, 2012

6:30 p.m.

City of Whitewater Municipal Building Community Room  
312 W. Whitewater Street Whitewater, Wisconsin

**CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE.**

**CONSENT AGENDA**

CA-A	Approval of Council Minutes for 6/7/12; 6/11/12 & 6/19/12.
CA-B	Approval of Payment of Invoices Processed through July 11, 2012.
CA-C	Acknowledgment of Receipt and Filing of the Following: *Report of Manually Issued Checks for June, 2012. *Irvin L. Young Memorial Library Board Minutes for June 11, 2012. *Park and Recreation Board Minutes for June 14, 2012. *Plan Commission Minutes of May 14, 2012.
CA-D	Expedited approval of the following items, per city staff recommendation: C-12

**STAFF REPORTS:**

City Manager	1) Report on City’s Insurance Services Office (“ISO”) rating; 2) Financial Trend Analysis; 3) Proclamation Declaring August as Children’s Vision Month
Historical Society – John Newhouse	1) Whitewater’s Old Stone Mill Event held in Darien, Wisconsin.

**HEARING OF CITIZEN COMMENTS.** No formal Common Council Action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a 3-5 minute speaking period. Specific items listed on the agenda may not be discussed at this time; however citizens are invited to speak to those specific issues at the time the Council discusses that particular item.

**RESOLUTIONS:**

R-1	Action on Request to Vacate right of way for Executive Court. (City Attorney / Neighborhood Services Request)
-----	---

**ORDINANCES – First Reading**

O-1	Amending Ch 7.38.010, ordinance relating to Alcohol in the Parks, and action on request to waive requirement for second reading. (Park & Recreation Director / City Clerk Request)
-----	--

**CONSIDERATIONS:**

C-1	Johnson Block (City’s Auditors) Presentation regarding City’s 2011 Audit. (Finance Director Request).
C-2	Action on proposed amendments to Whitewater Effigy Mounds Preserve Preservation and Maintenance Plan. (Park & Recreation Director Request).

C-3	Action on Strand Associate's revised site plan for Treyton's Field of Dreams. (Park & Recreation Director Request).
C-4	Action Strand Associates proposal for Engineering Services related to Treyton's Field of Dreams. (Park & Recreation Director Request)
C-5	Award of bid for artificial turf provider for Treyton's Field of Dreams and request for authorization to issue down payment. (Park & Recreation Director Request)
C-6	Action on CDA's Recommendation for additional CDA appointee on University Technology Park Board (Council President Singer Request).
C-7	Appointment of CDA Representative on Whitewater University Technology Park Board (Council President Singer Request).
C-8	Appointment of citizen member(s) to Whitewater University Technology Park Board. (Council President Singer & Interim City Manager Clapper)
C-9	Discussion and possible action on City Manager Recruitment specifics, including job description, proposed salary, advertising placement, timeline and recruitment brochure. (Councilmembers Singer & Binnie request)
C10	Authorization to award contract for paving of Business Park Streets. (DPW Director Request).
C-11	Discussion and Possible Action regarding removal of E. Main Sanitary Sewer Project from Milwaukee Street Reconstruction Project. (DPW Director Request)
*C-12	Approval of Change of Agent relating to Wal-Mart's Class A Beer and Liquor License (from Joey Marx to Rick Gunderson). (City Clerk Request).
C-14	Councilmember request for future agenda items.
C-15	<b>EXECUTIVE SESSION. <u>ADJOURNMENT TO EXECUTIVE SESSION.</u></b> Adjourn to Executive Session, to reconvene approximately 30 minutes from time of entering into closed session, per Wisconsin Statutes 19.85(1)(c) "Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility" and 19.85(1)(e) "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session." Item to be Discussed: WPPA Negotiation/Mediation.

**Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk at least 72 hours prior to the meeting.**

- **Items denoted with asterisks will be approved on the Consent Agenda unless any council member requests that it be removed for individual discussion.**

## MEMORANDUM

**TO:** Common Council

**FROM:** Cameron Clapper, Interim City Manager

**DATE:** July 12, 2012

**RE:** **Comments on July 17, 2012 Common Council Agenda Items**

The following are my comments on items contained in the July 17, 2012 Common Council Agenda

**1. Whitewater Fire Department Receives a New ISO Rating.**

Earlier this year, ISO conducted a Public Protection Classification (PPC) survey of the Whitewater Fire Department. ISO periodically surveys departments throughout the state to evaluate their ability to provide efficient and effective fire protection service. As a result of the survey, ISO improved the classification rating of the Department, changing the rating from a four (4) to a three (3). The three (3) rating is the lowest and best rating a volunteer department in the state of Wisconsin can receive. I will discuss further during my report.

**2. Old Stone Mill Event in Darien**

The City of Whitewater was invited to participate in the unveiling of a plaque mounted upon the original "Old Stone Mill" cornerstone now located at 42 S. Walworth Street in Darien, WI. John Newhouse of the Whitewater Historical Society attended the event on behalf of the City and will report on the event.

**3. Resolution Authorizing Vacation of Right-of-Way for Executive Court.**

Recommend approval with provisions as provided in the accompanying memo from the Neighborhood Services Manager.

**4. City Auditors Johnson Block and Company will be Presenting the 2011 City Audit and Management Letter.**

I would like to thank our Finance Director, Doug Saubert and the staff members of the Finance Department for their hard work in working with the auditors in producing our annual financial statements.

**5. Removing E. Main Sanitary Sewer from the Milwaukee Street Reconstruction Contract in 2012.**

Recommend Approval. There were significant traffic delays when the Milwaukee Street Reconstruction began earlier this year. Postponing the work until a later date will alleviate the congestion we would be sure to see later this year when classes begin again at UW-Whitewater.

If you have any questions regarding any of the above items, please feel free to contact me in advance of next week's meeting.

**ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS  
OF THE COMMON COUNCIL OF THE CITY OF WHITEWATER, WALWORTH AND  
JEFFERSON COUNTIES, WISCONSIN.**

June 7, 2012

The meeting of the Common Council was called to order at 6:30 p.m. by Council President Singer. MEMBERS PRESENT: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. ABSENT: None. LEGAL COUNSEL PRESENT: Wallace McDonell.

It was moved by Councilmember Olsen and seconded by Councilmember Kidd to acknowledge receipt and filing of the following: Parks and Recreation Board Minutes of 4/16/12; Financial Statements for May, 2012; Report of Manually-Produced Checks for May, 2012; Whitewater Police Department Consolidated Monthly Report for April, 2012; and Library Board Minutes of 4/9/12 and 4/23/2012. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None.

**APPROVAL OF PAYMENT OF INVOICES.** It was moved by Olsen and seconded by Kidd to approve payment of invoices through June 1, 2012 in the total sum of \$89,962.39. AYES: Stewart, Winship, Olsen, Binnie, Abbott, Kienbaum, Singer. NOES: None. ABSENT: None.

**STAFF REPORT.** Assistant City Manager, Cameron Clapper reported on the Train Depot Restoration Project. It is expected that Train Depot rehabilitation will start within the next two weeks and be finished by the time of the 100<sup>th</sup> anniversary of construction of the depot on November 30, 2012.

**HEARING OF CITIZEN COMMENTS.** None.

**RESOLUTION APPROVING MEMORANDUM OF UNDERSTANDING BETWEEN CITY OF WHITEWATER AND UNIVERSITY OF WISCONSIN-WHITEWATER FOR UNIVERSITY LEASING OF PARKING SPACES ON PRAIRIE AND PRINCE STREETS.** Brunner indicated that Council had adopted a Memorandum of Understanding with the University of Wisconsin-Whitewater earlier this year in regard to reconstruction of Prairie and Prince Streets, under which the University would pay for underground burial of utilities on Prince Street as well as a payment to the City for street reconstruction. As part of the agreement, the City and University were to work out a parking plan for Prairie and Prince Streets near the University.

The University's lease of parking spaces from the City is predicated on what the City might receive if the spaces were metered or leased. The University will be paying \$40,000 per year until 2017, then \$45,000 through the remainder of the ten year agreement. As the University already has a parking system in place with enforcement, it was determined that they would administer the permit parking in a way compatible with current University fees and procedures. Funds received from the University will go into the City's General Fund and will be used for street repair and maintenance purposes.

Jeff Arnold (Vice Chancellor for Administrative Affairs) and Bob Brecklin, who is in charge of campus parking for the University of Wisconsin-Whitewater, were present at the meeting to answer questions. Jeff Arnold stated that the spaces on Prince Street would revert to public parking at 6:00 p.m. on weekdays; and the spaces on Prairie Street would revert at 10:00 p.m. Weekend public parking starts Friday at noon and is in force on all holidays.

It was confirmed that there will be 50 leased on-street parking spots plus 16 free motorcycle parking spaces on Prairie Street. Abbott indicated that there were more parking permits issued to students in

the previous year than there were spaces to park. Brecklin replied that the permits to spaces ratio is based on the fact that not everyone is on campus all day. His preference is that this would be metered parking.

Singer asked about any concern that the paid parking on Prince and Prairie Streets would push people onto other streets for free parking. Brunner replied that City staff is suggesting that any changes in parking limits on other streets would wait until after the new parking arrangement goes into effect.

**RESOLUTION AUTHORIZING MEMORANDUM OF UNDERSTANDING WITH  
UNIVERSITY OF WISCONSIN-WHITEWATER FOR LEASING OF PARKING  
SPACES ON N. PRINCE AND N. PRAIRIE STREETS**

WHEREAS, the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, and the University of Wisconsin-Whitewater previously agreed through a Memorandum of Understanding dated January 17, 2012 to jointly participate in the reconstruction of N. Prince Street (from W. Main Street to Starin Road) and the future public parking operations along N. Prince Street (from W. Main Street to Starin Road) and N. Prairie Street (from W. Main Street to Starin Road) contiguous to the University Campus, and

WHEREAS, the parties agreed to work cooperatively to develop a street parking system that is compatible with current University parking fees and procedures and, further, the University agreed to administer the public parking system on behalf of the City for both N. Prince and N. Prairie Streets, and

WHEREAS, Wisconsin State Statute 66.0921 allows the municipal lease of space over and below ground level of any street, road, alley, or public place or municipally owned real estate, if the governing body determines by resolution and states that the action is in the best public interest, and

NOW THEREFORE BE IT RESOLVED, that the Common Council of the City of Whitewater authorizes the execution of the Memorandum of Understanding between the City of Whitewater and University of Wisconsin-Whitewater for the leasing of public parking spaces along both N. Prince and N. Prairie Streets as identified in such agreement and authorizes the City Manager and City Clerk to execute the agreements and documents necessary for said approval, and

BE IT FURTHER RESOLVED, that the Common Council of the City of Whitewater finds that such leasing of public space to the University of Wisconsin-Whitewater is in the best public interest and complies with Wisconsin State Statute 66.0921 and such leasing does not substantially interfere with the public purpose for which the surface of the land is used.

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer  
NOES: None. ABSENT: None APPROVED: June 7, 2012.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**RESOLUTION AMENDING 2012 SALARY RESOLUTION.** Asst. to the City Manager, Cameron Clapper introduced the resolution. He asked that the sentence under the Administrative Positions Chart (Schedule 1) be amended such that the sentence ends after the amount of \$1,250 per month. This would delete the reference to an hourly wage increase.

**CITY OF WHITEWATER  
2012 SALARY RESOLUTION  
AMENDMENT #2**

**WHEREAS**, the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, sets forth the wage and salary schedule for employees for 2012, in which wages are established.

**NOW THEREFORE, BE IT RESOLVED** by the Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, that the following ranges and numbers of employees in the 2012 Wage and Salary Schedule are hereby adopted pursuant to Wisconsin Statutes; and

**BE IT FURTHER RESOLVED** that the contents of this resolution shall supersede such previously adopted schedules where the subject matter between the two shall be in conflict, and the changes contained herein shall be effective beginning June 7, 2012.

**SCHEDULE I  
ADMINISTRATIVE POSITIONS**

Position	# of Positions	Effective	Salary
City Manager	1	07/01/2011	100,630.51
Interim City Manager*	1	06/23/2012	73,815.44*
Chief of Police	1	09/27/2011	87,000.00
Municipal Judge	1	05/01/2011	19,576.76
City Attorney	1	07/01/2011	52,531.25

\* The annual salary reflects the Assistant to the City Manager's current salary plus \$1,250 per month

**SCHEDULE II  
PROFESSIONAL AND TECHNICAL EMPLOYEE PAY PLAN**

Pay Grade	# of Positions	Classification Titles	Pay Grade	# of Positions	Classification Titles
A*	3/4	Senior Coordinator (Part-time)	F	1	City Clerk
	2	Administrative Assistant II - Records Technician	G	1	Neighborhood Services Manager
	2	Administrative Assistant II - General Admin	H		
B*	1	Accounting Technician II - Payroll & Accounts Payable	I	1	Assistant City Manager
	1	Accounting Technician II - Utilities		1	Chief Information Officer
	1	Accounting Technician II - Utilities (Part-time)		1	Water Superintendent
	1	Administrative Assistant I - Neighborhood Services	J	1	Streets, Parks & Forestry Superintendent
	1	Clerk of Courts		1	Parks & Recreation Director
C	1	GIS Technician		1	Wastewater Treatment Plant Superintendent
D	1	Finance Support Services Manager	K	1	Lieutenant - Field Services
	1	Support Services Manager	L	1	Captain
E	1	Community TV/Media Services Manager		1	Finance Director
	1	CDA Coordinator		1	Public Works Director
	1	Recreation & Community Events Programmer			

\*Non Exempt Positions

**SCHE  
DULE  
II  
PROFESSIONAL AND TECHNICAL EMPLOYEE  
PAY PLAN**

Pay Grade		1	2	3	4	5

A*	Hourly Wage 2080 Hours	14.93 31,053.11	15.39 32,014.65	16.05 33,391.38	16.73 34,789.98	17.39 36,166.72
B*	Hourly Wage 2080 Hours	16.00 33,282.12	16.73 34,789.98	17.45 36,297.83	18.18 37,805.69	18.90 39,313.55
C	Salary	36,160.57	37,803.46	39,446.58	41,091.17	42,734.30
D	Salary	39,051.73	40,827.38	42,600.54	44,375.93	46,153.07
E	Salary	42,859.15	44,806.88	46,754.34	48,703.30	50,651.99
F	Salary	46,209.18	48,309.44	50,408.71	52,510.46	54,609.49
G	Salary	49,558.97	51,812.27	54,064.33	56,314.90	58,568.21
H	Salary	52,908.99	55,312.62	57,718.71	60,120.85	62,528.42
I	Salary	56,257.80	58,815.44	61,371.61	63,928.27	66,485.91
J	Salary	59,606.35	62,315.55	65,026.23	67,734.20	70,444.64
K	Salary	62,957.62	65,818.36	68,680.61	71,540.13	74,402.36
L	Salary	66,306.42	69,319.96	72,334.99	75,347.55	78,363.57

\*Non-Exempt Positions

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer  
NOES: None. ABSENT: None. ADOPTED: June 7, 2012.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**APPROVING 2012 COMPLIANCE MAINTENANCE ANNUAL REPORT FOR THE WASTEWATER UTILITY.**

**City of Whitewater  
Wisconsin Department of Natural Resources  
Compliance Maintenance Annual Report Resolution  
2011**

WHEREAS, it is a requirement under a Wisconsin Pollutant Discharge Elimination System (WPDES) permit issued by the Wisconsin Department of Natural Resources to file a Compliance Maintenance Annual Report (CMAR) for its wastewater facilities under Wisconsin Administrative Code NR 208; WHEREAS, it is necessary to acknowledge that the governing body has reviewed the CMAR;

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

BE IT RESOLVED, the city council in the City of Whitewater informs the Department of Natural Resources that the 2011 CMAR was reviewed and this resolution was voted on as follows:

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie.

AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None  
ADOPTED: June 7, 2012

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**RESOLUTION NAMING ROOM AT DOWNTOWN ARMORY “MARILYN KIENBAUM ROOM”.** It was moved by Olsen and seconded by Winship to name the Food Pantry room at the Downtown Armory the Marilyn Kienbaum Room. AYES: Binnie, Kidd, Olsen, Abbott, Winship, Singer. NOES: None. ABSTAIN: Kienbaum. ABSENT: None.

**FIRST READING OF ORDINANCE AMENDING SECTION 2.72.020 – CAPTAIN AND LIEUTENANT UNIFORM ALLOWANCES.**

**AN ORDINANCE AMENDING SECTION 2.72.020  
UNIFORM ALLOWANCE**

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do hereby ordain as follows:

**Section 1.** Whitewater Municipal Code Chapter 2.72, Section 2.72.020 is hereby amended to read as follows:

**2.72.020 Uniform allowance—Captain and Lieutenant.**

The positions of captain and lieutenant shall be entitled to the same annual uniform allowance that is allocated to patrol officers per the current employment agreement between the city of Whitewater and the Wisconsin Professional Police Officers Association of Whitewater.

Ordinance introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer  
NOES: None. ABSENT: None. FIRST READING APPROVED: June 7, 2012.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**FIRST READING OF ORDINANCE AMENDING CHAPTER 11 RELATING TO PARKING RESTRICTIONS FOR NORTH STREET (FROM FIRST STREET TO JEFFERSON STREET).**

**ORDINANCE AMENDING CHAPTER 11.16.150 OF THE CITY OF WHITEWATER  
MUNICIPAL CODE ENTITLED “STREET INDEX OF PARKING RESTRICTIONS.**

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does hereby ordain as follows:

**SECTION 1:** Chapter 11.16.150 entitled “Street Index of Parking Restrictions” shall be amended as follows:

The following is hereby deleted from the Street Index of Parking Restrictions:

North St	North side; starting 140 feet west of Jefferson Street for a distance of 200 feet	<a href="#">11.16.070</a>	Two-hour parking
----------	---	---------------------------	------------------

North St—W	Both sides; from W Main, east to N First	<a href="#">11.16.080</a>	No parking
------------	--	---------------------------	------------

The following is hereby added to the Street Index of Parking Restrictions:

North St	North side; starting 200 feet west of Jefferson Street for a distance of 330 feet	<a href="#">11.16.070</a>	Two-hour parking
----------	---	---------------------------	------------------

North St—W	North side; from W Main, to 70 feet east to N First	<a href="#">11.16.080</a>	No parking
------------	---	---------------------------	------------

North St—W	South side; from W Main east to George Street	<a href="#">11.16.080</a>	No parking
------------	---	---------------------------	------------

Ordinance introduced by Councilmember Binnie, who moved its adoption. Seconded by Councilmember Olsen. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer  
 NOES: None. ABSENT: None. FIRST READING APPROVED: June 7, 2012

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**RENEWAL OF 2012-2013 CLASS A BEER, CLASS A BEER AND LIQUOR, CLASS B BEER, CLASS B BEER AND LIQUOR AND WHOLESALE BEER LICENSES FOR CITY OF WHITEWATER ESTABLISHMENTS PROVIDING BEER AND ALCOHOL.** It was moved by Olsen and seconded by Binnie to approve renewal of the following Beer and Alcohol Licenses for the 2012-2013 licensing year:

CLASS A BEER:

Campus Quick Shop  
 1184 W Main Street  
 Whitewater, WI 53190  
 Agent: Campus Quick Shop Inc.  
 Jason McArdle, Michael McArdle, John McArdle

Eastsider  
 650 E. Milwaukee Street  
 Whitewater, WI 53190  
 Agent: Frawley Oil Company, Inc.  
 John Frawley, Michael Frawley, Betty Frawley

Five Points BP  
 804 W. Walworth Avenue  
 Whitewater, WI 53190  
 Agent: C. A. Pope, Inc.  
 C. A. Pope

Raceway Food Mart

1138 W. Main Street  
Whitewater, WI 53190  
Agent: Wish Enterprises, LLC  
Pankaj Kalra, Mohan Singh, Agent

CLASS A BEER AND LIQUOR:

Acorn Beverages  
561 E. Milwaukee Street  
Whitewater, WI 53190  
Agent: Hartmann's Acorn Beverages, Inc.  
Richard Hartmann

Sentry Foods  
1260 W Main Street  
Whitewater, WI 53190  
Agent: Daniels of Whitewater, LLC  
Terry Daniels, Dennis Riley, Agent

Westsider Liquor  
1353 W. Main Street  
Whitewater, WI 53190  
Agent: Frawley Oil company, Inc.  
John Frawley, Michael Frawley, Betty Frawley

CLASS B BEER:

Gus' Pizza Palace  
W7723 Hackett Road  
Whitewater, WI 53190  
Agent: Gus Pizza Palace LLC  
George Christon

Pizza Hut  
1107 W. Main Street  
Whitewater, WI 53190  
Agent: P. H. Green Bay, LLC  
Andy Pizur

Rocky Rococo's  
1210 W. Main Street  
Whitewater, WI 53190  
Agent: TRH Whitewater Restaurant, Inc.  
Kenneth Dahnert

San Jose Mexican Store  
148 W. Main Street  
Whitewater, WI 53190  
Agent: Jose J. Barajas

Qdoba

1114 W. Main Street  
Whitewater, WI 53190  
Agent: Ron Stokes

CLASS B BEER AND CLASS C WINE:

The Black Sheep  
210 W. Whitewater Street  
Whitewater, WI 53190  
Agent: Fine Food Culture, LLC  
Tyler Salisbery

CLASS B BEER AND LIQUOR:

Beer Here  
617 E. Milwaukee Street  
Whitewater, WI 53190  
Agent: Cordio, Inc.  
John Cordio, Michelle Cordio

Brass Rail  
130 W. Main Street  
Whitewater, WI 53190  
Agent: R & B Brass Rail Corp.  
David Bergman, Dale Pellmann

College Pub  
202 W. Whitewater Street  
Whitewater, WI 53190  
Agent: College Pub, LLC  
Julie Rasmussen, Kirk Rasmussen, Agent

Coyote Grill  
132 W. Center Street  
Whitewater, WI 53190  
Agent: Coyote Grill, LLC  
Dennis Salverson

Cozumel  
1139 W. Main Street, Unit E  
Whitewater, WI 53190  
Agent: Ramon Lopez, Jose Jesus Lopez, Agent

Denny K's  
156 W. Whitewater Street  
Whitewater, WI 53190  
Agent: Dennis Knopp

Fat Jack's Roadhouse  
146 W. Main Street  
Whitewater, WI 53190

Agent: WMED, LLC  
Mark T. Wokasch

Hawk Bowl  
1390 W. Main Street  
Whitewater, WI 53190  
Agent: DLK Enterprises, Inc.  
Laurence Kachel, Michael Kachel

Mad Boar Pub  
123 W. Center Street  
Whitewater, WI 53190  
Agent: Mad Boar Pub LLC  
Nicholas A. Marietta

Mitchell's Pumper  
158/162 W. Whitewater, Street  
Whitewater, WI 53190  
Agent: GAC Enterprises LLC  
Robyn L. Hantropp, Greg Condos

Randy's Supper Club  
841 E. Milwaukee Street  
Whitewater, WI 53190  
Agent: Fun Hunters, LLC  
Randolph Cruse, Kristina Sobolewski, Agent

Ricks Eastside Pub and Grill  
561 E. Milwaukee Street  
Whitewater, WI 53190  
Agent: Richard Hartmann

Station 1  
140 W. Center Street  
Whitewater, WI 53190  
Agent: Fire Statio 1 LLC  
Patrick Wellnitz, Diane L. Wellnitz

Jessica's Restaurant  
140 W. Main Street  
Whitewater, WI 53190  
Agent: Ilmi Shabani

#### WHOLESALE BEER:

Randy's Fun Hunters Brewery  
841 E. Milwaukee Street  
Whitewater, WI 53190  
Agent: Randy's Funhunters Brewery, Inc.  
Randolph Cruse, Kristina Sobolewski, Agent

AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None.

**APPROVAL OF CLOSURE OF STREETS FOR JULY 4<sup>TH</sup> ACTIVITIES.** It was moved by Olsen and seconded by Binnie to approve closure of streets for July 4<sup>th</sup> activities, as requested by the Committee. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None.

**DISCUSSION AND POSSIBLE DIRECTION REGARDING MAYORAL FORMS OF GOVERNMENT.** Councilmember Singer requested that this item be removed from the agenda at this time.

**EASEMENTS WITH ROD AND MARY DALEE WITH REGARD TO PEDESTRIAN/BIKE TRAIL AND UTILITIES. (BETWEEN JEFFERSON AND NORTH STREETS).** Councilmember Binnie thanked the Dalees for their cooperation in allowing the pedestrian/bike trail and utilities to traverse their land. Councilmember Winship indicated that addition of this area to the trail allows for extension of the bike path for our City. It was moved by Olsen and seconded by Binnie to approve easements with Rod and Mary Dalee with regard to pedestrian/bike trail and utilities. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None.

**CONFIRMATION OF JOINT MEETING WITH PLAN COMMISSION ON 6/11/12.** It was noted that there will be a joint meeting of the Common Council and the Plan and Architectural Review Commission on Monday, June 11, 2012.

**APPOINTMENT OF ED MADERE AS LIMITED TERM CITY MANAGER ADVISOR.** It was moved by Binnie and seconded by Olsen to approve a contract with Ed Madere of Janesville, Wisconsin, to serve as limited term City Manager advisor. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None.

**CANCELLATION OF JULY 3, 2012 REGULARLY SCHEDULED COUNCIL MEETING.** It was moved by Olsen and seconded by Kidd to cancel the July 3, 2012 regularly scheduled Council meeting. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None.

**DENIAL OF CLAIM FILED BY JUDY ZIEBELL FOR DAMAGE TO AUTOMOBILE.** Councilmembers noted several discrepancies in dates in the letters they received as backup material. Asst. City Manager Clapper indicated that letters were sent out as dated. Councilmembers noted that one of the letters had incorrect information in it, and should be corrected. It was moved by Olsen and seconded by Binnie to deny claim filed by Judy Ziebell for damage to an automobile. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None.

**APPOINTMENT OF CITIZEN MEMBER (REGULAR MEMBER) TO PLAN COMMISSION.** Donna Henry had originally been appointed as a regular member of the Plan Commission, but it was her wish to continue her previous appointed as an alternate member. It was moved by Binnie and seconded by Olsen to appoint Cort Hartmann to the Plan and Architectural Review Commission as a regular member. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None.

**COUNCILMEMBER REQUESTS FOR FUTURE AGENDA ITEMS.** None.

**EXECUTIVE SESSION.** It was moved by Singer and seconded by Olsen to adjourn to Executive Session **not to reconvene**, per Wisconsin Statutes 19.85(1)(c) “Considering employment, promotion, compensation or performance evaluation data of any public employee over which the government body has jurisdiction or exercises responsibility” and Chapter 19.85(1)(e)“Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session”. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. NOES: None. ABSENT: None. Item discussed: Collective bargaining and possible adjustments to city employee 2012 salaries/wages.

Being no further business to come before the regular portion of the meeting, the meeting adjourned at 7:13 p.m.

Respectfully submitted,

Michele R. Smith

City Clerk

**ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS  
OF THE JOINT MEETING BETWEEN THE COMMON COUNCIL OF THE CITY OF  
WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN AND THE  
CITY OF WHITEWATER PLAN AND ARCHITECTURAL REVIEW COMMISSION,  
WHITEWATER, WI.**

June 11, 2012

The joint meeting of the Common Council was called to order at 6:30 p.m. by Council President Singer. COUNCILMEMBERS PRESENT: Binnie, Kidd, Olsen, Abbott, Kienbaum, Winship, Singer. ABSENT: None. LEGAL COUNSEL PRESENT: Wallace McDonell. PLAN COMMISSION MEMBERS PRESENT: Henry, Meyer, Binnie, Dalee, Coburn, Henley. PLAN COMMISSION MEMBERS PRESENT: ABSENT: Hartmann, Parker, Comfort.

**ZONING REWRITE COMMITTEE DISCUSSION:** Neighborhood Services Manager/City Planner Latisha Birkeland stated that this is the first joint meeting of Council and the Plan Commission since the zoning rewrite process began last summer. Carolyn Esswein and Larry Witzling, consultants from GRAEF, gave an overview of the project, including progress on all points of the contract. They also included the results of stakeholder interviews held on November 9 and 10, 2011.

**REVIEW OF ITEMS DISCUSSED AT THE ZONING STEERING COMMITTEE MEETINGS** Four Meetings of the Zoning Re-Write Steering Committee have been held since last Fall. A map of existing zoning was presented as well as a table of zoning issues based on input, showing major and minor priorities, potential solutions and the relevant zoning sections of Municipal Code that would be affected. Changes to existing zoning would include a proposed R-5 Zoning Overlay, which would have increased housing density, as well as a proposed R-3 overlay with increased housing density (eight units per building as opposed to the previous four units) as well as changes including a proposed R-2 Overlay District.

The proposed R-2 Overlay District would have occupancy based on number of original bedrooms in the housing unit and would be approved through a conditional use permit which would consider the size of the room along with a definition of what would qualify a room as a bedroom. This overlay district is proposed for the area just south of downtown. Permitted off-street parking would be reviewed and approved by City staff, and would be based on the number of off-street parking spaces being less than the number of bedrooms in the unit when there are more than three bedrooms.

Birkeland gave an overview of code enforcement being provided, emphasizing collaboration between the Police Department and Neighborhood Services Department. The Neighborhood Services Department is in the process of streamlining conditional use applications and procedures for Plan Commission.

Proposed code changes for each zoning district including Planned Community Development and Agricultural Transition were covered. Parking changes were discussed by the Steering Committee but have not been agreed upon.

Councilmember Singer spoke in support of streamlining the process and reorganizing the code in order to create a straightforward zoning document. He wants to assure that the citizens involved in these zoning changes have sufficient opportunity for input. Larry indicated that the rights of petition would be changed in revised zoning areas, but conditional use of a particular property would not be guaranteed.

## **PUBLIC COMMENTS**

North Street resident Chris Grady spoke as a member of the Steering Committee. He felt that the committee members did not have enough information prior to the last meeting to consider all the information presented. He is concerned that some properties, such as the deep lots on Fremont Street, would see demolition of existing buildings to be replaced by small apartment complexes. Under the new proposal, this would be an allowed use. He noted that there are only a couple small areas zoned R-1 in Whitewater. This means that the changes in R-2 zoning would cover most of the City and not be appropriate in such a large area. In response, Larry stated that these difficulties are why an overlay, as opposed to a zoning change, is proposed. Birkeland indicated that information would come to committee members earlier for the next meeting.

Jeff Knight, also a member of the Zoning Re-Write Steering Committee, indicated that the housing density increases will be in a small part of the community. This will help the city overall. He recommended patience with the process and praised Graef's work so far. He suggested that housing use may not best be based on number of bedrooms in a building.

James Hartwick of the Historic Starin Park Neighborhood Association indicated that there is a trust issue in the community concerning increased density of housing in the community. He defended the R-0 overlay as a good idea, but is concerned about the R-2 boundary areas around the R-0 neighborhood causing the one-family neighborhood to shrink over time as building density and occupancy rates increase next door.

A number of homeowners agreed that single family housing and neighborhoods need to be protected by zoning and were concerned about the increase of occupancy in the R-2 zoning overlay. There is concern for the permanent residents of the city in the face of the large number of students living here.

Bob Freiermuth, a landlord in Whitewater, stated that the City does have a University and needs housing for University employees and students. The University provides many benefits for the City and density should be increased closest to the University for the benefit of students and to lessen the impact on other neighborhoods in the City.

## **DISCUSSION AND DIRECTION FROM THE CITY COUNCIL AND PLAN COMMISSION**

Plan Commissioner Henley questioned whether the zoning designations could be simplified overall. The planners answered that zoning codes are conventions and traditions and there is a risk of confusing everyone when a change is made. Also, Henley noted that there seemed to be added density included in the zoning but not added protection for single family neighborhoods. Graef representatives responded that increasing density in the area of the R-3 overlay should relieve population pressure on other areas of the city. Parking has not yet been discussed.

Plan Commissioner Henry noted that historically most students have lived in the community and not in dorms. The evolution of parent owned housing for students has added problems of its own. She is in favor of streamlining zoning and enforcement although it is difficult, as a landlord, to know how many people are living in a unit.

Councilmember Abbott spoke against limiting students to living in segregated areas of Whitewater. The vast majority of students are responsible members of the community. Councilmember Kidd noted that this is an interim report and that protecting neighborhoods is an economic growth issue. The University should not be the only thing to grow in Whitewater. There needs to be a wider base of

development. Graef representatives noted that previously there seemed to be consensus that the neighborhoods on the perimeter of the city did not need any changes but that they would be happy to look at these neighborhoods also. Councilmember Kidd stated that many of the people who work in the industrial park do not live in the City. He believes there should be more R-1 zoning in the City. Graef representatives stated that this should first be in the Comprehensive Plan.

Councilmember Winship indicated that no one had called him to complain about the higher density possibilities to the west of the campus. The overlay to the south of campus is not necessarily that close to the campus. He feels that basing building use on number of bedrooms would raise the price of single family homes with more bedrooms. Council should be allowed to pick and choose those parts of the plan that fit Whitewater.

Councilmember Binnie asked about the discarded R-5 zoning area. Graef representatives stated that this would have been a small area with up to 8 units per building with 3 people per unit. It was determined to add no more zoning classifications than already existed. Binnie stated that a conditional use permit for a development of this nature had just been approved by the Plan Commission and added that the overlay to the R-3 zoning would make this a permitted use as opposed to conditional use. Binnie noted that property owners on Fremont Street can request R-0 classification but none have done so.

Councilmember Binnie stated that it is a good idea to have all paperwork to developers a week before their appearance before the Plan Commission but that this has not been a large problem. The Plan Commission often allows for staff approval of changes by the planner so that the developer does not have to come back for another meeting. Binnie believes that the housing problem in the City is not in the \$200,000-\$400,000 price range, but rather in the \$125,000-\$160,000 range for good quality housing. Some people who work at Generac live in Janesville and ride a bus to Whitewater because they believe that they cannot afford to live here.

Councilmember Olsen agreed that there should be more R-1 zoning in the City. He is concerned that there needs to be consistency in zoning to protect single family housing. Singer agreed that targeted density makes a lot of sense. Graef representatives stated that rezoning areas from R-2 to R-1 is much more contentious as people believe they are losing their property rights. It is also a more complicated process.

Birkeland concluded by stating that it seems to be agreed that the R-3 overlay to the west of the University is a good idea. There was a discussion concerning whether the overlay to the south of Main Street should be considered as an option. Graef representatives suggested that there should be a definition of "family" in the document. Enforcement and compliance issues should also be addressed.

Olsen believes that the specific language can be worked out between Graef and the City Attorney.

It was moved by Olsen and seconded by Winship to adjourn the joint meeting of the Plan Commission and City Council. Motion carried by unanimous voice vote. The meeting adjourned at 8:30 p.m.

Respectfully submitted,

Michele R. Smith

City Clerk

**ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS  
OF THE COMMON COUNCIL OF THE CITY OF WHITEWATER, WALWORTH AND  
JEFFERSON COUNTIES, WISCONSIN.**

June 19, 2012

The meeting of the Common Council was called to order at 6:30 p.m. by Council President Singer. MEMBERS PRESENT: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. ABSENT: Winship. LEGAL COUNSEL PRESENT: Wallace McDonell.

It was moved by Councilmember Olsen and seconded by Councilmember Binnie to approve Council minutes for May 15, 2012. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship.

It was moved by Councilmember Olsen and seconded by Councilmember Binnie to acknowledge receipt and filing of the following: CDA minutes of 5/2/12, 5/9/12, 5/17/12 and 5/24/12; Irvin L Young Memorial Library Board Minutes of 5/14/12 and Police Commission Minutes of 1/20/12 and 2/9/12. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship.

**APPROVAL OF PAYMENT OF INVOICES.** It was moved by Olsen and seconded by Binnie to approve payment of invoices processed through June 13, 2012 in the total sum of \$110,106.11. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship.

**STAFF REPORT.** City Manager Brunner informed Council that staff is continuing to work with the Whitewater Unified School District on the **expansion of the fiber optic network** throughout the community. He announced that the Wisconsin City Manager's Association (WCMA) has awarded the **City of Whitewater a 2012 Outstanding Program Award for the State of Wisconsin for the Whitewater University Technology Park and Innovation Center.** Council President Singer presented a **proclamation honoring out-going City Manager Kevin Brunner** and invited the community to a reception at the Technology Park Innovation Center. Parks and Recreation Director Matt Amundson explained the Johnson Controls' **Utility Trac software**, which will be used to track energy expenses and emissions of City buildings, as well as establish benchmarks and compare costs with other communities which have like facilities. The software is free for the first year and there is no commitment past the first year. The cost of the software after the first year is manageable if the City chooses to keep it. DPW Director Dean Fischer gave updates on **Milwaukee and Prince Street reconstruction** and the detours involved as construction progresses.

**HEARING OF CITIZEN COMMENTS.** Police Chief Lisa Otterbacher provided information on the upcoming accreditation process for the Whitewater Police Department by the Wisconsin Law Enforcement Accreditation Group (WILEAG). State Representative Andy Jorgensen of Fort Atkinson introduced himself and announced his candidacy for the new 43<sup>rd</sup> Assembly District. The 37<sup>th</sup> District which he previously represented was divided during the recent redistricting and he is running for the State Assembly in one of the new districts created.

**RESOLUTION CHANGING POLLING PLACE FOR AUGUST 14, 2012 ELECTION FROM DOWNTOWN ARMORY TO MUNICIPAL BUILDING.**

**RESOLUTION LOCATING POLLING PLACE FOR ENTIRE CITY OF  
WHITEWATER TO CITY OF WHITEWATER MUNICIPAL BUILDING  
FOR THE AUGUST 14, 2012 PRIMARY ELECTION.**

WHEREAS, the City of Whitewater has designated the Downtown Armory to be the polling place for the Primary Election to be held on August 14, 2012; and

WHEREAS, the gymnasium in the Downtown Armory has no air conditioning; and

NOW THEREFORE, BE IT RESOLVED that the polling place for the Primary Election scheduled for August 14, 2012, be located in the City of Whitewater Municipal Building Community Room, 312 W. Whitewater St., Whitewater, Wisconsin.

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None ABSENT: Winship. ADOPTED:: June 19, 2012

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**2012 SALARY RESOLUTION #3. (applying 1% wage increase for all general City employees).**

**CITY OF WHITEWATER  
2012 SALARY RESOLUTION  
AMENDMENT #3**

WHEREAS, the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, sets forth the wage and salary schedule for employees for 2012, in which wages are established.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, that the following ranges and numbers of employees in the 2012 Wage and Salary Schedule are hereby adopted pursuant to Wisconsin Statutes; and

BE IT FURTHER RESOLVED that the contents of this resolution shall supersede such previously adopted schedules where the subject matter between the two shall be in conflict, and the changes contained herein shall be effective beginning January 1, 2012.

**SCHEDULE I  
ADMINISTRATIVE POSITIONS**

Position	# of Positions	Effective	Salary
City Manager	1	06/19/2012 Retroactive to 01/01/2012	101,636.82
Interim City Manager*	1	06/19/2012 Retroactive to 01/01/2012	74,403.59
Chief of Police	1	06/19/2012 Retroactive to 01/01/2012	87,870.00
Municipal Judge	1	06/19/2012 Retroactive to 01/01/2012	19,772.53
City Attorney	1	06/19/2012 Retroactive to 01/01/2012	53,056.56

\* The annual salary reflects the Assistant to the City Manager's current salary plus \$1,250 per month.

**SCHEDULE II  
PROFESSIONAL AND TECHNICAL EMPLOYEE PAY PLAN**

Pay Grade	# of Positions	Classification Titles	Pay Grade	# of Positions	Classification Titles
A*	3/4	Senior Coordinator (Part-time)	F	1	City Clerk
	2	Administrative Assistant II - Records Technician	G	1	Neighborhood Services Manager
	2	Administrative Assistant II - General Admin	H		

B*	1	Accounting Technician II - Payroll & Accounts Payable	I	1	Assistant City Manager
	1	Accounting Technician II - Utilities		1	Chief Information Officer
	1	Accounting Technician II - Utilities (Part-time)		1	Water Superintendent
	1	Administrative Assistant I - Neighborhood Services	J	1	Streets, Parks & Forestry Superintendent
	1	Clerk of Courts		1	Parks & Recreation Director
C	1	GIS Technician		1	Wastewater Treatment Plant Superintendent
D	1	Finance Support Services Manager	K	1	Lieutenant - Field Services
	1	Support Services Manager	L	1	Captain
E	1	Community TV/Media Services Manager		1	Finance Director
	1	CDA Coordinator		1	Public Works Director
	1	Recreation & Community Events Programmer			

\*Non-Exempt Positions

**SCHEDULE II  
PROFESSIONAL AND TECHNICAL EMPLOYEE PAY  
PLAN**

Pay Grade		1	2	3	4	5
A*	Hourly Wage	15.08	15.54	16.21	16.90	17.56
	2080 Hours	31,364.94	32,331.31	33,717.84	35,146.38	36,532.91
B*	Hourly Wage	16.16	16.90	17.62	18.36	19.09
	2080 Hours	33,612.80	35,146.38	36,658.96	38,192.54	39,705.12
C	Salary	36,522.18	38,181.49	39,841.05	41,502.08	43,161.64
D	Salary	39,442.25	41,235.65	43,026.55	44,819.69	46,614.60
E	Salary	43,287.74	45,254.95	47,221.88	49,190.33	51,158.51
F	Salary	46,671.27	48,792.53	50,912.80	53,035.56	55,155.58
G	Salary	50,054.56	52,330.39	54,604.97	56,878.05	59,153.89
H	Salary	53,438.08	55,865.75	58,295.90	60,722.06	63,153.70
I	Salary	56,820.38	59,403.59	61,985.33	64,567.55	67,150.77
J	Salary	60,202.41	62,938.71	65,676.49	68,411.54	71,149.09
K	Salary	63,587.20	66,476.54	69,367.42	72,255.53	75,146.38
L	Salary	66,969.48	70,013.16	73,058.34	76,101.03	79,147.21

\*Non-Exempt Positions

**SCHEDULE III  
LIBRARY EMPLOYEE PAY PLAN**

Pay	# of		Step
-----	------	--	------

Grade	Positions	Classification Titles	1	2	3	4	5
A1	3	Library Aide*	12.03	12.56	13.13	13.13	13.13
A2	5	Library Assistants*	13.07	13.67	14.27	14.86	15.45
A3	3	Library Technical Assistants*	14.86	15.54	16.21	16.90	17.56
	3	Library Associates*					
A4	1	Youth Service Librarian	36,522.18	38,181.74	39,841.05	41,502.08	43,161.64
A5	1	Assistant Library Director	46,671.27	48,792.53	50,912.80	53,030.77	55,155.58
A6	1	Library Director	60,202.41	62,938.71	65,676.49	68,411.54	71,149.09

\*Non-Exempt Positions

**SCHEDULE V  
PUBLIC WORKS EMPLOYEE PAY PLAN**

Pay Grade	Classification Title	Step					
		1 0-11 mos.	2 12-23 mos.	3 24-35 mos.	4 36-47 mos.	5 48-59 mos.	6 60+ mos.
A	Chemist Assistant	12.71	13.33	13.96	13.96	13.96	13.96
B	Custodian/Groundskeeper <i>Per 2,080 Hours</i>	15.11 31,427.97	15.69 32,625.42	16.26 33,822.88	16.81 34,957.31	17.37 36,133.76	17.94 37,310.21
C	Laborer II <i>Per 2,080 Hours</i>	17.65 36,721.98	18.23 37,919.44	18.80 39,095.89	19.35 40,251.33	19.93 41,448.78	20.48 42,604.22
D	Building Maintenance <i>Per 2,080 Hours</i>	19.77 41,112.66	20.34 42,310.11	20.89 43,444.54	21.47 44,663.01	22.03 45,818.45	22.60 47,015.90
E	Laborer I Laborer I - Mechanic Code Enforcement/Building Maintenance Water Operator - no certification (1) Wastewater Operator - no certification (1) Wastewater Operator - Lab (1) Additional twenty cents (\$.20) per hour upon completion and receipt of Grade I certification and one (1) subgrade no certification (1) <i>Per 2,080 Hours</i>	22.12 46,007.52	22.61 47,036.91	23.10 48,045.30	23.60 49,095.70	24.09 50,104.08	24.59 51,154.48

**Grade F:** Successful completion of Grade II and all Grade II subgrades required by Wisconsin Administrative Code for the City of Whitewater Wastewater Utility.

Wastewater Operator      \$25.37  
\$52,772.10

**Grade G:** Successful completion of Grade IV and all Grade IV subgrades required by Wisconsin Administrative Code for the City of Whitewater Wastewater Utility.

Wastewater Operator \$25.63  
\$53,318.30

Resolution introduced by Councilmember Olsen, who moved its adoption.  
Seconded by Councilmember Binnie.

AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship  
ADOPTED: June 19, 2012

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**RESOLUTION APPROVING ADDITION TO AGENDA WITHOUT 72 HOURS ADVANCE NOTICE (as required by Transparency Ordinance) AND RESOLUTION APPROVING THE ACQUISITION OF PROPERTY AT 125 WAKELY STREET.** It was moved by Binnie and seconded by Olsen to approve the late addition of a resolution to approve acquisition of property at 125 Wakely Street. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None ABSENT: Winship APPROVED: June 19, 2012.

City Manager Brunner indicated that Walworth County had contacted the City concerning the property at 125 Wakely Street about a year ago. It was acquired by the County under the Community Development Block Grant program, and the house was demolished because of severe mold problems. Habitat for Humanity is interested in the vacant land, and would accept it from the City for the purpose of building a single family home there.

Olsen suggested that the unused alley next to the property be vacated and added to the property when it is transferred to Habitat for Humanity. Common Council directed City staff to move forward with vacation of the alley.

**RESOLUTION ACCEPTING THE PROPERTY LOCATED AT 125 WAKELY STREET  
FROM WALWORTH  
COUNTY, WHITEWATER, WISCONSIN**

**WHEREAS**, the property located at 125 Wakely Street, Whitewater, Wisconsin, was reclaimed by Walworth County as part of the Federal Community Development Block Grant (CDBG) Program for blighted and dilapidated properties, and

**WHEREAS**, the house located at 125 Wakely Street has been demolished by Walworth County and the site has been fully remediated such that Walworth County now wishes to quit claim deed this property to the City with the understanding that the City will seek to redevelop this property and will abide by the terms and conditions of this property acquisition by Walworth County through the CDBG Program, and

**WHEREAS**, the quit claim deed will be for One Dollar (\$1.00) and the CDBG Program requires any future sale proceeds from this particular property by the City above One Dollar must be returned to the CDBG Program, and

**WHEREAS**, the City has had discussions with the Walworth County Chapter of Habitat for Humanity to, in turn, deed this property to that organization for the development and construction of a Habitat for Humanity single family house, and

**WHEREAS**, the acquisition of the 125 Wakely Street property and its subsequent development as a privately owned home by Habitat for Humanity is in the best interests of the citizens of the City of

Whitewater.

Now, therefore, **BE IT RESOLVED** that the City Manager, City Attorney and the City Clerk are hereby authorized to sign any and all documents necessary to acquire the located at 125 Wakely Street for the price of One Dollar (\$1.00) from Walworth County as well as to proceed with any and all negotiations with the Walworth County Habitat for Humanity Chapter for the future single family development of this property.

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie.

AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship  
RESOLUTION ADOPTED: June 19, 2012

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**SECOND READING OF ORDINANCE AMENDING SECTION 2.72.020 – CAPTAIN AND LIEUTENANT UNIFORM ALLOWANCES.**

**AN ORDINANCE AMENDING SECTION 2.72.020  
UNIFORM ALLOWANCE**

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do hereby ordain as follows:

**Section 1.** Whitewater Municipal Code Chapter 2.72, Section 2.72.020 is hereby amended to read as follows:

**2.72.020 Uniform allowance—Captain and Lieutenant.**

The positions of captain and lieutenant shall be entitled to the same annual uniform allowance that is allocated to patrol officers per the current employment agreement between the city of Whitewater and the Wisconsin Professional Police Officers Association of Whitewater.

Ordinance introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None  
ABSENT: Winship. ADOPTED: June 19, 2012.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**SECOND READING OF ORDINANCE AMENDING CHAPTER 11 RELATING TO PARKING RESTRICTIONS FOR NORTH STREET (FROM FIRST STREET TO JEFFERSON STREET).**

**Amendment to Chapter 11 Relating to Parking Restrictions for North Street  
(from First Street to Jefferson Street).**

**ORDINANCE AMENDING CHAPTER 11.16.150 OF THE CITY OF WHITEWATER  
MUNICIPAL CODE ENTITLED “STREET INDEX OF PARKING RESTRICTIONS.”**

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does hereby ordain as follows:

**SECTION 1:** Chapter 11.16.150 entitled "Street Index of Parking Restrictions" shall be amended as follows:

The following is hereby deleted from the Street Index of Parking Restrictions:

North St	North side; starting 140 feet west of Jefferson Street for a distance of 200 feet	<a href="#">11.16.070</a>	Two-hour parking
----------	---	---------------------------	------------------

North St—W	Both sides; from W Main, east to N First	<a href="#">11.16.080</a>	No parking
------------	--	---------------------------	------------

The following is hereby added to the Street Index of Parking Restrictions:

North St	North side; starting 200 feet west of Jefferson Street for a distance of 330 feet	<a href="#">11.16.070</a>	Two-hour parking
----------	---	---------------------------	------------------

North St—W	North side; from W Main, to 70 feet east to N First	<a href="#">11.16.080</a>	No parking
------------	---	---------------------------	------------

North St—W	South side; from W Main east to George Street	<a href="#">11.16.080</a>	No parking
------------	---	---------------------------	------------

Ordinance introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie.. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None ABSENT: Winship. ADOPTED: June 19, 2012.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

**RENEWAL OF 2012-2013 ALCOHOL LICENSES.** It was moved by Olsen and seconded by Abbott to approve renewal of 2012-2013 City of Whitewater alcohol licenses as listed below:

CLASS A BEER:

The Station  
844 E. Milwaukee Street  
Whitewater, WI 53190  
Agent: Amar Nath

Walgreens  
1041 W. Main Street  
Whitewater, WI 53190  
Agent: Walgreen Company  
Kathy Schultz, Agent

CLASS A BEER AND LIQUOR:

Walmart  
1362 W. Main Street  
Whitewater, WI 53190  
Agent: Walmart

Joey Marx, Agent

CLASS B BEER:

La Preferida  
132 W. Main Street  
Whitewater, WI 53190  
Agent: Luis Islas Martinez

CLASS B BEER AND LIQUOR:

Wanda's Lakefront  
292 S. Wisconsin Street  
Whitewater, WI 53190  
Agent: Wanda K. Milnamow

Tokyo Restaurant  
161 W. Main Street  
Whitewater, WI 53190  
Agent: En Zheng

Whitewater Street Restaurant  
111 W. Whitewater Street  
Whitewater, WI 53190  
Agent: Christ Christon

Hawk's Nest Bar & Grill  
214 W. Whitewater Street  
Whitewater, WI 53190  
Agent: Hale T. Evans

Karina's Mexican Restaurant  
137 W. Main Street  
Whitewater, WI 53190  
Agent: Clara F. Rocha

Split Decision  
1398 W. Main Street  
Whitewater, WI 53190  
Agent: DLK Enterprises, Inc.  
Laurence Kachel, Michael Kachel

CLASS A BEER AND CLASS C WINE:

The Sweet Spot  
226 W. Whitewater Street  
Agent: Lacey Reichwald

AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship.

**APPOINTMENT OF CITIZEN MEMBERS TO PARKS AND RECREATION BOARD.** It was moved by Olsen and seconded by Binnie to appoint Terry Smith and Rachael DePorter as citizen members to the Parks and Recreation Board. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship.

**PEPSI REFRESH FUNDS.** Park and Recreation Director Amundson stated that the City has received \$50,000 from the Pepsi Refresh project and must expend those funds by July 31, 2012. The original grant request was to purchase materials for the baseball field. As fundraising is still going on, Pepsi Refresh has allowed Whitewater to amend the original grant agreement. Strand Associates will develop a proposal for the needed grading plan, which will come before Council for approval at the July 17 meeting. The remainder of the funds will be used as a down payment to an artificial turf company.

**COMMUNITY SURVEY FOR STRATEGIC PLANNING PROCESS.** Interim City Manager Cameron Clapper stated that in 2005 and 2009 there were community surveys sent for the purpose of evaluating citizen opinions on city services and other issues. It would seem to be a good time to have another community survey, as the City will be having a strategic planning process underway in the near future. The last Strategic Plan for the City was completed in 2005. It was Council's consensus to delay the survey and strategic planning process and budget for the survey as part of the 2013 budget.

**DISCUSSION REGARDING DPW JOB DESCRIPTION AND SEARCH FOR NEW EMPLOYEE.** Assistant City Manager Clapper stated that DPW Director, Dean Fischer will be retiring in December 2012. He indicated that it would be preferable if the next DPW Director has a PE Certification as there would be cost savings to the City in having an engineering professional on staff. Clapper requested that there be an overlap of time (from 4 weeks to two months) during which both Fischer and the new person would be able to work together. Clapper stated that it would be preferable to start the hiring process before the City Manager position is filled as there may not be sufficient time to complete the hiring and training before Fischer's departure. Clapper stated that the job description will be reviewed to consider any changes in the responsibilities of the position. Council indicated that it would be preferable to wait until the City Manager position is filled to start the search for a new DPW Director, but that the job description should be updated and ready to go at that time.

**COUNCILMEMBER REQUESTS FOR FUTURE AGENDA ITEMS.** None.

**EXECUTIVE SESSION.** It was moved by Singer and seconded by Olsen to adjourn to Executive Session **TO RECONVENE APPROXIMATELY 30 MINUTES AFTER ADJOURNMENT TO CLOSED SESSION**, per Wisconsin Statutes Chapter 19.85(1)(e) "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session". AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship. The meeting convened to closed session at 8:01 p.m. Items to be discussed: 1) Property acquisition easement for multi use path extension; 2) Negotiation of development agreement with Green Energy Holdings LLC; 3) Potential litigation regarding public improvements required in the development agreement with Walton's Pine Bluff Subdivision.

**RECONVENE INTO OPEN SESSION.** It was moved by Olsen and seconded by Kienbaum to reconvene to Open Session at 8:45 p.m. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship.

**ACTION ON DEVELOPMENT AGREEMENT WITH GREEN ENERGY HOLDINGS LLC.** It was moved by Olsen and seconded by Binnie to enter into a Development Agreement with Green Energy Holdings, LLC.

**ADJOURNMENT.** It was moved by Olsen and seconded by Binnie to adjourn the meeting. AYES: Binnie, Kidd, Olsen, Abbott, Kienbaum, Singer. NOES: None. ABSENT: Winship.

The meeting adjourned at 8:55 p.m.

Respectfully submitted,

Michele R. Smith  
City Clerk

## Report Criteria:

Detail report.  
Invoices with totals above \$0.00 included.  
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
<b>A T &amp; T</b>						
1710	A T & T	1710-071812	ARMORY PHONE	07/18/2012	36.51	100-51600-225
Total A T & T:					36.51	
<b>AT&amp;T</b>						
6380	AT&T	6380-071812	GEN BLDG/PHONE	07/18/2012	278.32	100-51600-225
6380	AT&T	6380-071812	LIBRARY/PHONE	07/18/2012	271.38	220-55110-225
6380	AT&T	6380-071812	CABLE/PHONE	07/18/2012	54.15	200-55110-225
6380	AT&T	6380-071812	GEN BLDG/PHONE	07/18/2012	576.59	100-51600-225
6380	AT&T	6380-071812	SHOP/PHONE	07/18/2012	33.92	100-53230-241
6380	AT&T	6380-071812	LIBRARY/PHONE	07/18/2012	84.79	220-55110-225
6380	AT&T	6380-071812	SENIORS/INTERNET	07/18/2012	36.93	100-55310-340
6380	AT&T	6380-071812	WATER/PHONE	07/18/2012	84.79	610-61921-310
6380	AT&T	6380-071812	WASTEWATER/DIALER	07/18/2012	42.40	620-62820-225
6380	AT&T	6380-071812	WASTEWATER/PHONE	07/18/2012	8.48	620-62820-225
6380	AT&T	6380-071812	CABLE/PHONE	07/18/2012	16.96	200-55110-225
Total AT&T:					1,488.71	
<b>AT&amp;T LONG DISTANCE</b>						
4746	AT&T LONG DISTANCE	4746-071812	SAFETY BLDG/LONG DIST	07/18/2012	30.94	100-51600-225
4746	AT&T LONG DISTANCE	4746-071812	LIBRARY/PHONE	07/18/2012	25.80	220-55110-225
4746	AT&T LONG DISTANCE	4746-071812	STREET/PHONE	07/18/2012	8.18	100-53230-241
4746	AT&T LONG DISTANCE	4746-071812	WATER/PHONE	07/18/2012	7.32	610-61921-310
4746	AT&T LONG DISTANCE	4746-071812	WASTEWATER/PHONE	07/18/2012	10.57	620-62820-225
Total AT&T LONG DISTANCE:					82.81	
<b>BEST STAMPS</b>						
432	BEST STAMPS	353304	POLICE INV/PROFESSIONAL S	07/18/2012	77.30	100-52120-219
Total BEST STAMPS:					77.30	
<b>DALEE WATER CONDITIONING</b>						
208	DALEE WATER CONDITIONING	208-071812	FIRE/OPERATING SUPPLIES	07/18/2012	28.75	100-52200-340
Total DALEE WATER CONDITIONING:					28.75	
<b>FASTENAL COMPANY</b>						
1255	FASTENAL COMPANY	WIWHT8435	WASTEWATER/#22 PUMP REP	07/18/2012	20.61	620-62890-357
1255	FASTENAL COMPANY	WIWHT8501	WASTEWATER/#22 PUMP REP	07/18/2012	1.92	620-62890-357
Total FASTENAL COMPANY:					22.53	
<b>FIRE-RESCUE SUPPLY LLC</b>						
3886	FIRE-RESCUE SUPPLY LLC	4180	FIRE/CAPITAL EQUIPMENT	07/18/2012	420.00	100-52200-810
3886	FIRE-RESCUE SUPPLY LLC	4188	FIRE/CAPITAL EQUIPMENT	07/18/2012	200.00	100-52200-810
3886	FIRE-RESCUE SUPPLY LLC	4188	FIRE/CAPITAL EQUIPMENT	07/18/2012	125.00	100-52200-810
3886	FIRE-RESCUE SUPPLY LLC	4188	FIRE/OPERATAING SUPPLIES	07/18/2012	48.00	100-52200-340
Total FIRE-RESCUE SUPPLY LLC:					793.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
<b>H &amp; H FIRE PROTECTION LLC</b>						
120	H & H FIRE PROTECTION LLC	8498	FIRE/OPERATING SUPPLIES	07/18/2012	55.00	100-52200-340
Total H & H FIRE PROTECTION LLC:					55.00	
<b>JEFFERSON FIRE &amp; SAFETY INC</b>						
399	JEFFERSON FIRE & SAFETY IN	188082	FIRE/CAPITAL EQUIPMENT	07/18/2012	114.81	100-52200-810
399	JEFFERSON FIRE & SAFETY IN	188328	FIRE/EQUIPMENT REPAIRS	07/18/2012	463.51	100-52200-242
Total JEFFERSON FIRE & SAFETY INC:					578.32	
<b>JOHNS DISPOSAL SERVICE INC</b>						
42	JOHNS DISPOSAL SERVICE IN	42950	RECYCLE/EXTRA PICK UP	07/18/2012	35.00	230-53600-219
Total JOHNS DISPOSAL SERVICE INC:					35.00	
<b>LYNN PEAVY CO</b>						
891	LYNN PEAVY CO	259234	POLICE INV/OPERATING SUPP	07/18/2012	169.00	100-52120-340
Total LYNN PEAVY CO:					169.00	
<b>MAJESTIC CLEANERS LLC</b>						
98	MAJESTIC CLEANERS LLC	232610	COURT/OFFICE SUPPLIES	07/18/2012	15.00	100-51200-320
Total MAJESTIC CLEANERS LLC:					15.00	
<b>MZIS</b>						
5997	MZIS	328	NEIGHBORHOOD SVC/JUNE IN	07/18/2012	1,999.40	100-52400-219
Total MZIS:					1,999.40	
<b>NORTHERN LAKE SERVICE INC</b>						
1335	NORTHERN LAKE SERVICE INC	216661	WATEWATER/MONTHLY ANALY	07/18/2012	42.80	620-62870-295
Total NORTHERN LAKE SERVICE INC:					42.80	
<b>NORTHERN SEWER EQUIPMENT CO INC</b>						
44	NORTHERN SEWER EQUIPMEN	8105	WASTEWATER/JET MACHINE C	07/18/2012	116.25	620-62830-355
Total NORTHERN SEWER EQUIPMENT CO INC:					116.25	
<b>OFFICE DEPOT</b>						
4146	OFFICE DEPOT	613708421001	POLICE ADMN/OFFICE SUPPLI	07/18/2012	152.54	100-52100-310
4146	OFFICE DEPOT	613888318001	POLICE ADMN/OFFICE SUPPLI	07/18/2012	82.36	100-52100-310
4146	OFFICE DEPOT	615069218001	FINANCE/OFFICE SUPPLIES	07/18/2012	8.19	100-51500-310
4146	OFFICE DEPOT	615069349001	FINANCE/OFFICE SUPPLIES	07/18/2012	10.20	100-51500-310
Total OFFICE DEPOT:					253.29	
<b>QUIET HUT SPORTS</b>						
1829	QUIET HUT SPORTS	78581	POLICE PATROL/OPERATING S	07/18/2012	150.00	100-52110-340
Total QUIET HUT SPORTS:					150.00	
<b>QUILL CORPORATION</b>						
445	QUILL CORPORATION	3958569	WASTEWATER/MAGAZINE RAC	07/18/2012	83.59	620-62820-310

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
Total QUILL CORPORATION:					83.59	
<b>SOUTHERN LAKES NEWSPAPERS</b>						
1844	SOUTHERN LAKES NEWSPAPE	1844-071812	COUNCIL/MINUTES	07/18/2012	2,418.69	100-51100-320
1844	SOUTHERN LAKES NEWSPAPE	1844-071812	COUNCIL/AGENDA	07/18/2012	24.73	100-51100-320
1844	SOUTHERN LAKES NEWSPAPE	1844-071812	COUNCIL/LIQUOR LICENSES	07/18/2012	159.80	100-51100-320
1844	SOUTHERN LAKES NEWSPAPE	1844-071812	COUNCIL/DISCONTINUANCE E	07/18/2012	37.72	100-51100-320
1844	SOUTHERN LAKES NEWSPAPE	1844-071812	GEN ADMN/BRUNNER THANK Y	07/18/2012	48.00	100-51400-310
1844	SOUTHERN LAKES NEWSPAPE	1844-071812	GEN ADMN/ELECTION POLLIN	07/18/2012	23.73	100-51400-310
1844	SOUTHERN LAKES NEWSPAPE	1844-071812	WASTEWATER/CHEMIST ASST	07/18/2012	150.00	620-62810-310
Total SOUTHERN LAKES NEWSPAPERS:					2,862.67	
<b>STAPLES ADVANTAGE</b>						
2393	STAPLES ADVANTAGE	8022259376	POLICE ADMN/OFFICE SUPPLI	07/18/2012	53.14	100-52100-310
Total STAPLES ADVANTAGE:					53.14	
<b>UNEMPLOYMENT INSURANCE</b>						
274	UNEMPLOYMENT INSURANCE	000003894384	FIRE/H HIGGINS	07/18/2012	109.96	100-52200-158
274	UNEMPLOYMENT INSURANCE	000003894384	CROSSING GD/C LUDEMAN	07/18/2012	114.00	100-52130-158
274	UNEMPLOYMENT INSURANCE	000003894384	CDA/NIMM	07/18/2012	2,207.40	900-56500-158
274	UNEMPLOYMENT INSURANCE	000003894384	RESCUE/N MACKLEM	07/18/2012	259.84	100-52300-158
274	UNEMPLOYMENT INSURANCE	000003894384	FIRE/PONDER	07/18/2012	96.15	100-52200-158
Total UNEMPLOYMENT INSURANCE:					2,559.35	
<b>UW WHITEWATER</b>						
8	UW WHITEWATER	16935	WASTEWATER/JANITORIAL SU	07/18/2012	74.80	620-62840-340
8	UW WHITEWATER	16935	PARKS/BATTERIES	07/18/2012	13.82	100-53270-359
8	UW WHITEWATER	16935	PARKS/BULBS	07/18/2012	108.56	100-53270-359
8	UW WHITEWATER	16935	GEN BLDG/SUPPLIES	07/18/2012	29.05	100-51600-340
Total UW WHITEWATER:					226.23	
<b>WAL CO-SHERIFF'S DEPT</b>						
125	WAL CO-SHERIFF'S DEPT	JUNE 2012	COURT/JUNE CONFINEMENT	07/18/2012	135.00	100-51200-293
Total WAL CO-SHERIFF'S DEPT:					135.00	
<b>WAUKESHA CO SHERIFFS DEPT</b>						
327	WAUKESHA CO SHERIFFS DEP	MATTESON	POLICE PATROL/EMPLOYEE E	07/18/2012	250.00	100-52110-154
327	WAUKESHA CO SHERIFFS DEP	VALADEZ	POLICE INV/EMPLOYEE ED & T	07/18/2012	250.00	100-52120-154
Total WAUKESHA CO SHERIFFS DEPT:					500.00	
<b>WE ENERGIES</b>						
25	WE ENERGIES	25-71812	GARAGE SHOP/ELECTRIC GAS	07/18/2012	478.72	100-53230-222
25	WE ENERGIES	25-71812	CITY/ELECTRIC	07/18/2012	8.14	100-51600-222
25	WE ENERGIES	25-71812	PARKS/ELECTRIC	07/18/2012	1,898.68	100-53270-222
25	WE ENERGIES	25-71812	PARKS/GAS	07/18/2012	29.30	100-53270-224
Total WE ENERGIES:					2,414.84	
<b>WI DEPT OF JUSTICE</b>						
69	WI DEPT OF JUSTICE	L6505T 07/02/	BEV OP/RECORD CHECK	07/18/2012	336.00	100-44122-51
69	WI DEPT OF JUSTICE	L6505T 07/02/	LIBRARY/RECORD CHECK	07/18/2012	7.00	220-55110-310

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
69	WI DEPT OF JUSTICE	L6505T 07/02/	REC/RECORD CHECK	07/18/2012	84.00	100-55210-310
69	WI DEPT OF JUSTICE	L6505T 07/02/	GEN ADMN/RECORD CHECK	07/18/2012	7.00	100-51400-310
69	WI DEPT OF JUSTICE	L6505T 07/02/	CABLE/RECORD CHECK	07/18/2012	7.00	200-55110-310
69	WI DEPT OF JUSTICE	L6505T 07/02/	FINANCE/RECORD CHECK	07/18/2012	7.00	100-51500-310
69	WI DEPT OF JUSTICE	L6505T 07/02/	POLICE/RECORD CHECK	07/18/2012	7.00	100-52100-310
69	WI DEPT OF JUSTICE	L6505T 07/02/	WASTEWATER/RECORD CHEC	07/18/2012	14.00	620-62810-310
Total WI DEPT OF JUSTICE:					469.00	
<b>WI LAW ENFORCEMENT ACCREDITATION</b>						
6579	WI LAW ENFORCEMENT ACCR	FINAL ON-SIT	POLICE ADMN/PROFESSIONAL	07/18/2012	4.00	100-52100-219
Total WI LAW ENFORCEMENT ACCREDITATION:					4.00	
Grand Totals:					15,251.49	

Dated: 07/11/2012

Finance Director: DOUG SAUBERT

## Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

**CITY OF WHITEWATER**

TO: City Manager and Council Members

FROM: Doug Saubert, Finance Director

RE: Authorized & Manual Checks Processed/Paid for June, 2012

Date: July 11, 2012

Attached is a detail listing of all manual and authorized checks processed for June, 2012. The total amount was \$1,184,259.90. The amounts per fund are as follows:

<b>FUND</b>	<b>NAME</b>	<b>TOTAL</b>
100	General Fund	238,446.77
200	Cable TV	333.32
208	Parking Permit Fund	165.23
216	Police Vehicle Revolving	7,720.62
220	Library	21,235.51
230	Solid Waste/Recycling	30,728.07
235	Ride-Share Grant Program	11,146.26
280	Street Repair Revolving Fd	69,216.68
295	Police Trust/Seizures	6,687.00
440	TID # 4	10,829.62
450	Capital Projects	436,448.11
454	Newcomb/Milwaukee Intersection	13,184.40
610	Water Utility	20,506.39
620	Sewer Utility	306,818.67
630	StormWater Utility	2,663.13
900	Community Development	4,690.23
920	Innovation Center	3,439.89
	<b>TOTALS</b>	<u><u>1,184,259.90</u></u>

Please let me know if you have any questions.

Report Criteria:

Report type: GL detail

Check.Check number = 72648,72738-73112

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
<b>100</b>								
06/12	06/06/2012	72744	1033	CLEAN MATS	27728	1	100-55111-246	62.00
		Total 72744:						62.00
06/12	06/06/2012	72758	260	PER MAR SECURITY SERVICES	817091	1	100-55111-245	32.64
		Total 72758:						32.64
06/12	06/07/2012	72765	78	AMON & SONS INC, B R	39567	1	100-53300-405	1,957.50
		Total 72765:						1,957.50
06/12	06/07/2012	72766	6549	BINNIE, CHERYL L	6/5/12	1	100-51400-116	120.00
		Total 72766:						120.00
06/12	06/07/2012	72767	6608	BRODIE TROPHY	84479	1	100-52100-340	123.00
		Total 72767:						123.00
06/12	06/07/2012	72768	6477	BROWN, LYNETTE M	APRIL - MAY	1	100-46733-55	100.80
		Total 72768:						100.80
06/12	06/07/2012	72769	5452	BRUCH, JOANNE	BLACKHAW	1	100-51400-116	148.00
		Total 72769:						148.00
06/12	06/07/2012	72770	922	BURROWS, MARION	FAIRHAVEN	1	100-51400-116	152.00
		Total 72770:						152.00
06/12	06/07/2012	72771	6616	CAMACHO'S AUTO REPAIR	RESTITUTIO	1	100-21690	50.00
		Total 72771:						50.00
06/12	06/07/2012	72772	5892	CLAPPER, CAMERON	KOHLER	1	100-51400-330	217.78
06/12	06/19/2012	72772	5892	CLAPPER, CAMERON	KOHLER	1	100-51400-330	217.78- V
		Total 72772:						.00
06/12	06/07/2012	72773	2044	COBURN, GINNY	6/15/12	1	100-51400-116	124.00
		Total 72773:						124.00
06/12	06/07/2012	72775	1346	COOPER, NANCY	6/5/12	1	100-51400-116	126.00
		Total 72775:						126.00
06/12	06/07/2012	72776	1347	COULTHART, JOANNE	6/5/12	1	100-51400-116	124.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72776:								124.00
06/12	06/07/2012	72779	5865	DOCTOR NOIZE	JUNE 14, 20	1	100-55320-790	375.00
Total 72779:								375.00
06/12	06/07/2012	72780	2887	EHLERT, SCOTT	5/12 RESTIT	1	100-21690	721.00
Total 72780:								721.00
06/12	06/07/2012	72781	5246	ENDISCH, COLLEEN	6/5/12	1	100-51400-116	120.00
Total 72781:								120.00
06/12	06/07/2012	72782	4904	EPPS, M VIRGINIA	6/4-6/5/12	1	100-51400-116	146.00
Total 72782:								146.00
06/12	06/07/2012	72783	572	FEDEX	7-898-67268	1	100-53270-310	32.17
06/12	06/07/2012	72783	572	FEDEX	7-898-67268	2	100-51500-310	29.48
Total 72783:								61.65
06/12	06/07/2012	72784	1951	FISCHER, MARGARET	6/5/12	1	100-51400-116	80.00
Total 72784:								80.00
06/12	06/07/2012	72785	2222	FOLLIS, JOYCE	5/21-6/5/12	1	100-51400-116	140.00
Total 72785:								140.00
06/12	06/07/2012	72786	927	FUERSTENBERG, I LOUISE	6/5/12	1	100-51400-116	126.00
Total 72786:								126.00
06/12	06/07/2012	72787	6043	GOODMAN, KARLA	6/5/12	1	100-51400-116	126.00
Total 72787:								126.00
06/12	06/07/2012	72788	3024	HASS, SANDRA	6/5/12	1	100-51400-116	124.00
Total 72788:								124.00
06/12	06/07/2012	72789	6597	HAVEN, KATHY	6/5/12	1	100-51400-116	120.00
Total 72789:								120.00
06/12	06/07/2012	72791	3272	HENRY, DONNA	6/5/12	1	100-51400-116	62.00
Total 72791:								62.00
06/12	06/07/2012	72792	5254	HISCOX, SUSAN	6/5/12	1	100-51400-116	120.00
Total 72792:								120.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/07/2012	72794	3905	KIENBAUM, CHRISTINE	6/5/12	1	100-51400-116	116.00
		Total 72794:						116.00
06/12	06/07/2012	72796	6036	KNUTESON, DARLENE	6/5/12	1	100-51400-116	124.00
		Total 72796:						124.00
06/12	06/07/2012	72797	932	KOENITZER, DOTTIE	6/5/12	1	100-51400-116	124.00
		Total 72797:						124.00
06/12	06/07/2012	72798	4179	LEAVER, ROSEMARY	6/5/12	1	100-51400-116	124.00
		Total 72798:						124.00
06/12	06/07/2012	72799	933	LONG, ELLEN	6/5/12	1	100-51400-116	124.00
		Total 72799:						124.00
06/12	06/07/2012	72800	6551	LONG, EVERETT	5/8-6/5/12	1	100-51400-116	248.00
		Total 72800:						248.00
06/12	06/07/2012	72801	924	LOOMER, LINDA	6/5/12	1	100-51400-116	76.00
		Total 72801:						76.00
06/12	06/07/2012	72802	3906	MCCARTHY, SHARRON	6/5/12	1	100-51400-116	64.00
		Total 72802:						64.00
06/12	06/07/2012	72803	6553	MCKINNON, MARSHA	6/5/12	1	100-51400-116	124.00
		Total 72803:						124.00
06/12	06/07/2012	72804	1354	MEIKLE, MARY	6/5/12	1	100-51400-116	124.00
		Total 72804:						124.00
06/12	06/07/2012	72805	2990	MESSIER, SHIRLEY	6/5/12	1	100-51400-116	124.00
		Total 72805:						124.00
06/12	06/07/2012	72806	6617	MORALES, SABRINA	5462	1	100-46730-55	20.00
		Total 72806:						20.00
06/12	06/07/2012	72807	2274	MUNICIPAL COURT FUND	5/31-6/7/12 F	1	100-45110-52	88.80
06/12	06/07/2012	72807	2274	MUNICIPAL COURT FUND	5/31-6/7/12 F	2	100-45110-52	34.00
06/12	06/07/2012	72807	2274	MUNICIPAL COURT FUND	5/31-6/7/12 F	3	100-45110-52	139.20
06/12	06/07/2012	72807	2274	MUNICIPAL COURT FUND	5/31-6/7/12 F	4	100-45110-52	114.00
06/12	06/07/2012	72807	2274	MUNICIPAL COURT FUND	5/31-6/7/12 F	5	100-45110-52	114.00
		Total 72807:						490.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/07/2012	72808	6575	OBMASCHER, JEANNE	6/5/12	1	100-51400-116	124.00
		Total 72808:						124.00
06/12	06/07/2012	72809	1357	ROSELLE, RITA	6/5/12	1	100-51400-116	126.00
		Total 72809:						126.00
06/12	06/07/2012	72810	5979	ROWLEY, NANCY J	6/5/12	1	100-51400-116	108.00
		Total 72810:						108.00
06/12	06/07/2012	72811	6599	ROWLEY, SALLY	5/29-6/1/12	1	100-51400-116	150.00
06/12	06/07/2012	72811	6599	ROWLEY, SALLY	6/5/12	1	100-51400-116	124.00
		Total 72811:						274.00
06/12	06/07/2012	72812	943	SCHARINGER, CAROLE	6/5/12	1	100-51400-116	126.00
		Total 72812:						126.00
06/12	06/07/2012	72813	1360	SCHERER, ALICE	6/5/12	1	100-51400-116	124.00
		Total 72813:						124.00
06/12	06/07/2012	72814	5969	SCHWARZ, ANNA	6/5/12	1	100-51400-116	108.00
		Total 72814:						108.00
06/12	06/07/2012	72815	1490	SMITH, WILLIAM E	6/5/12	1	100-51400-116	134.00
		Total 72815:						134.00
06/12	06/07/2012	72816	5574	STATE OF WISCONSIN	5/12 FINES	1	100-21690	6,734.86
		Total 72816:						6,734.86
06/12	06/07/2012	72817	946	STONE, BEVERLY	5/21-6/5/12	1	100-51400-116	140.00
		Total 72817:						140.00
06/12	06/07/2012	72818	2592	SWEET, BOB	RESTITUTIO	1	100-21690	500.00
		Total 72818:						500.00
06/12	06/07/2012	72819	6555	TREWYN, ARLENE	6/5/12	1	100-51400-116	124.00
		Total 72819:						124.00
06/12	06/07/2012	72820	282	WALWORTH CO TREASURER	5/12 FINES	1	100-21690	2,070.48
		Total 72820:						2,070.48
06/12	06/07/2012	72821	5294	WEST, CHARLOTTE	6/5/12	1	100-51400-116	124.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72821:								124.00
06/12	06/07/2012	72822	4548	WHITEWATER, CITY OF	5/12 FINES	1	100-21690	19,005.10
Total 72822:								19,005.10
06/12	06/07/2012	72823	187	WI EMPLOYMENT RELATIONS	16414 RP	1	100-51300-219	400.00
Total 72823:								400.00
06/12	06/07/2012	72824	315	WI MUNICIPAL COURT CLERKS	2012 DUES	1	100-51200-320	40.00
Total 72824:								40.00
06/12	06/07/2012	72826	1364	ZEISE, DARLENE	4/5-6/5/12	1	100-51400-116	100.00
Total 72826:								100.00
06/12	06/08/2012	72827	43	PETTY CASH	06-08-2012	1	100-52100-310	1.95
06/12	06/08/2012	72827	43	PETTY CASH	06-08-2012	2	100-51500-330	10.00
06/12	06/08/2012	72827	43	PETTY CASH	06-08-2012	3	100-52400-310	11.50
06/12	06/08/2012	72827	43	PETTY CASH	06-08-2012	4	100-52100-310	2.90
06/12	06/08/2012	72827	43	PETTY CASH	06-08-2012	5	100-51400-310	25.32
06/12	06/08/2012	72827	43	PETTY CASH	06-08-2012	6	100-52100-340	52.36
06/12	06/08/2012	72827	43	PETTY CASH	06-08-2012	7	100-52100-310	44.24
Total 72827:								148.27
06/12	06/11/2012	72828	5404	CITGO	34360196	1	100-52110-351	2,615.34
06/12	06/11/2012	72828	5404	CITGO	34360196	2	100-52120-351	808.78
06/12	06/11/2012	72828	5404	CITGO	34360196	3	100-52200-351	534.35
06/12	06/11/2012	72828	5404	CITGO	34360196	4	100-52300-351	1,017.64
06/12	06/11/2012	72828	5404	CITGO	34360196	5	100-52140-351	190.51
06/12	06/11/2012	72828	5404	CITGO	34360196	6	100-51500-310	642.19
Total 72828:								4,524.43
06/12	06/14/2012	72831	319	4TH OF JULY CORP	2012	1	100-55320-720	9,500.00
Total 72831:								9,500.00
06/12	06/14/2012	72832	6380	AT&T	6380-061412	1	100-51600-225	350.03
06/12	06/14/2012	72832	6380	AT&T	6380-061412	5	100-51600-225	585.69
06/12	06/14/2012	72832	6380	AT&T	6380-061412	6	100-53230-241	34.45
06/12	06/14/2012	72832	6380	AT&T	6380-061412	8	100-55310-340	36.93
Total 72832:								1,007.10
06/12	06/14/2012	72833	5892	CLAPPER, CAMERON	KOHLER CV	1	100-51400-330	123.44
Total 72833:								123.44
06/12	06/14/2012	72836	5247	ENDISCH, WILLIAM	06/05/12	1	100-51400-116	120.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
								<u>120.00</u>
		Total 72836:						
06/12	06/14/2012	72838	1940	GREGOIRE JR, DON	FIRE CHIEF	1	100-52200-154	<u>152.00</u>
		Total 72838:						<u>152.00</u>
06/12	06/14/2012	72839	3814	HSU, MAXWELL K	REFUND	1	100-46736-55	<u>58.00</u>
		Total 72839:						<u>58.00</u>
06/12	06/14/2012	72840	5514	KLEINFELDT, JOHN	REIMBURSE	1	100-52110-351	<u>62.23</u>
		Total 72840:						<u>62.23</u>
06/12	06/14/2012	72842	5804	MCKINNON, KEVIN	6/5/12	1	100-51400-116	<u>124.00</u>
		Total 72842:						<u>124.00</u>
06/12	06/14/2012	72843	219	MINNESOTA LIFE INSURANCE	JULY 2012	1	100-21531	<u>2,454.11</u>
		Total 72843:						<u>2,454.11</u>
06/12	06/14/2012	72845	5505	NORTHEAST WI TECHNICAL C	54879	1	100-52110-154	<u>350.00</u>
		Total 72845:						<u>350.00</u>
06/12	06/14/2012	72846	195	REGISTRATION FEE TRUST	17	1	100-52140-360	<u>85.00</u>
		Total 72846:						<u>85.00</u>
06/12	06/14/2012	72847	4500	ROCK CO CLERK OF COURT	FINE	1	100-45114-52	<u>298.50</u>
		Total 72847:						<u>298.50</u>
06/12	06/14/2012	72848	1592	SAM'S CLUB	5/16/12	1	100-55310-340	<u>85.48</u>
06/12	06/14/2012	72848	1592	SAM'S CLUB	5/16/12	2	100-46733-55	<u>22.96</u>
		Total 72848:						<u>108.44</u>
06/12	06/14/2012	72849	300	SAUBERT, DOUG	GFOA IN CHI	1	100-51500-330	<u>196.60</u>
		Total 72849:						<u>196.60</u>
06/12	06/14/2012	72850	6627	SHAW, BRANDON C	REFUND	1	100-44110-51	<u>10.00</u>
		Total 72850:						<u>10.00</u>
06/12	06/14/2012	72851	825	STONE, SARA	SUMMER 20	1	100-55300-344	<u>1,030.71</u>
		Total 72851:						<u>1,030.71</u>
06/12	06/14/2012	72852	4481	WASELCHUK, TOM	JUNE 21, 20	1	100-55320-790	<u>800.00</u>
		Total 72852:						<u>800.00</u>

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	1	100-53420-222	18,268.77
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	2	100-53230-222	597.27
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	3	100-51600-222	1,265.60
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	4	100-52500-340	37.88
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	5	100-53300-222	819.45
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	6	100-51600-224	669.52
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	7	100-53270-222	1,728.13
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	8	100-53270-224	71.46
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	9	100-55111-222	1,414.85
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	10	100-55111-224	108.54
Total 72853:								24,981.47
06/12	06/14/2012	72854	6631	WEBER, DEANNA	REIMBURSE	1	100-55300-341	116.92
Total 72854:								116.92
06/12	06/14/2012	72855	1622	WELLNITZ, PATRICK	FIRE CHIEF	1	100-52200-154	152.00
Total 72855:								152.00
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	1	100-51600-355	66.25
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	2	100-52200-340	11.00
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	3	100-52400-219	28.88
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	4	100-53270-245	456.50
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	5	100-53270-359	110.10
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	6	100-53420-340	17.99
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	7	100-55300-341	15.98
Total 72856:								706.70
06/12	06/14/2012	72857	3480	WSFA	2012-2013	1	100-52200-154	1,075.00
Total 72857:								1,075.00
06/12	06/20/2012	72858	1710	A T & T	1710-062012	1	100-51600-225	33.97
Total 72858:								33.97
06/12	06/20/2012	72860	4952	ACCURATE APPRAISAL LLC	FINAL 2012	1	100-51400-219	14,140.00
Total 72860:								14,140.00
06/12	06/20/2012	72862	6184	AMERICAN HEALTH & SAFETY	855509	1	100-52300-340	337.24
Total 72862:								337.24
06/12	06/20/2012	72863	880	AROPA DESIGNS	32777	1	100-55300-341	1,060.00
06/12	06/20/2012	72863	880	AROPA DESIGNS	32798	1	100-55300-341	164.40
06/12	06/20/2012	72863	880	AROPA DESIGNS	32841	1	100-55300-341	183.00
Total 72863:								1,407.40
06/12	06/20/2012	72865	495	COACH S LOCKER, THE	361278	1	100-55300-341	350.85
06/12	06/20/2012	72865	495	COACH S LOCKER, THE	361389	1	100-55300-341	269.00
06/12	06/20/2012	72865	495	COACH S LOCKER, THE	401518	1	100-55300-341	836.60

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/20/2012	72865	495	COACH S LOCKER, THE	656651	1	100-55300-341	550.00
Total 72865:								2,006.45
06/12	06/20/2012	72866	273	DAILY JEFFERSON CO UNION	139877	1	100-51500-310	297.92
06/12	06/20/2012	72866	273	DAILY JEFFERSON CO UNION	139877	2	100-51400-310	238.33
Total 72866:								536.25
06/12	06/20/2012	72867	1809	DIVERSIFIED BUILDING MTN	126704	1	100-55111-246	1,556.00
06/12	06/20/2012	72867	1809	DIVERSIFIED BUILDING MTN	126704	2	100-51600-246	1,210.00
06/12	06/20/2012	72867	1809	DIVERSIFIED BUILDING MTN	126704	3	100-51600-246	1,525.04
06/12	06/20/2012	72867	1809	DIVERSIFIED BUILDING MTN	126704	4	100-51600-246	3,800.00
06/12	06/20/2012	72867	1809	DIVERSIFIED BUILDING MTN	126704	5	100-51600-246	879.75
06/12	06/20/2012	72867	1809	DIVERSIFIED BUILDING MTN	126704	6	100-51600-246	71.00
Total 72867:								9,041.79
06/12	06/20/2012	72868	6623	F&S SECURITY CAMERAS LLC	899015	1	100-52110-219	58.00
Total 72868:								58.00
06/12	06/20/2012	72870	302	FLORAL VILLA	013450	1	100-52100-340	45.00
Total 72870:								45.00
06/12	06/20/2012	72871	801	FORT HEALTHCARE-BUSINESS	37175	1	100-51400-154	55.00
Total 72871:								55.00
06/12	06/20/2012	72872	119	GEN COMMUNICATIONS INC	637721	1	100-52300-340	38.50
06/12	06/20/2012	72872	119	GEN COMMUNICATIONS INC	637728	1	100-52300-340	92.00
06/12	06/20/2012	72872	119	GEN COMMUNICATIONS INC	637729	1	100-52300-340	35.00
06/12	06/20/2012	72872	119	GEN COMMUNICATIONS INC	637730	1	100-52300-340	48.50
Total 72872:								214.00
06/12	06/20/2012	72874	1879	HOMETOWN NEWS LIMITED PT	027786	2	100-51500-310	131.67
06/12	06/20/2012	72874	1879	HOMETOWN NEWS LIMITED PT	027786	3	100-51400-310	112.86
Total 72874:								244.53
06/12	06/20/2012	72875	5803	ICC	2892647	1	100-52400-320	125.00
Total 72875:								125.00
06/12	06/20/2012	72876	3023	JEFFERSON COUNTY	AUTOMATIC	1	100-51400-310	45.00
Total 72876:								45.00
06/12	06/20/2012	72878	6570	LANDMARK SERVICES COOPE	10-905311	1	100-53270-213	11.15
06/12	06/20/2012	72878	6570	LANDMARK SERVICES COOPE	10-905311	2	100-53270-213	10.37
Total 72878:								21.52
06/12	06/20/2012	72879	6622	LANGUAGE LINE SERVICES	2957494	1	100-52600-295	24.79

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72879:								24.79
06/12	06/20/2012	72880	3364	LEXISNEXIS	1410204-201	1	100-52120-219	100.65
Total 72880:								100.65
06/12	06/20/2012	72881	5708	LOWRICH PROPERTY MAINTN	1411	1	100-52400-219	37.50
06/12	06/20/2012	72881	5708	LOWRICH PROPERTY MAINTN	1413	1	100-52400-219	187.50
Total 72881:								225.00
06/12	06/20/2012	72882	4591	MORGAN BIRGE & ASSOCIATE	MC0044142	1	100-51600-225	345.00
Total 72882:								345.00
06/12	06/20/2012	72884	5997	MZIS	325	1	100-52400-219	4,159.27
Total 72884:								4,159.27
06/12	06/20/2012	72889	4146	OFFICE DEPOT	6104623490	1	100-52100-310	66.96
Total 72889:								66.96
06/12	06/20/2012	72890	5492	PMI	0354803	1	100-52300-340	631.90
Total 72890:								631.90
06/12	06/20/2012	72891	445	QUILL CORPORATION	3182709	1	100-51400-310	12.28
06/12	06/20/2012	72891	445	QUILL CORPORATION	3182709	2	100-51400-310	47.01
06/12	06/20/2012	72891	445	QUILL CORPORATION	3182709	3	100-53100-310	12.28
06/12	06/20/2012	72891	445	QUILL CORPORATION	3182709	4	100-55210-310	10.52
06/12	06/20/2012	72891	445	QUILL CORPORATION	3329219	1	100-51400-310	62.00
06/12	06/20/2012	72891	445	QUILL CORPORATION	3329219	2	100-53100-310	62.00
06/12	06/20/2012	72891	445	QUILL CORPORATION	3329219	3	100-55210-310	53.14
06/12	06/20/2012	72891	445	QUILL CORPORATION	3331028	1	100-51400-310	170.78
06/12	06/20/2012	72891	445	QUILL CORPORATION	3331028	2	100-51400-310	187.00
06/12	06/20/2012	72891	445	QUILL CORPORATION	3331028	3	100-53100-310	170.78
06/12	06/20/2012	72891	445	QUILL CORPORATION	3331028	4	100-55210-310	146.39
06/12	06/20/2012	72891	445	QUILL CORPORATION	3381303	1	100-51400-310	19.29
06/12	06/20/2012	72891	445	QUILL CORPORATION	3411817	1	100-51400-310	72.87
06/12	06/20/2012	72891	445	QUILL CORPORATION	3442437	1	100-51400-310	19.99
06/12	06/20/2012	72891	445	QUILL CORPORATION	3442437	2	100-53100-310	19.99
06/12	06/20/2012	72891	445	QUILL CORPORATION	3442437	3	100-55210-310	17.13
Total 72891:								1,083.45
06/12	06/20/2012	72892	90	RICOH AMERICAS CORP	415498464	1	100-52300-310	9.43
Total 72892:								9.43
06/12	06/20/2012	72894	3030	SCHINDLER ELEVATOR CORP	7151628897	1	100-51600-355	198.44
06/12	06/20/2012	72894	3030	SCHINDLER ELEVATOR CORP	8103206202	1	100-51600-355	1,376.04
Total 72894:								1,574.48

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/20/2012	72895	137	SCHOPEN'S AUTOMOTIVE SVC	37835	1	100-52300-241	50.00
Total 72895:								50.00
06/12	06/20/2012	72896	2	SENTRY OF WHITEWATER, DA	0030000609	1	100-52300-340	291.21
06/12	06/20/2012	72896	2	SENTRY OF WHITEWATER, DA	0030004808	1	100-52300-340	24.70
06/12	06/20/2012	72896	2	SENTRY OF WHITEWATER, DA	0030028318	1	100-52300-340	13.21
Total 72896:								329.12
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	1	100-51100-320	793.59
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	2	100-51100-320	2.00
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	3	100-51100-320	226.30
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	4	100-51400-310	73.62
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	5	100-51400-310	61.08
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	6	100-51400-310	300.00
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	7	100-51500-310	350.00
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	8	100-52400-310	55.00
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	9	100-52400-310	19.94
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	10	100-56300-212	55.29
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	11	100-56300-212	24.99
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	12	100-56300-212	32.56
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	13	100-56300-212	24.99
Total 72897:								2,019.36
06/12	06/20/2012	72898	5963	SPRINT	172835739-0	1	100-52300-225	101.72
Total 72898:								101.72
06/12	06/20/2012	72899	102	STA-LITE CORP	5045	1	100-23102	758.11
Total 72899:								758.11
06/12	06/20/2012	72900	6612	SUPERIOR PLUMBING	001837	1	100-51600-355	175.00
Total 72900:								175.00
06/12	06/20/2012	72901	274	UNEMPLOYMENT INSURANCE	0000038120	1	100-52200-158	109.96
06/12	06/20/2012	72901	274	UNEMPLOYMENT INSURANCE	0000038120	2	100-55110-158	231.60
06/12	06/20/2012	72901	274	UNEMPLOYMENT INSURANCE	0000038120	4	100-52130-158	20.00
Total 72901:								361.56
06/12	06/20/2012	72903	8	UW WHITEWATER	16886	1	100-51600-355	81.24
06/12	06/20/2012	72903	8	UW WHITEWATER	16886	2	100-51600-355	71.36
06/12	06/20/2012	72903	8	UW WHITEWATER	16886	3	100-51600-355	132.30
Total 72903:								284.90
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	1	100-51600-225	39.99
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	2	100-52200-225	187.84
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	3	100-53100-225	1.38
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	4	100-52500-225	1.02
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	5	100-53100-225	38.66
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	6	100-51400-225	57.40

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	7	100-51400-225	14.68
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	8	100-51450-245	79.98
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	9	100-51450-244	199.97
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	12	100-55210-225	132.58
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	13	100-56300-225	26.95
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	14	100-52400-225	47.78
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	15	100-51400-225	39.04
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	16	100-53230-241	96.33
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	18	100-55310-225	1.02
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	19	100-52100-225	163.33
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	20	100-52300-225	10.73
Total 72904:								1,138.68
06/12	06/20/2012	72905	5364	VILLAGE OF PALMYRA	LEAGUE DU	1	100-55300-341	1,400.00
Total 72905:								1,400.00
06/12	06/20/2012	72906	241	WASSEL HARVEY & SCHUK LL	79471	1	100-51200-214	460.65
Total 72906:								460.65
06/12	06/20/2012	72907	49	WELDERS SUPPLY CO BELOIT	169494	1	100-52300-340	240.00
Total 72907:								240.00
06/12	06/20/2012	72908	2051	WEST ALLIS POLICE DEPT	UHL	1	100-52110-154	2,650.00
Total 72908:								2,650.00
06/12	06/20/2012	72910	2914	WHITEWATER RESCUE SQUAD	2914-062012	1	100-46733-55	40.00
Total 72910:								40.00
06/12	06/20/2012	72911	69	WI DEPT OF JUSTICE	L6505T 06/0	1	100-44122-51	378.00
06/12	06/20/2012	72911	69	WI DEPT OF JUSTICE	L6505T 06/0	2	100-55210-310	7.00
06/12	06/20/2012	72911	69	WI DEPT OF JUSTICE	L6505T 06/0	3	100-53300-310	7.00
06/12	06/20/2012	72911	69	WI DEPT OF JUSTICE	L6505T 06/0	6	100-51400-310	28.00
Total 72911:								420.00
06/12	06/19/2012	72913	2634	WILEAG	ON-SITE FE	1	100-52100-340	650.00- V
06/12	06/20/2012	72913	2634	WILEAG	ON-SITE FE	1	100-52100-340	650.00
Total 72913:								.00
06/12	06/21/2012	72914	6381	ALLIED GLOVE & SAFETY PRO	1/946160	1	100-51600-340	172.56
06/12	06/21/2012	72914	6381	ALLIED GLOVE & SAFETY PRO	1/942090	1	100-53270-340	393.78
Total 72914:								566.34
06/12	06/21/2012	72916	880	AROPA DESIGNS	32868	1	100-55300-341	224.00
Total 72916:								224.00
06/12	06/21/2012	72918	2612	BAILEY NURSERIES INC	INV0352650	1	100-53270-295	1,295.50

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72918:								1,295.50
06/12	06/21/2012	72921	6265	BECKER, WILLIAM	JUNE 2012	1	100-52110-154	20.24
Total 72921:								20.24
06/12	06/21/2012	72922	457	BEST TEST AUTO ELECTRIC	8052	1	100-53230-354	82.00
Total 72922:								82.00
06/12	06/21/2012	72924	3377	BUCHOLTZ, MICHELLE	FASTPITCH	1	100-46730-55	55.00
Total 72924:								55.00
06/12	06/21/2012	72925	424	BUCKINGHAM, TODD	85 CHEVY C	1	100-53270-242	550.00
Total 72925:								550.00
06/12	06/21/2012	72928	21	CARQUEST AUTO PARTS	MAY 2012	1	100-53230-340	13.97
06/12	06/21/2012	72928	21	CARQUEST AUTO PARTS	MAY 2012	2	100-53230-352	600.48
06/12	06/21/2012	72928	21	CARQUEST AUTO PARTS	MAY 2012	3	100-53230-354	44.96
Total 72928:								659.41
06/12	06/21/2012	72930	6641	CLARKE, JENNIFER	REFUND	1	100-46730-55	55.00
Total 72930:								55.00
06/12	06/21/2012	72931	1033	CLEAN MATS	27751	1	100-53230-340	52.40
Total 72931:								52.40
06/12	06/21/2012	72934	33	DECKER SUPPLY CO INC	873630	1	100-53300-354	5,239.60
Total 72934:								5,239.60
06/12	06/21/2012	72935	1	DEPT OF UTILITIES	MAY 2012	1	100-51600-221	561.94
06/12	06/21/2012	72935	1	DEPT OF UTILITIES	MAY 2012	2	100-53230-221	258.19
06/12	06/21/2012	72935	1	DEPT OF UTILITIES	MAY 2012	4	100-53270-221	491.90
06/12	06/21/2012	72935	1	DEPT OF UTILITIES	MAY 2012	6	100-55111-221	225.76
Total 72935:								1,537.79
06/12	06/21/2012	72936	6369	DIAMOND VOGEL	255115094	1	100-53300-354	1,285.00
Total 72936:								1,285.00
06/12	06/21/2012	72939	2640	EDER FLAG MANUFACTURING	INV614435	1	100-51110-910	1,035.00
06/12	06/21/2012	72939	2640	EDER FLAG MANUFACTURING	INV614435	2	100-53300-405	1,035.00
06/12	06/21/2012	72939	2640	EDER FLAG MANUFACTURING	INV615135	1	100-51110-910	92.81
Total 72939:								2,162.81
06/12	06/21/2012	72940	115	EMERGENCY MEDICAL PRODU	1469356	1	100-52300-340	345.85

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72940:								345.85
06/12	06/21/2012	72941	1255	FASTENAL COMPANY	WIWHT7792	1	100-53230-352	1.57
Total 72941:								1.57
06/12	06/21/2012	72944	133	FRAWLEY OIL CO INC	MAY 2012	1	100-53300-351	4,783.50
06/12	06/21/2012	72944	133	FRAWLEY OIL CO INC	MAY 2012	3	100-53300-351	3,175.71
Total 72944:								7,959.21
06/12	06/21/2012	72946	3034	GEMPLER, HEIDI	SUN PRAIRI	1	100-52600-154	10.00
Total 72946:								10.00
06/12	06/21/2012	72947	962	GRAY'S INC	29787	1	100-53320-353	38.21
Total 72947:								38.21
06/12	06/21/2012	72949	120	H & H FIRE PROTECTION LLC	8360	1	100-52200-340	38.95
Total 72949:								38.95
06/12	06/21/2012	72950	501	H & K SPORTS FIELDS	185	1	100-53270-340	600.00
Total 72950:								600.00
06/12	06/21/2012	72952	1386	HAVILL-SPOERL	342039	1	100-53230-354	160.50
06/12	06/21/2012	72952	1386	HAVILL-SPOERL	342040	1	100-53230-354	68.07
Total 72952:								228.57
06/12	06/21/2012	72954	6638	HINTZ, JACOB	JUNE 2012	1	100-52110-154	39.18
Total 72954:								39.18
06/12	06/21/2012	72955	60	HOME LUMBER CO	60-062112	1	100-23102	60.34
06/12	06/21/2012	72955	60	HOME LUMBER CO	60-062112	2	100-51600-355	197.62
06/12	06/21/2012	72955	60	HOME LUMBER CO	60-062112	3	100-53270-245	49.27
06/12	06/21/2012	72955	60	HOME LUMBER CO	60-062112	4	100-53270-359	7.86
Total 72955:								315.09
06/12	06/21/2012	72956	1859	IBD LLC	70123020	1	100-51600-245	217.90
Total 72956:								217.90
06/12	06/21/2012	72958	305	INLAND POWER GROUP	1408917-00	1	100-51600-245	445.88
Total 72958:								445.88
06/12	06/21/2012	72959	6276	JOHN DEERE FINANCIAL	IC05799	1	100-53270-295	38.41
06/12	06/21/2012	72959	6276	JOHN DEERE FINANCIAL	IC05857	1	100-53270-295	34.16
06/12	06/21/2012	72959	6276	JOHN DEERE FINANCIAL	IC05905	1	100-53270-295	56.63
06/12	06/21/2012	72959	6276	JOHN DEERE FINANCIAL	IW14019	1	100-53270-295	4.24

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/21/2012	72959	6276	JOHN DEERE FINANCIAL	IW14506	1	100-53270-295	3.05
Total 72959:								136.49
06/12	06/21/2012	72960	4258	JOHNSON BLOCK & CO INC	0116275	1	100-51500-214	6,000.00
06/12	06/21/2012	72960	4258	JOHNSON BLOCK & CO INC	0116275	4	100-51500-214	380.00
Total 72960:								6,380.00
06/12	06/21/2012	72961	6208	JOHNSON TRACTOR	IJ28466	1	100-53270-242	236.29
Total 72961:								236.29
06/12	06/21/2012	72962	3320	KACHEL, LARRY	REFUND	1	100-46730-55	55.00
Total 72962:								55.00
06/12	06/21/2012	72964	111	KETTERHAGEN MOTORS INC	C89262	1	100-52300-241	92.65
Total 72964:								92.65
06/12	06/21/2012	72965	165	LINCOLN CONTRACTORS SUP	I16561	1	100-53270-359	428.05
06/12	06/21/2012	72965	165	LINCOLN CONTRACTORS SUP	I19155	1	100-53270-359	1,149.95
Total 72965:								1,578.00
06/12	06/21/2012	72966	6642	LOHFF, TAMMIE	REFUND	1	100-46730-55	55.00
Total 72966:								55.00
06/12	06/21/2012	72967	5708	LOWRICH PROPERTY MAINT	1428	1	100-52400-219	325.00
Total 72967:								325.00
06/12	06/21/2012	72968	934	LYON, BRUCE	JUNE 2012	1	100-51400-116	108.00
Total 72968:								108.00
06/12	06/21/2012	72969	5079	M & R SERVICE	OLD #26	1	100-53230-354	92.00
Total 72969:								92.00
06/12	06/21/2012	72971	194	MCKAY NURSERY CO INC	05-08-12194	1	100-53270-295	748.75
06/12	06/21/2012	72971	194	MCKAY NURSERY CO INC	05-16-12200	1	100-53270-295	55.00
Total 72971:								803.75
06/12	06/21/2012	72973	176	MEYER'S AUTO SUPPLY	107858	1	100-52200-241	10.38
Total 72973:								10.38
06/12	06/21/2012	72975	4950	MILLIS, KIM	JUNE RECE	1	100-52600-330	55.09
06/12	06/21/2012	72975	4950	MILLIS, KIM	JUNE RECE	2	100-52600-154	10.00
Total 72975:								65.09

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/21/2012	72976	6639	MORALES, VERONICA	REFUND	1	100-46730-55	17.50
Total 72976:								17.50
06/12	06/21/2012	72978	2274	MUNICIPAL COURT FUND	FINES 6/14-6	1	100-45110-52	303.00
06/12	06/21/2012	72978	2274	MUNICIPAL COURT FUND	FINES 6/14-6	2	100-45110-52	429.00
06/12	06/21/2012	72978	2274	MUNICIPAL COURT FUND	FINES 6/14-6	3	100-45110-52	303.00
06/12	06/21/2012	72978	2274	MUNICIPAL COURT FUND	FINES 6/14-6	4	100-45110-52	228.00
Total 72978:								1,263.00
06/12	06/21/2012	72979	6632	NAPA AUTO PARTS	608261	1	100-53230-352	11.94
Total 72979:								11.94
06/12	06/21/2012	72980	6636	NEILLSVILLE CLERK OF COUR	FINE PAYME	1	100-45114-52	383.00
06/12	06/21/2012	72980	6636	NEILLSVILLE CLERK OF COUR	FINE PAYME	2	100-45114-52	35.00
Total 72980:								418.00
06/12	06/21/2012	72983	6484	O'REILLY AUTO PARTS	3899-112436	1	100-53230-354	38.97
Total 72983:								38.97
06/12	06/21/2012	72984	732	PAT'S SERVICES INC	A-76816	1	100-53270-340	150.00
Total 72984:								150.00
06/12	06/21/2012	72985	6634	PEOPLES, DEBORA	JUNE 2012	1	100-51400-116	68.00
Total 72985:								68.00
06/12	06/21/2012	72986	260	PER MAR SECURITY SERVICES	824176	1	100-51600-340	182.52
06/12	06/21/2012	72986	260	PER MAR SECURITY SERVICES	831352	1	100-55111-245	25.00
Total 72986:								207.52
06/12	06/21/2012	72987	109	PITNEY BOWES INC	4010385-JN1	3	100-51500-310	290.45
Total 72987:								290.45
06/12	06/21/2012	72988	5492	PMI	0356210	1	100-52300-340	90.00
06/12	06/21/2012	72988	5492	PMI	0356688	1	100-52300-340	237.50
Total 72988:								327.50
06/12	06/21/2012	72990	6598	PONYICSANYI, KATHY	JUNE 2012	1	100-51400-116	108.00
Total 72990:								108.00
06/12	06/21/2012	72991	3409	PRECISION ALIGNMENT SERVI	016787	1	100-53230-340	69.00
Total 72991:								69.00
06/12	06/21/2012	72994	89	REINDERS INC	1383787-00	1	100-53270-242	221.49

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72994:								221.49
06/12	06/21/2012	72995	6599	ROWLEY, SALLY	JUNE 2012	1	100-51400-116	204.00
Total 72995:								204.00
06/12	06/21/2012	72996	3030	SCHINDLER ELEVATOR CORP	7151629588	1	100-51600-355	395.00
Total 72996:								395.00
06/12	06/21/2012	72998	137	SCHOPEN'S AUTOMOTIVE SVC	38351	1	100-53230-354	343.08
Total 72998:								343.08
06/12	06/21/2012	72999	3321	SCHUMACHER, DAVID	REFUND	1	100-46730-55	55.00
Total 72999:								55.00
06/12	06/21/2012	73001	2	SENTRY OF WHITEWATER, DA	0020005312	1	100-51400-310	6.08
06/12	06/21/2012	73001	2	SENTRY OF WHITEWATER, DA	0030001907	1	100-52100-340	58.76
Total 73001:								64.84
06/12	06/21/2012	73002	102	STA-LITE CORP	5041	1	100-53420-340	440.99
06/12	06/21/2012	73002	102	STA-LITE CORP	5048	1	100-53420-340	272.00
06/12	06/21/2012	73002	102	STA-LITE CORP	5051	1	100-51600-245	68.00
06/12	06/21/2012	73002	102	STA-LITE CORP	5063	1	100-53420-340	68.00
Total 73002:								848.99
06/12	06/21/2012	73003	1566	STANFORD, NANCY	ELECTION	1	100-51600-340	36.91
Total 73003:								36.91
06/12	06/21/2012	73004	358	STRAND ASSOCIATES INC	0091978	2	100-56300-219	314.92
06/12	06/21/2012	73004	358	STRAND ASSOCIATES INC	0091978	3	100-56300-219	159.55
Total 73004:								474.47
06/12	06/21/2012	73009	96	TRAFFIC & PARK CONTROL IN	I395190	1	100-53300-354	1,110.00
06/12	06/21/2012	73009	96	TRAFFIC & PARK CONTROL IN	I395196	1	100-53300-354	1,450.15
Total 73009:								2,560.15
06/12	06/21/2012	73010	5283	TRI COUNTY COOLING & HEATI	1343	1	100-51600-244	599.00
06/12	06/21/2012	73010	5283	TRI COUNTY COOLING & HEATI	1344	1	100-51600-244	443.00
06/12	06/21/2012	73010	5283	TRI COUNTY COOLING & HEATI	1345	1	100-55111-244	375.00
06/12	06/21/2012	73010	5283	TRI COUNTY COOLING & HEATI	1346	1	100-51600-244	239.00
06/12	06/21/2012	73010	5283	TRI COUNTY COOLING & HEATI	1347	1	100-51600-244	229.00
06/12	06/21/2012	73010	5283	TRI COUNTY COOLING & HEATI	1348	1	100-51600-244	858.95
Total 73010:								2,743.95
06/12	06/21/2012	73012	3094	TUINSTRAL, JOHN	REFUND	1	100-46730-55	55.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 73012:								55.00
06/12	06/21/2012	73014	8	UW WHITEWATER	16960	1	100-53270-359	14.92
06/12	06/21/2012	73014	8	UW WHITEWATER	16960	2	100-51600-340	142.19
06/12	06/21/2012	73014	8	UW WHITEWATER	16978	1	100-51600-340	32.16
Total 73014:								189.27
06/12	06/21/2012	73018	2484	WALWORTH CO PUBLIC WORK	9027-2	1	100-53300-354	735.79
06/12	06/21/2012	73018	2484	WALWORTH CO PUBLIC WORK	90278	1	100-53300-354	1,919.87
Total 73018:								2,655.66
06/12	06/21/2012	73020	284	WHITEWATER FIRE DEPT	MAY CHARG	1	100-52200-340	9.10
06/12	06/21/2012	73020	284	WHITEWATER FIRE DEPT	MAY CHARG	2	100-52200-242	3,556.70
06/12	06/21/2012	73020	284	WHITEWATER FIRE DEPT	MAY CHARG	3	100-52200-154	556.50
06/12	06/21/2012	73020	284	WHITEWATER FIRE DEPT	MAY CHARG	4	100-52210-340	41.45
06/12	06/21/2012	73020	284	WHITEWATER FIRE DEPT	MAY CHARG	5	100-52210-810	143.96
Total 73020:								4,307.71
06/12	06/21/2012	73021	408	WHITEWATER GLASS CO INC	6-12-12	1	100-51600-245	215.31
06/12	06/21/2012	73021	408	WHITEWATER GLASS CO INC	6-5-12	1	100-53230-354	158.09
Total 73021:								373.40
06/12	06/21/2012	73023	6576	WHITEWATER POLICE SEIZUR	WALWORTH	1	100-21100	220.19
Total 73023:								220.19
06/12	06/21/2012	73024	6579	WI LAW ENFORCEMENT ACCR	ON-SITE FE	1	100-52100-340	650.00
Total 73024:								650.00
06/12	06/21/2012	73026	2513	ZWEIFEL, SHANNON	REFUND	1	100-21690	114.00
Total 73026:								114.00
06/12	06/26/2012	73030	6380	AT&T	262R421003	1	100-51600-225	1,482.76
Total 73030:								1,482.76
06/12	06/26/2012	73031	4746	AT&T LONG DISTANCE	854436254 0	1	100-51600-225	303.19
Total 73031:								303.19
06/12	06/26/2012	73032	6265	BECKER, WILLIAM	1048690883	1	100-52110-118	284.49
06/12	06/26/2012	73032	6265	BECKER, WILLIAM	JULY 2012	1	100-52110-118	150.00
Total 73032:								434.49
06/12	06/26/2012	73033	159	BENDLIN FIRE EQUIP INC	74122	1	100-52200-810	224.00
Total 73033:								224.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/26/2012	73034	6650	BOYD, MELISSA	2000515-002	1	100-46730-55	57.50
		Total 73034:						57.50
06/12	06/26/2012	73035	435	BRADFORD, DANIEL	JULY 2012	1	100-52110-118	150.00
		Total 73035:						150.00
06/12	06/26/2012	73036	28	BURNS INDUSTRIAL SUPPLY	446854	1	100-52200-242	2.62
		Total 73036:						2.62
06/12	06/26/2012	73037	6120	CHARTER	06-2012	3	100-51600-225	220.30
		Total 73037:						220.30
06/12	06/26/2012	73038	144	CIARDO, MICHAEL	JULY 2012	1	100-52110-118	150.00
		Total 73038:						150.00
06/12	06/26/2012	73039	6478	CITIES & VILLAGES MUTUAL IN	WC-12-1109	1	100-21532	30,708.00
		Total 73039:						30,708.00
06/12	06/26/2012	73040	208	DALEE WATER CONDITIONING	05-31-2012	1	100-52200-340	29.00
		Total 73040:						29.00
06/12	06/26/2012	73045	4420	ELDER, JAMES	JULY 2012	1	100-52110-118	150.00
		Total 73045:						150.00
06/12	06/26/2012	73046	6306	ERICKSON, JOSHUA	06-25-2012	1	100-52110-154	34.15
06/12	06/26/2012	73046	6306	ERICKSON, JOSHUA	2012 JULY	1	100-52110-118	150.00
		Total 73046:						184.15
06/12	06/26/2012	73047	3886	FIRE-RESCUE SUPPLY LLC	4175	1	100-52200-241	72.50
		Total 73047:						72.50
06/12	06/26/2012	73048	3667	FLAHERTY, JESSAMY	2012 JULY	1	100-52120-118	150.00
		Total 73048:						150.00
06/12	06/26/2012	73049	411	GEMPLER, DAVID	2012 JULY	1	100-52110-118	150.00
		Total 73049:						150.00
06/12	06/26/2012	73050	3034	GEMPLER, HEIDI	JULY 2012	1	100-52600-118	125.00
		Total 73050:						125.00
06/12	06/26/2012	73051	6437	GENERAL FIRE EQUIPMENT C	122513	2	100-51450-246	353.95
06/12	06/26/2012	73051	6437	GENERAL FIRE EQUIPMENT C	122514	2	100-51450-246	353.95

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 73051:								707.90
06/12	06/26/2012	73052	1920	GMA PRINTING INC	023633	1	100-52200-340	92.83
06/12	06/26/2012	73052	1920	GMA PRINTING INC	623573	1	100-52200-310	489.05
Total 73052:								581.88
06/12	06/26/2012	73053	321	GRAY, TIMOTHY	JULY 2012	1	100-52100-118	150.00
Total 73053:								150.00
06/12	06/26/2012	73055	453	HOGUE, KATHERINE	JULY 2012	1	100-52600-118	125.00
Total 73055:								125.00
06/12	06/26/2012	73056	399	JEFFERSON FIRE & SAFETY IN	187689	1	100-52200-242	1,186.95
Total 73056:								1,186.95
06/12	06/26/2012	73057	5514	KLEINFELDT, JOHN	I933939	1	100-52110-118	126.77
06/12	06/26/2012	73057	5514	KLEINFELDT, JOHN	JULY 2012	1	100-52110-118	150.00
Total 73057:								276.77
06/12	06/26/2012	73058	756	KOLB, NEAL	JULY 2012	1	100-52110-118	150.00
Total 73058:								150.00
06/12	06/26/2012	73059	605	LARK UNIFORM INC	113371	1	100-52200-810	117.94
Total 73059:								117.94
06/12	06/26/2012	73060	325	LENTZ, MELODY	JULY 2012	1	100-52600-118	31.25
06/12	06/26/2012	73060	325	LENTZ, MELODY	JULY 2012	2	100-52100-118	93.75
Total 73060:								125.00
06/12	06/26/2012	73061	79	LINDNER & MARSACK SC	80124	1	100-51300-219	164.00
Total 73061:								164.00
06/12	06/26/2012	73062	3148	LUDLUM, JENNIFER	JULY 2012	1	100-52110-118	150.00
Total 73062:								150.00
06/12	06/26/2012	73063	10	MARTIN, MICHELE P	JULY 2012	1	100-52110-118	150.00
Total 73063:								150.00
06/12	06/26/2012	73064	2233	MATTESON, JOSEPH	JULY 2012	1	100-52110-118	150.00
Total 73064:								150.00
06/12	06/26/2012	73065	6648	MCPHAIL, DR MARK	06-25-2012	1	100-52100-154	55.29

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
								<u>55.29</u>
		Total 73065:						
06/12	06/26/2012	73066	6224	MEYER, DAN	JULY 2012	1	100-52110-118	<u>150.00</u>
		Total 73066:						<u>150.00</u>
06/12	06/26/2012	73067	176	MEYER'S AUTO SUPPLY	108539	1	100-52200-241	<u>9.40</u>
		Total 73067:						<u>9.40</u>
06/12	06/26/2012	73068	4950	MILLIS, KIM	JULY 2012	1	100-52600-118	<u>125.00</u>
		Total 73068:						<u>125.00</u>
06/12	06/26/2012	73071	1421	OJIBWAY, SABRINA L	JULY 2012	1	100-52600-118	<u>125.00</u>
		Total 73071:						<u>125.00</u>
06/12	06/26/2012	73072	350	OLIVER, WILLIAM	JULY 2012	1	100-52110-118	<u>150.00</u>
		Total 73072:						<u>150.00</u>
06/12	06/26/2012	73073	37	OTTERBACHER, LISA	JULY 2012	1	100-52100-118	<u>150.00</u>
		Total 73073:						<u>150.00</u>
06/12	06/26/2012	73074	437	PETERSEN, MARSHA	JULY 2012	1	100-52600-118	<u>125.00</u>
		Total 73074:						<u>125.00</u>
06/12	06/26/2012	73075	4733	PIERCE, CATHERINE	JULY 2012	1	100-52600-118	<u>125.00</u>
		Total 73075:						<u>125.00</u>
06/12	06/26/2012	73078	5143	REDDY, ELLEN	JULY 2012	1	100-52600-118	<u>62.50</u>
		Total 73078:						<u>62.50</u>
06/12	06/26/2012	73079	195	REGISTRATION FEE TRUST	06-25-2012	1	100-52140-360	<u>80.00</u>
		Total 73079:						<u>80.00</u>
06/12	06/26/2012	73080	1418	REIF, SHAWN	JULY 2012	1	100-52110-118	<u>150.00</u>
		Total 73080:						<u>150.00</u>
06/12	06/26/2012	73081	6651	RUIZ, NATILIE	06-16-2012	1	100-21680	<u>100.00</u>
		Total 73081:						<u>100.00</u>
06/12	06/26/2012	73082	6099	SCHEDULE SOFT	SS3932	1	100-52100-219	<u>735.00</u>
		Total 73082:						<u>735.00</u>
06/12	06/26/2012	73083	2068	ST MARY'S DEAN VENTURES I	547245811	1	100-52200-340	<u>206.00</u>

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 73083:								206.00
06/12	06/26/2012	73084	1640	SWARTZ, TIMOTHY	JULY 2012	1	100-52110-118	150.00
Total 73084:								150.00
06/12	06/26/2012	73085	4731	UHL, BRIAN	JULY 2012	1	100-52110-118	150.00
Total 73085:								150.00
06/12	06/26/2012	73087	690	US TANKER-FIRE APPARATUS I	896	1	100-52200-241	201.05
Total 73087:								201.05
06/12	06/26/2012	73088	4348	VALADEZ, SAUL	JULY 2012	1	100-52120-118	150.00
Total 73088:								150.00
06/12	06/26/2012	73089	2523	VANDER STEEG, ADAM	JULY 2012	1	100-52120-118	150.00
Total 73089:								150.00
06/12	06/26/2012	73090	6635	WALTON RENTALS	06-26-2012	1	100-21660	400.00
Total 73090:								400.00
06/12	06/26/2012	73091	1632	WESTON, RYAN	JULY 2012	1	100-52110-118	150.00
Total 73091:								150.00
06/12	06/26/2012	73092	284	WHITEWATER FIRE DEPT	13003	1	100-52200-154	66.50
06/12	06/26/2012	73092	284	WHITEWATER FIRE DEPT	13004	1	100-52200-810	840.00
Total 73092:								906.50
06/12	06/26/2012	73093	414	WINGER, TINA	JULY 2012	1	100-52120-118	150.00
Total 73093:								150.00
06/12	06/28/2012	73096	5059	BINNIE, LYNN	06-25-2012	1	100-51400-330	50.50
06/12	06/28/2012	73096	5059	BINNIE, LYNN	06-25-2012	2	100-51400-154	20.00
Total 73096:								70.50
06/12	06/28/2012	73099	3667	FLAHERTY, JESSAMY	06-15-2012	1	100-52120-154	10.00
06/12	06/28/2012	73099	3667	FLAHERTY, JESSAMY	JUNE 2012	1	100-52120-118	67.47
Total 73099:								77.47
06/12	06/28/2012	73100	2295	GRAY-FOW, TIU	06-05-2012	1	100-51400-116	48.00
Total 73100:								48.00
06/12	06/28/2012	73101	5708	LOWRICH PROPERTY MAINT	1431	1	100-52400-219	712.50

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 73101:								712.50
06/12	06/28/2012	73102	4169	MILLER, BONNIE	06-15-2012	1	100-51400-116	108.00
Total 73102:								108.00
06/12	06/28/2012	73103	2274	MUNICIPAL COURT FUND	06/20-06/28/	1	100-45110-52	88.80
06/12	06/28/2012	73103	2274	MUNICIPAL COURT FUND	06/20-06/28/	2	100-45110-52	88.80
Total 73103:								177.60
06/12	06/28/2012	73104	445	QUILL CORPORATION	13524	1	100-51400-310	39.59
06/12	06/28/2012	73104	445	QUILL CORPORATION	13524	2	100-55210-310	59.35
06/12	06/28/2012	73104	445	QUILL CORPORATION	14328	1	100-51400-310	86.36
Total 73104:								185.30
06/12	06/28/2012	73105	6653	RCB AWARDS, LLC	32518	1	100-51100-310	245.00
Total 73105:								245.00
06/12	06/28/2012	73106	5979	ROWLEY, NANCY J	06-25-2012	1	100-51400-116	114.00
Total 73106:								114.00
06/12	06/28/2012	73109	4353	SWEETSPOT COFFEE SHOP, T	CITY6	1	100-51400-310	550.00
Total 73109:								550.00
06/12	06/28/2012	73110	25	WE ENERGIES	06-28-2012	1	100-53420-222	76.98
06/12	06/28/2012	73110	25	WE ENERGIES	06-28-2012	2	100-51600-222	6,418.46
Total 73110:								6,495.44
Total 100:								238,446.77
<b>200</b>								
06/12	06/07/2012	72778	208	DALEE WATER CONDITIONING	208-6/7/12	1	200-55110-340	61.35
Total 72778:								61.35
06/12	06/14/2012	72832	6380	AT&T	6380-061412	3	200-55110-225	52.81
06/12	06/14/2012	72832	6380	AT&T	6380-061412	12	200-55110-225	17.23
Total 72832:								70.04
06/12	06/20/2012	72911	69	WI DEPT OF JUSTICE	L6505T 06/0	4	200-55110-310	28.00
Total 72911:								28.00
06/12	06/26/2012	73031	4746	AT&T LONG DISTANCE	854436254 0	2	200-55110-225	4.63
Total 73031:								4.63
06/12	06/26/2012	73037	6120	CHARTER	06-2012	2	200-55110-225	169.30

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 73037:								169.30
Total 200:								333.32
<b>208</b>								
06/12	06/21/2012	72935	1	DEPT OF UTILITIES	MAY 2012	5	208-51920-650	165.23
Total 72935:								165.23
Total 208:								165.23
<b>216</b>								
06/12	06/26/2012	73051	6437	GENERAL FIRE EQUIPMENT C	122513	1	216-52200-820	3,778.51
06/12	06/26/2012	73051	6437	GENERAL FIRE EQUIPMENT C	122514	1	216-52200-820	3,742.11
06/12	06/26/2012	73051	6437	GENERAL FIRE EQUIPMENT C	122668	1	216-52200-820	200.00
Total 73051:								7,720.62
Total 216:								7,720.62
<b>220</b>								
06/12	06/06/2012	72738	5414	AFFORDABLE LIBRARY PRODU	949302	1	220-55110-310	440.00
Total 72738:								440.00
06/12	06/06/2012	72739	5928	AMERICAN INDUSTRIAL LEASI	312435	1	220-55110-242	353.25
Total 72739:								353.25
06/12	06/06/2012	72740	3311	AUDIOGO	452469	1	220-55110-326	419.87
Total 72740:								419.87
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027002257	1	220-55110-321	17.00
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027002258	1	220-55110-321	26.89
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027002259	1	220-55110-321	63.31
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027002260	1	220-55110-323	16.46
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027002261	1	220-55110-321	10.67
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027002262	1	220-55110-321	97.02
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027002263	1	220-55110-323	27.82
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027007994	1	220-55110-321	24.57
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027007995	1	220-55110-321	17.61
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027007996	1	220-55110-321	16.80
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027008812	1	220-55110-321	65.42
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027016615	1	220-55110-321	13.85
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023922	1	220-55110-321	25.22
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023923	1	220-55110-321	8.37
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023924	1	220-55110-321	18.00
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023925	1	220-55110-321	10.68
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023926	1	220-55110-321	60.00
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023927	1	220-55110-321	16.37
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023928	1	220-55110-323	10.66
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023929	1	220-55110-321	14.58
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023930	1	220-55110-321	15.15
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023931	1	220-55110-321	14.58

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023932	1	220-55110-321	14.58
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023933	1	220-55110-321	48.20
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023934	1	220-55110-321	16.80
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023935	1	220-55110-321	28.62
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027023936	1	220-55110-321	23.50
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027030010	1	220-55110-321	49.23
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027030011	1	220-55110-321	35.59
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027030012	1	220-55110-321	5.64
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027030013	1	220-55110-321	69.33
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027030014	1	220-55110-321	16.26
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027030015	1	220-55110-321	28.14
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027030016	1	220-55110-321	31.98
06/12	06/06/2012	72741	95	BAKER & TAYLOR BOOKS	2027030017	1	220-55110-321	25.80
Total 72741:								984.70
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I80451250	1	220-55110-327	29.14
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I80646420	1	220-55110-327	5.03
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I80669220	1	220-55110-326	330.25
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I80669230	1	220-55110-326	35.98
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I80977440	1	220-55110-326	105.01
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I81098830	1	220-55110-327	12.23
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I81146720	1	220-55110-326	141.78
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I81436740	1	220-55110-327	7.19
06/12	06/06/2012	72742	1833	BAKER & TAYLOR ENTERTAIN	I81448370	1	220-55110-326	18.50
Total 72742:								685.11
06/12	06/06/2012	72743	1998	BLOOM, CATHY	REFUND	1	220-55110-342	140.61
Total 72743:								140.61
06/12	06/06/2012	72745	3243	DAVIDSON TITLES INC	226600	1	220-55110-323	135.92
Total 72745:								135.92
06/12	06/06/2012	72746	286	DEMCO INC	4613007	1	220-55110-310	63.15
06/12	06/06/2012	72746	286	DEMCO INC	4616050	1	220-55110-310	24.15
06/12	06/06/2012	72746	286	DEMCO INC	4618060	1	220-55110-310	142.88
Total 72746:								230.18
06/12	06/06/2012	72747	4849	DEPT OF ADMINISTRATION	68646	1	220-55110-218	600.00
Total 72747:								600.00
06/12	06/06/2012	72748	6143	FINDAWAY WORLD LLC	70376	1	220-55110-326	145.38
06/12	06/06/2012	72748	6143	FINDAWAY WORLD LLC	71807	1	220-55110-326	382.44
Total 72748:								527.82
06/12	06/06/2012	72749	1838	GALE	96349804	1	220-55110-321	69.72
Total 72749:								69.72
06/12	06/06/2012	72750	1920	GMA PRINTING INC	R040106	1	220-55110-310	26.90

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72750:								26.90
06/12	06/06/2012	72751	6614	INCREDIBLEBATS	JUNE 13, 20	1	220-55110-342	300.00
Total 72751:								300.00
06/12	06/06/2012	72752	6053	JARROCH, DIANE	REIMBURSE	1	220-55110-341	41.92
Total 72752:								41.92
06/12	06/06/2012	72753	6615	KOEHLER, SALLY	JUNE 19, 20	1	220-55110-342	150.00
Total 72753:								150.00
06/12	06/06/2012	72754	2065	LAKESHORES LIBRARY SYSTE	1249	1	220-55110-218	28.00
Total 72754:								28.00
06/12	06/06/2012	72755	148	NASCO	885123	1	220-55110-310	14.05
Total 72755:								14.05
06/12	06/06/2012	72756	2763	NEW YORK TIMES, THE	5/20/12	1	220-55110-324	214.50
Total 72756:								214.50
06/12	06/06/2012	72757	2000	PENWORTHY CO, THE	526493	1	220-55110-323	79.90
Total 72757:								79.90
06/12	06/06/2012	72759	445	QUILL CORPORATION	3150534	1	220-55110-310	44.68
06/12	06/06/2012	72759	445	QUILL CORPORATION	3329304	1	220-55110-310	26.06
Total 72759:								70.74
06/12	06/06/2012	72760	3055	RAINBOW BOOK CO	99546	1	220-55110-323	1,908.39
Total 72760:								1,908.39
06/12	06/06/2012	72761	1924	RANDOM HOUSE INC	1084181064	1	220-55110-326	70.00
Total 72761:								70.00
06/12	06/06/2012	72762	1843	RECORDED BOOKS LLC	74533879	1	220-55110-327	118.35
06/12	06/06/2012	72762	1843	RECORDED BOOKS LLC	74533880	1	220-55110-326	118.35
06/12	06/06/2012	72762	1843	RECORDED BOOKS LLC	74536395	1	220-55110-326	1.75
06/12	06/06/2012	72762	1843	RECORDED BOOKS LLC	74540418	1	220-55110-326	6.95
Total 72762:								245.40
06/12	06/06/2012	72763	6487	TANTOR MEDIA	19684	1	220-55110-326	82.46
06/12	06/06/2012	72763	6487	TANTOR MEDIA	19772	1	220-55110-326	21.99
Total 72763:								104.45

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/06/2012	72764	6613	THE ART OF WONDER LLC	JUNE 27, 20	1	220-55110-342	300.00
Total 72764:								300.00
06/12	06/07/2012	72793	2915	IRVIN L YOUNG MEMORIAL LIB	MAY 2012 P	1	220-55110-313	20.14
06/12	06/07/2012	72793	2915	IRVIN L YOUNG MEMORIAL LIB	MAY 2012 P	2	220-55110-342	8.00
06/12	06/07/2012	72793	2915	IRVIN L YOUNG MEMORIAL LIB	MAY 2012 P	3	220-55110-350	20.00
Total 72793:								48.14
06/12	06/14/2012	72832	6380	AT&T	6380-061412	2	220-55110-225	271.38
06/12	06/14/2012	72832	6380	AT&T	6380-061412	7	220-55110-225	86.13
Total 72832:								357.51
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	8	220-55110-227	262.51
Total 72856:								262.51
06/12	06/20/2012	72866	273	DAILY JEFFERSON CO UNION	139877	3	220-55110-331	88.25
Total 72866:								88.25
06/12	06/20/2012	72874	1879	HOMETOWN NEWS LIMITED PT	027786	1	220-55110-331	166.32
Total 72874:								166.32
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	14	220-55110-331	375.00
Total 72897:								375.00
06/12	06/20/2012	72903	8	UW WHITEWATER	16886	4	220-55110-310	104.95
Total 72903:								104.95
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	10	220-55110-225	10.16
Total 72904:								10.16
06/12	06/20/2012	72911	69	WI DEPT OF JUSTICE	L6505T 06/0	5	220-55110-310	7.00
Total 72911:								7.00
06/12	06/21/2012	72915	2053	ALLISON TREE CARE INC	20470	1	220-55110-250	499.00
Total 72915:								499.00
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	202084485	1	220-55110-321	15.12
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2026835610	1	220-55110-323	8.98
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045485	1	220-55110-321	30.39
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045486	1	220-55110-321	40.35
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045487	1	220-55110-321	10.68
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045488	1	220-55110-321	77.37
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045489	1	220-55110-321	67.43
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045490	1	220-55110-321	30.26
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045491	1	220-55110-321	46.51

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045492	1	220-55110-321	14.56
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045493	1	220-55110-321	47.07
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045494	1	220-55110-321	15.12
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045495	1	220-55110-323	15.99
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027045496	1	220-55110-321	14.56
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027051478	1	220-55110-321	135.29
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027051482	1	220-55110-321	9.44
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027051483	1	220-55110-321	16.80
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027051485	1	220-55110-323	6.27
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027056288	1	220-55110-321	33.25
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027056289	1	220-55110-321	65.70
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027056290	1	220-55110-321	15.12
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027056291	1	220-55110-321	14.59
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027056292	1	220-55110-323	12.19
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027056293	1	220-55110-321	16.80
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066046	1	220-55110-321	12.91
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066047	1	220-55110-321	14.59
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066048	1	220-55110-321	10.68
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066049	1	220-55110-321	200.11
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066050	1	220-55110-323	24.96
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066051	1	220-55110-321	15.14
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066052	1	220-55110-321	136.28
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066053	1	220-55110-321	15.14
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066054	1	220-55110-321	14.59
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066055	1	220-55110-321	17.38
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066056	1	220-55110-321	45.42
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066057	1	220-55110-321	15.14
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066058	1	220-55110-321	29.71
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027066059	1	220-55110-321	15.70
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027071717	1	220-55110-321	159.15
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027071718	1	220-55110-321	15.14
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027071719	1	220-55110-323	40.37
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027071720	1	220-55110-321	58.89
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027084483	1	220-55110-321	116.75
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027084484	1	220-55110-321	14.58
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027084486	1	220-55110-321	15.68
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027084487	1	220-55110-321	14.56
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027084488	1	220-55110-321	16.80
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090825	1	220-55110-321	15.71
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090826	1	220-55110-321	30.24
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090827	1	220-55110-321	32.51
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090828	1	220-55110-321	120.53
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090829	1	220-55110-323	14.02
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090830	1	220-55110-323	5.03
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090831	1	220-55110-321	76.24
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090832	1	220-55110-321	14.56
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027090833	1	220-55110-321	15.15
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027092709	1	220-55110-321	101.97
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027093726	1	220-55110-321	15.68
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027093727	1	220-55110-321	30.80
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027093728	1	220-55110-321	15.68
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027093729	1	220-55110-321	30.80
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027093730	1	220-55110-321	30.80
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027093731	1	220-55110-321	72.33
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027100653	1	220-55110-321	250.05
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027100654	1	220-55110-321	31.63

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/21/2012	72919	95	BAKER & TAYLOR BOOKS	2027100655	1	220-55110-321	14.56
Total 72919:								2,697.80
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I459341CM	1	220-55110-327	7.19
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I81448380	1	220-55110-326	57.54
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I81501260	1	220-55110-326	19.40
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I81603870	1	220-55110-327	15.11
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I81625360	1	220-55110-326	60.72
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I81625370	1	220-55110-326	41.02
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I81713740	1	220-55110-326	93.51
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I81944690	1	220-55110-326	89.19
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I81974110	1	220-55110-327	39.58
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	I82119920	1	220-55110-326	17.99
06/12	06/21/2012	72920	1833	BAKER & TAYLOR ENTERTAIN	V79069650	1	220-55110-326	17.99
Total 72920:								444.86
06/12	06/21/2012	72923	1998	BLOOM, CATHY	TOPPERS/L	1	220-55110-342	153.53
Total 72923:								153.53
06/12	06/21/2012	72927	3433	CAPSTONE PRESS INC	CI10263257	1	220-55110-323	114.21
Total 72927:								114.21
06/12	06/21/2012	72929	6633	CHERINGTON, INA	LIVING WITH	1	220-55110-321	15.95
Total 72929:								15.95
06/12	06/21/2012	72932	6141	CREATIVE PRODUCT SOURCE	CP1028700	1	220-55110-331	336.10
Total 72932:								336.10
06/12	06/21/2012	72933	3243	DAVIDSON TITLES INC	227082	1	220-55110-323	1,612.45
06/12	06/21/2012	72933	3243	DAVIDSON TITLES INC	227101	1	220-55110-321	1,565.72
Total 72933:								3,178.17
06/12	06/21/2012	72942	6143	FINDAWAY WORLD LLC	72214	1	220-55110-326	164.97
Total 72942:								164.97
06/12	06/21/2012	72948	2714	GREY HOUSE PUBLISHING INC	810279	1	220-55110-321	224.05
06/12	06/21/2012	72948	2714	GREY HOUSE PUBLISHING INC	838678	1	220-55110-321	163.50
Total 72948:								387.55
06/12	06/21/2012	72953	6235	HIGHSMITH LLC	4627003	1	220-55110-310	50.75
Total 72953:								50.75
06/12	06/21/2012	72955	60	HOME LUMBER CO	60-062112	5	220-55110-226	221.51
Total 72955:								221.51

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/21/2012	72970	6421	MCDANIEL, PATRICIA	6421-062112	1	220-55110-321	20.00
Total 72970:								20.00
06/12	06/21/2012	72977	4591	MORGAN BIRGE & ASSOCIATE	MC0043763	1	220-55110-225	89.00
Total 72977:								89.00
06/12	06/21/2012	72981	6046	OFFICE COPYING EQUIPMENT	C260684	1	220-55110-242	552.85
Total 72981:								552.85
06/12	06/21/2012	72982	1840	OMNIGRAPHICS INC	106803-2212	1	220-55110-321	81.85
Total 72982:								81.85
06/12	06/21/2012	72989	1547	PONTEL, SHERRY	MAY 2012	1	220-55110-330	23.10
Total 72989:								23.10
06/12	06/21/2012	72992	445	QUILL CORPORATION	3380775	1	220-55110-310	65.97
06/12	06/21/2012	72992	445	QUILL CORPORATION	3412410	1	220-55110-310	192.56
06/12	06/21/2012	72992	445	QUILL CORPORATION	3474669	1	220-55110-310	46.84
06/12	06/21/2012	72992	445	QUILL CORPORATION	3518687	1	220-55110-310	106.01
Total 72992:								411.38
06/12	06/21/2012	72997	4043	SCHOLASTIC INC	4981644	1	220-55110-323	411.48
Total 72997:								411.48
06/12	06/21/2012	73000	2086	SENTIMENTAL PRODUCTS	26409	1	220-55110-326	120.00
Total 73000:								120.00
06/12	06/21/2012	73006	6487	TANTOR MEDIA	20015	1	220-55110-326	21.99
06/12	06/21/2012	73006	6487	TANTOR MEDIA	20332	1	220-55110-326	21.99
Total 73006:								43.98
06/12	06/21/2012	73007	4475	TECHNOLOGY ASSURANCE C	1752	1	220-55110-218	1,200.00
Total 73007:								1,200.00
06/12	06/21/2012	73013	4630	UNIQUE MANAGEMENT SVC IN	223246	1	220-55110-319	53.70
Total 73013:								53.70
06/12	06/26/2012	73037	6120	CHARTER	06-2012	1	220-55110-218	64.99
Total 73037:								64.99
06/12	06/26/2012	73042	1	DEPT OF UTILITIES	424 06-21-20	1	220-55110-227	29.83
Total 73042:								29.83

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
06/12	06/28/2012	73095	95	BAKER & TAYLOR BOOKS	2027090834	1	220-55110-321	29.16
Total 73095:								29.16
06/12	06/28/2012	73107	5412	ROYAL PURPLE	SO000612	1	220-55110-331	101.00
Total 73107:								101.00
06/12	06/28/2012	73110	25	WE ENERGIES	06-28-2012	3	220-48210-55	177.52
Total 73110:								177.52
Total 220:								21,235.51
<b>230</b>								
06/12	06/20/2012	72877	42	JOHNS DISPOSAL SERVICE IN	42741	1	230-53600-219	19,802.07
06/12	06/20/2012	72877	42	JOHNS DISPOSAL SERVICE IN	42741	2	230-53600-219	3,945.24
06/12	06/20/2012	72877	42	JOHNS DISPOSAL SERVICE IN	42741	3	230-53600-295	6,170.76
Total 72877:								29,918.07
06/12	06/20/2012	72887	1335	NORTHERN LAKE SERVICE INC	215127	1	230-53600-220	810.00
Total 72887:								810.00
Total 230:								30,728.07
<b>235</b>								
06/12	06/20/2012	72864	47	BROWN CAB SERVICE INC	802	1	235-51350-295	11,146.26
Total 72864:								11,146.26
Total 235:								11,146.26
<b>280</b>								
06/12	06/07/2012	72765	78	AMON & SONS INC, B R	39776	1	280-57500-820	63,920.93
06/12	06/07/2012	72765	78	AMON & SONS INC, B R	39776	2	280-57500-820	5,295.75
Total 72765:								69,216.68
Total 280:								69,216.68
<b>295</b>								
06/12	06/26/2012	73054	6652	HAVILL CHYRSLER DODGE JEE	C2065A	1	295-52200-810	4,687.00
Total 73054:								4,687.00
06/12	06/28/2012	73112	222	FIRST CITIZENS STATE BANK	06-28-2012	1	295-52200-350	2,000.00
Total 73112:								2,000.00
Total 295:								6,687.00
<b>440</b>								
06/12	06/26/2012	73086	5235	UNIVERSITY OF WI WHITEWAT	06-26-2012	1	440-57663-848	10,829.62

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
								<u>10,829.62</u>
								<u>10,829.62</u>
<b>450</b>								
06/12	06/12/2012	72829	6624	ALTA PLANNING & DESIGN	2012-024-1	1	450-57500-861	1,246.19
								<u>1,246.19</u>
06/12	06/12/2012	72830	6625	DALEE, ROD	EASEMENT	1	450-57500-855	2,000.00
								<u>2,000.00</u>
06/12	06/14/2012	72835	6333	E&N HUGHES CO INC	PMT #1	1	450-57500-865	226,716.52
								<u>226,716.52</u>
06/12	06/20/2012	72897	1844	SOUTHERN LAKES NEWSPAPE	MAY 2012	15	450-57500-855	12.36
								<u>12.36</u>
06/12	06/21/2012	73004	358	STRAND ASSOCIATES INC	0092198	1	450-57500-855	6,652.84
06/12	06/21/2012	73004	358	STRAND ASSOCIATES INC	0092199	1	450-57500-865	16,928.36
06/12	06/21/2012	73004	358	STRAND ASSOCIATES INC	0092200	1	450-57500-860	7,690.28
								<u>31,271.48</u>
06/12	06/26/2012	73044	6333	E&N HUGHES CO INC	06-22-2012 1	1	450-57500-855	175,201.56
								<u>175,201.56</u>
								<u>436,448.11</u>
<b>454</b>								
06/12	06/21/2012	73004	358	STRAND ASSOCIATES INC	0091978	1	454-57500-821	549.88
								<u>549.88</u>
06/12	06/28/2012	73111	1156	WI DEPT OF TRANSPORTATIO	L18395	1	454-57500-821	13,634.52
								<u>13,634.52</u>
								<u>14,184.40</u>
<b>610</b>								
06/12	06/01/2012	72648	5043	US POSTAL SERVICE	JUNE 2012	1	610-61921-310	232.96
								<u>232.96</u>
06/12	06/07/2012	72765	78	AMON & SONS INC, B R	39914	1	610-61651-350	1,182.96
06/12	06/07/2012	72765	78	AMON & SONS INC, B R	39966	1	610-61651-350	2,065.41
								<u>3,248.37</u>
06/12	06/07/2012	72774	6621	COENEN, SCOTT	REFUND	1	610-46461-61	108.32

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72774:								108.32
06/12	06/07/2012	72777	6620	COURTNEY, REBECCA	REFUND	1	610-46461-61	29.74
Total 72777:								29.74
06/12	06/07/2012	72790	6618	HENDRIX, LOGAN	REFUND	1	610-46461-61	53.74
Total 72790:								53.74
06/12	06/07/2012	72795	6619	KLEPPE, JUSTIN	REFUND	1	610-46461-61	39.81
Total 72795:								39.81
06/12	06/07/2012	72825	1090	WRWA	JUNE 21, 20	1	610-61927-154	85.00
06/12	06/07/2012	72825	1090	WRWA	JUNE 21, 20	2	610-61927-154	85.00
Total 72825:								170.00
06/12	06/14/2012	72832	6380	AT&T	6380-061412	9	610-61921-310	86.13
Total 72832:								86.13
06/12	06/14/2012	72834	6626	CLARK, KATRINA	REFUND	1	610-46461-61	113.68
Total 72834:								113.68
06/12	06/14/2012	72841	2806	KOWALSKI RENTALS	REFUND	1	610-46461-61	14.85
Total 72841:								14.85
06/12	06/14/2012	72853	25	WE ENERGIES	25-61412	11	610-61620-220	13,068.85
Total 72853:								13,068.85
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	9	610-61652-350	17.24
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	10	610-61653-350	5.49
06/12	06/14/2012	72856	24	WINCHESTER HARDWARE INC	24-61412	11	610-61935-350	34.97
Total 72856:								57.70
06/12	06/20/2012	72892	90	RICOH AMERICAS CORP	415493409	1	610-61903-310	16.50
Total 72892:								16.50
06/12	06/20/2012	72904	5368	VERIZON WIRELESS	2748611275	21	610-61921-310	9.18
Total 72904:								9.18
06/12	06/21/2012	72917	5770	ASSOCIATED TRUST COMPAN	5044458	1	610-61950-650	363.00
Total 72917:								363.00
06/12	06/21/2012	72926	6644	CAINE, SAMUEL	REFUND	1	610-46461-61	38.98

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 72926:								38.98
06/12	06/21/2012	72935	1	DEPT OF UTILITIES	MAY 2012	8	610-61935-220	38.21
Total 72935:								38.21
06/12	06/21/2012	72937	636	DIGGERS HOTLINE INC	1239601 PP2	2	610-61651-350	280.58
Total 72937:								280.58
06/12	06/21/2012	72960	4258	JOHNSON BLOCK & CO INC	0116275	2	610-61923-210	1,200.00
Total 72960:								1,200.00
06/12	06/21/2012	72974	6640	MICHELE VENTURE LLC	OVERPAYM	1	610-46461-61	40.28
Total 72974:								40.28
06/12	06/21/2012	72987	109	PITNEY BOWES INC	4010385-JN1	1	610-61921-310	290.45
Total 72987:								290.45
06/12	06/21/2012	73005	6637	STREIB, ELLEN	REFUND	1	610-46461-61	124.38
Total 73005:								124.38
06/12	06/21/2012	73015	1252	VULTAGGIO RENTALS	OVERPAYM	1	610-46461-61	207.07
Total 73015:								207.07
06/12	06/21/2012	73016	4739	WALTON DISTRIBUTING LLC	OVERPAYM	1	610-46461-61	115.40
Total 73016:								115.40
06/12	06/21/2012	73017	6635	WALTON RENTALS	DUPLICATE	1	610-46461-61	128.36
06/12	06/21/2012	73017	6635	WALTON RENTALS	OVERPAYM	1	610-46461-61	37.84
06/12	06/21/2012	73017	6635	WALTON RENTALS	OVERPAYM	2	610-46461-61	29.35
Total 73017:								195.55
06/12	06/21/2012	73019	6645	WHITEWATER COLLEGE RENT	REFUND	1	610-46461-61	112.14
Total 73019:								112.14
06/12	06/26/2012	73030	6380	AT&T	262R421003	2	610-61921-310	60.00
Total 73030:								60.00
06/12	06/26/2012	73043	6647	DIRIENZO, BRIAN	06-26-2012	1	610-46461-61	97.17
Total 73043:								97.17
06/12	06/26/2012	73070	6646	NEWMAN, JAMES	06-26-2012	1	610-46461-61	16.70

**Irvin L. Young Memorial Library**  
**431 W Center St**  
**Whitewater WI 53190**  
**Board of Trustees Regular Meeting**  
**White Memorial Room**  
**Monday, June 11, 2012, 6:30 pm**

**Present:** Sharon Knight, Donna Nosek, Rose Mary Leaver, Vicki Santacroce, Julie Caldwell  
**Absent:** Richard Helmick, Jim Winship

**Administrative Staff Present:** Stacey Lunsford, Diane Jaroch, Cathy Bloom

1. President Nosek called the meeting to order at 6:35 p.m.
2. The consent agenda was approved as presented. MSC Leaver/Caldwell Ayes: Knight, Nosek, Leaver, Santacroce, Caldwell. Noes: None.
3. The circulation, service, and Mango statistics reports for May 2012 were acknowledged and accepted. MSC Knight/Leaver Ayes: Knight, Nosek, Leaver, Santacroce, Caldwell. Noes: None.
4. The treasurer's report for May 2012 was accepted as presented. MSC Caldwell/Leaver Ayes: Knight, Nosek, Leaver, Santacroce, Caldwell. Noes: None.
5. Citizen input regarding matters not on agenda; Thank you note was read from the library staff showing their sentiments for the breakfast and treats the Board provided during National Library Week.
6. OLD BUSINESS
  - a) Library Building Expansion Project ~ Waiting for answer from Anders.
  - b) Needs assessment revision ~ Waiting for further information from Anders.
  - c) Council and Community Communications ~ Nothing new to present until we have further answers and information to take forward.
7. NEW BUSINESS
  - a) Strategic Planning ~ Discussed the need to update strategic plan and rational why it is needed.
8. SUGGESTION BOX: None.

DIRECTOR'S REPORT (As submitted by Stacey Lunsford)

  - a) New Library Website -- Due to some unforeseen family situations, we have not been able to schedule some time for the three administrative staff to move forward on the website. We have a meeting planned to start this on Monday, June 11.
  - b) Rental -- City staff members were at 424 Forest Ave on last Thursday cleaning out unwanted items that were left by the family.
  - c) Library Assistant -- We have made a conditional offer of employment to one of the applicants that we interviewed for the vacant Library Assistant position. We are awaiting the police background check results before we schedule training.
  - d) Continuing Ed. -- I have completed the Creating a Vibrant Facebook Page class and the Elements of Technology Management class. Both classes underscored for me the need to do a strategic plan for the library.
9. ADULT SERVICES REPORT (As submitted by Diane Jaroch )
  - a) **May 16 ~ Bill Jameson Presents :** Dollar-A-Day Boys (29 in attendance)

Anyone requiring special arrangements is asked to call the office of the Library Director (473-0530) 72 hours prior to the meeting.

**Irvin L. Young Memorial Library**  
**431 W Center St**  
**Whitewater WI 53190**  
**Board of Trustees Regular Meeting**  
**White Memorial Room**  
**Monday, June 11, 2012, 6:30 pm**

- b) **May 23 ~ Crime Club Book Discussion.** The book discussed was *Faceless Killers* by Henning Mankell. The discussion was led by Cathy Bloom. (18 in attendance)
- c) Have 42 people signed up for adult reading program already. Sign up just started on June 7.

10. YOUTH SERVICES REPORT (As submitted by Cathy Bloom)

a) **May Activities**

We had a final meeting for Lego Club and the Children's Book Club until September. All went well. On May 9, the homeschooling group and I went on a field trip to the Discovery Center in Milwaukee, WI. The parents were very pleased with the trip and expressed interest in a fall field trip.

b) **Summer Reading Program 2012**

Preparation for the Summer Reading Program is under way. I'm very happy with our summer assistant, Aszya Summers as she is an excellent addition to our summer reading program. Dream Big Read is the theme for preschoolers through children entering 4<sup>th</sup> grade this coming fall. Here's a very brief agenda for this year's program:

1. The Reading Program – For every completed reading log, children will receive a small incentive prize and a ticket to enter the grand prize drawing.
  2. Storytime is for children ages 1 to 5 years old. There are 3 Storytimes each week.
  3. Tuesdays @ Two is geared for children in grades 1<sup>st</sup> through 4<sup>th</sup> this coming fall. Every week there are theme-related activities, games, crafts, and snacks.
  4. Weekly performers are geared for children of all ages.
  5. Library Sleepover is for any children who are entering 3<sup>rd</sup> or 4<sup>th</sup> grade this coming fall and have completed 3 reading records. This is one of our best PR programs.
  6. Our final program is The Spoon Man followed by an ice cream social. This event is for everyone.
- c) **Own the Night** is the theme for the Young Adult's Summer Reading Program and is geared for any children entering 5<sup>th</sup> grade or higher this coming fall. Activities include:
1. The Reading Program which is similar to the children's program.
  2. There are 4 special programs for the YAs.
  3. Volunteers are always appreciated, and we have a great group of YAs who volunteer for the various children's programs.
  4. Battle of the Books is for any children who are entering 6<sup>th</sup> grade or higher this coming fall. Our local competition will be held on Tuesday, July 31. The winning team will then compete at the System Tournament which will be held on Wednesday, August 8.

Anyone requiring special arrangements is asked to call the office of the Library Director (473-0530) 72 hours prior to the meeting.

**Irvin L. Young Memorial Library  
431 W Center St  
Whitewater WI 53190  
Board of Trustees Regular Meeting  
White Memorial Room  
Monday, June 11, 2012, 6:30 pm**

As always, I'm very excited about this year's summer reading program. A special thanks to Vicki for putting together a power point presentation for the schools.

**d) Book It 5k Race and Family Fun Run/Walk (May 11, 2013)**

We had a meeting on June 5, and the race is beginning to take shape. Plans are to first have the 5k race. Then it will be followed by the Family Fun run/walk. We will allow enough time for most runners to finish in case they (the 5k runners) want to run/walk with their families. The bookworm and I will lead the family run/walk. To promote this event, the library will be in the 4<sup>th</sup> of July parade this year. We are thinking of having a float promoting the summer reading program. In addition, we will have kids carrying the children's and the young adult banners. There will also be runners to hand out fliers about the upcoming race. The bookworm and I will also walk in the parade.

11. Board member reports: None.
12. Board member requests for future agenda items: Strategic Plan.
13. Confirmation of next meeting on July 9, 2012, 6:30 pm Motion to cancel August 13, meeting. MSC Leaver/Caldwell Ayes: Knight, Nosek, Leaver, Santacroce, Caldwell. Noes: None.
14. Moved to adjourn at 7:20 p.m. MSC Leaver/Knight Ayes: Knight, Nosek, Leaver, Santacroce, Caldwell. Noes: None.

\* Items denoted with asterisks will be approved on the Consent Agenda unless any board member requests that it be removed for individual discussion.

Minutes submitted by Vicki Santacroce, Board of Trustees Secretary

*Vicki Santacroce*

**City of Whitewater**  
**Parks and Recreation Board Agenda**  
**Thursday, June 14, 2012 - 5:30pm**  
Cravath Lakefront Room - 2nd Floor, City Municipal Building  
312 W. Whitewater St. Whitewater, WI 53190

**Minutes**

**Call to Order and Roll Call**

Brandon Knedler, Nathan Jaeger, Jen Kaina , Kim Gosh, and Ken Kidd Absent: Bruce Parker,  
Staff: Matt Amundson, Deb Weberpal  
Guests: Richard Helmick, Carol Christ

**Consent Agenda**

Approval of Parks and Recreation Board minutes of May 21, 2012  
Expedited approval of the following items, per staff recommendation:  
Request for facility rental (Starin Park Community Building) refund by Patty Snyder  
Request for facility rental (Starin Park Shelter) refund by Jennifer Connors  
Request for recreation program refund by Melissa Boyd

Kidd moved to accept the consent agenda with amendment to May 21<sup>st</sup> minutes. Second by Jaeger. Ayes:  
Knedler, Jaeger, Kidd, Gosh and Kaina. Noes: None. Abstain: None. Absent: Parker Motion passed.

**Hearing of Citizen Comments:**

No formal action will be taken during this meeting, although issues raised may become part of a future agenda. Participants are allotted a 3 minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those issues as designated in the agenda.

Richard Helmick expressed a concern related to Big Brick Park and inappropriate behavior past 10:00 pm on weeknights in the park.

**Staff Reports:**

Parks & Recreation Director

Travis Wessels and Nicole Golden are both UWW undergrads with emphasis in recreation completing internships with the department this summer. Both are involved in youth baseball and softball while also assisting with delivery of summer programs. The youth baseball & softball program has 15 traveling teams participating in the Quad County league. Participation numbers up in all leagues except 12 & under baseball due to small class size.

Senior Coordinator

Request for several people to start pickle ball. Have funds for equipment need space somewhere.

**Approval of amendments to restoration plan for Whitewater Effigy Mounds Preserve**

Amundson referred to the memo and gave an update. Current plan calls for mowing at 6-8" and is not happening. Map from Renae Mitchell , yellow no mow area, green is mow area.

Richard Helmick addressed concern with removing turf from mounds without degrading the mounds. Hand mowing the mounds worked well last year. Possibly mow line around mounds so people can see shapes. Site has been improved over the past 3 years. Main concern is to protect the mounds. Amundson shared that whatever is done on the site the new trail needs to be distinguished from the rest of the site as it has greatly improved orientation of visitors to the site.

Kidd stated that any plan must be easy to maintain. Neighbors are concerned as efforts have come and gone. Also need to look at park resources (staff). Kidd is in favor of short stature prairie grass on the mounds. Labor intensive in the beginning but in the long run would work. Possibly start with two mounds to experiment, possibly as early as this fall.

The Board directed staff to greater research the concept of introducing short stature prairie grass on the mounds and if that has been successfully done at other mound sites.

#### **Approval of agreement with GRB Academy for rental of Starin Park ball diamonds**

Amundson referred to the memo. This is a discounted rate to bring it in line with the school district agreement with GRB. Kidd moved to accept the agreement. Second by Kaina. Ayes: Knedler, Jaeger, Kidd, Gosh and Kaina. Noes: None. Abstain: None. Absent: Parker. Motion passed.

#### **Discussion and direction related to Ray Trost Nature Preserve signage**

Amundson referred to the memo. The board took no action at this time and recommends including in the comprehensive trail signage program that will result as part of the bicycle and pedestrian master plan.

#### **Discussion and direction related to Minneiska Park drainage issues**

Amundson referred to the memo. Staff has asked Strand to develop strategies to address these issues. Possible info at next meeting.

#### **Discussion and direction related to non-resident adult dance concern**

Amundson referred to the memo. Amundson met with two of the concerned participants. This is the only program that has a majority of participants that are nonresidents. They seemed to understand when explained the new policy. The Board remains committed to the current policy and no action was taken.

#### **Discussion regarding Parks & Recreation Department staffing**

Amundson referred to the memo and at the numbers for programs and participation. Staff concern is that there is a greater need for programming staff than a clerical position. The Board can make recommendations and advocate for a change with the Council. The board discussed the option of a part-time position or graduate assistant from UW-Whitewater. Ideally would be a 20 hour position that could have seasonal flexibility but Amundson needs to look at benefits and how they would apply to these hours. This will have to be part of the budget process.

#### **Discussion and direction related to recent CVMIC playground inspections**

Amundson referred to the memo and the site visit they performed. Surfacing material on playgrounds is inadequate and is unacceptable. Their recommendation is engineered wood fiber. ADA law has been updated to now include all recreational facilities. Identify where we are deficient, develop a standard (what percentage accessible), by 2015 must meet minimum standards. Don't know when 100% compliance will happen. CVMIC will help us get to where we need to be. This will have to be looked at in future budgets and new playgrounds being installed.

**Update and direction related to Treyton’s Field of Dreams and specifically Pepsi Refresh funds**

Amundson referred to the memo. Amundson has requested a change in what the funds are to go for, a grading plan for the site and remainder be paid as down payment toward the turf. Pepsi has approved the change in the grant. We may possible break ground late summer, early fall. Staff is looking at design options that will minimize tree loss and will replant more than we remove. Kidd moved the change to the Pepsi refresh grant. Second by Gosh. Ayes: Knedler, Jaeger, Kidd, Gosh and Kaina. Noes: None. Abstain: None. Absent: Parker. Motion passed.

**Request for free facility use (Armory Gym) by AWANA**

Amundson referred to the memo. The facility use policy requires that religious groups should be paying 50%. They will use armory entire school year on Thursday nights. Have used facility for free in the past. What definition do they fall under in the rental policy? All under doing a charitable good to the community, which is free. Question the time frame. Knedler moved to accept them as a charitable to the community group. Jaeger seconded. Board has more questions. Amundson will ask the group if they could use other sites due to demand for the Armory in the winter and why the time frame requested? Motion was tabled until July.

**Request for future agenda items**

Mounds maintenance plan  
Minneiska Park drainage issues  
free facility use (Armory Gym) by AWANA  
hours for parks

**Adjourn**

Next meeting will be July 2 at 4:00

7:15 pm Motion Knedler by Second by Kidd. Affirmed by voice vote.

Respectfully submitted,



Debra Weberpal

CITY OF WHITEWATER  
PLAN AND ARCHITECTURAL REVIEW COMMISSION  
Whitewater Municipal Building Community Room  
May 14, 2012

**ABSTRACTS/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL  
ACTIONS OF THE PLAN AND ARCHITECTURAL REVIEW COMMISSION**

**Call to order and roll call.**

Chairperson Meyer called the meeting of the Plan and Architectural Review Commission to order at 6:00 p.m.

Present: Greg Meyer, Lynn Binnie, Rod Dalee, Bruce Parker, Daniel Comfort, Jacob Henley

Absent: Karen Coburn

Others: Wallace McDonell (City Attorney), Latisha Birkeland (Neighborhood Services Manager/City Planner).

**Election of Chairperson, Vice-Chairperson, Plan Commission Representative to the Community Development Authority, and Plan Commission Representative to the Urban Forestry Committee.** It was moved by Binnie and seconded by Parker to nominate Greg Meyer for the position of Chairperson of the Plan and Architectural Review Commission. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

It was moved by Meyer and seconded by Dalee to nominate Lynn Binnie for the position of Vice Chairperson of the Plan and Architectural Review Commission. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

It was moved by Dalee and seconded by Binnie to nominate Greg Meyer to be the Plan and Architectural Review Commission representative to the Community Development Authority Board. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

It was moved by Parker and seconded by Binnie to nominate Karen Coburn to be the Plan and Architectural Review Commission representative to the Urban Forestry Commission. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

**Hearing of Citizen Comments.** There were no citizen comments.

**Approval of the Plan Commission Minutes of March 12, 2012.** Moved by Binnie and seconded by Henley to approve the Plan Commission minutes of March 12, 2012. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

**Review extra-territorial one lot survey map for the division of the land with the house and buildings from the agricultural land located on E. Bradley Road for Leota I. Larson.**

Birkeland stated that this petition is for 12209 E Bradley Road in Rock County. The property is barely within the 1.5 mile extra-territorial jurisdictional limit of the city, and is outside the city sewer service district. Rock County has reviewed the CSM and saw no issues with it, but made a couple stipulations. According to extra-territorial jurisdictions, this property fits the density requirements of City code for splitting the land with the buildings from the agricultural parcel.

Birkeland indicated that Realtor John Tincher would answer any questions concerning the CSM and added that the City Engineer, Mark Fisher, had reviewed the document and had no comments. Birkeland recommended approval of the CSM with the stipulation that it meets all conditions set by Rock County for their final approval. It was moved by Parker and seconded by Binnie to approve the extra-territorial one-lot certified survey map for the division of the land with the house and buildings located at 12209 E. Bradley Road from the agricultural land adjacent to the home, on the condition that it meets all conditions set by Rock County. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

**Review certified survey map for the division of a single family lot, located at 511 N. Tratt Street, into two lots for Arthur Stritzel.** Birkeland stated that the property at 511 N Tratt is one lot with a proposal to split the property into two lots. The property is zoned R-2. As proposed, all the setbacks and lot size requirements do meet City code. If a single family home was to be placed on Lot 1 of the property, it would be possible to obtain a building permit as long as the building met all zoning setbacks and building code requirements. However, since the lot is zoned R-2, if the owner desires to build a duplex he will have to come back to the Plan Commission for a conditional use permit. She made a correction to the staff report in the packet, stating that there is a sidewalk on the property. There is water on Tratt Street, but not sewer. What has been proposed is a private sanitary sewer easement that would go to the property line on Lot 1 and go through Lot 2. The recommendation is to require a joint agreement concerning the sanitary sewer line as it crosses Lot 2. Parker asked whether there are any other utility easements in the area of the proposed easement through Lot 2. Birkeland stated that there are none.

Property owner Arthur Stritzel was present to answer questions. Chairman Meyer opened the meeting for public comment. As there were no comments or questions from the public, Chairman Meyer closed the public hearing. Parker asked if the well on the property had been abandoned, and Comfort asked if there were plans for more than a two-family dwelling on Lot 1. Stritzel replied that the well has been filled and capped, and there were no plans for more than a duplex, unless the zoning of the property changed.

It was moved by Binnie and seconded by Comfort to approve the Certified Survey Map for the division of a single family lot, located at 511 N. Tratt Street, into two lots for Arthur Stritzel, subject to all conditions of the city planner. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

**Review certified survey map for the division of a single family lot, located at 434 N. Tratt Street, into two parcels and a lot line adjustment for Lot 2 (410 N. Tratt Street) for John Tincher.** Birkeland stated that the changes will move the property line of Lot 2, and create a new lot, Lot 1, while leaving Lot 3 as it is. The current Lot 2 is identified as 410 N. Tratt Street. The new proposed Lot 1 is identified as 422 N. Tratt Street, with Lot 3 being 434 N. Tratt Street. The creation of Lot 1 will allow a single family home to be moved onto the lot, which is zoned R-3. This proposed use of Lot 1 meets all City code requirements. The City engineer has reviewed this proposal. The City will not, at this time, require an extension of the sidewalk. Birkeland recommended approval of the CSM with stipulations of the City Engineer and that the CSM would be recorded before the issuance of adding the single family home to this lot would be allowed.

Binnie asked if this property is in the sanitary sewer district. Birkeland replied that it is planned to be connected to the existing sanitary sewer.

Applicant John Tincher was present to answer questions. Chairman Meyer opened the meeting for public comment. There were no comments or questions from the public. Chairman Meyer closed the public hearing. Parker asked about the future road right-of-way on Tratt Street. Birkeland replied that in talking with DPW Director Dean Fischer, they had come to the conclusion that there was no need to request more right of way than currently exists on this side. Comfort questioned the apparent small size of the lot. Tincher stated that Lot 1 is of sufficient size for a single family dwelling.

It was moved by Binnie and seconded by Parker to approve the Certified Survey map for division of a single family lot, located at 434 N. Tratt Street, into two parcels with a lot line adjustment for Lot 2 (410 N. Tratt Street) per the recommendations of the City Planner. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

**Public hearing for a conditional use permit for the proposed three parking stalls to be used for used car sales at 707 E. Milwaukee Street for Charles and Jean Mills at Mills Automotive.** Birkeland introduced the item, opening the public hearing by stating that Mills would like to add used car sales as one more aspect of their business, as stated in their letter. One aspect to be clarified is that this space will be for sale of cars and light trucks. The Plan Commission could recommend that these spaces can be used for cars and light trucks, separate from boats or other vehicles. The property at 707 E. Milwaukee Street is in a B-3 Highway and Light Industrial District. This corner is highly visible and the Comprehensive Plan recommends that the City should make efforts to enhance the visual image of the roadway corridor. The corner is up for construction in 2017, which would slightly widen Milwaukee Street at this property. Business hours of operation would not be changed and items required by the State are included in the proposal. There will be no other changes to the site at this time. Dalee asked how many cars they could sell with their used car license from the State. Birkeland stated that the number would be unlimited, with the restriction that if they would apply for a conditional use permit, the conditions would be determined by the City. Only the area containing the three parking stalls would be used for car sales. Dalee asked why they are being restricted. Birkeland answered that this is the limit of the proposal that was submitted. Parker noted that the Department of Transportation (hereafter "DOT") plan shows that the sidewalk would be very

close to the parked cars. Birkeland indicated that the DOT is not showing any private property purchase to complete the 2017 construction. Parker noted that as long as the front of the parking stalls was even with the building, there should not be a problem but that visibility around the corner may be an issue further down the road. Parker asked what type of curb and gutter were planned for the 2017 construction. Birkeland stated that specifics for the construction were not available at this time. Comfort asked if the applicant would need to come back before the Plan Commission if anything were to change as the result of construction. Birkeland confirmed this. Binnie asked if it made a difference which three stalls on the property would be used for car sales. McDonnell suggested that this would depend on the nature of the conditions that the Commission approves. If the stall location is not designated, the applicant would not need to come back before the Commission after construction takes place.

Applicant Jean Mills was present to answer questions. She stated that per State law, a business that sells over five autos a year is required to have a dealer's license. The business will sell more than that but does not want to become a large dealership. She added that the State changes construction plans frequently and it is not possible to tell what will happen in 2017.

Chairman Meyer opened the meeting for public comment. There were no comments or questions from the public. Chairman Meyer closed the public hearing. He asked for any further questions from the Board.

Moved by Comfort and seconded by Dalee to approve the conditional use permit (CUP) to allow three parking stalls to be used for automobile sales (anywhere on the lot).

Approved subject to the following conditions:

1. The conditional use permit shall run with the applicant and not the land. If the business is sold, the new owner/operator must return to the Plan commission for approval to sell used cars.
2. No more than three automobiles (cars, light trucks or vans) at one time may be for sale. No other motorized vehicles i.e. boats, RV's etc. shall be allowed for sale on site.
3. The applicant shall comply with all State of Wisconsin regulations regarding dealerships and the regulations as indicated on the application for first time dealerships.
4. Staff to work with the applicant for future sign approval.

AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

**Public hearing for a consideration of a conditional use permit for the conversion of a duplex into a 3-unit apartment at 510 W. Walworth Ave. for Matt Kuehl and Bob Freiermuth (Land & Water Investments).** Birkeland stated that the application was to create a three unit building from a current two unit building. At a previous time the building did have three units. In 2011 a building permit was requested to change the building so it would have only two units, one upper and one lower. The current request is to add three tenants for a total of 15 in three units, which would require an addition to the building. A variance is needed from the Board of Zoning Appeals to expand a legal non-conforming setback. A recommendation from the Plan Commission concerning the project would be carried forward to the Board of Zoning

Appeals. This property has driveway entrances from both Franklin and Walworth Streets, but carries a Walworth Street address. The front yard setback is a little short at 90 feet for Franklin Street to be the front yard. The side yard parking lot is proposed to be expanded by three stalls for a total of 15. The code requires a minimum of 12 parking spaces. The parking lot is currently fenced and will remain fenced, and the dumpster will be moved to the middle of the north portion of the property. There would be less than three feet from the parking stalls to the lot line. There is a flowering crab tree in the landscaping plan that would have impeded the vision triangle, and as a result, will be planted elsewhere. The driveway will be no more than 24' wide at the curb line. There will be no changes to utilities, and the addition will have State- approved plans. Parker asked how many stalls there are now and Comfort asked if there would be any disabled stalls. Birkeland answered that the State and the building inspector would determine if disabled stalls would be required. There are currently 10 stalls in the parking lot. Comfort questioned the fate of the large trees on the lot. Birkeland answered that diseased and high maintenance trees would be removed and that the property owner has planned for replacement plantings. Henley asked about the screening of the parking lot. The parking lot will go to the property line on the north and fencing has been agreed to around the dumpster and parking. There is no outdoor lighting on the property.

Matt Kuehl and Bob Freiermuth were present to answer questions. Kuehl stated that they want to improve the interior and exterior quality of the building as well as add tenants. The interior items have been addressed and they would like to update the exterior. They feel that the plan they have offered is a huge improvement over the current appearance of the building. Freiermuth stated that he would prefer arborvitae trees to fencing as this would help with snow plowing.

Chairman Meyer opened the meeting to public comments. As there were no comments or questions from the public Chairman Meyer closed the public hearing. In answer to Parker's question, Kuehl indicated that the tree closest to the building is quite large and would probably hang over the addition to the building, creating problems. He stressed that they would save as many trees as they could. Parker stated that the expansion of side yard parking would also need a variance. Birkeland indicated that this could be included in the application to the Board of Zoning Appeals. McDonnell stated that the ordinance allows for less than a 3 foot setback for shared parking areas, for which a zoning permit has been granted. There should be a statement in the permit which reflects this as shared parking with the adjacent lot. If the Plan Commission requested there should be a parking plan filed.

Kuehl stated that ultimately they would like to connect the two lots, although this is not part of the request presented. Freiermuth added that the plantings of arborvitae can be moved in the future if this is required. Parker suggested some shade trees as well as other plantings on the lot. Birkeland stated that city requirements for landscaping have been met.

It was moved by Binnie and seconded by Dalee to approve a conditional use permit for the conversion of a duplex into a 3-unit apartment at 510 W. Walworth Ave. for Matt Kuehl and Bob Freiermuth (Land & Water Investments) contingent on the City Planner's recommendations and contingent on a variance being approved by the Board of Zoning Appeals. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

**Review and make recommendation to the City Council for the discontinuance of Executive Court.** Birkeland stated that Council had requested the recommendation of the Plan Commission on the discontinuance of Executive Court. The properties involved are located at 736 Executive Drive and 840 Executive Drive. Both properties are owned by Trostel. The request is to vacate this right of way so that Trostel may sell the property at 840 Executive and potentially expand their operation at 736 Executive Drive. Currently Executive Court supplies access to both of these properties. There is one water main under the Street. With vacation of the right-of-way, the City is requesting that there be a 20 foot easement above the water main to allow the City to maintain the main. The now private street would be maintained by the owner. Birkeland had no further information from Trostel to present at the meeting although there have been discussions between Trostel and City staff. Council has discussed the matter and there is a three time publication requirement before they can make the final decision. Parker questioned the covenants determining parking distance from the lot line. Birkeland stated that the side property line will be far enough from the parking. In answer to a question by Dalee, she stated that the land to the north is owned by the CDA. Southbound and Eastbound there will be access to this property. The comprehensive plan does not show any road going through the property to the north at this time. Parker stated that there would be access to the CDA property from Prospect Drive.

Chairman Meyer opened the meeting for public comment. There were no comments or questions from the public. Chairman Meyer closed the public hearing. Henley questioned why Trostel was interested in this change. Birkeland stated that Trostel would have control over the road as a private road and the side setbacks would be shorter on the property. Binnie asked if Trostel would need to maintain the road as it exists currently. Birkeland responded that they would have to provide access at a minimum width. She added that Trostel had already consulted with the Fire Department concerning fire hydrants and width of the road.

It was moved by Parker and seconded by Binnie to recommend the discontinuance of Executive Court to the City Council. AYES: Meyer, Binnie, Dalee, Parker, Comfort, Henley. NOES: None. ABSENT: Coburn.

**Informational Items:**

**Zoning Rewrite.**

Latisha Birkeland explained that the last meeting of the Zoning Rewrite Committee was the previous Wednesday. Zoning and mapping items have been discussed and some text changes have been made. There will next be a joint City Council/Plan and Architectural Committee meeting on June 11 which will allow for public comment.

**Future agenda items.**

None.

**Next regular Plan Commission meeting - June 11, 2012.** This will be a joint Plan Commission and City Council meeting to update the Plan Commission and City Council on the status of the Zoning Rewrite and get their direction.

Moved by Comfort and seconded by Binnie to adjourn the meeting. Motion was carried by unanimous voice vote. The meeting adjourned at approximately 7:30 p.m.

---

Vice Chairperson Lynn Binnie



4 B Eves Drive, Suite 200 P.O. Box 961 Marlton, NJ 08053-3112  
Tel: (856) 985-5600 Fax: (856) 810-9065

A Verisk Analytics  
Company

June 25, 2012

Mr. Kevin Brunner, Manager  
City of Whitewater  
312 Whitewater  
Whitewater, WI 53190

RE: Whitewater (3/8B) Includes Whitewater TS (3/8B), Cold Spring TS (3/8B), Lima TS 2 (8B/10  
Koshkonong TS 2 (8B/10, Johnstown TS 3 (10), Richmond TS 1 (10), Jefferson, Rock &  
Walworth Counties, WI  
Public Protection Classification: See above  
Effective Date: October 1, 2012

Dear Mr. Brunner:

We wish to thank you, Fire Chief Donald Gregoire and Mr. Richard Lein for your cooperation during our recent Public Protection Classification (PPC) survey. ISO has completed its analysis of the structural fire suppression delivery system provided in your community. The resulting classification is indicated above.

Enclosed is a summary of the ISO analysis of your fire suppression services. If you would like to know more about your community's PPC classification, or if you would like to learn about the potential effect of proposed changes to your fire suppression delivery system, please call us at the phone number listed below.

ISO's Public Protection Classification Program (PPC) plays an important role in the underwriting process at insurance companies. In fact, most U.S. insurers – including the largest ones – use PPC information as part of their decision-making when deciding what business to write, coverage's to offer or prices to charge for personal or commercial property insurance.

Each insurance company independently determines the premiums it charges its policyholders. The way an insurer uses ISO's information on public fire protection may depend on several things – the company's fire-loss experience, ratemaking methodology, underwriting guidelines, and its marketing strategy.

PPC is important to communities and fire departments as well. Communities whose PPC improves may get lower insurance prices. PPC also provides fire departments with a valuable benchmark, and is used by many departments as a valuable tool when planning, budgeting and justifying fire protection improvements.

ISO appreciates the high level of cooperation extended by local officials during the entire PPC survey process. The community protection baseline information gathered by ISO is an essential foundation upon which determination of the relative level of fire protection is made using the Fire Suppression Rating Schedule.

The classification is a direct result of the information gathered, and is dependent on the resource levels devoted to fire protection in existence at the time of survey. Material changes in those resources that occur after the survey is completed may affect the classification. Although ISO maintains a pro-active process to keep baseline information as current as possible, in the event of changes please call us at 1-800-444-4554, option 2 to expedite the update activity.

ISO is the leading supplier of data and analytics for the property/casualty insurance industry. Most insurers use PPC classifications for underwriting and calculating premiums for residential, commercial and industrial properties. The PPC program is not intended to analyze all aspects of a comprehensive structural fire suppression delivery system program. It is not for purposes of determining compliance with any state or local law, nor is it for making loss prevention or life safety recommendations.

If you have any questions about your classification, please let us know.

Sincerely,

*Francine Wotsko*

(800) 444-4554 Option 2

nb

Encl.

cc: Chief Donald Gregoire, Whitewater Fire Department  
Mr. Richard Lein, Water Superintendent, City of Whitewater Water Department  
Mr. Fred Walling, Chairman, Town of Koshkonong  
Mr. Wayne Redenius, Chairman Town of Richmond  
Mr. Ron Fero, Chairman, Town of Whitewater  
Mr. Dennis Logterman, Chairman, Town of Johnstown  
Mr. David Kyle, Chairman, Town of Lima  
Mr. Mark Hoffmann, Chairman Town of Cold Spring  
Ms. Melody Lentz, Communications Director, Whitewater Dispatch Center

# City of Whitewater

## Financial Trend Analysis

(1992-2011)

June 2012

Prepared by: Matt Molitor,  
Intern to the City Manager

Analysis by: Kevin Brunner,  
City Manager  
Doug Saubert, Finance Director



## Table of Contents

### Financial Trend Analysis

Introduction.....	3
Revenues Per Capita.....	4-6
Intergovernmental Revenues.....	7-9
Tax Revenue.....	10-12
Expenditures per Capita.....	13-15
General Government as a percentage of total expenditures.....	16-18
Employees per 1,000.....	19-21
Operating Deficit or Surplus.....	22-24
Fund Balance.....	25-27
Current Liabilities.....	28-30
Long-Term Debt.....	31-33
Debt Service.....	34-36
Pension Obligation.....	37-39
Capital Outlay.....	40-42
Population.....	43-45
Arrests By Year.....	46-48
Increase in Property Value.....	49-52

**INTRODUCTION**  
**FINANCIAL INDICATORS FOR WHITEWATER, WISCONSIN**  
**1992-2011**

There are many meanings when one tries to define the term financial condition when it is applied to public sector entities. In fact, it is made up of any of the following four components:

**Cash Solvency:** The ability to generate sufficient cash over thirty or sixty days to meet financial obligations (pay the bills, payroll, etc.).

**Budgetary Solvency:** The ability to generate enough revenues over the budgetary period (calendar year) to meet expenditures and not incur deficits.

**Long-Run Solvency:** The ability to meet expenditures which do not occur on a yearly basis. Examples are post-employment benefits and pension costs.

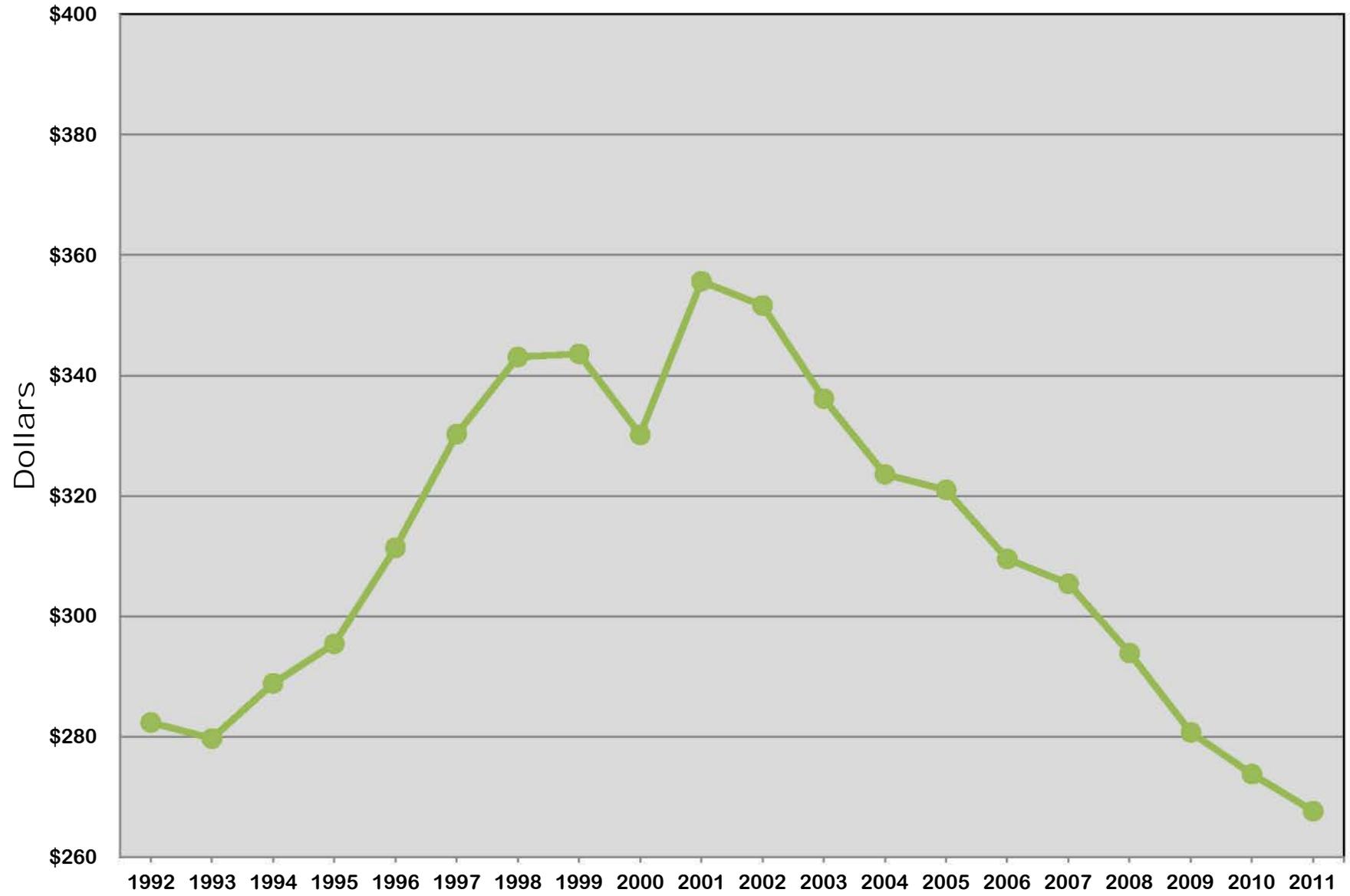
**Service-Level Solvency:** The community's ability to provide services at the level and quality that is required for the health, safety and welfare of the community and its citizen's desire.

In summary, financial condition can be broadly defined as a local government's ability to finance its services on a continuing basis. Specifically, financial condition refers to a government's ability to 1) maintain existing service levels, 2) withstand local and regional economic disruptions, and 3) meet the demands of natural growth, decline and change.

Through the use of Financial Trend Monitoring System (FTMS) the City of Whitewater can evaluate eleven "factors" which represent the primary forces that influence financial conditions. Associated with these factors are forty-two "indicators" that measure different aspects of nine of the factors. Not all factors or indicators are applicable to the City of Whitewater. Some of the major "factors" are debt structure, revenues, and expenditures, operating positional and intergovernmental constraints. Indicators which influence the factors are growth, population, long-term debt, property value and distribution, attitudes towards taxes and services, and fund balances.

The FTMS shows us 20 years of financial history for the City of Whitewater. The document has been updated yearly for the past 7 years. It is hoped that through the use of the FTMS it will give us an "early" warning of unfavorable trends so they can be dealt with. We should be able to use the FTMS to highlight the positive trends that the City of Whitewater has as well.

# Revenues Per Capita



## Revenues Per Capita

### Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Net operating revenues	\$4,964,652	\$5,158,815	\$5,530,804	\$5,881,555	\$6,385,340	\$6,965,926	\$7,330,827	\$7,594,450	\$7,479,764	\$8,292,271
2	Consumer price index (CPI) for the	137.1	142.1	147	151	154.7	157.7	160.3	163.7	168.6	171.7
3	CPI in decimal	1.371	1.421	1.47	1.51	1.547	1.577	1.603	1.637	1.686	1.717
4	Net operating revenues (constant	\$ 3,621,190	\$ 3,630,412	\$ 3,762,452	\$ 3,895,070	\$ 4,127,563	\$ 4,417,201	\$ 4,573,192	\$ 4,639,249	\$ 4,436,396	\$ 4,829,511
5	Population or other measure	12,823	12,978	13,023	13,183	13,254	13,374	13,330	13,502	13,437	13,579
6	Net operating revenues per capita	\$282.40	\$279.74	\$288.91	\$295.46	\$311.42	\$330.28	\$343.08	\$343.60	\$330.16	\$355.66

## Revenues Per Capita

### Fiscal Year Data

		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Net operating revenues	\$8,425,089	\$8,304,703	\$8,162,831	\$8,286,581	\$8,198,458	\$8,280,534	\$8,418,812	\$8,149,533	\$8,295,780	\$8,489,461
2	Consumer price index (CPI) for the	174	177.7	180.2	185.2	189.9	194.1	203	203	209.6	216.9
3	CPI in decimal	1.74	1.777	1.802	1.852	1.899	1.941	2.03	2.03	2.096	2.169
4	Net operating revenues (constant	\$ 4,842,005	\$ 4,673,440	\$ 4,529,873	\$ 4,474,396	\$ 4,317,250	\$ 4,266,117	\$ 4,147,198	\$ 4,014,548	\$ 3,957,910	\$ 3,913,998
5	Population or other measure	13,770	13,902	13,998	13,938	13,947	13,967	14,110	14,299	14,454	14,622
6	Net operating revenues per capita	\$351.63	\$336.17	\$323.61	\$321.02	\$309.55	\$305.44	\$293.92	\$280.76	\$273.83	\$267.68

## Revenues Per Capita

$$\text{Formula: } \frac{\text{Net Operating Revenues (constant dollars)}}{\text{Population}}$$

**Description:** Per capita revenues show changes in revenues relative to changes in population size. As population increases, it might be expected that revenues and the need for services would increase proportionately and therefore that the level of per capita revenues would remain at least constant in real terms. If per capita revenues are decreasing, the government may be unable to maintain existing service levels unless it finds new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population size.

**Warning Trend:** Decrease in net operating revenues per capita.

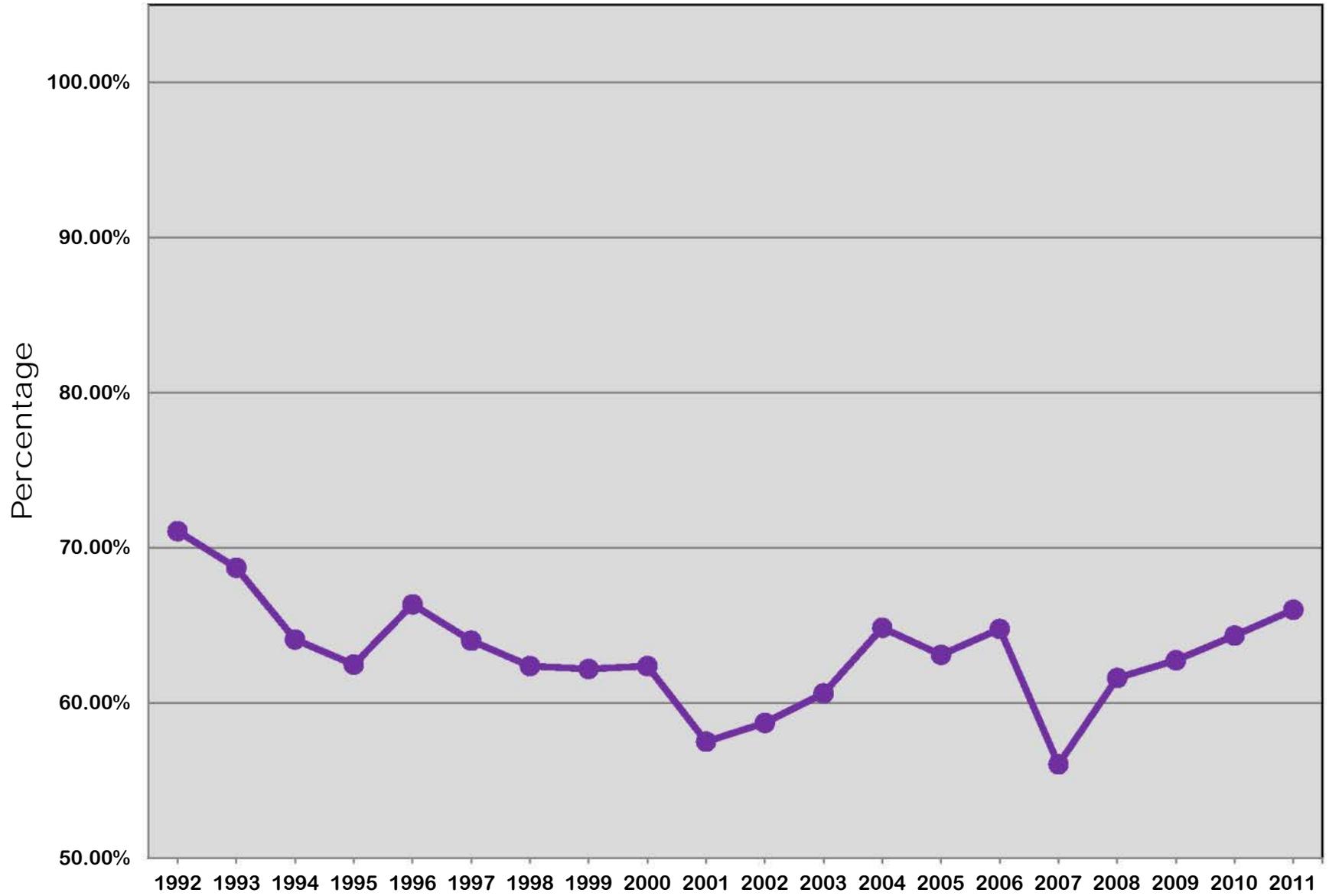
**Whitewater Analysis:** This financial indicator could also use the number of households, assessed value, or employment base as the denominator rather than population. Population was used because the City's population has shown a steady increase in the last 20 years with a total increase of a little over 2,400 people during that time or 20% (approximately 1% per year). The number of total households in the City has probably grown at a faster pace due to the trend in the U.S. of smaller families and greater numbers of single households.

The warning trend is that there is a decrease in net operating revenues per capita occurring in Whitewater. Over the studied 20 year period, adjusting for inflation, revenues per capita has varied from \$267.68 (2011) to \$355.66 (2001). For 2011, the Net Operating Revenue Per Capita is less than the city's Net Operating Revenues per Capita 20 years ago. Today Whitewater is serving more people with less money than it was in 1992. Since 2001, revenues per capita have been steadily declining. This primarily reflects lack of growth in the one of the City's major revenue sources- State Shared Revenues.

This trend raises two questions or possible concerns: 1) Is it reasonable to assume that the decreased level of revenues will continue? The City must plan for a time when these revenues might no longer be available (i.e. State Shared Revenues), and 2) Do the decreased revenues per capita represent a decrease in the tax burden as measured by comparing changes in this indicator to changes in personal income, business income or other measures of community wealth?-if the tax burden is increasing will residents and business owners be able to pay for local services?

Facing continued uncertainty regarding State Shared Revenues, the City must consider new revenue sources, modifying the level of existing services and/or alternative employee benefit policies.

# Intergovernmental Revenues



## Intergovernmental Revenues

### Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Intergovernmental operating revenues	\$3,528,261	\$3,544,785	\$3,544,785	\$3,674,512	\$4,237,581	\$4,459,380	\$4,572,792	\$4,723,400	\$4,666,373	\$4,768,554
	<b>Shared Revenue</b>										
	Shared Revenue and ERP	\$2,711,160	\$2,796,920	\$2,901,586	2,995,726*	\$3,010,443	\$2,990,728	\$3,001,271	\$3,004,373	\$3,076,956	\$3,160,561
	Shared Revenue - Utility					\$276,163.00	\$750,513.00	\$750,513.00	\$750,513	\$750,513	\$750,513
	<b>State Aid</b>										
	Road Allotment	\$361,625	\$409,309	\$444,896	\$457,940	\$464,545	\$466,414	\$490,337	\$494,484	\$553,753	\$558,333
	University Services	\$136,877	\$191,631	\$169,647	\$206,838	\$311,588	\$217,130	\$230,180	\$419,375	\$259,189	\$260,685
2	Net Operating Revenues	\$4,964,652	\$5,158,815	\$5,530,804	\$5,881,555	\$6,385,340	\$6,965,926	\$7,330,827	\$7,594,450	\$7,479,764	\$8,292,271
3	Intergovernmental operating revenues	71.07%	68.71%	64.09%	62.48%	66.36%	64.02%	62.38%	62.20%	62.39%	57.51%

## Intergovernmental Revenues

### Fiscal Year Data

		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Intergovernmental operating revenues	\$4,947,404	\$5,034,518	\$5,293,086	\$5,228,851	\$5,310,247	\$4,641,085	\$5,187,720	\$5,114,103	\$5,338,300	\$5,603,986
	<b>Shared Revenue</b>										
	Shared Revenue and ERP	\$3,191,484	\$3,201,146	\$3,009,206	\$3,047,718	\$3,032,558	\$3,046,697	\$3,016,859	\$3,009,205	\$2,952,038	\$2,952,038
	Shared Revenue - Utility	\$758,017	\$765,597	\$750,318	\$727,924	\$698,318	\$668,468	\$639,400	\$611,378	\$583,226	\$552,001
	<b>State Aid</b>										
	Road Allotment	\$633,676	\$645,148	\$619,001	\$591,775	\$567,063	\$472,494	\$450,435	\$508,967	\$550,287	\$582,587
	University Services	\$291,085	\$314,345	\$293,632	\$293,285	\$390,536	\$334,331	\$345,938	\$307,746	\$323,852	\$365,187
2	Net Operating Revenues	\$8,425,089	\$8,304,703	\$8,162,831	\$8,286,581	\$8,198,458	\$8,280,534	\$8,418,812	\$8,149,533	\$8,295,780	\$8,489,461
3	Intergovernmental operating revenues	58.72%	60.62%	64.84%	63.10%	64.77%	56.05%	61.62%	62.75%	64.35%	66.01%

## Intergovernmental Revenues

**Formula:** 
$$\frac{\text{Intergovernmental Operating Revenues}}{\text{Gross Operative Revenues}}$$

**Description:** Intergovernmental revenues are important because an overdependence on such revenues can be harmful. The federal and state governments struggle with their own budget problems; as a result, they frequently have withdrawn or reduced payments to local governments. Local governments with budgets largely supported by intergovernmental revenues have been particularly harmed. The reduction of intergovernmental funds leaves the municipal government with the dilemma of cutting programs or funding them from general fund revenues.

**Warning Trend:** Increasing amount of intergovernmental operating revenues as a percentage of gross operating revenues.

**Whitewater Analysis:** This is a very important financial indicator for the City of Whitewater because of the community's historical reliance on State Shared Revenues and other state funding. Over the studied 20 year period, the amount of intergovernmental revenue as a percentage of the city's annual operating budget has gone down somewhat but these revenues cannot still represent more than 60% of the city budget.

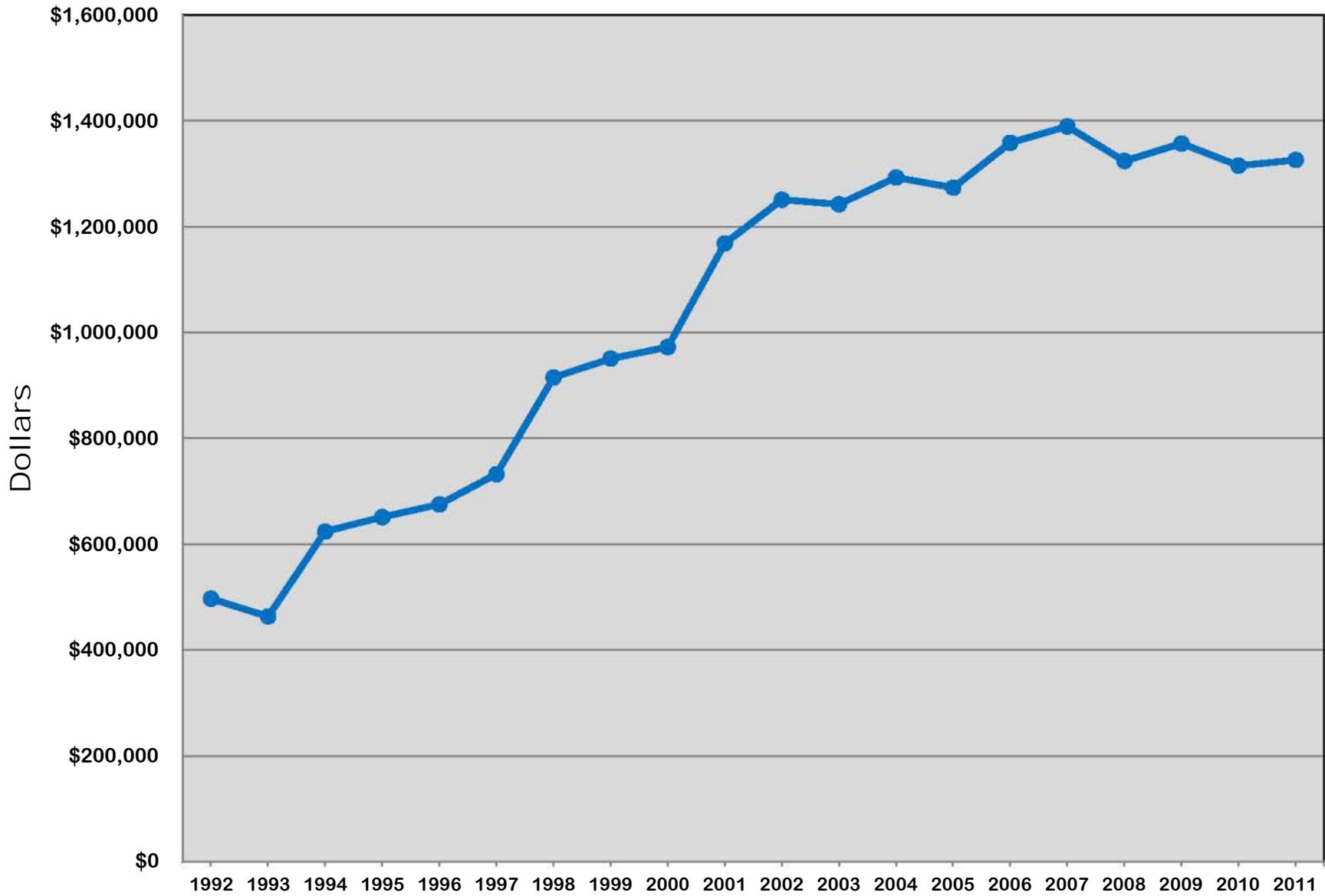
The City received 71.07% of its operating revenues from intergovernmental sources in 1992 and that percentage has decreased to 66.01% in 2011. The City's chief intergovernmental revenue source, Shared Revenue from the State of Wisconsin, reached a peak of \$3,201,146 in 2003 and that amount has decreased to \$2,952,038 in 2011.

The City's State transportation aids have risen from 1992 through 2003. This increase has been a function of the City's increase in miles of local streets and roads as much as an increase in the amount available from the State for such purposes. Since 2003, the transportation aids have declined from \$645,148 to \$582,587 in 2011 (this revenue source actually increased 2% over the previous year). The decline since 2006 can be partially attributed to the opening of the Whitewater by-pass which took over the State Highway designation and the associated transportation aid from the City.

The City's amount of State assistance for services to the University of Wisconsin-Whitewater has also risen over the studied period; however, it dropped from a 20 year high in 1999 of \$419,375 to only \$365,187 in 2011.

The City must strive to continue to reduce its reliance on intergovernmental revenues. Policies should be considered by the City Council that would limit intergovernmental revenues to a certain percentage as well as that all potential grants be carefully examined for matching requirements (both dollar and level-of-effort matches). Intergovernmental assistance should also be used to finance only those capital improvements that are consistent with the City's long-term Capital Improvement Program (CIP).

# Property Tax Revenues (constant dollars)



Tax Revenues

Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Tax revenues	\$681,619	\$658,769	\$917,188	\$983,261	\$1,044,419	\$1,155,102	\$1,466,918	\$1,556,159	\$1,639,553	\$2,006,033
2	Consumer price index (CPI) for the municipality's area	137.1	142.1	147	151	154.7	157.7	160.3	163.7	168.6	171.7
3	CPI in decimal	1.371	1.421	1.47	1.51	1.547	1.577	1.603	1.637	1.686	1.717
4	Tax revenues (constant dollars)	\$ 497,169	\$ 463,595	\$ 623,937	\$ 651,166	\$ 675,125	\$ 732,468	\$ 915,108	\$ 950,616	\$ 972,451	\$ 1,168,336

Tax Revenues

Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Tax revenues	\$2,176,397	\$2,207,408	\$2,329,553	\$2,358,651	\$2,579,342	\$2,696,586	\$2,687,809	\$2,754,615	\$2,756,361	\$2,875,851
2	Consumer price index (CPI) for the municipality's area	174	177.7	180.2	185.2	189.9	194.1	203	203	209.6	216.9
3	CPI in decimal	1.74	1.777	1.802	1.852	1.899	1.941	2.03	2.03	2.096	2.169
4	Tax revenues (constant dollars)	\$ 1,250,803	\$ 1,242,210	\$ 1,292,760	\$ 1,273,570	\$ 1,358,263	\$ 1,389,277	\$ 1,324,044	\$ 1,356,953	\$ 1,315,058	\$ 1,325,888

## Tax Revenues

**Formula:** Tax Revenues (constant dollars)

**Description:** A decline or a diminished growth rate in taxes can have a number of causes. First, it may reflect an overall decline in property values; a decline in national, state, or local economic health; a decline in total number of households; or the movement of retail or industrial operations to other communities. Second, it may result from default on property taxes by property owners or an inefficient assessment of appraisal process for property. Finally, it may result from sales or income tax payers moving their base of operations to other jurisdictions.

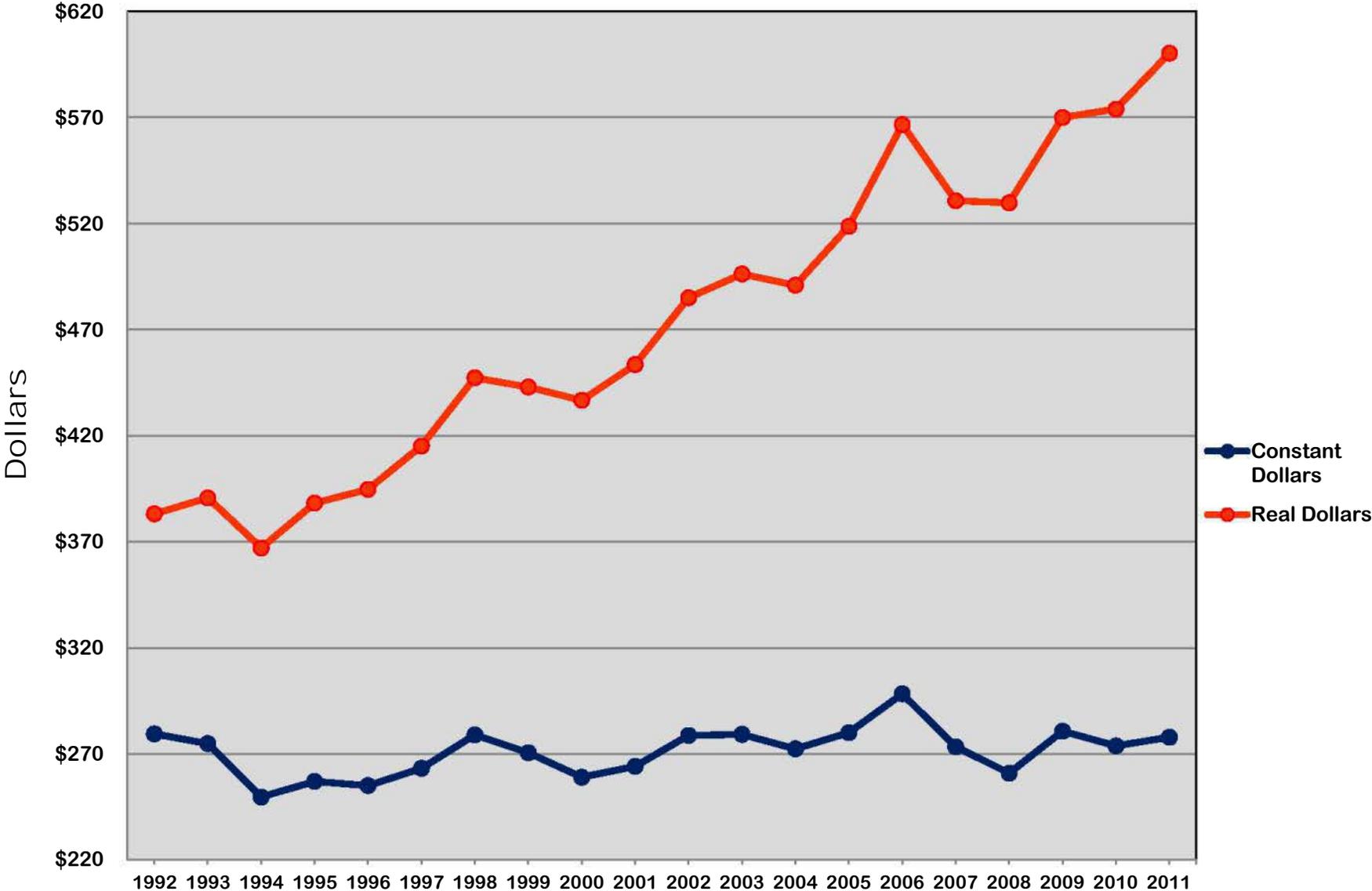
**Warning Trend:** Decline in Tax Revenues (constant dollars).

**Whitewater Analysis:** Property tax revenues in constant dollars received by the City of Whitewater have risen from \$497,169 in 1992 to \$1,325,888 in 2011 (actual property tax levied in 2011 was \$2,787,851)-an increase in constant dollars of approximately 166%. The consumer price index during this same time frame increased 58.5%.

While the City has seen an increase in this source of its revenues, it is primarily a function of the good economic conditions that have affected local, regional and state market property values. The market value of the City's property soared from \$156.853 million in 1992 to \$616.93 million in 2011. Within the last three years, however, city assessed values have declined by a total of 5.3%. This demonstrates a declining overall property tax base, however, this decline has been less than in most Wisconsin municipalities over the same period.

Note: For the comparison to the other Wisconsin areas refer to the last narrative (property value).

# Expenditures Per Capita



## Expenditures Per Capita

### Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Net operating expenditures	\$4,913,503	\$5,070,190	\$4,780,702	\$5,117,956	\$5,231,425	\$5,552,387	\$5,963,025	\$5,980,834	\$5,868,398	\$6,171,516
2	Consumer price index (CPI) for the municipality's area	137.10	142.10	147.00	151.00	154.70	157.70	160.30	163.70	168.60	171.70
3	CPI in decimal	1.37	1.42	1.47	1.51	1.55	1.58	1.60	1.64	1.69	1.72
4	Net operating expenditures in CPI base-year dollars	\$3,583,883	\$3,568,044	\$3,252,178	\$3,389,375	\$3,381,658	\$3,520,854	\$3,719,916	\$3,653,533	\$3,480,663	\$3,594,360
5	Population or other measure	12,823	12,978	13,023	13,183	13,254	13,374	13,330	13,502	13,437	13,608
6	Net operating expenditures per capita (constant dollars)	\$279	\$275	\$250	\$257	\$255	\$263	\$279	\$271	\$259	\$264
7	Net operating expenditures per capita	\$383	\$391	\$367	\$388	\$395	\$415	\$447	\$443	\$437	\$454

## Expenditures Per Capita

### Fiscal Year Data

		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Net operating expenditures	\$6,641,401	\$6,891,299	\$6,872,127	\$7,229,437	\$7,902,652	\$7,412,705	\$7,475,044	\$8,149,533	\$8,295,780	\$8,777,011
2	Consumer price index (CPI) for the municipality's area	174.00	177.70	180.20	185.20	189.90	194.10	203.00	203.00	209.60	216.93
3	CPI in decimal	1.74	1.78	1.80	1.85	1.90	1.94	2.03	2.03	2.10	2.16
4	Net operating expenditures in CPI base-year dollars	\$3,816,897	\$3,878,052	\$3,813,611	\$3,903,584	\$4,161,481	\$3,819,013	\$3,682,288	\$4,014,548	\$3,957,910	\$4,063,431
5	Population or other measure	13,693	13,887	13,998	13,938	13,947	13,967	14,110	14,299	14,454	14,622
6	Net operating expenditures per capita (constant dollars)	\$279	\$279	\$272	\$280	\$298	\$273	\$261	\$281	\$274	\$278
7	Net operating expenditures per capita	\$485	\$496	\$491	\$519	\$567	\$531	\$530	\$570	\$574	\$600

## Expenditures per Capita

**Formula:** 
$$\frac{\text{Net operating expenditures (constant dollars)}}{\text{Population}}$$

**Description:** Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the residents' collective personal income. From a different perspective, if the increase in spending is greater than can be accounted for by inflation or addition of new services, it may indicate declining productivity—that is, that the government is spending more real dollars to support the same level of services.

**Warning Trend:** Increasing number of municipal employees per capita.

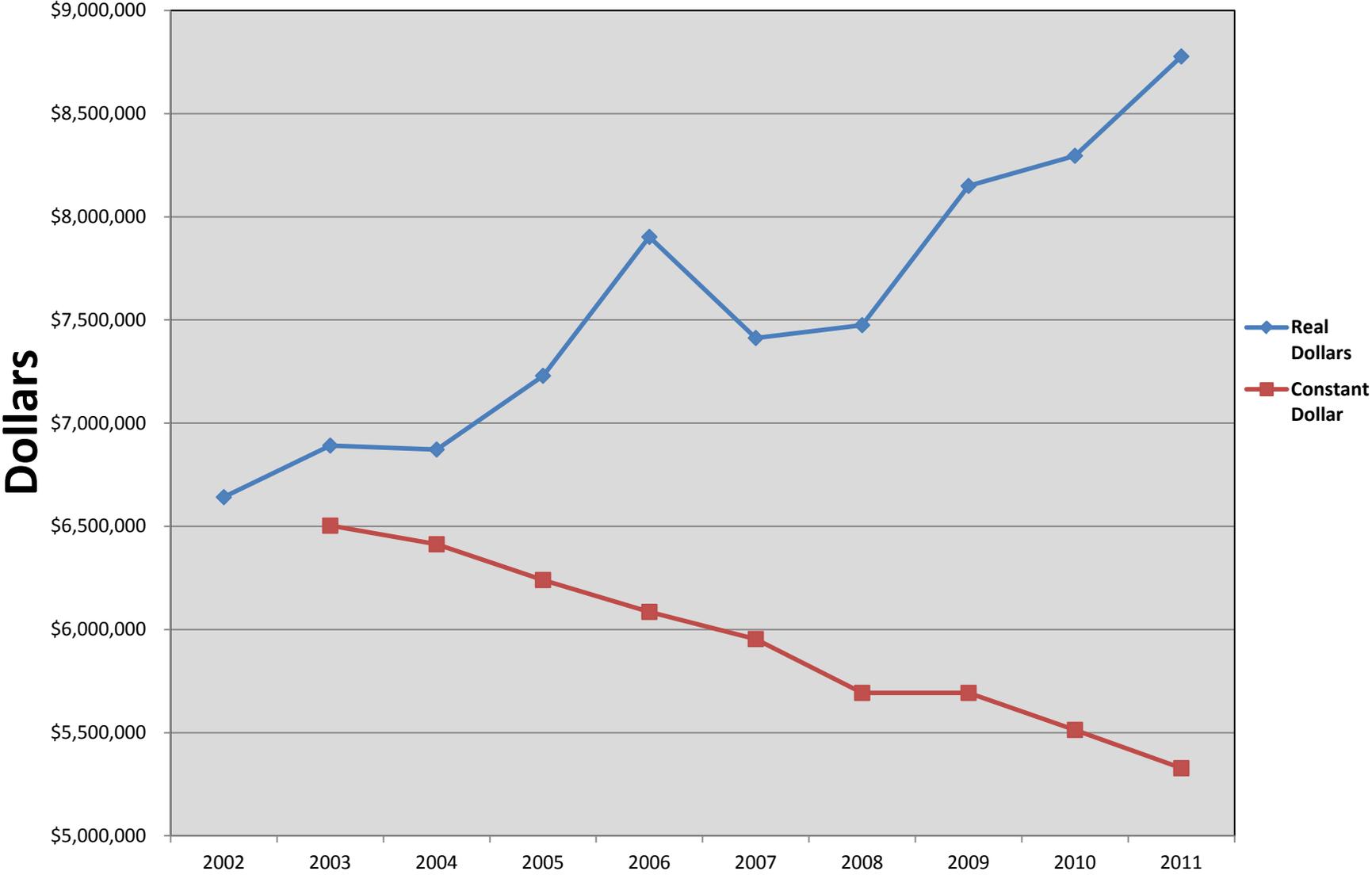
**Whitewater Analysis:** This is a very positive financial trend for the City of Whitewater. Even though in current (actual) dollars the City's spending per capita rose from \$383 (1992) to \$600 in the period from 1992 to 2011 when taking into account inflation and the increased cost of living, City expenditures per capita were about the same in 2011 as in 1992. Thus, even though the City has grown in population and in size (two prime indicators of demand for city services), its spending has really remained very constant.

Part of the reason for this favorable trend is that the City Council is provided with regular reports comparing actual revenues and expenditures to budgeted amounts. Also, the City has employed a number of cost saving measures such as contracting for services or replacing full-time technical staff with consultants and eliminating programs that are no longer important in order to maintain this trend.

It is important to note that while the city continues to implement cost saving measures to keep operating costs low the City's Net Operating Expenditures continue to increase and over this 20 year period has by \$3,863,508.

In the future, the City needs to integrate into its annual budget process the use of performance measures and productivity indicators to provide better and improved methods to analyze how it is spending on services and programs.

# Net Operating Expenditures Base Year 2002



**Net Operating Expenditures**

Base Year 2002

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Net operating expenditures	\$6,641,401	\$6,891,299	\$6,872,127	\$7,229,437	\$7,902,652	\$7,412,705	\$7,475,044	\$8,149,533	\$8,295,780	\$8,777,011
2	CPI	174.00	177.70	180.20	185.20	189.90	194.10	203.00	203.00	209.60	216.90
3	CPI in Decimal	1.74	1.78	1.80	1.85	1.90	1.94	2.03	2.03	2.10	2.17
4	Constant Dollar Amount Compared to 2002		\$ 6,503,116.34	\$ 6,412,895.53	\$ 6,239,761.20	\$ 6,085,327.93	\$ 5,953,651.59	\$ 5,692,629.43	\$ 5,692,629.43	\$ 5,513,376.78	\$ 5,327,818.23

## Net Operating Expenditures

$$\text{Formula: Net Operating Expenditures (2001)} \times \frac{\text{CPI 2001}}{\text{CPI (Current Year)}}$$

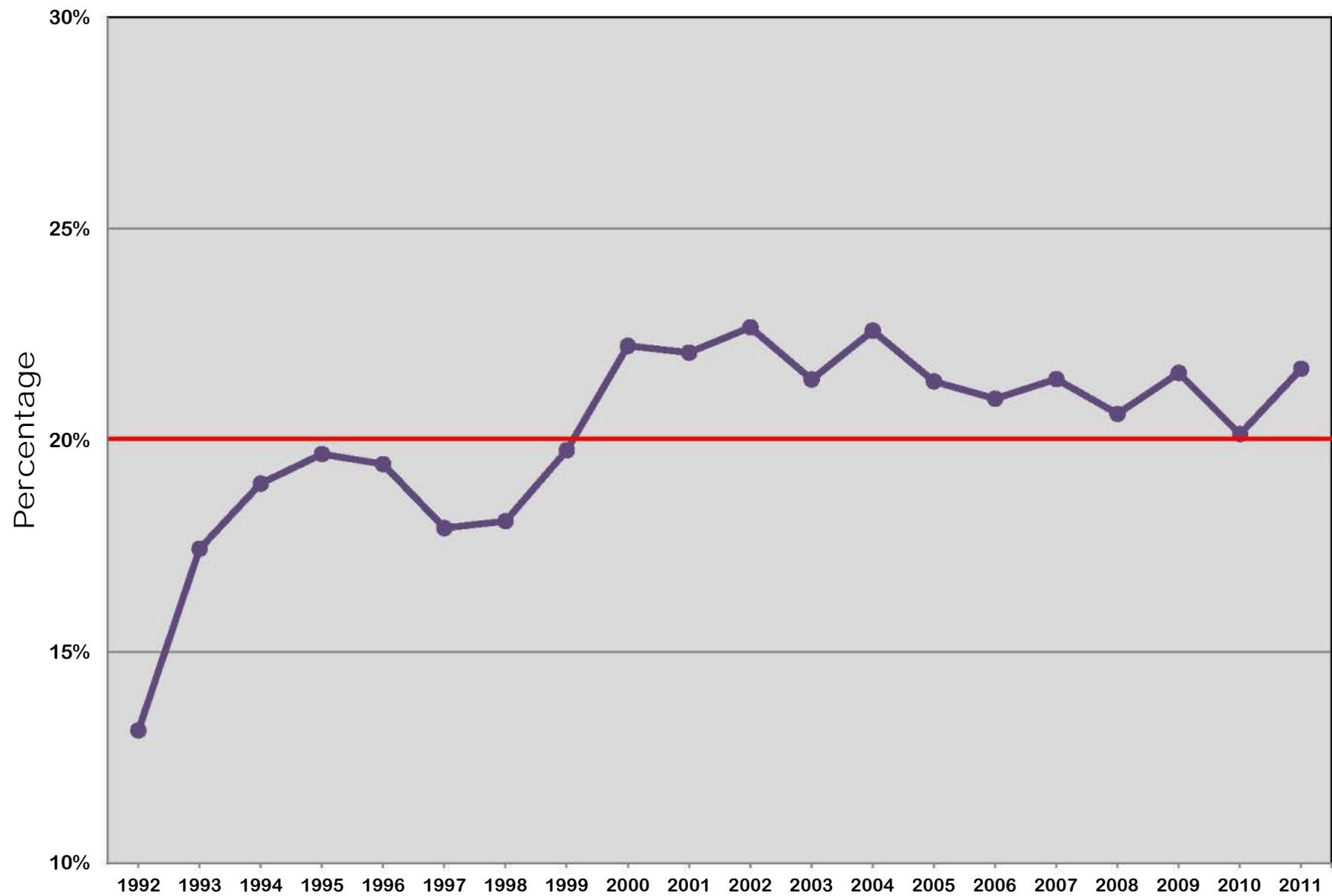
**Description:** Increasing expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, if the increase in spending is greater than can be accounted for by inflation or addition of new services, it may indicate declining productivity—that is, that the government is spending more real dollars to support the same level of services.

**Warning Trend:** An increase in Net Operating Expenditures in Constant Dollars

**Whitewater Analysis:** This is a very positive financial trend for the City of Whitewater. Even though in current real dollars the City's spending rose from \$6,171,516 to \$8,777,011 from 2001 to 2011, when taking into account inflation and the increased cost of living, the City is spending less today in Constant Dollar Net Operating Expenditures than it was in 2001. Thus, even though the City has grown in population and in size (two prime indicators of demand for city services), its spending has really remained very constant.

Part of the reason for this favorable trend is that the City Council is provided with regular reports comparing actual revenues and expenditures to budgeted amounts. Also, the City has employed a number of cost saving measures such as contracting for services or replacing full-time technical staff with consultants and eliminating programs that are no longer important in order to maintain this trend. A recent example has been the City's investment in energy saving technologies which has significantly reduced operating costs.

## General Government As a Percentage of Total Expenditures



**Expenditures by Function (General Government)**

Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	General and administrative expenditures	\$4,903,948	\$5,019,659	\$4,780,702	\$5,117,956	\$5,231,425	\$5,536,810	\$5,835,471	\$5,965,253	\$5,843,099	\$6,146,160
	<b>Current Expenditures</b>										
	<i>General Government</i>	\$645,918	\$883,978	\$907,179	\$1,006,942	\$1,016,769	\$995,320	1,078,721	\$1,181,988	\$1,304,541	\$1,362,077
	<i>Public Safety</i>	\$1,981,463	\$2,045,357	\$2,197,005	\$2,354,739	\$2,413,767	\$2,546,129	\$2,727,614	\$2,622,899	\$2,585,630	\$2,767,613
	<i>Public Works</i>	\$1,511,955	\$1,354,437	\$936,610	\$946,752	\$879,869	\$959,291	\$989,318	\$974,043	\$892,044	\$915,963
	<i>Culture and Education</i>	\$638,596	\$681,707	\$721,012	\$727,941	\$742,412	\$889,181	\$940,090	\$1,091,875	\$960,955	\$1,000,489
	<i>Library</i>	\$185,004	\$226,201	\$248,098	\$272,459	\$285,536	\$307,470	\$316,449	\$322,401	\$348,979	\$393,413
	<i>Young Library Building</i>	\$36,165	\$49,338	\$61,271	\$67,827	\$62,269	\$182,941	\$75,385	\$90,872	\$80,012	\$88,154
	<i>Conservation and Development</i>	\$126,016	\$54,180	\$18,896	\$81,582	\$178,608	\$146,889	\$99,728	\$94,448	\$99,929	\$100,018
2	Total net operating expenditures	\$4,913,503	\$5,070,190	\$4,780,702	\$5,117,956	\$5,231,425	\$5,552,387	\$5,963,025	\$5,980,834	\$5,868,398	\$6,171,516
3	General and administrative expenditures as a percentage of total net operating expenditures	13.14577%	17.43481%	18.97585%	19.67469%	19.43579%	17.92598%	18.09016%	19.76293%	22.22993%	22.07038%

**Expenditures by Function (General Government)**

Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	General and administrative expenditures	\$6,594,912	\$6,797,582	\$6,612,178	\$6,858,975	\$7,009,467	\$7,197,453	\$7,689,663	\$7,604,335	\$7,767,006	\$8,592,365
	<b>Current Expenditures</b>										
	<i>General Government</i>	\$1,505,429	\$1,477,271	\$1,552,389	\$1,546,404	\$1,658,240	\$1,589,551	\$1,648,165	\$1,685,780	\$1,597,138	\$1,903,567
	<i>Public Safety</i>	\$2,779,086	\$2,979,398	\$2,909,472	\$3,119,994	\$3,146,977	\$3,212,196	\$3,677,579	\$3,587,158	\$3,834,954	\$3,953,920
	<i>Public Works</i>	\$1,056,057	\$1,060,332	\$836,396	\$944,426	\$1,010,115	\$1,103,048	\$1,108,765	\$1,023,722	\$999,651	\$1,454,736
	<i>Culture and Education</i>	\$1,119,838	\$1,100,189	\$1,100,142	\$1,047,222	\$1,023,285	\$1,049,477	\$1,074,082	\$1,079,797	\$1,128,761	\$1,146,245
	<i>Library</i>	\$418,341	\$438,771	\$403,512	\$424,850	\$454,743	\$468,280	\$480,743	\$464,378	\$483,637	\$478,545
	<i>Young Library Building</i>	\$87,290	\$126,889	\$95,804	\$85,609	\$118,777	\$162,298	\$96,783	\$116,175	\$88,432	\$84,252
	<i>Conservation and Development</i>	\$134,502	\$180,392	\$213,779	\$200,929	\$170,850	\$243,181	\$181,272	\$227,878	\$206,502	\$133,897
2	Total net operating expenditures	\$6,641,401	\$6,891,299	\$6,872,127	\$7,229,437	\$7,902,652	\$7,412,705	\$7,991,981	\$7,807,626	\$7,927,925	\$8,777,011
3	General and administrative expenditures as a percentage of total net operating expenditures	22.66734%	21.43676%	22.58964%	21.39038%	20.98334%	21.44360%	20.62273%	21.59145%	20.14573%	21.68810%

## Expenditures by Function

**Formula:** 
$$\frac{\text{Operating expenditures for one function}}{\text{Total net operating expenditures}}$$

**Description:** Expenditures by function shows a more detailed breakdown of a local government's general governmental funds expenditures. Expenditures by function will help analyze the cause of the increases in governmental spending over time.

**Warning Trend:** Increasing operating expenditures for one function as a percentage of total net operating expenditures.

**Whitewater Analysis:** This is a very interesting financial trend because it shows how much spending has changed over time by the City by function. Also, it is good to track how much the general government costs (essentially the administrative and overhead costs of operating the City) have gone up or down as a percentage of the "line" operations of the municipality.

When looking at the 1992 to 2011 time period, Whitewater's general government costs as a percentage of total net operating expenses dropped to a low of 13.15% in 1992 and then steadily rose to a high of 22.67% in 2002. Since 2001, the percentage has fluctuated between 20.15% (2010) and 22.59% (2004). The 2011 percentage showed a positive decline to 21.69%. This is very close to the city's policy goal of 20%.

It is important for Whitewater city government to monitor this trend and work towards keeping its administrative and overhead costs down as much as possible. A policy goal should be to keep these costs below 20% in the future.

The spending priorities have shifted somewhat in the last 20 years. The percentage of total spending going to support all broad functional categories (Culture and Education, Conservation and Development, General Government, Library, and Public Safety) with the major exception of Public Works has increased during this time frame. Spending for Conservation and Development as well as for the Library has increased seven-fold between 1992 and 2011. Public Safety still commands the highest percentage of city functional spending and now represents 46% of the total operating budget.

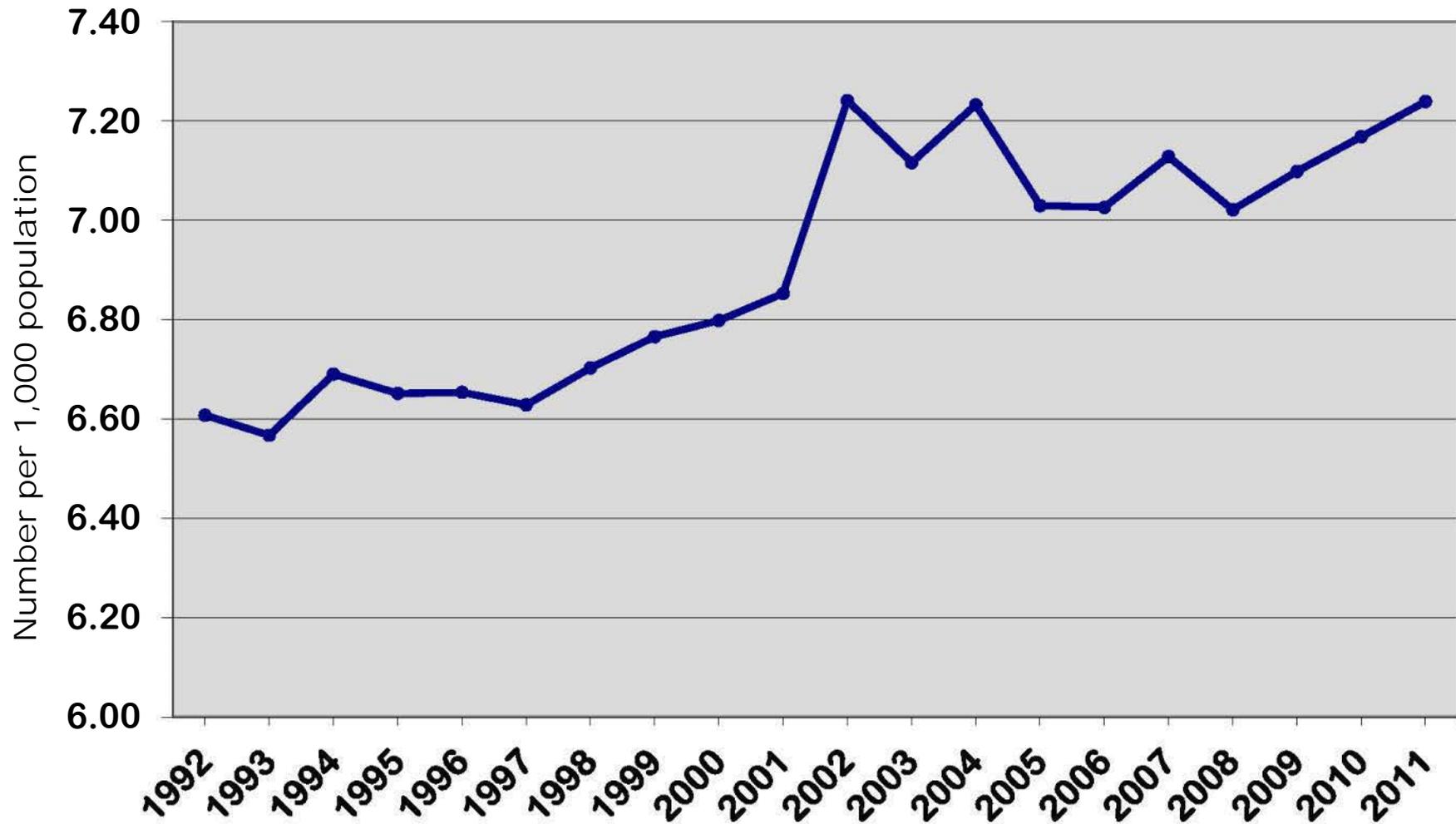
The percentage of spending for public works has dropped precipitously from 30.1% in 1992 to 12.6% in 2010. Part of this drop is due to accounting changes for major infrastructure improvement projects, now funded through a Capital Improvement Program (CIP) as well as the financing of major public works equipment purchases through a capital equipment fund. But it also indicative of greater efficiencies in public works operations such as contracting out of some major functions such as refuse and recycling collection/disposal and application of new technologies.

The City took a major step forward in late 2006 by establishing a non-lapsing Street Repair Fund. This is a positive sign of the City's commitment towards adequately maintaining its infrastructure before street reconstruction costs grow exponentially because of deferred repair and maintenance work.

The City needs to be wary of not spending enough on public works maintenance projects because it could lead to substantially higher operating costs in the future if the infrastructure is not kept up to date.

In the fall of 2007, the City established a Stormwater Utility which transferred the General Fund expenditures related to street cleaning and storm water maintenance to the Stormwater Utility.

## Employees per 1,000



Employees per 1,000 Population (1992-2011)

Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Number of municipal employees	84.73	85.23	87.13	87.69	88.19	88.65	89.35	91.35	91.35	93.25	99.15	98.82	101.24	97.98	97.99	99.56	99	101.5	103.61	105.85
2	Population or other measure	12,823	12,978	13,023	13,183	13,254	13,374	13,330	13,502	13,437	13,608	13,693	13,887	13,998	13,938	13,947	13,967	14,100	14,299	14,454	14,622
3	Number of municipal employees per capita	6.6077	6.5673	6.6905	6.6517	6.6538	6.6285	6.7029	6.7657	6.7984	6.8526	7.2409	7.1160	7.2325	7.0297	7.0259	7.1282	7.0213	7.0984	7.1683	7.2391

## Employees per 1,000

**Formula:** 
$$\frac{\text{Number of municipal employees}}{\text{Population}}$$

**Description:** Because personnel cost are a major portion of a local government's operating budget, plotting changes in the number of employees per capita is a good way to measure changes in expenditures. An increase in employees per capita might indicate that expenditures are rising faster than revenues that the government is becoming more labor intensive, or that personnel productivity is declining.

**Warning Trend:** Increasing number of municipal employees per capita.

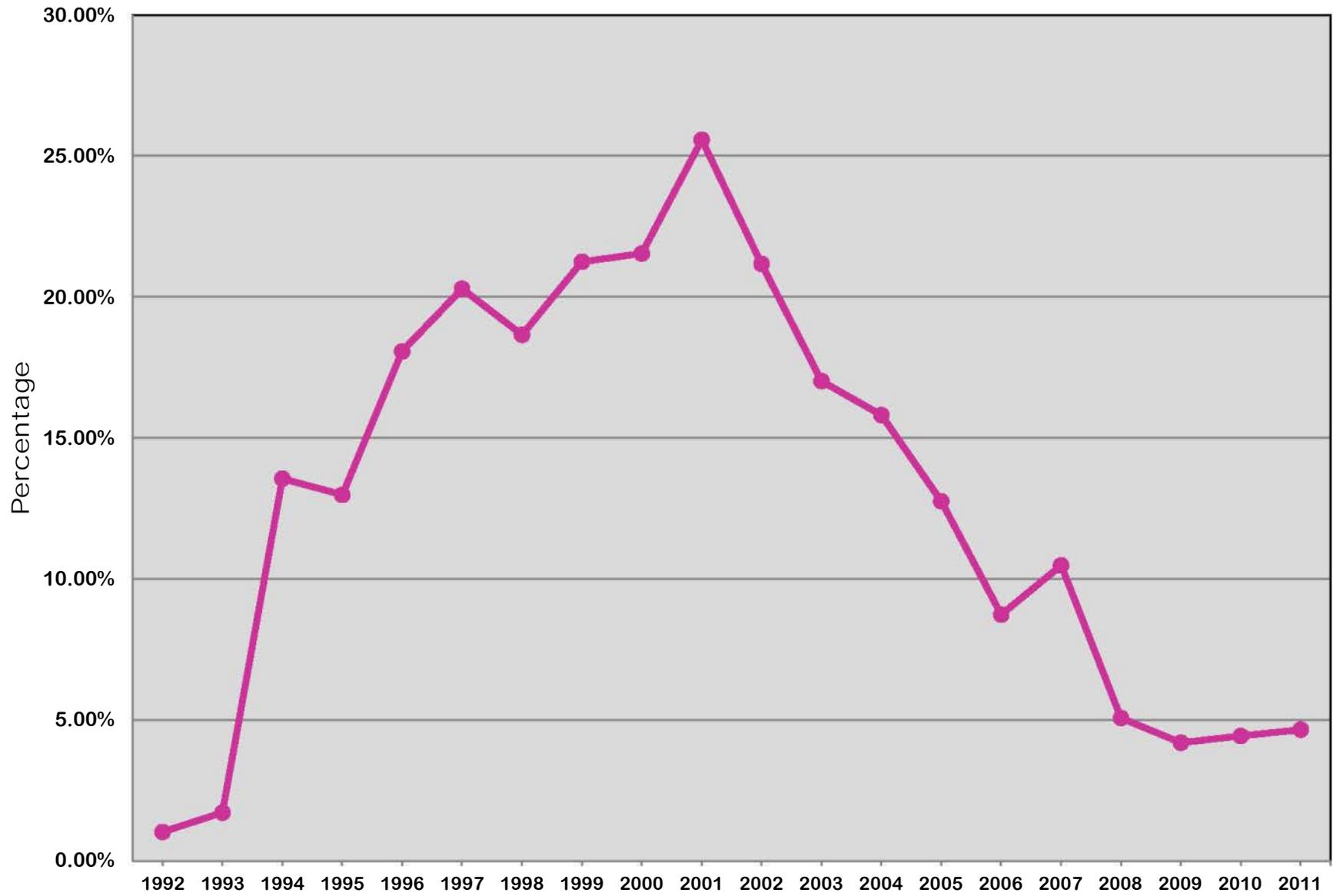
**Whitewater Analysis:** This is a positive financial trend for the City, particularly over the last several years.

The number of full-time, permanent employees per 1,000 population in 2011 was 7.23, and over the last 10 years has remained relatively constant. The number of city employees reached a peak of 7.24 per 1,000 residents in 2002 and is at the same level today.

This trend may indicate that Whitewater city government is becoming less labor intensive or that personnel productivity is increasing.

In some local governments, population may not be the best denominator for this indicator. For example, households, assessed value or employment base might be a better measure than a per capita measure. However, with Whitewater this seems to be an appropriate measure because our city services tend to be driven more by population, particularly the large student population, than by these other factors. This may change as the Whitewater Business and University Technology Park s continue to develop and more single-family homes are constructed in the City.

# Operating Deficit or Surplus



## Operating Deficit or Surplus

### Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	General fund operating deficit or surplus	\$51,149	\$88,625	\$750,102	\$763,599	\$1,153,915	\$1,413,539	\$1,367,802	\$1,613,616	\$1,611,366	\$2,120,755
2	Net operating revenue	\$4,964,652	\$5,158,815	\$5,530,804	\$5,881,555	\$6,385,340	\$6,965,926	\$7,330,827	\$7,594,450	\$7,479,764	\$8,292,271
3	General fund operating deficit as a percentage of net operating revenues <sup>1</sup>	1.03%	1.72%	13.56%	12.98%	18.07%	20.29%	18.66%	21.25%	21.54%	25.58%

## Operating Deficit or Surplus

### Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	General fund operating deficit or surplus	\$1,783,688	\$1,413,404	\$1,290,704	\$1,057,144	\$716,251	\$867,829	\$426,831	\$341,907	\$367,855	\$395,484
2	Net operating revenue	\$8,425,089	\$8,304,703	\$8,162,831	\$8,286,581	\$8,198,458	\$8,280,534	\$8,414,812	\$8,149,533	\$8,295,780	\$8,489,461
3	General fund operating deficit as a percentage of net operating revenues <sup>1</sup>	21.17%	17.02%	15.81%	12.76%	8.74%	10.48%	5.07%	4.20%	4.43%	4.66%

## Operating Deficit or Surplus

**Formula:** 
$$\frac{\text{General Fund Operating Deficit or Surplus}}{\text{Net Operating Revenue}}$$

**Description:** An operating deficit or surplus occurs when current expenditures exceed current revenues or are lower than current revenues. A deficit does not always mean that the budget will be out of balance ("budget deficit"), because reserves ("fund balances") from prior years can be used to cover the difference. It does mean, however, that during the current year, the government is spending more than it is receiving. This may be caused by an emergency (such as a natural catastrophe) requiring a large immediate expenditure. Or the spending pattern may be part of a policy to use accumulated surplus fund balances. An operating deficit in any one year may not be cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures and that serious problems may lie ahead.

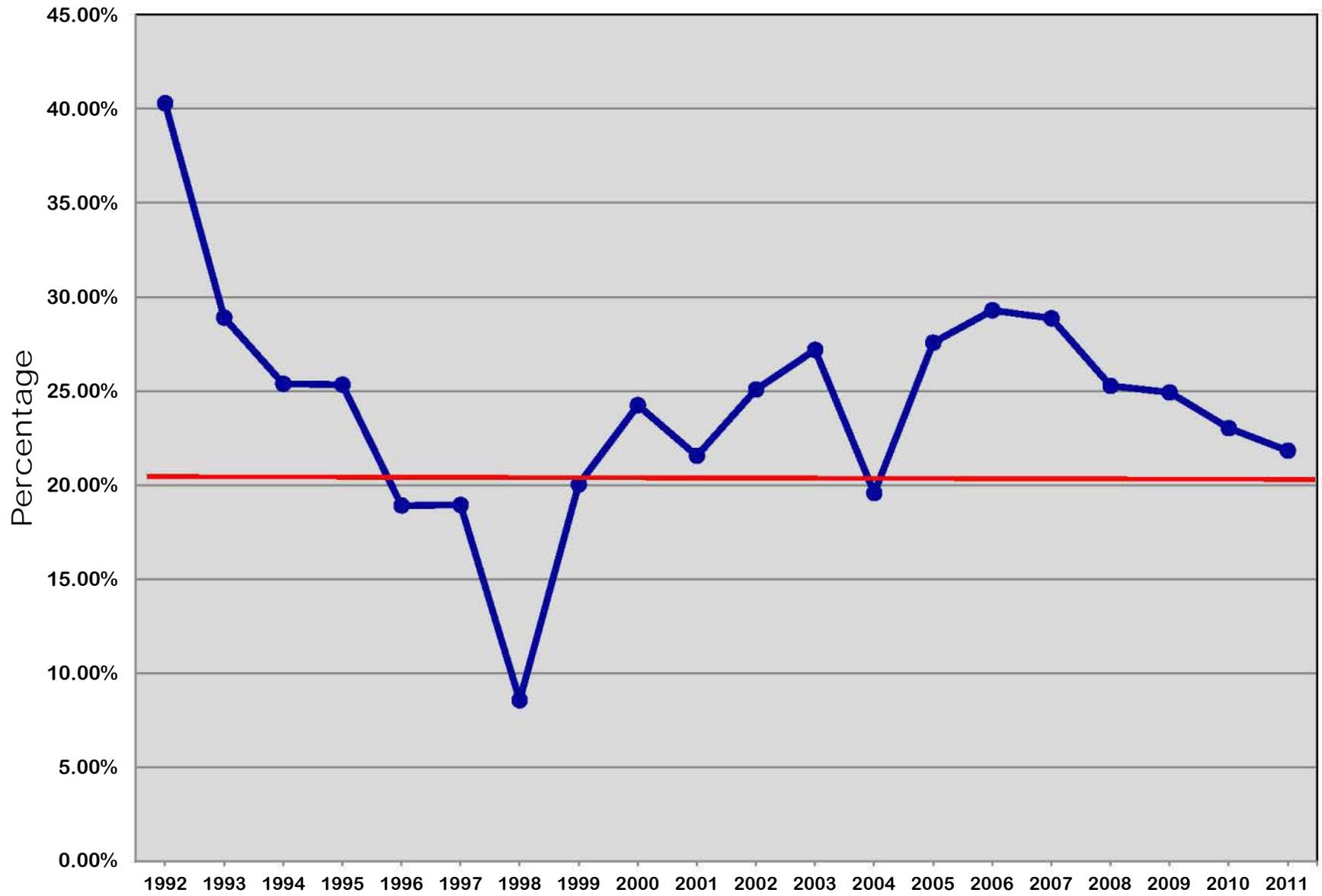
**Warning Trend:** Increase in general fund operating deficit or surplus as a percentage of net operating revenues.

**Whitewater Analysis:** This is a positive financial trend for the City.

Whitewater has not had an operating deficit since 1991, and continues to generate more money than what is being spent. In 2001 the operating surplus peaked at 26%. Since 2001 it has gradually decreased to 5%(2011).

Every year is a constant struggle to ensure revenues exceed expenditures, and with future budget cuts to local governments throughout Wisconsin it's important to be conscientious of the city's intakes and outakes.

# Fund Balance



### Fund Balances

#### Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Unreserved fund balances	\$2,000,674	\$1,491,029	\$1,403,885	\$1,490,205	\$1,207,772	\$1,319,570	\$627,857	\$1,521,145	\$1,813,656	\$1,787,953
2	Net operating revenues	\$4,964,652	\$5,158,815	\$5,530,804	\$5,881,555	\$6,385,340	\$6,965,926	\$7,330,827	\$7,594,450	\$7,479,764	\$8,292,271
3	Unreserved fund balances as a percentage of net operating revenues	40.30%	28.90%	25.38%	25.34%	18.91%	18.94%	8.56%	20.03%	24.25%	21.56%

### Fund Balances

#### Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Unreserved fund balances	\$2,113,080	\$2,257,910	\$1,598,273	\$2,284,886	\$2,401,276	\$2,390,206	\$2,127,665	\$2,031,393	\$1,910,164	\$1,850,582
2	Net operating revenues	\$8,425,089	\$8,304,703	\$8,162,831	\$8,286,581	\$8,198,458	\$8,280,534	\$8,418,812	\$8,149,533	\$8,295,780	\$8,476,275
3	Unreserved fund balances as a percentage of net operating revenues	25.08%	27.19%	19.58%	27.57%	29.29%	28.87%	25.27%	24.93%	23.03%	21.83%

## Fund Balances

**Formula:** 
$$\frac{\text{Unreserved fund balances}}{\text{Net operating revenues}}$$

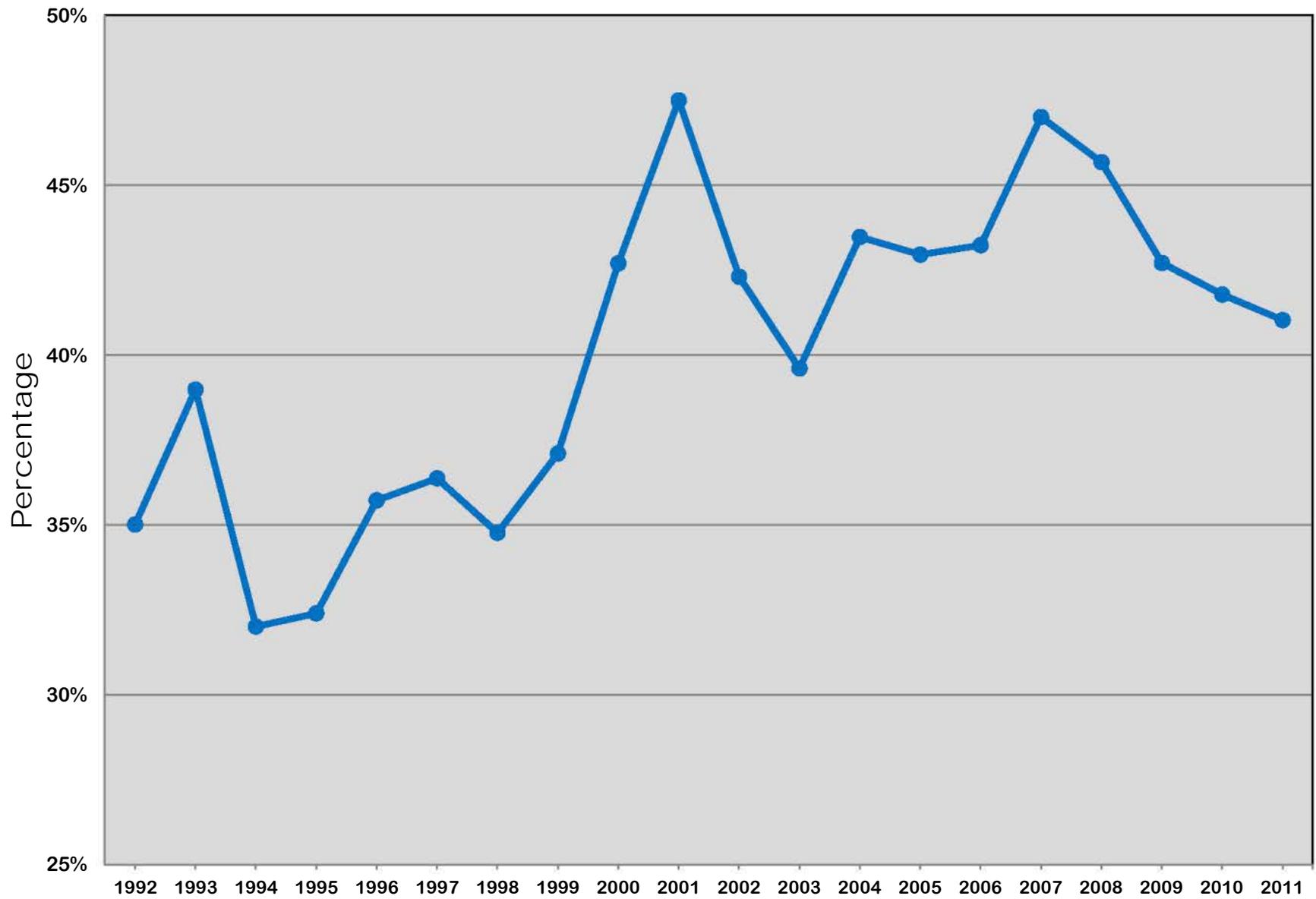
**Description:** The size of a local government's fund balances can affect its ability to withstand financial emergencies. It can also affect its ability to accumulate funds for capital purchases without having to borrow. Positive fund balances can also be thought of as reserves. An unplanned decline in fund balances may mean that the government will be unable to meet a future need.

**Warning Trend:** Declining unreserved fund balances as a percentage of net operating revenues.

**Whitewater Analysis:** While declining unreserved or undesignated fund balances as a percentage of net operating revenues is regarded as a warning trend, the City of Whitewater is regarded as being in good financial shape here because for the last fifteen years or so it has maintained this percentage between 20% and 30% (with the exception of 1991 and 1992 when this rose to approximately 40%).

As stated in the previous indicator analysis, the City has a policy to maintain a minimum of 20% of the annual operating budget in operating reserves (unassigned fund balance). Historically, the City has been conservative in its annual budget revenue projections and has had budgeted funds go unspent, thus providing an annual increase in its operating reserves. This conservative approach to annual budget-making should be maintained as well as rigid adherence to the 20% policy noted above. In 2004, the City dipped below the 20% threshold by approximately 0.5%. In the last six years, however, the City has bounced back to between 21-29%.

# Current Liabilities



**Current Liabilities**

**Fiscal Year Data**

		<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>
1	Current liabilities	\$1,738,812	\$2,011,616	\$1,771,091	\$1,906,183	\$2,281,812	\$2,534,374	\$2,549,718	\$2,818,376	\$3,194,356	\$3,939,155
2	Net operating revenues	\$4,964,652	\$5,158,815	\$5,530,804	\$5,881,555	\$6,385,340	\$6,965,926	\$7,330,827	\$7,594,450	\$7,479,764	\$8,292,271
3	Current liabilities as a percentage of net operating revenues	35%	39%	32%	32%	36%	36%	35%	37%	43%	48%

**Current Liabilities**

**Fiscal Year Data**

		<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
1	Current liabilities	\$3,564,981	\$3,290,093	\$3,549,486	\$3,560,272	\$3,545,195	\$3,892,853	\$3,846,062	\$3,481,293	\$3,466,754	\$3,483,873
2	Net operating revenues	\$8,425,089	\$8,304,703	\$8,162,831	\$8,286,581	\$8,198,458	\$8,280,534	\$8,418,812	\$8,149,533	\$8,295,780	\$8,489,461
3	Current liabilities as a percentage of net operating revenues	42%	40%	43%	43%	43%	47%	46%	43%	42%	41%

## Current Liabilities

**Formula:** 
$$\frac{\text{Current liabilities}}{\text{Net operating revenues}}$$

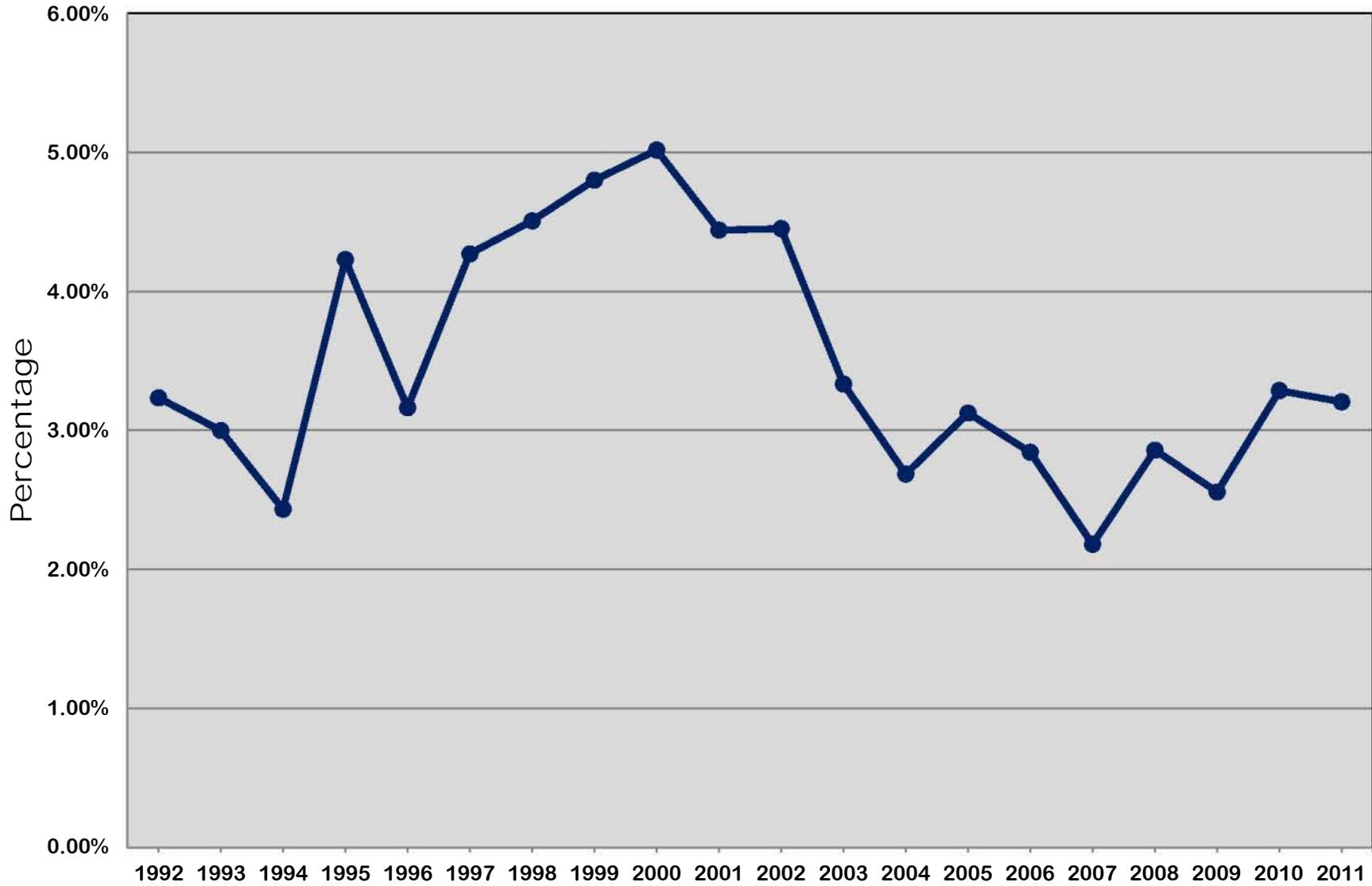
**Description:** Current liabilities are defined as the sum of all liabilities due at the end of the fiscal year, including short-term debt, current portion of long-term debt, all accounts payable, accrued liabilities, and other current liabilities. Short-term borrowing is an accepted way to deal with uneven cash flow, an increasing amount of short-term debt outstanding at the end of successive years can indicate liquidity problems, deficit spending, or both.

**Warning Trend:** Increasing current liabilities at the end of the year as a percentage of net operating revenues.

**Whitewater Analysis:** The municipal credit industry considers the following situations negative factors: 1) short-term debt outstanding at the end of each fiscal year should not exceed 5 percent of operating revenues, and 2) a two-year trend of increasing short-term debt outstanding at the end of the fiscal year. The City has not violated either of these factors.

The City of Whitewater has avoided both of these negative factors and since 2001 has seen a steady decline from 48% to 41% in its current liabilities as a percentage of net operating revenues at the end of each fiscal year. The City has conscientiously managed its finances so that short-term debt is not used for cash shortfalls as well as not postponing accounts payable to cope with revenue shortfalls or over expenditures.

## Net Direct Bonded Long-Term Debt as a Percentage of Assessed Value



Net Direct Bonded Long-Term Debt as a Percentage of Assessed Valuation

Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Assessed valuation	\$156,823,900	\$161,623,700	\$197,772,500	\$201,668,300	\$246,044,100	\$272,846,900	\$305,564,616	\$328,337,800	\$344,801,700	\$377,658,825
2	Population	12,823	12,978	13,023	13,183	13,254	13,374	13,330	13,502	13,437	13,608
3	Personal income	\$1,452,602	\$1,553,581	\$1,685,886	\$1,790,764	\$1,897,835	\$2,026,537	\$2,026,537	\$2,206,355	\$2,315,525	\$2,522,363
4	Net direct bonded long-term debt	\$5,072,416	\$4,847,263	\$4,812,776	\$8,530,633	\$7,783,202	\$11,652,588	\$13,774,842	\$15,765,074	\$17,302,379	\$16,773,374
5	Net direct bonded long-term debt as a percentage of assessed valuation	3.23%	3.00%	2.43%	4.23%	3.16%	4.27%	4.51%	4.80%	5.02%	4.44%
6	Net direct bonded long-term debt as an amount per resident	\$395.57	\$373.50	\$369.56	\$647.09	\$587.23	\$871.29	\$1,033.37	\$1,167.61	\$1,287.67	\$1,232.61

Net Direct Bonded Long-Term Debt as a Percentage of Assessed Valuation

Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Assessed valuation	\$401,156,875	\$433,206,500	\$476,636,950	\$496,551,900	\$542,527,200	\$633,007,350	\$629,359,650	\$632,714,700	\$620,952,000	\$616,934,900
2	Population	13,693	13,887	13,996	13,938	13,947	13,967	14,110	14,299	14,454	14,622
3	Personal income	\$2,546,417	\$2,689,137	\$2,853,355	\$2,941,270	\$3,029,508	\$3,344,541	\$3,414,027	\$3,333,254	\$3,446,585	\$3,435,697
4	Net direct bonded long-term debt	\$17,862,096	\$14,444,133	\$12,803,501	\$15,517,051	\$15,424,074	\$13,808,499	\$17,990,890	\$16,179,954	\$20,410,000	\$19,777,000
5	Net direct bonded long-term debt as a percentage of assessed valuation	4.45%	3.33%	2.69%	3.12%	2.84%	2.18%	2.86%	2.56%	3.29%	3.21%
6	Net direct bonded long-term debt as an amount per resident	\$1,304.47	\$1,040.12	\$914.80	\$1,113.29	\$1,105.91	\$988.65	\$1,275.05	\$1,131.54	\$1,412.07	\$1,352.55

## Long Term Debt

**Formula:** 
$$\frac{\text{Net Direct Bonded Long-Term Debt}}{\text{Assessed Valuation}}$$

**Description:** "Direct debt" is bonded debt for which the local government has pledged its full faith and credit. It does not include the debt of overlapping jurisdictions, such as school districts and county governments.

"Self-supporting debt" is bonded debt that the local government has pledged to repay from a source separate from its general tax revenues. Examples would be a water bond that is repaid from the income of the water utility or bonds issued for tax incremental finance districts that will be repaid from the "incremental" increase in the tax base located within the district.

"Net direct debt" is direct debt minus self-supporting debt. An increase in net direct bonded long-term debt as a percentage of assessed valuation (or the city could use population and/or personal income) as the denominator can mean that the government's ability to repay its debt is diminishing-assuming that the city depends on the property tax to pay its debts.

**Warning Trend:** Increasing net direct bonded long-term debt as a percentage of assessed valuation.

**Whitewater Analysis:** The City of Whitewater has seen a decrease in its long-term debt as a percentage of its assessed valuation. This percentage reached a peak of 5.02% in 2000 and was reduced to 3.21% in 2011.

There are two primary reasons for this positive financial trend: 1) the use of annual shared utility revenue as the primary source of the City's Capital Improvements Program (CIP), and 2) the average annual high single-digit increase in the city's assessed valuation over the last ten years. Also, the City has been using tax incremental financing very efficiently to fund some capital improvements that normally would be borrowed for such as the Starin Road extension and University Technology Park infrastructure.

Credit industry benchmarks for assessing long-term debt often include the net direct bonded debt of the City, as well as the bonded debt of the Whitewater Unified School District, Gateway and Madison Area Technical Colleges, Walworth County and Jefferson County. As stated above, net direct bonded debt plus overlapping bonded debt is referred to as overall net debt. Warning signals for overall net debt are as follows:

Overall net debt exceeding 10 percent of assessed valuation

An increase of 20 percent over the previous year in overall net debt as a percentage of market valuation

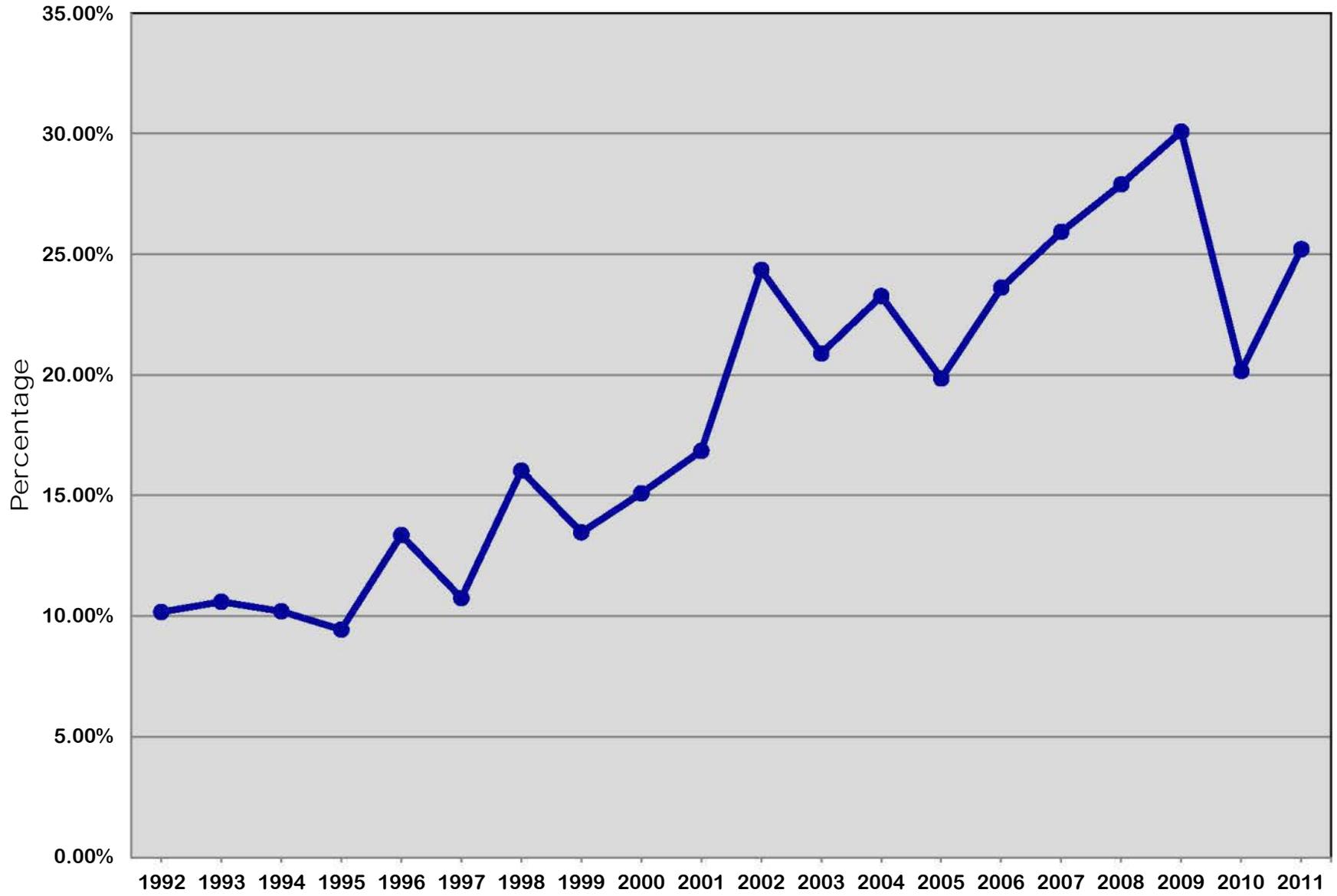
Overall net debt as a percentage of market valuation increasing 50 percent over the figure for four years earlier

Overall net debt per capita exceeding 15 percent of per capita net income

Net direct debt exceeding 90 percent of the amount authorized by law

The City, while only contributing a portion of this net debt, is well below each of these credit standards.

# Net Direct Debt Service



**Net Direct Debt Service**

Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Net direct debt service	\$505,020	\$546,360	\$564,238	\$555,112	\$852,779	\$748,483	\$1,174,854	\$1,023,071	\$1,128,894	\$1,396,675
2	Net operating revenues	\$4,964,652	\$5,158,815	\$5,530,804	\$5,881,555	\$6,385,340	\$6,965,926	\$7,330,827	\$7,594,450	\$7,479,764	\$8,292,271
3	Net direct debt service as a percentage of net operating	10.17%	10.59%	10.20%	9.44%	13.36%	10.74%	16.03%	13.47%	15.09%	16.84%

**Net Direct Debt Service**

Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Net direct debt service	\$2,051,427	\$1,734,562	\$1,899,021	\$1,644,734	\$1,935,771	\$2,146,990	\$2,347,476	\$2,451,288	\$1,672,437	\$2,139,863
2	Net operating revenues	\$8,425,089	\$8,304,703	\$8,162,831	\$8,286,581	\$8,198,458	\$8,280,534	\$8,414,812	\$8,149,533	\$8,295,780	\$8,489,461
3	Net direct debt service as a percentage of net operating	24.35%	20.89%	23.26%	19.85%	23.61%	25.93%	27.90%	30.08%	20.16%	25.21%

## Net Direct Debt Service

**Formula:** 
$$\frac{\text{Net Direct Debt Service}}{\text{Net Operating Revenues}}$$

**Description:** Debt service is defined here as the amount of principal and interest that a local government must pay each year on net direct bonded long-term debt plus the interest it must pay on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the government's obligations. Debt service can be a major part of a city's fixed costs, and its increase may indicate excessive debt and fiscal strain.

**Warning Trend:** Increasing net direct debt service as a percentage of net operating revenues.

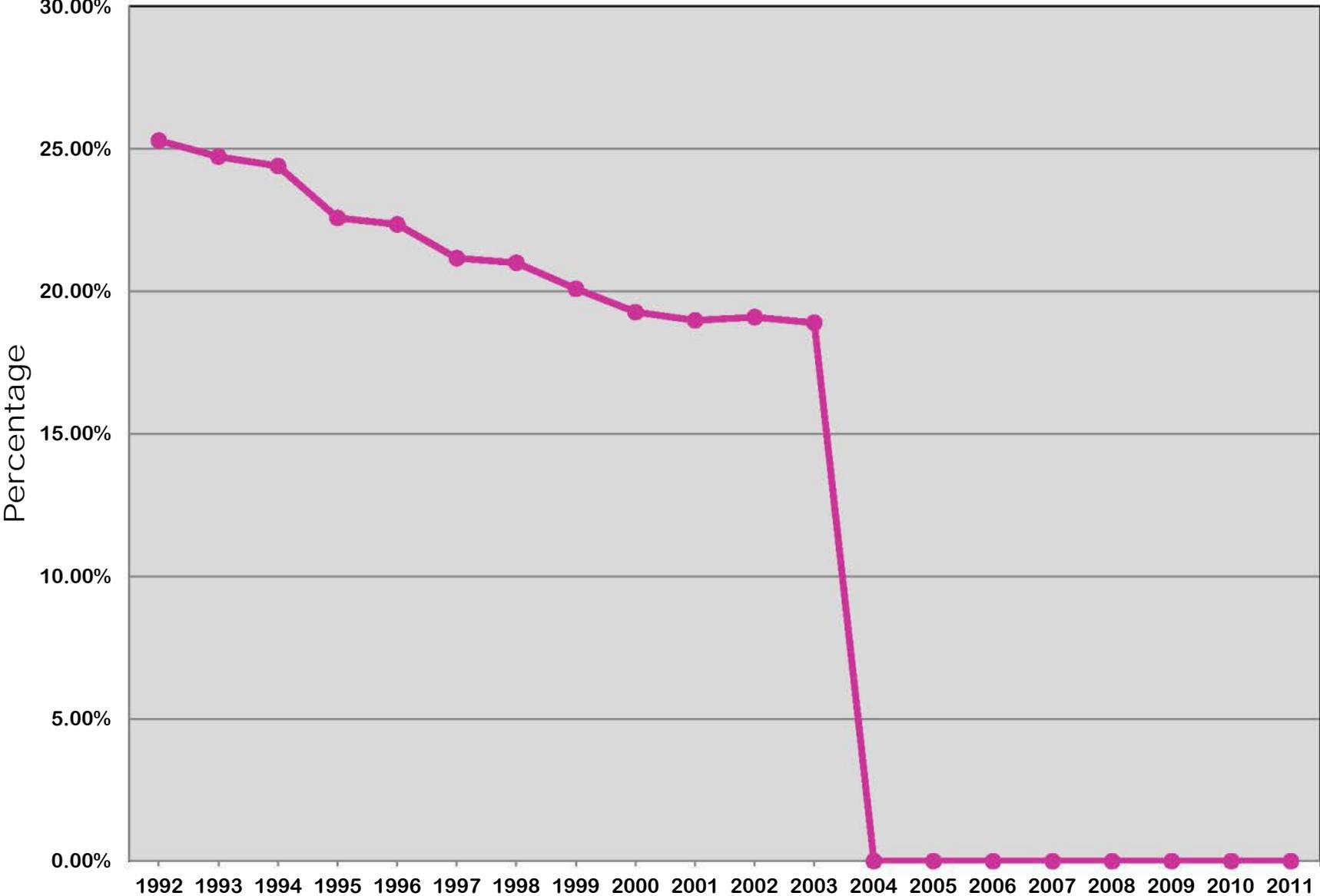
**Whitewater Analysis:** According to credit industry standards, debt service on net direct debt exceeding 20 percent of operating revenues is considered a potential problem. Ten percent is considered acceptable.

In analyzing this trend, the City in 2006 had a percentage of 24.35% which is considerably above the credit industry standard. However, because the City has issued \$ 3,618,622 in new debt for TID#4 in 2005, \$500,000 in 2006, and \$5,600,000 in 2008, this percentage will be increasing. The general fund has only a small portion of the total debt service outstanding for the City. 85% of the net direct debt service is due to borrowings for TID #4. The balance of 15% is supported by the shared revenue utility payment from the power plant.

It should be noted here that the City issued \$5.4 million in new general obligation debt in April 2012 to finance 2012 and 2013 capital improvement projects with annual total debt service capped by Common Council policy at \$550,000. This means that net direct debt service will continue this upward trend in the future. While this trend is not desirable, it will likely not be mitigated because of the gradual reduction in shared revenue from the the Cogentrix Power Plant. This revenue source to the City will decrease annually until the guaranteed minimal property value of this utility facility is reached (annual revenues are based on the total depreciated value of the plant).

Financial policy statements should be developed by the City that would indicate desirable levels of debt service as well as procedures for analyzing future debt service. Suggested policies are that 1) total debt service for general obligation debt will not exceed 10 percent of annual operating revenues and 2) before bonded long-term debt is issued, the impact of debt service on total annual fixed costs will be analyzed.

# Pension Obligation



Pension Obligation as Percentage of Salaries and Wages

Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Unfunded actuarial accrued liability	\$657,054	\$656,279	\$674,909	\$662,896	\$679,866	\$695,521	\$710,489	\$725,436	\$739,169	\$752,614
2	Salaries and wages	\$2,597,737	\$2,653,833	\$2,766,328	\$2,936,266	\$3,042,086	\$3,286,222	\$3,382,730	\$3,611,398	\$3,835,515	\$3,965,356
3	Unfunded actuarial accrued liability as a percentage of salaries and wages	25.29%	24.73%	24.40%	22.58%	22.35%	21.16%	21.00%	20.09%	19.27%	18.98%

Pension Obligation as Percentage of Salaries and Wages

Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Unfunded actuarial accrued liability	\$762,316	\$773,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Salaries and wages	\$3,991,957	\$4,092,876	\$4,177,560	\$4,308,997	\$4,473,391	\$4,589,258	\$4,947,970	\$4,994,502	\$5,147,815	\$5,258,567
3	Unfunded actuarial accrued liability as a percentage of salaries and wages	19.10%	18.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

## Pension Obligations

**Formula:** 
$$\frac{\text{Pension Obligations}}{\text{Salaries and Wages}}$$

**Description:** Pension plans can represent a significant expenditure obligation for local governments. Generally accepted accounting principles (GAAP) require that the cost of defined pension plans be accrued as an expense by employers in their financial statements as benefits are earned by employees, regardless of whether the employer actually funds these amounts.

**Warning Trend:** Increasing pension obligations as a percentage of salaries and wages.

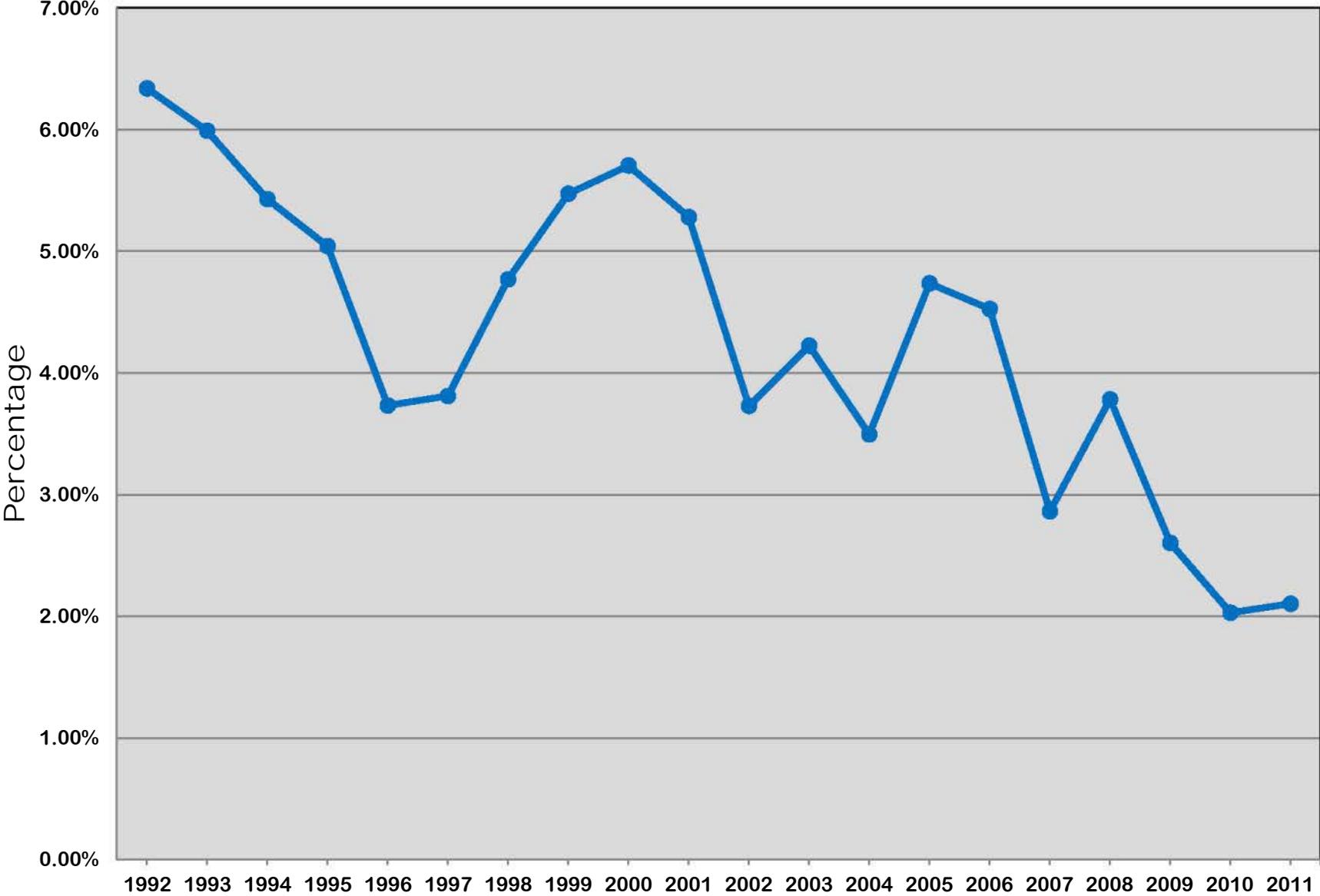
**Whitewater Analysis:** In a review by members of the Government Finance Officers Association, this indicator was judged important for local governments that manage their own pension funds but less important for those local governments that are part of a state-wide pension program. Whitewater is part of the State of Wisconsin Retirement System so pension fund management is not a function of the City.

The City paid off its unfunded pension liability to the State in 2004 which has reduced its annual retirement payments into the State Retirement Fund by approximately \$65,000. This was a prudent financial decision by the City as the City no longer has any accrued pension liability.

The unfunded pension liability to the State of Wisconsin was retired through an internal advance with the sewer equipment replacement fund. The advance was retired in 2010.

This financial trend variable will not be included in future reports since it is no longer applicable to the city's financial condition.

# Capital Outlay



## Capital Outlay

### Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Capital outlay	\$311,455	\$303,749	\$259,551	\$258,104	\$195,274	\$211,606	\$284,433	\$327,371	\$334,813	\$325,931
2	Net operating expenditures	\$4,913,503	\$5,070,190	\$4,780,702	\$5,117,956	\$5,231,425	\$5,552,387	\$5,963,025	\$5,980,834	\$5,868,398	\$6,171,516
3	Capital outlay as a percentage of net operating expenditures	6.34%	5.99%	5.43%	5.04%	3.73%	3.81%	4.77%	5.47%	5.71%	5.28%

## Capital Outlay

### Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Capital outlay	\$247,693	\$291,132	\$240,185	\$342,442	\$357,710	\$212,252	\$302,318	\$203,291	\$160,919	\$184,646
2	Net operating expenditures	\$6,641,401	\$6,891,299	\$6,872,127	\$7,229,437	\$7,902,652	\$7,412,705	\$7,991,981	\$7,807,626	\$7,927,925	\$8,777,011
3	Capital outlay as a percentage of net operating expenditures	3.73%	4.22%	3.50%	4.74%	4.53%	2.86%	3.78%	2.60%	2.03%	2.10%

## Capital Outlay

**Formula:** 
$$\frac{\text{Capital Outlay from Operating Funds}}{\text{Net Operating Expenditures}}$$

**Description:** Expenditures for operating equipment—such as police squad cars and computer equipment—drawn from the operating budget are usually referred to as “capital outlay”. Capital outlay items normally include equipment that will last longer than one year and that have an initial cost above a significant initial amount, such as one thousand dollars. Capital outlay does not include capital budget expenditures for construction of infrastructure improvements such as streets, buildings or bridges.

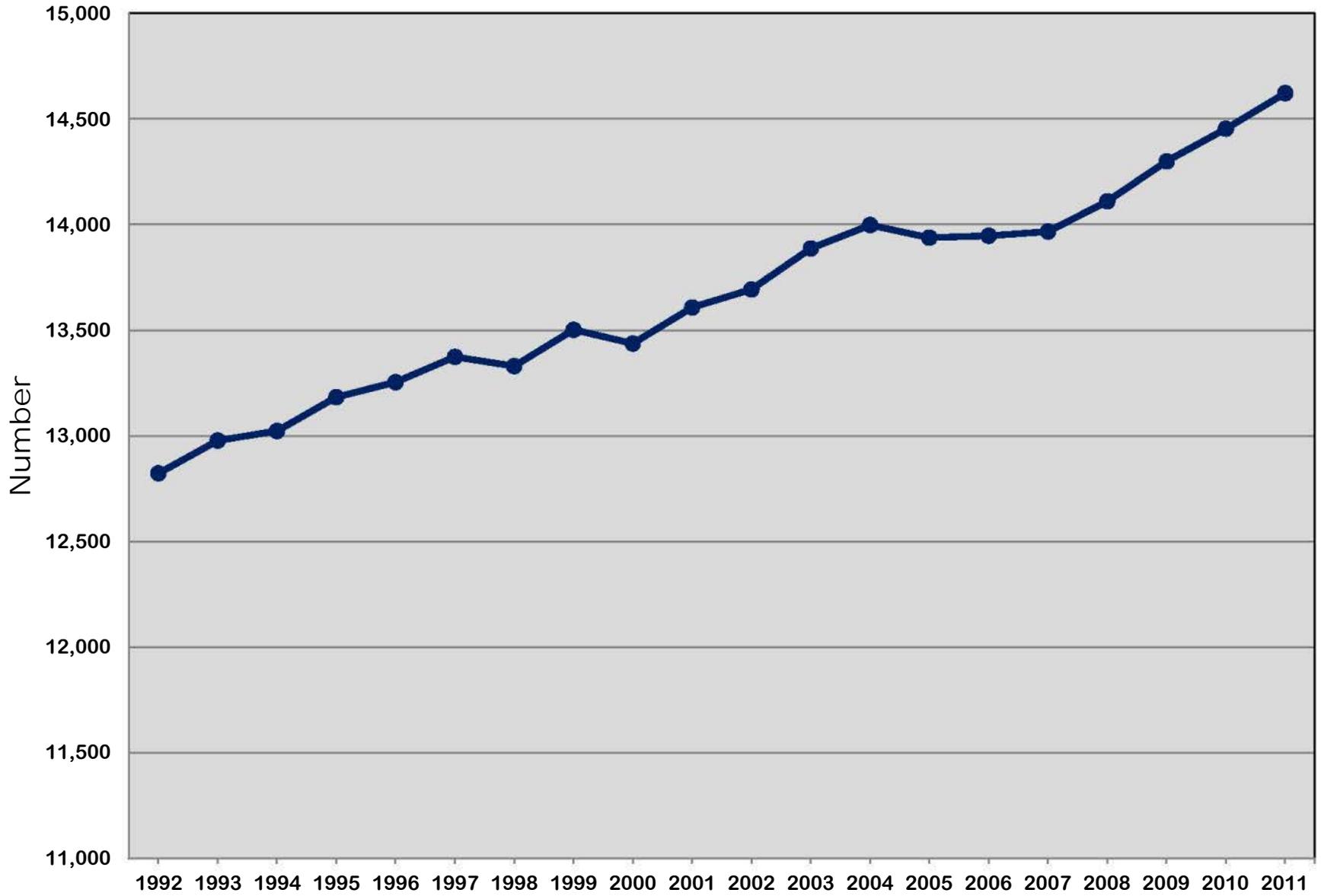
The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment is being adequately replaced. Over a number of years, the relationship between capital outlay and operating expenditures should remain about the same. If this ratio declines in the short run (one to three years), it may mean that the City’s needs are temporarily satisfied, since most equipment lasts more than a year. A decline persisting over three or more years can indicate that capital outlay needs are being deferred, which can result in the use of inefficient or obsolete equipment.

**Warning Trend:** A three or more year decline in capital outlay from operating funds as a percentage of net operating expenditures.

**Whitewater Analysis:** The City of Whitewater has been very diligent in establishing vehicle and equipment replacement funds to replace and update its worn or obsolete equipment. As such, in recent years it has budgeted to place sufficient dollars in these funds for capital replacement based upon life-cycle cost considerations and depreciation schedules. This has evened out the annual appropriations needed to pay for these items, thus avoiding large budgetary variations that can occur when large or expensive vehicles or equipment (i.e. fire aerial trucks, sewer jet rodders, street sweepers, etc.).

Over a number of years, the relationship between capital outlay (not including capital budget expenditures for construction of infrastructure such as streets, buildings or bridges) and operating expenditures should remain about the same. This has been the case in Whitewater the last decade or so and this is a healthy trend as long as adequate funds are allocated to the vehicle and equipment funds on an annual basis.

# Population



Population

Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Population	12,823	12,978	13,023	13,183	13,254	13,374	13,330	13,502	13,437	13,608

Population

Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Population	13,693	13,887	13,998	13,938	13,947	13,967	14,110	14,299	14,454	14,622

## Population

**Formula:** Population

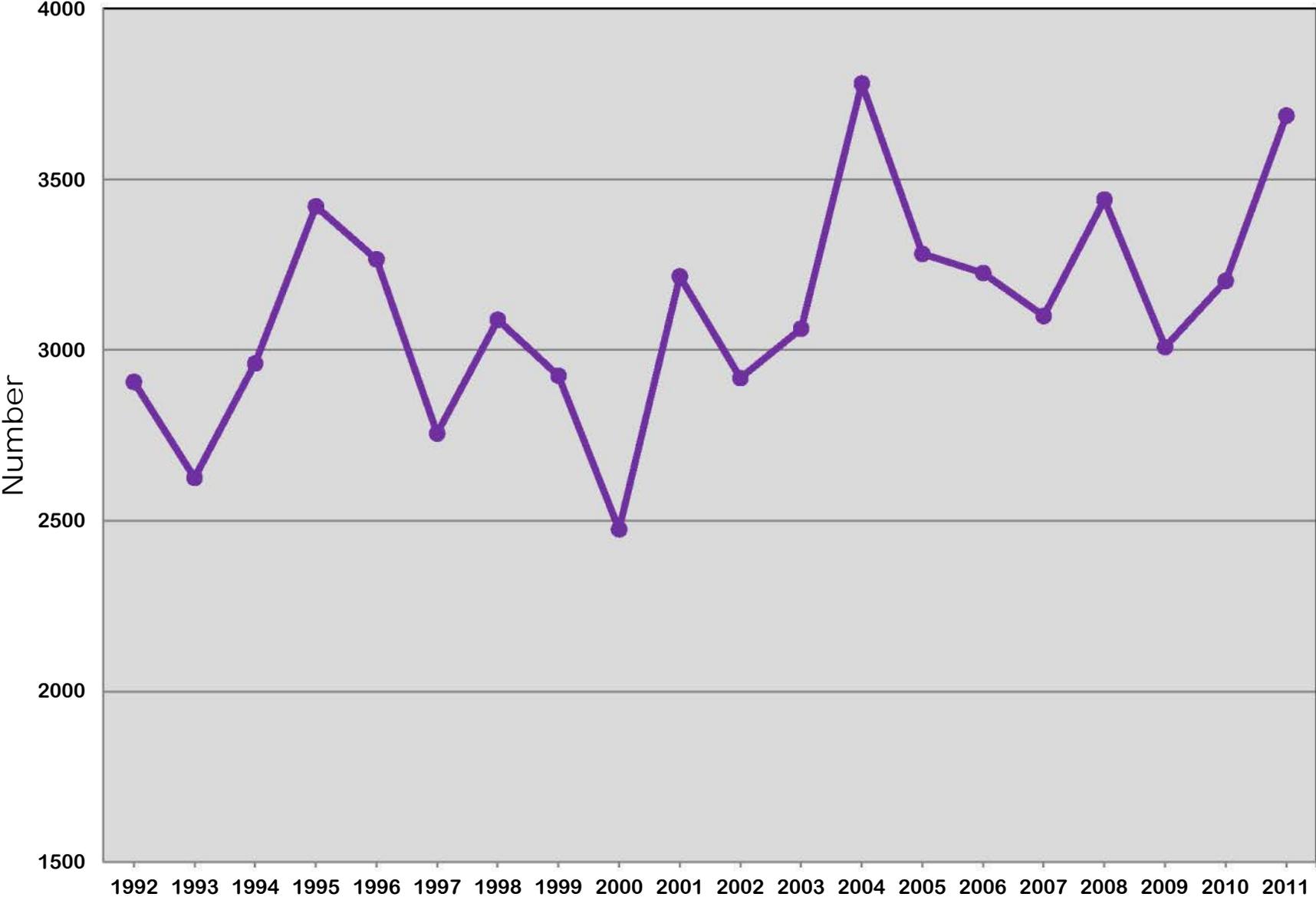
**Description:** The exact relationship between population change and other economic and demographic factors is uncertain. Population change can, however, directly affect governmental revenues: for example, some taxes are collected on a per capita basis, and many intergovernmental revenues and grants are distributed according to population. A sudden increase in population can create immediate pressures for new capital outlay and higher levels of service. In the case of annexations, where the capital infrastructure is already in place, there may still be a need to expand operating programs.

**Warning Trend:** Rapid change in population.

**Whitewater Analysis:** The City of Whitewater has steadily increased over the last 20 years. Since 1992, the city population has grown by almost 1,800 people. The City population has seen an increase of over 650 residents in the last five years period-part of this increase can certainly be attributed to the growing enrollment at UW-Whitewater.

This gradual increase in population is a positive trend for our city, and in recent years our UW comparable cities have experienced similar growth.

# Arrests By Year



## Arrests By Year

### Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Crime rate	2,907	2,626	2,961	3,421	3,266	2,756	3,089	2,925	2,475	3,216

## Arrests By Year

### Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Crime rate	2,918	3,063	3,781	3,282	3,226	3,100	3,441	3,009	3,203	3,687

## Crime Rate

**Formula:** Crime Rate

**Description:** Crime rate captures a negative aspect of a community that can affect its present and future economic development potential. Crime statistics address incidents of violent crime and property thefts such as burglaries, robberies, aggravated battery, sexual assaults and homicides.

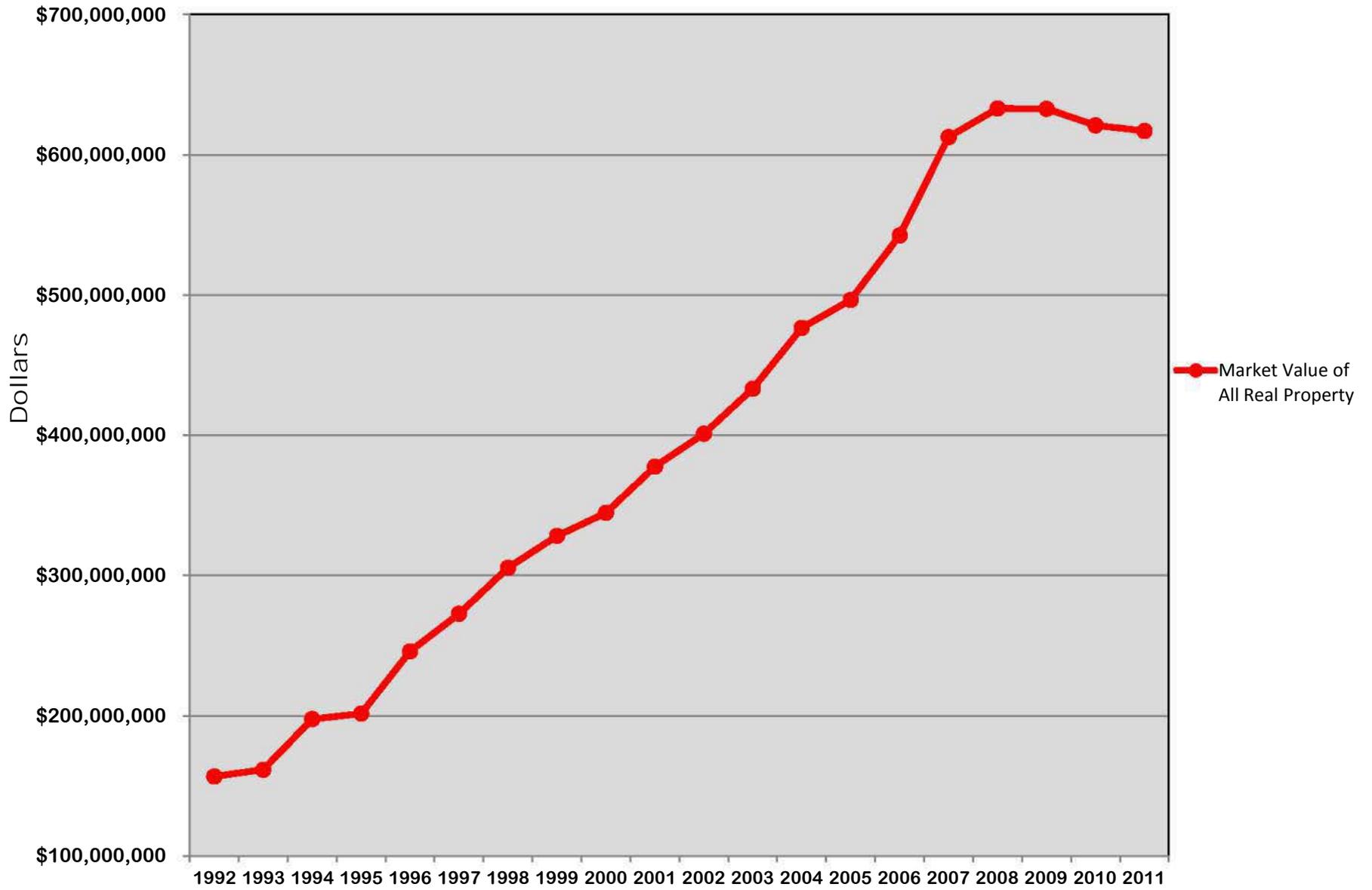
**Warning Trend:** Increasing crime rate.

**Whitewater Analysis:** In Whitewater, these incidents decreased by 21 from 2010 to 2011. Arrest data captures citations for ordinance violations such as disorderly conduct and underage alcohol violations as well as traffic enforcement violations. Arrests increased by 484 from 2010 to 2011. The noteworthy increase for arrests was specific to traffic enforcement based on a goal for 2nd shift patrol personnel. The shift had received traffic complaints specific to particular areas throughout the community. Patrol personnel targeted many of the chronic areas through targeted patrol enforcement. The crime rate and arrest statistics also measure the demand on public services in the form of public safety expenditures. Information on the crime rate and arrests statistics is attainable from the local police department through their annual report. It is of value to compare this indicator to the state-wide or regional statistics.

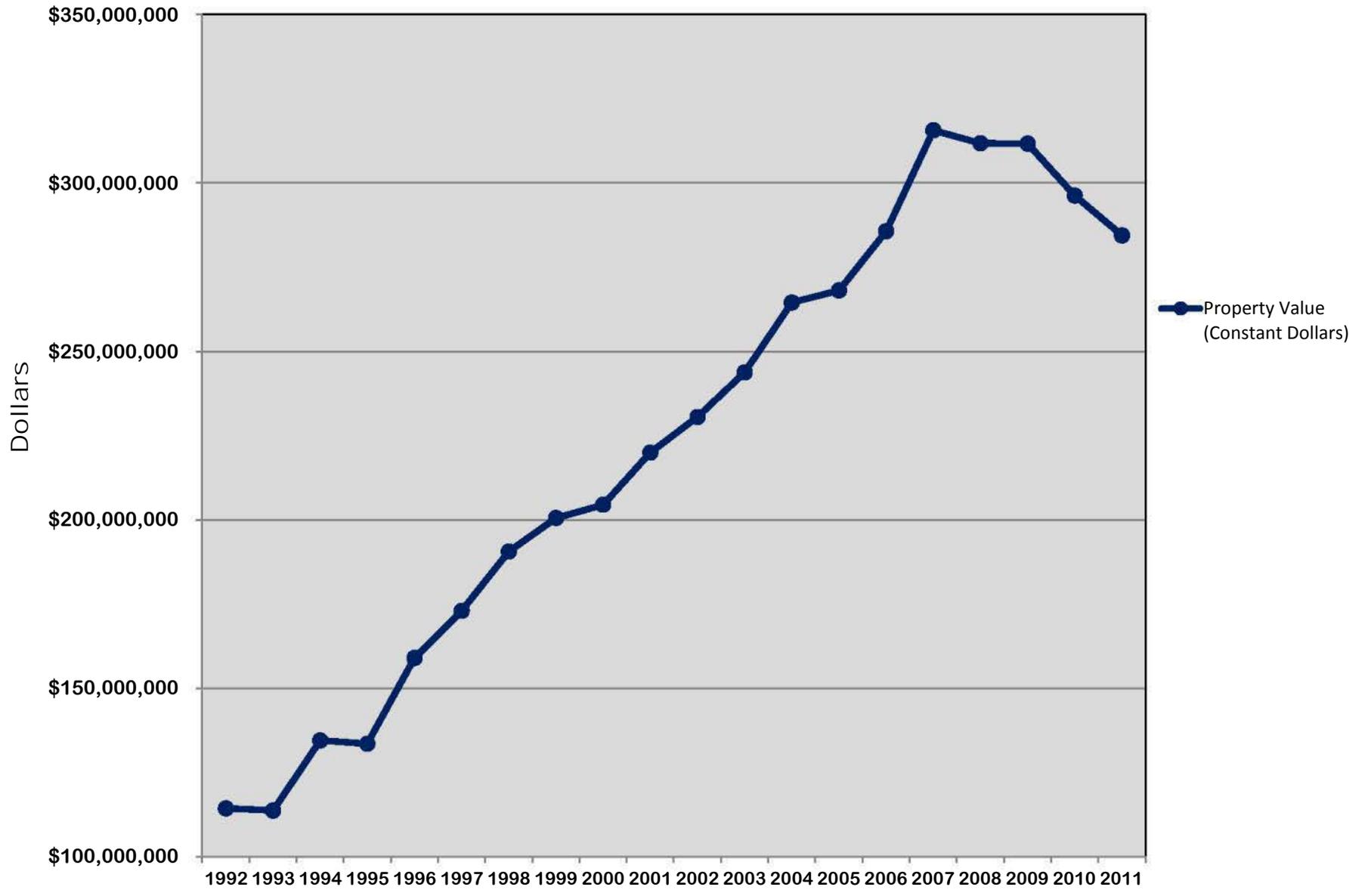
The community experienced an increase in crime involving vehicle entries and thefts. The police department facilitated a number of media releases regarding the 2011 increase in vehicle entries. The Whitewater Police Department Crime Prevention Team addressed the issue through several proactive and community awareness measures. The thefts therefore decreased overtime.

In 2000, the Whitewater Police Department began implementing large scale alcohol abatement programs. In years following there have been a number of large scale house parties that drew in arrests of close to or over 250 people. For this reason Whitewater's arrest number for alcohol related arrests may be slightly higher than some of our comparable municipal police department arrests.

# Market Value of All Real Property



# Property Value (Constant Dollars)



### Increase in Property Value

#### Fiscal Year Data

Line	Description	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Market Value of property (residential, commercial, industrial)	\$156,823,900	\$161,623,700	\$197,772,500	\$201,668,300	\$246,044,100	\$272,846,900	\$305,564,616	\$328,337,800	\$344,801,700	\$377,658,825
2	Consumer price index (CPI) for the municipality's area	137.1	142.1	147	151	154.7	157.7	160.3	163.7	168.6	171.7
3	CPI in decimal	1.371	1.421	1.47	1.51	1.547	1.577	1.603	1.637	1.686	1.717
4	Property value (constant dollars)	\$114,386,506	\$113,739,409	\$134,539,116	\$133,555,166	\$159,045,960	\$173,016,424	\$190,620,472	\$200,572,877	\$204,508,719	\$219,952,723
5	Change in property value	\$4,974,640	\$4,799,800	\$36,148,800	\$3,895,800	\$44,375,800	\$26,802,800	\$32,717,716	\$22,773,184	\$16,463,900	\$32,857,125
6	Percentage change in property value	4.33%	4.20%	31.78%	2.90%	33.23%	16.85%	18.91%	11.95%	8.21%	16.07%

### Increase in Property Value

#### Fiscal Year Data

Line	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1	Market Value of property (residential, commercial, industrial)	\$401,156,875	\$433,206,500	\$476,636,950	\$496,551,900	\$542,527,200	\$612,646,550	\$633,007,350	\$632,714,700	\$620,952,000	\$616,934,900
2	Consumer price index (CPI) for the municipality's area	174	177.7	180.2	185.2	189.9	194.102	203.029	203	209.6	216.9
3	CPI in decimal	1.74	1.777	1.802	1.852	1.899	1.94102	2.03029	2.03	2.096	2.169
4	Property value (constant dollars)	\$230,549,928	\$243,785,312	\$264,504,412	\$268,116,577	\$285,690,995	\$315,631,240	\$311,781,741	\$311,682,118	\$296,255,725	\$284,432,872
5	Change in property value	\$401,156,875	\$32,049,625	\$43,430,450	\$19,914,950	\$45,975,300	\$70,119,350	\$20,360,800	(\$292,650)	(\$11,762,700)	(\$4,017,100)
6	Percentage change in property value	10.68%	13.90%	17.82%	7.53%	17.15%	24.54%	6.45%	-0.09%	-3.77%	-1.36%

## Property Value

**Formula:** 
$$\frac{\text{Change in property value (constant dollars)}}{\text{Property value in prior year (constant dollars)}}$$

**Description:** Changes in property value are important because most local governments depend on the property tax for a substantial portion of their revenues. Especially in a community with a stable or fixed tax rate, the higher the aggregate property value, the higher the revenues. Communities experiencing population and economic growth are likely to experience short-run, per unit increases in property value. This is because in the short run, the housing supply is fixed and the increase in demand created by growth will force prices up. Declining areas are more likely to see a decrease in the market value of properties.

The effect of declining property value on governmental revenues depends on the government's reliance on property taxes. The extent to which the decline will ripple through the community's economy, affecting other revenues such as those from sales tax, is more difficult to determine. All of the economic and demographic factors are closely related. A decline in property value will most probably not be a cause but a symptom of other, underlying problems.

**Warning Trend:** Declining growth or drop in the market value of residential, commercial, or industrial property (constant dollars).

**Whitewater Analysis:** Whitewater's property value had been rising rapidly until 2008. Over the last three years, total market value decreased by 5.3%. This mirrors State and U.S. trends, however, Whitewater's decline has been less than both regional (southeast WI) and State averages:

Regional 2009-decline 1.2%	WI 2009-decline 0.5%	Whitewater 2009-decline 0.09%
Regional 2010-decline 4.2%	WI 2010-decline <b>3.0%</b>	Whitewater 2010-decline <b>3.77%</b>
Regional 2011-decline 2.3%	WI 2011-decline 1.8%	Whitewater 2011-decline 1.36%

The trends shown above are more positive than the trends seen in the region and throughout the state, with the exception of 2010. However the national average of decrease in property values in 2009 was 4.4%, 2010 was 4.8% and 2011 was 3.4%, which is above the average decrease for Whitewater.

Sources: <http://nationalmortgageprofessional.com/news28219/home-prices-slow-rate-decline-06-percent-november-national>  
<http://www.publicpolicyforum.org/pdfs/2012PropertyTaxReport.pdf>- regional and WI



## **PROCLAMATION DECLARING AUGUST AS CHILDREN'S VISION AND LEARNING MONTH**

**WHEREAS**, as children across the State of Wisconsin prepare for the start of another school year, many of them will begin their studies with undiagnosed and untreated vision problems; and

**WHEREAS**, research shows that vision disorders are the number one handicapping condition of children. In fact, as many as one in four school age children have vision problems, according to the College of Optometrists in Vision Development; and

**WHEREAS**, all children deserve the opportunity to learn and to achieve their full potential, and

**WHEREAS**, for the above reasons, public awareness about learning-related vision problems is necessary to ensure that young people receive the prompt vision treatment they need to enhance their lives;

**NOW, THEREFORE**, I, Cameron Clapper, Interim City Manager of the City of Whitewater, in accord with the Office of the Governor of the State of Wisconsin, and in recognition of the importance of good vision to learning, do hereby proclaim August 2012:

### **Children's Vision and Learning Month.**

Parents, educators, school nurses and all concerned adults are encouraged to recognize the critical role good vision plays in the learning process and to work together to help prevent or reduce the impact untreated vision problems can have on our children's ability to read and learn.

---

Cameron L. Clapper,  
Interim City Manager

---

Michele R. Smith, City Clerk



Neighborhood Services Department  
*Planning, Zoning, Code Enforcement, GIS  
and Building Inspections*

[www.whitewater-wi.gov](http://www.whitewater-wi.gov)  
Telephone: (262) 473-0540

---

To: City of Whitewater Common Council  
From: Latisha Birkeland, Neighborhood Services Manager / City Planner  
Date: 7/11/12  
Re: Discontinuing Executive Court

---

### **Summary of Request**

**Requested Approvals:** The owner of 840 Executive Drive and 736 Executive Drive, Trostel, has requested that the City of Whitewater discontinue Executive Court to facilitate future business development in the area.

**Location:** 840 and 736 Executive Drive

### **Description of Use**

Executive Court essentially divides the two Trostel Ltd. properties north of Executive Drive in the Business Park. This discontinuation is being done primarily to accommodate the growth plans for Trostel, Ltd. Trostel is in the process of selling its eastern facility because of the market phase out of its product line manufactured there. The final agreement is in place and the closing will take place in October.

The original proposal for vacation of right-of-way the Council saw on May 1<sup>st</sup>, 2012 was for the western parcel, 736 Executive Drive, to encompass all the land up to the western property line of the east parcel at 840 Executive Drive. This has changed. The vacation of right-of-way will be split between 736 and 840 Executive Drive. This split is included in the terms of the final agreement of sale because the buyer of the building wanted to have half of the vacated right-of-way. Trostel will still be responsible for maintenance of the access.

The only utility located under Executive Court is a water main. The City will require that a minimum of a 20 foot easement shall be placed over the water main for future maintenance. The discontinuation of Executive Court will assist in facilitating both the sale of Trostel's easterly property as well as the expansion of the polymer division located in its other facility.

The notice of the resolution has been published in accordance with the law. As of 7/11/2012 at noon, Staff was still waiting for the Admission of Service from the buyer and seller.

### **Recommendation**

Staff recommends approval for the discontinuation of Executive Court with the following provisions:

- 1) A minimum of a 20 foot easement shall be placed over the water main for any future maintenance or need of the City.
- 2) A shared access must always be provided from Executive Drive along Executive Court for both properties and for emergency services.

**NOTICE OF HEARING CONCERNING THE DISCONTINUANCE  
OF EXECUTIVE COURT IN THE CITY OF  
WHITEWATER, WISCONSIN**

**NOTICE**

**PLEASE TAKE NOTICE** that on July 17, 2012, at 6:30 P.M., at the City of Whitewater Municipal Building Community Room located at 312 W. Whitewater Street, Whitewater, Wisconsin, the Common Council of the City of Whitewater will hold a public hearing on and consider a resolution discontinuing Executive Court, previously named Prospect Drive, in the City of Whitewater.

All utility easements and any easements for existing utilities are being retained by the City of Whitewater.

Detailed plans of said discontinuance are available at the offices of the City of Whitewater Municipal Clerk located at 312 W. Whitewater Street, Whitewater, Wisconsin.

Michele R. Smith, City of Whitewater Clerk

(Note to Publisher: Publish on June 21, 2012, June 28, 2012, and July 5, 2012.)

1. 05-01-12 Resolution introduced at Council meeting
2. 06-21-12 1<sup>st</sup> Publication
3. 06-28-12 2<sup>nd</sup> Publication
4. 07-05-12 3<sup>rd</sup> Publication
5. 07-17-12 Council final action at Council meeting

## **RESOLUTION DISCONTINUING EXECUTIVE COURT**

**WHEREAS**, Executive Court (previously named Prospect Drive) is a roadway in the City of Whitewater that extends (and is exclusively located) between 840 Executive Drive and 736 Executive Drive, and

**WHEREAS**, the owners of 840 Executive Drive Tax ID No. /A183100001 and 736 Executive Drive Tax ID No. /A208900001 have requested that the City of Whitewater discontinue Executive Court to facilitate future business development in the area, and

**WHEREAS**, discontinuance of Executive Court will facilitate economic development in the City of Whitewater, and

**WHEREAS**, discontinuing Executive Court is in the City of Whitewater's best interest.

Now, therefore, **BE IT RESOLVED** as follows:

1. Executive Court (previously named Prospect Drive) in the City of Whitewater as more particularly described in the attached legal description and shown on the attached map, is hereby discontinued.

2. The official map of the city of Whitewater is hereby amended to show the discontinuance of Executive Court (previously named Prospect Drive).

3. All utility easements and any easement for existing utilities are being retained by the City of Whitewater.

4. The discontinued road lands shall be equally divided down the centerline of Executive Court between the owner of 840 Executive Drive Tax ID No. /A183100001 and the owner of 736 Executive Drive Tax ID No. /A208900001.

Resolution introduced by Councilmember \_\_\_\_\_, who  
moved its adoption. Seconded by Councilmember \_\_\_\_\_.

AYES:

NOES:

\_\_\_\_\_  
Cameron Clapper, Acting City Manager

ABSENT:

\_\_\_\_\_  
Michele R. Smith, City Clerk

ADOPTED:

VACATING Prospect Drive (A.K.A. Executive Court) being a part of the Plat of Whitewater Business Park located in part of the Northwest 1/4 of the Northwest 1/4 of Section 3, Township 4 North, Range 15 East, City of Whitewater, Walworth County, Wisconsin more fully described as follows:

Beginning at the Southeast corner of Lot 1 of CSM 2089 as recorded in Volume 10, page 69 in the Walworth County Register of Deeds  
Thence North  $0^{\circ} 46' 00''$  West, 401.91 feet along the Easterly line of said CSM 2089 also being the Westerly right-of-way line of Prospect Drive (A.K.A. Executive Court) to the North line of the Northwest 1/4 of said Section 3;  
Thence North  $88^{\circ} 59' 23''$  East, 66.00 feet along said North line to the Easterly right-of-way line of Prospect Drive also being the Westerly line of Lot 1 of CSM 1831 as recorded in Volume 8, Page 326 in the Walworth County Register of Deeds;  
Thence South  $0^{\circ} 46' 00''$  East, 402.19 feet along said Easterly right-of-way line to the Northerly right-of-way line of Executive Drive;  
thence South  $89^{\circ} 14' 00''$  West, 66.00 feet along said Northerly right-of-way line to the P.O.B.

Containing 26,535 sq.ft. (0.61 acres), more or less.

NORTH 1/4 CORNER  
SEC. 3, T4N, R15E

NW CORNER  
SEC. 3, T4N, R15E

STH 59 (NEWCOMB RD.)

LOT 1  
CSM 2089

LOT 1  
CSM 1831

EXECUTIVE COURT  
(PROSPECT DRIVE)

N 88° 59' 23" E  
66.00'

66'  
R/W

S 0° 46' 00" E, 402.19'

N 0° 46' 00" W, 401.91'

P.O.B.

EXECUTIVE DRIVE

S 89° 14' 00" W  
66.00'



VACATING Prospect Drive (A.K.A. Executive Court) being a part of the Plat of Whitewater Business Park located in part of the Northwest 1/4 of the Northwest 1/4 of Section 3, Township 4 North, Range 15 East, City of Whitewater, Walworth County, Wisconsin more fully described as follows:

Beginning at the Southeast corner of Lot 1 of CSM 2089 as recorded in Volume 10, page 69 in the Walworth County Register of Deeds  
Thence North 0°46'00" West, 401.91 feet along the Easterly line of said CSM 2089 also being the Westerly right-of-way line of Prospect Drive (A.K.A. Executive Court)  
to the North line of the Northwest 1/4 of said Section 3;  
Thence North 88°59'23" East, 66.00 feet along said North line to the Easterly right-of-way line of Prospect Drive also being the Westerly line of Lot 1 of CSM 1831 as recorded in Volume 8, Page 326 in the Walworth County Register of Deeds;  
Thence South 0°46'00" East, 402.19 feet along said Easterly right-of-way line to the Northerly right-of-way line of Executive Drive;  
thence South 89°14'00" West, 66.00 feet along said Northerly right-of-way line to the P.O.B.

Containing 26,535 sq.ft. (0.61 acres), more or less.

**EXECUTIVE COURT VACATION**  
**CITY OF WHITEWATER**  
**WALWORTH COUNTY, WISCONSIN**



**FIGURE NO. 1**

JOB #

**ADMISSION OF SERVICE**

---

Due and sufficient and timely service of the attached Notice of Hearing is hereby admitted.

Dated: \_\_\_\_\_, 2012.

ALBERT TROSTEL PACKINGS, LTD.

By: \_\_\_\_\_

**ADMISSION OF SERVICE**

---

Due and sufficient and timely service of the attached Notice of Hearing is hereby admitted.

Dated: \_\_\_\_\_, 2012.

\_\_\_\_\_  
Buyer

MEMORANDUM

TO: Cameron Clapper and Common Council

FROM: Michele Smith

RE: Alcohol in Parks Ordinance

DATE: 7/12/2012

Park and Recreation Director Matt Amundson received a request for permission to have alcohol at a wedding reception to be held in East Gate Park. Unfortunately, the ordinance, as currently written, does not allow the City to authorize alcohol use in that Park.

We have asked Attorney McDonell to draft an ordinance authorizing us to issue permits in this park, as well as any other new parks that may be developed in the future. Because the wedding is scheduled to be held before the next council meeting, we are seeking approval with a waiver of the second reading of the ordinance.

Thank you for your consideration.

ORDINANCE AMENDMENT CONCERNING POSSESSION OF  
ALCOHOL IN CITY PARKS AND CITY BUILDINGS (07-12-12 - 10:30 a.m. Draft)

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do hereby ordain as follows:

SECTION 1: Whitewater Municipal Code Chapter 7.38, Section 7.38.010(c), is hereby amended to read as follows:

- (c) Possession of Alcoholic Beverages. No alcoholic beverage will be allowed in any city park (except Starin Park) without a permit. A permit allowing the consumption of alcoholic beverages in parks, park buildings including the Starin Park building, and other municipal buildings may be granted by the City Clerk as deemed appropriate by the City Manager.

Ordinance introduced by Councilmember \_\_\_\_\_, who moved its adoption. Seconded by Councilmember \_\_\_\_\_.

AYES:

NOES:

ABSENT:

ADOPTED:

\_\_\_\_\_  
Michele R. Smith, City Clerk

\_\_\_\_\_  
Cameron Clapper, Acting City Manager

July 9, 2012  
City of Whitewater  
Whitewater, Wisconsin

In planning and performing our audit of the financial statements of the City of Whitewater, Wisconsin for the year ended December 31, 2011, we considered the City's internal control as basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control.

Our comments are summarized on the following page. This letter does not affect our report dated July 9, 2012, on the financial statements of City of Whitewater, Wisconsin.

We will be pleased to discuss these comments in further detail at your convenience. We thank the City staff for help during the audit and we welcome any questions you have concerning the audit or other financial matters.

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

**CURRENT YEAR COMMENTS**

**EMS Payroll Verification**

The EMS department has a policy that requires the City to pay its responders \$8 if they respond to a call whether the responders go out on a call or not. There have been instances where it was questionable whether EMT employees who were credited for responding to calls actually showed up.

We recommend that the City review the approval process to ensure there is a system of checks and balances. Specifically, an independent reconciliation and verification of the calls should be made to ensure that those getting paid for responses are showing up. Our understanding is that Fire and EMS management has implemented a policy in 2012.

**PRIOR YEAR COMMENTS**

**TIF 4 Advance from the CDA**

The City's TIF 4 received an advance of \$750,000 from the CDA. The proceeds of the advance were used to finance the innovation center. The assets of the innovation center were transferred over to the CDA. We recommend that the City and CDA formalize the terms of the advance including interest. Given the level of debt service with the City's TIF District, any payments on the advance would most likely need to be deferred.

**Fund Balance Policy (GASB 54)**

We previously commented on a new accounting standard. The Governmental Accounting Standards Board recently issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. With regard to this, we recommend the city implement a fund balance policy that will include the following items:

- In order to report fund balance as committed, the government's highest level of decision making authority must act to establish committed fund balances, including stabilization arrangements.
- Decide which person(s) have direct or delegated authority to assign fund balance.
- Review any formal minimum fund balance policy and possible changes required as it relates to this new standard.
- Establish a policy on the order in which unrestricted resources are to be used when any of these amounts are available for expenditure. If no policy exists, the default assumes committed funds are used first, followed by assigned and then unassigned amounts.

**Utility Rates**

**Sewer**

We previously recommended that the City review and monitor its sewer rates to a level sufficient to meet coverage ratios. Rates were updated on an annual basis. The debt coverage requirement was met in 2011. The Sewer Utility's cash flow appeared adequate in 2011. However, the sewer will have additional debt service with the completion of its treatment plant. Accordingly, rates should be monitored annually.

**Internal Accounting Controls**  
**Departmental Controls**

Draft

The size of your organization sometimes precludes complete separation of duties. The City has implemented a number of compensating controls such as requiring approval of invoices from department heads, the Finance Director and Council and the Finance Director reviewing bank reconciliations and journal entries. However, we noted the following item:

- We did note at times the same personnel performed billing and receipting functions. To the extent possible, these should be segregated.
- We recommend that authorized check signers not be involved in the financial accounting. We recommend that either the city manager, clerk and/or Council president be authorized signers.

**CITY OF WHITEWATER**  
**FINANCIAL STATEMENT OVERVIEW**  
**For the Year Ended December 31, 2011**

**Presented By:**  
Johnson Block & Co., Inc.  
Certified Public Accountants  
49 Kessel Court, Suite 210  
Madison, Wisconsin  
(608) 274-2002  
Fax: (608) 274-4320

## 2011 AUDIT OVERVIEW

### **Content of Audit Report**

- Independent Auditor's Report – our report is unqualified
- Management Discussion and Analysis (MD&A) – summary of significant transactions throughout the year
- Fund Financial Statements
  - Contains financial statements on individual funds
  - Difference in fund types
    - Governmental Funds – measure resources available for current use. Funds include General Fund, Debt Service Fund, TIF #4, and other non-major funds
    - Business-Type Funds- accounted for similar to businesses. Includes Water, Wastewater, and Stormwater funds.
    - Major differences in accounting
      - Debt (Proceed and Expenditure in governmental funds)
      - Capital Assets (Long-term Asset vs. Expenditure) Depreciation on utilities.
- Government-Wide Financial Statements
  - Report Governmental and Business-Type Activities
  - Full-accrual basis of accounting.
  - Governmental Fund Financial Statements identified above are converted
- Notes to the Financial statements
  - Contains Summary of Significant Accounting Policies
  - Footnotes related to Significant Financial Statement Accounts (Cash, Plant, Debt)

### **Other Reports**

- Single Audit Reports
  - Schedule of Federal and State Awards
  - Reports on Internal Controls and Compliance

### **Management Letter Comments**

- Financial Reporting
- EMS Payroll Verification
- TIF #4 Advance from the CDA
- Fund Balance Policy (GASB 54)
- Sewer Utility Rates
- Internal Accounting Controls

**CITY OF WHITEWATER**  
**2011 Financial Statement Highlights**

	2011	2010
<b>General Fund</b>		
<b>Assets</b>		
Cash	\$ 2,365,914	\$ 1,857,750
Taxes Receivable	2,864,990	2,856,656
Other Assets	938,057	935,441
Total Assets	\$ 6,168,961	\$ 5,649,847
<b>Liabilities and Fund Balance</b>		
Current Liabilities	\$ 551,263	\$ 489,050
Deferred Revenue	2,932,609	2,977,704
Total Liabilities	3,483,872	3,466,754
Total Fund Balance	2,685,089	2,183,093
Total Liabilities and Fund Balance	\$ 6,168,961	\$ 5,649,847
<b>Detail of General Fund Balance</b>		
Reserved	\$ -	\$ 86,689
Designated	-	186,240
Undesignated	-	1,910,164
Nonspendable	71,926	-
Assigned	816,254	-
Unassigned	1,796,909	-
	\$ 2,685,089	\$ 2,183,093
Unassigned/Undesignated general fund balance	\$ 1,796,909	\$ 1,910,164
subsequent year general fund budget (original)	9,134,425	9,264,199
	19.67%	20.62%

In 2011, the General Fund includes other funds. This is a result of GASB 54.

	2011 Budget	2011 Actual
Summarized Income Statement (Fund 100)		
Revenues	\$ 8,334,801	\$ 8,489,461
Expenditures	7,908,327	8,093,977
Other financing sources (uses)	(501,474)	(427,984)
Net change in fund balance	\$ (75,000)	\$ (32,500)

**CITY OF WHITEWATER**  
**2011 Financial Statement Highlights (Continued)**

Major Funds
-------------

**Fund Balance (Deficit)**

<b><u>General Fund</u></b>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Delinquent personal property tax	\$ 7,318	\$ -	\$ -	\$ -
Prepaid expenses	64,608	-	-	-
Safety award	-	-	975	-
Crime prevention	-	-	3,560	-
2012 fund balance applied	-	-	100,000	-
27th Payroll	-	-	123,549	-
Fire Department Equipment	-	-	61,685	-
Dept. of Public Works Equipment Revolving Fund	-	-	148,466	-
Police Vehicle Revolving Fund	-	-	13,006	-
Government Equipment	-	-	41,277	-
Skate Park	-	-	3,211	-
Solid Waste/Recycling (deficit)	-	-	-	(53,674)
Sick Leave Severance	-	-	257,944	-
Lakes Improvements	-	-	475	-
Street Repair Revolving Fund	-	-	62,106	-
Unassigned	-	-	-	1,850,583
Total General Fund	<u>\$ 71,926</u>	<u>\$ -</u>	<u>\$ 816,254</u>	<u>\$ 1,796,909</u>

**Debt Service Fund**

Assigned for debt payments	\$ 306,279
----------------------------	------------

**TID 4 Capital Projects Fund**

Unassigned for TIF expenditures	\$ (137,306)
---------------------------------	--------------

Non-Major Funds
-----------------

**Fund Balance (Deficit)**

<b><u>Special Revenue Funds</u></b>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Cable Television	\$ -	\$ 127,941	\$ -	\$ -
Library Special Revenue	-	465,224	-	-
Taxi Cab Grant	-	57,481	-	-
Parkland Acquisition	-	5,623	-	-
Parkland Development	-	42,015	-	-
Forestry Fund	-	16,602	-	-
Rescue Squad Equipment	-	282,689	-	-
Parking Permit	-	21,831	-	-
Rescue Squad Trust	-	53,238	-	-
Police Dept. Trust	-	12,039	-	-
Rock River Stormwater Group	-	39,554	-	-
TID #5	-	9,011	-	-
TID #6	-	36,863	-	-
TID #7 (deficit)	-	-	-	(212)
TID #8	-	17,571	-	-
TID #9	-	2,372	-	-
Other capital projects	-	901,271	-	-
Total Non-Major Funds	<u>\$ -</u>	<u>\$ 2,091,325</u>	<u>\$ -</u>	<u>\$ (212)</u>

**CITY OF WHITEWATER**  
**2011 Financial Statement Highlights (Continued)**

Restated Fund Balance
-----------------------

As a result of GASB 54, restatement of the following beginning fund balance changes were in effect:

	General Fund	Non-Major Funds
Balance 1/1/2011	\$ 2,183,093	\$ 2,618,725
Restatement for funds to be included as part of the general fund	578,273	(578,273)
Adjusted Balance 1/1/2011	\$ 2,761,366	\$ 2,040,452

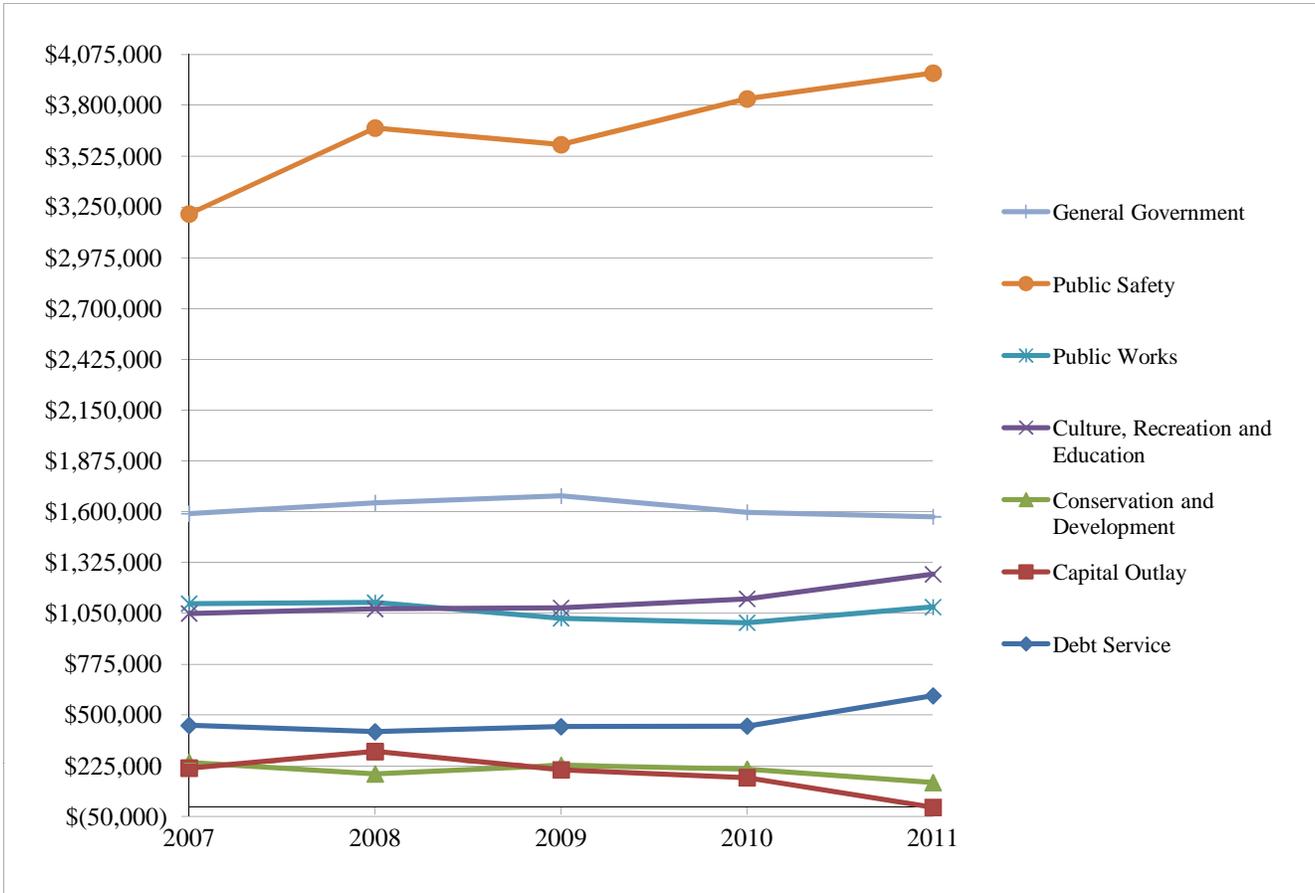
Community Development Authority
---------------------------------

	2011	2010
Fund Equity	\$ 9,680,324	\$ 9,069,001

**CITY OF WHITEWATER**  
**2011 Financial Statement Highlights (Continued)**

	2011	2010
<b>Water Utility</b>		
<b>Water Rate of Return</b>		
Authorized rate of return	6.50%	6.50%
Actual rate of return	0.06%	2.19%
	2011	2010
<b>Water and Sewer Utility Operations</b>		
<b>Water</b>		
Operating Revenues	1,429,490	\$ 1,413,226
Operating Expenses	1,415,977	1,260,544
Water Operating Income	\$ 13,513	\$ 152,682
<b>Sewer</b>		
Operating Revenues	2,175,391	\$ 1,922,048
Operating Expenses	2,262,006	2,108,460
Sewer Operating Income (Loss)	\$ (86,615)	\$ (186,412)
	2011	2010
<b>Utility Cash Flow</b>		
<b>Water</b>		
Net cash flows from operating activities	80,652	\$ 248,522
Net cash flows from financing activities	266,759	(730,404)
Net cash flows from investing activities	77,075	241,280
Net increase (decrease) in cash and cash equivalents	\$ 424,486	\$ (240,602)
<b>Sewer</b>		
Net cash flows from operating activities	439,099	\$ 624,033
Net cash flows from financing activities	255,648	(842,208)
Net cash flows from investing activities	325,166	295,489
Net increase (decrease) in cash and cash equivalents	\$ 1,019,913	\$ 77,314

**CITY OF WHITEWATER**  
**General Fund (Fund 100) and Debt Service Expenditures**  
**(Excluding TIF and Refinanced Debts)**  
**Actual 2007-2011**

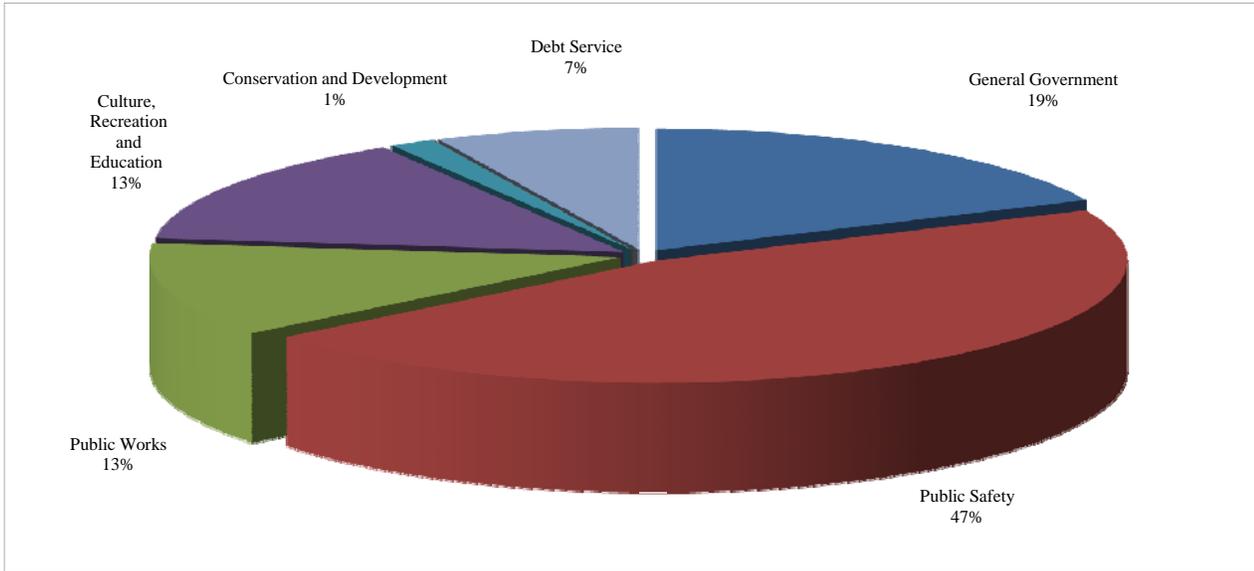


	2007	2008	2009	2010	2011
General Government	\$ 1,589,551	\$ 1,648,165	\$ 1,685,780	\$ 1,597,138	\$ 1,573,247
Public Safety	3,212,196	3,677,379	3,587,158	3,834,954	3,974,665
Public Works	1,103,048	1,108,765	1,023,722	999,651	1,084,225
Culture, Recreation and Education	1,049,477	1,074,082	1,079,797	1,128,761	1,261,693
Conservation and Development	243,181	181,272	227,878	206,502	133,897
Capital Outlay	212,252	302,318	203,291	160,919	-
Debt Service	443,782	409,304	437,236	439,446	604,313
<b>Totals</b>	<b>\$ 7,853,487</b>	<b>\$ 8,401,285</b>	<b>\$ 8,244,862</b>	<b>\$ 8,367,371</b>	<b>\$ 8,632,040</b>

**CITY OF WHITEWATER**

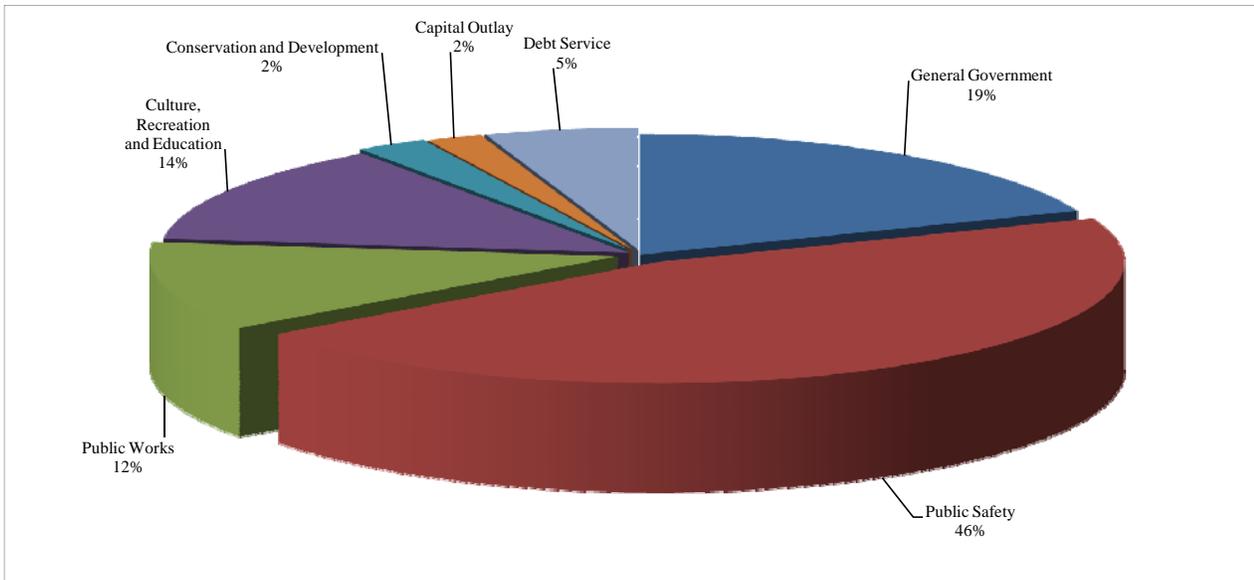
**2011 General Fund (Fund 100) and Debt Service Expenditures  
(Excluding TIF and Refinanced Debt)**

**Total Expenditures: \$8,632,040**



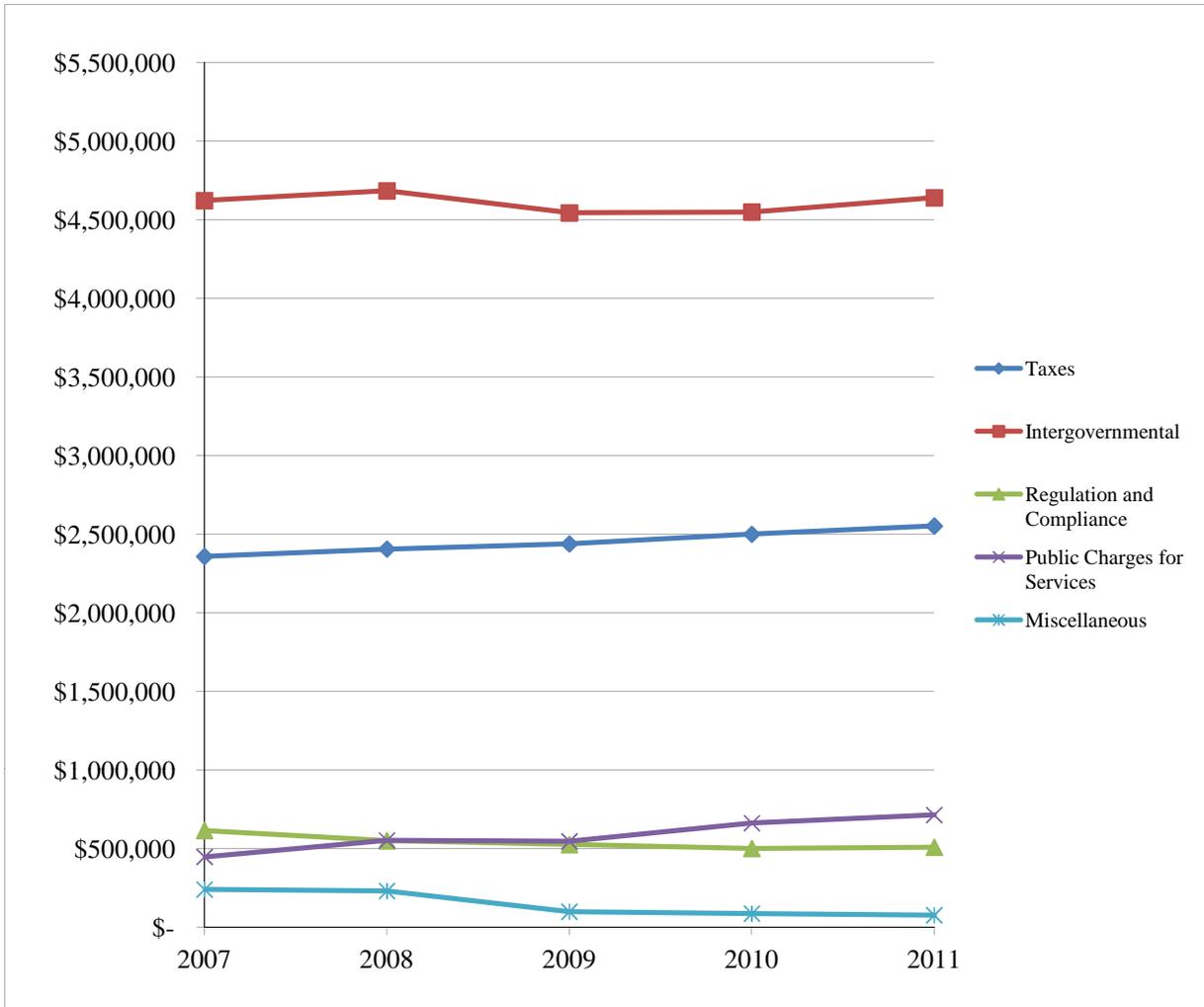
**2010 General Fund (Fund 100) and Debt Service Expenditures  
(Excluding TIF and Refinanced Debt)**

**Total Expenditures: \$8,367,371**



**CITY OF WHITEWATER  
General Fund (Fund 100) Revenues**

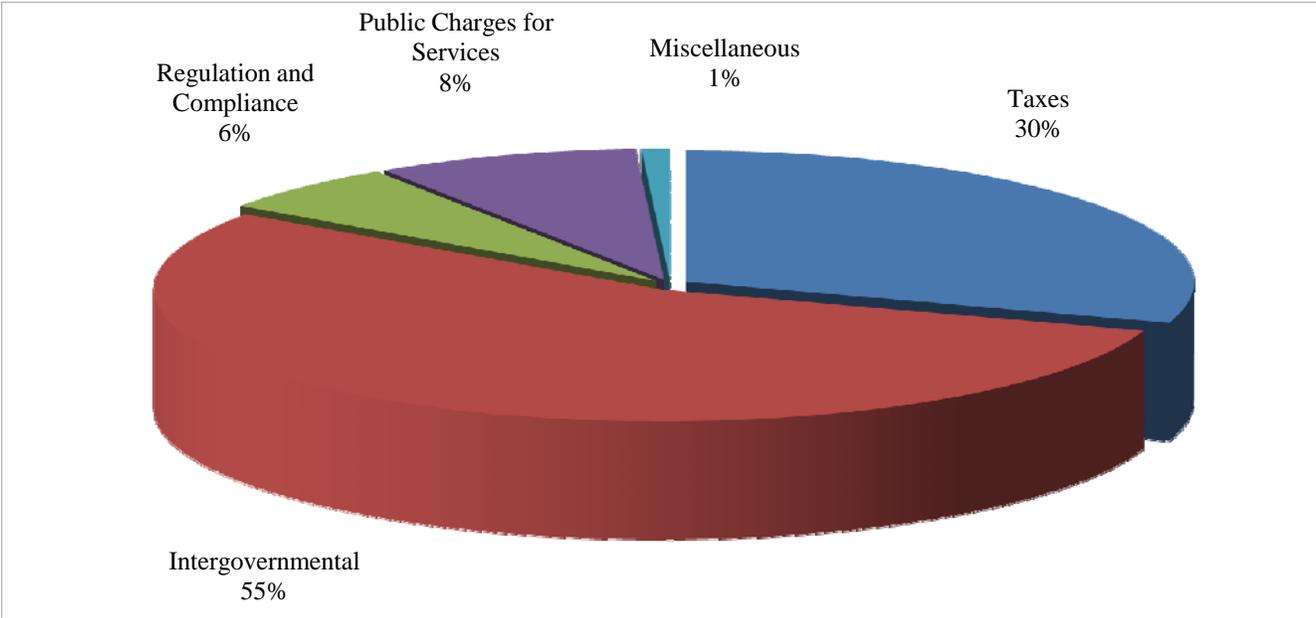
**Actual 2007-2011**



	2007	2008	2009	2010	2011
Taxes	\$ 2,358,059	\$ 2,404,659	\$ 2,437,705	\$ 2,499,152	\$ 2,551,652
Intergovernmental	4,621,273	4,683,503	4,543,438	4,548,895	4,639,718
Regulation and Compliance	614,966	549,983	525,250	500,358	508,694
Public Charges for Services	446,937	551,126	545,512	661,060	713,075
Miscellaneous	239,299	229,541	97,628	86,315	76,322
<b>Totals</b>	<b>\$ 8,280,534</b>	<b>\$ 8,418,812</b>	<b>\$ 8,149,533</b>	<b>\$ 8,295,780</b>	<b>\$ 8,489,461</b>

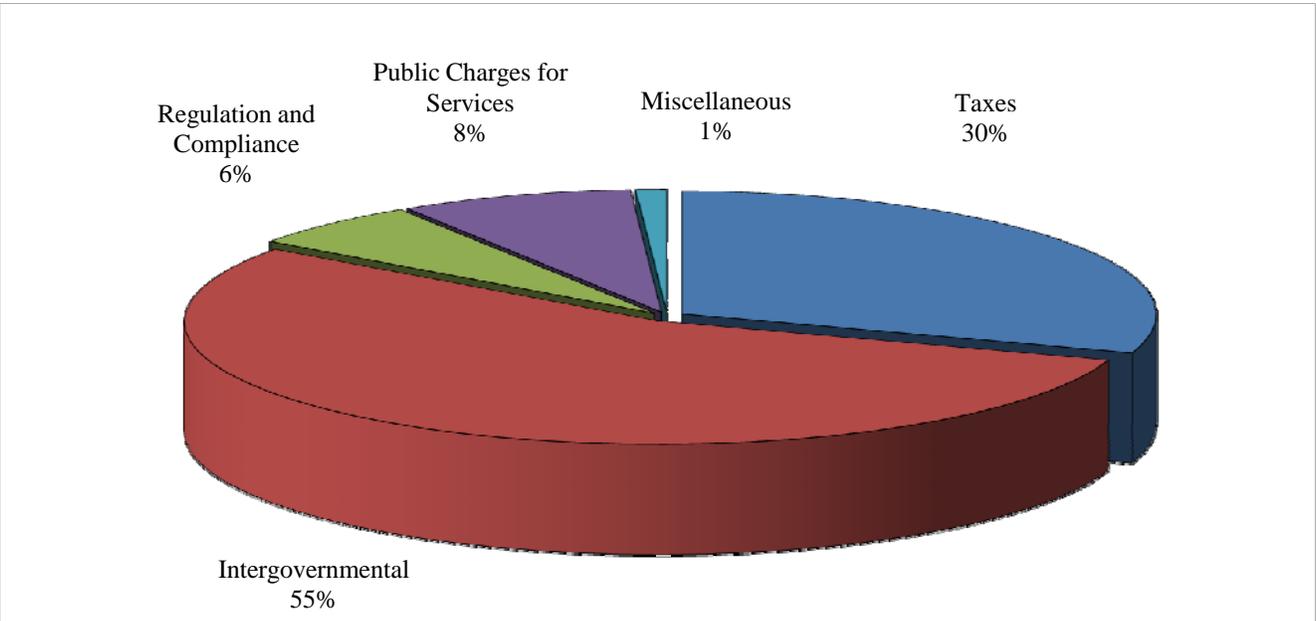
**CITY OF WHITEWATER**  
**2011 General Fund (Fund 100) Revenues**

**Total Revenues: \$8,489,461**



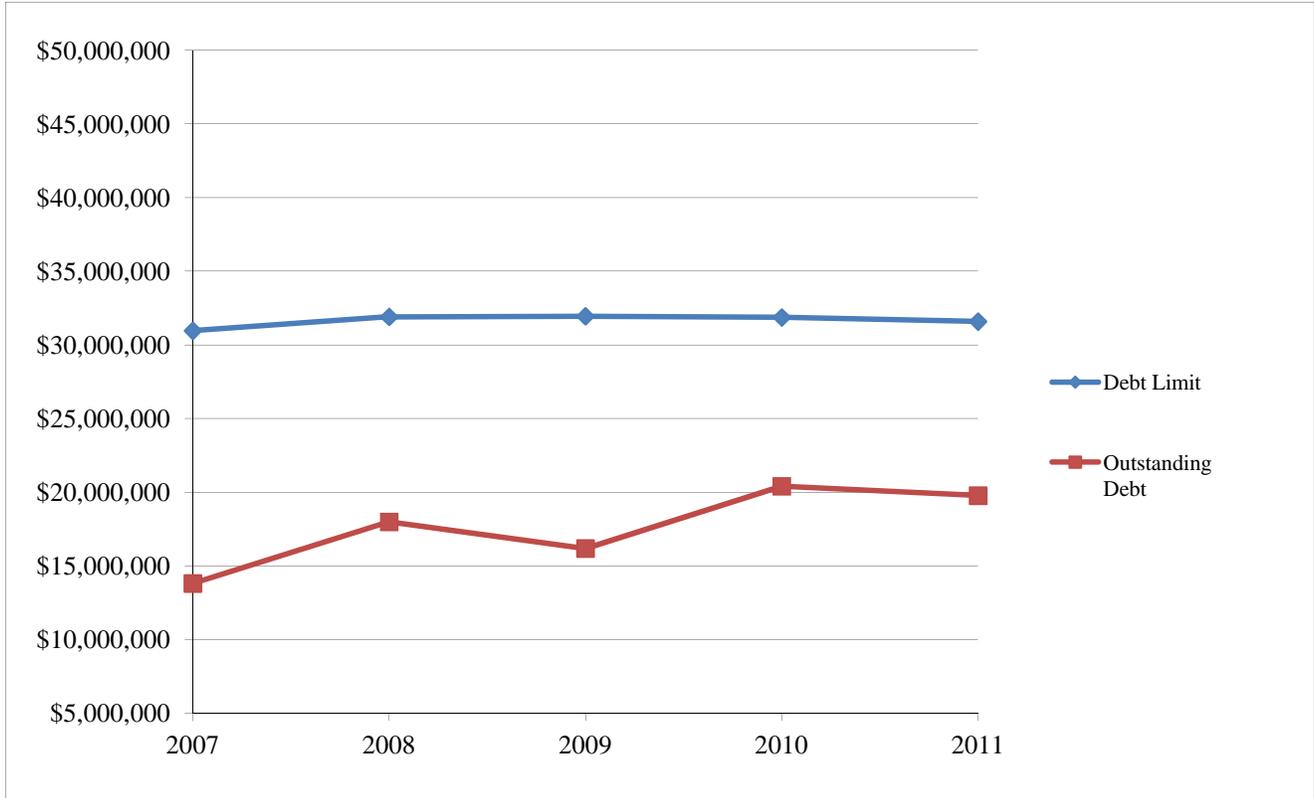
**2010 General Fund (Fund 100) Revenues**

**Total Revenues: \$8,295,780**



**CITY OF WHITEWATER**

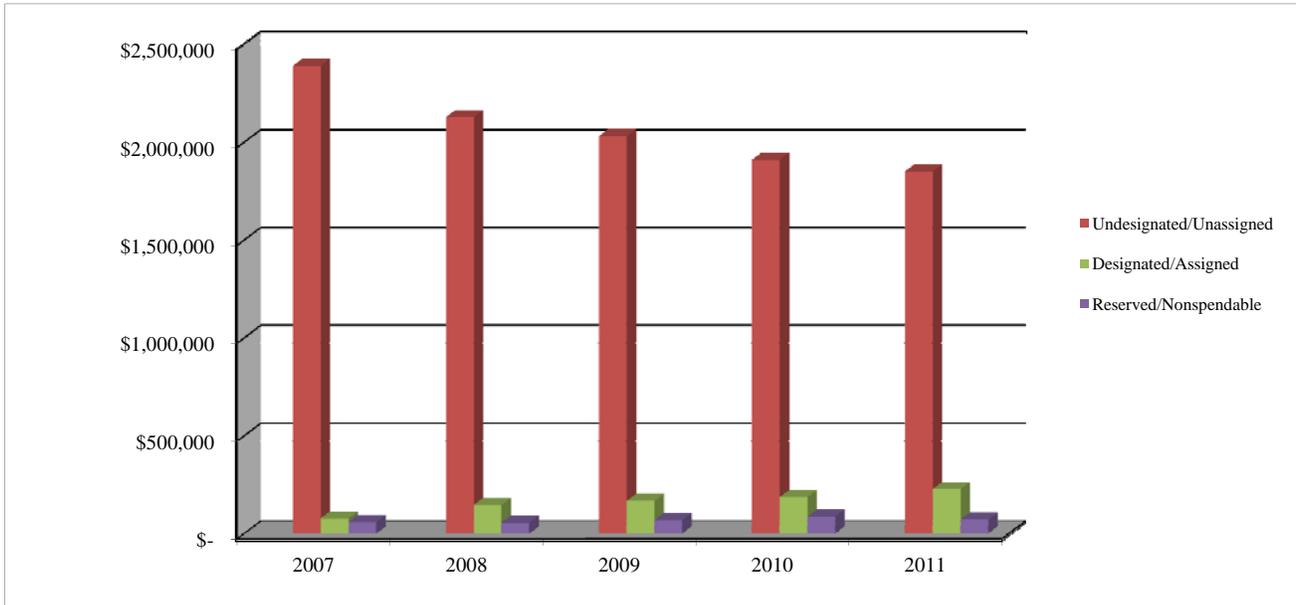
**G. O. Debt vs. Capacity  
Actual 2007-2011**



	2007	2008	2009	2010	2011
Debt Limit	\$ 30,964,140	\$ 31,906,560	\$ 31,950,395	\$ 31,868,210	\$ 31,587,565
Outstanding Debt	13,808,449	17,990,898	16,179,954	20,410,000	19,777,000
Difference	\$ 17,155,691	\$ 13,915,662	\$ 15,770,441	\$ 11,458,210	\$ 11,810,565
% Available	55.41%	43.61%	49.36%	35.95%	37.39%
Equalized Value	\$ 619,282,800	\$ 638,131,200	\$ 639,047,900	\$ 637,364,200	\$ 631,751,300
Growth	\$ 81,854,200	\$ 18,848,400	\$ 916,700	\$ (1,683,700)	\$ (5,612,900)
% Growth	15.23%	3.04%	0.14%	-0.26%	-0.88%

**CITY OF WHITEWATER**

**General Fund Balance (Fund 100)  
Actual 2007-2011**

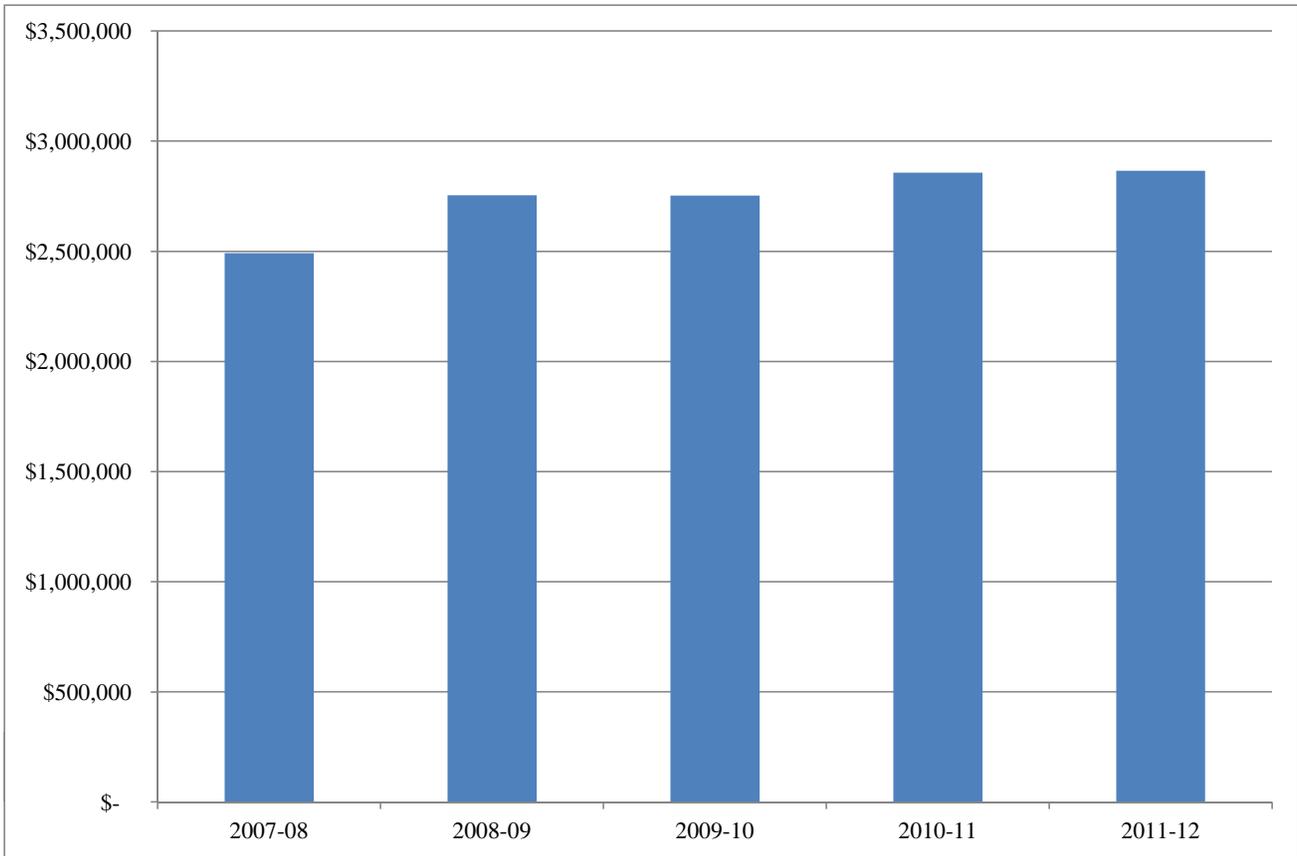


**General Fund Balance**

	2007	2008	2009	2010	2011
Undesignated/Unassigned	\$ 2,390,206	\$ 2,127,665	2,031,393	\$ 1,910,164	\$ 1,850,582
Designated/Assigned	78,136	146,411	167,093	186,240	228,084
Reserved/Nonspendable	59,399	56,262	69,150	86,689	71,926
<b>Total</b>	<b>\$ 2,527,741</b>	<b>\$ 2,330,338</b>	<b>\$ 2,267,636</b>	<b>\$ 2,183,093</b>	<b>\$ 2,150,592</b>

**CITY OF WHITEWATER**

**Property Taxes  
Actual 2007-2011**

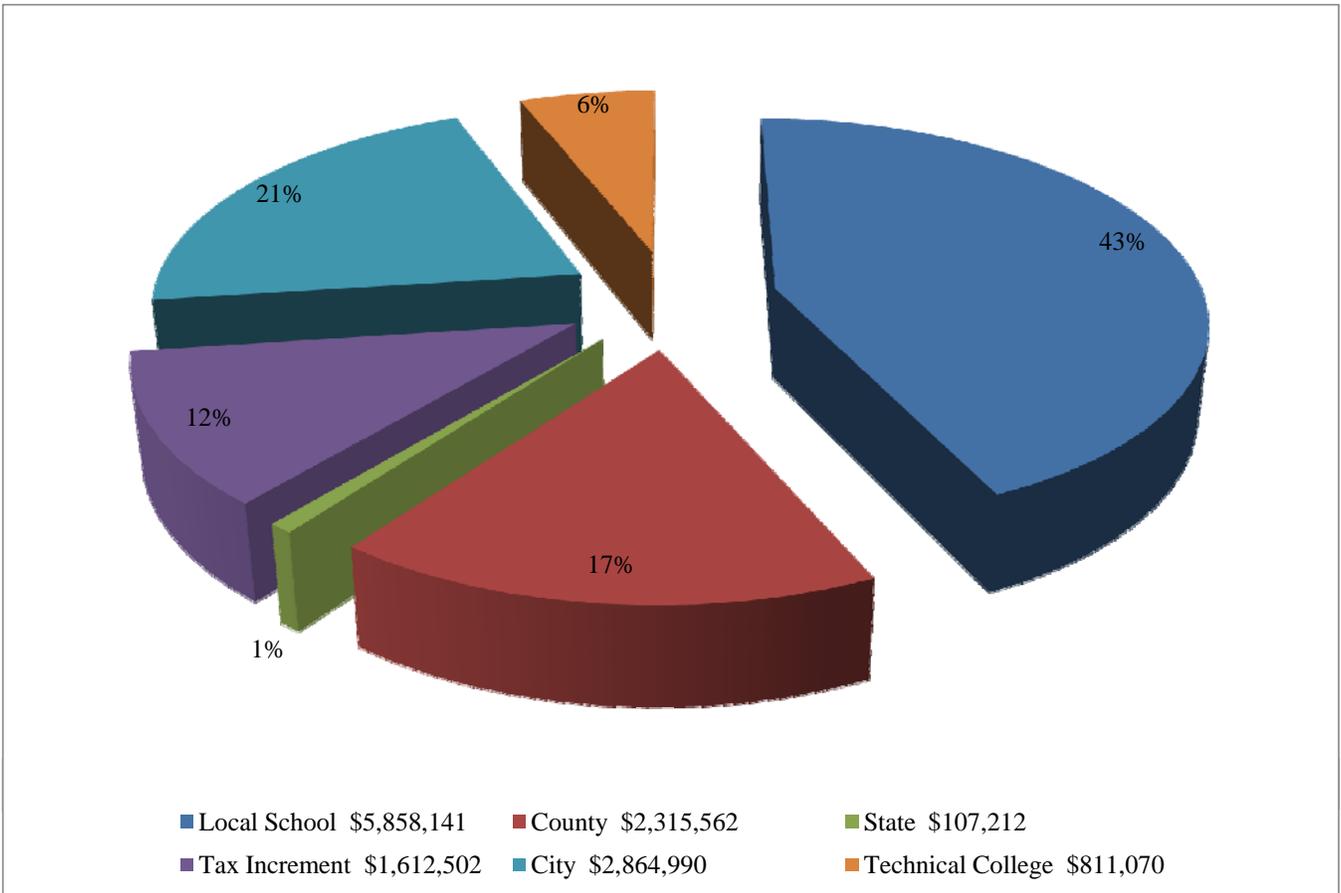


**City Levy Taxes (Excluding TIF)**

2007-08	2008-09	2009-10	2010-11	2011-12
\$ 2,491,392	\$ 2,754,615	\$ 2,752,772	\$ 2,856,656	\$ 2,864,990

**CITY OF WHITEWATER**

**Property Tax Roll  
2011 Tax Levy Collected in 2012**



Draft

**CITY OF WHITEWATER**

**AUDITED FINANCIAL  
STATEMENTS**

**For the Year Ended December 31, 2011**

City of Whitewater

Table of Contents

Draft

December 31, 2011

---

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS .....	i-xi
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Assets .....	1
Statement of Activities .....	2
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets .....	4
Statement of Revenues, Expenditures and Changes in	
Fund Balances – Governmental Funds .....	5
Reconciliation of the Statement of Revenues, Expenditures and Changes	
in Fund Balances of Governmental Funds to the Statement of Activities .....	6
Statement of Net Assets – Proprietary Funds.....	7-8
Statement of Revenues, Expenses and Changes in	
Fund Net Assets – Proprietary Funds .....	9
Statement of Cash Flows – Proprietary Funds .....	10-11
Statement of Fiduciary Net Assets – Fiduciary Funds .....	12
Notes to the Financial Statements.....	13-51
REQUIRED SUPPLEMENTARY INFORMATION:	
Major Funds	
Schedule of Revenues, Expenditures and Changes in	
Fund Balance – Budget and Actual - General Fund .....	52
OTHER SUPPLEMENTAL INFORMATION:	
Non-Major Funds	
Combining Statements	
Balance Sheet – Non-Major Governmental Funds.....	53
Statement of Revenues, Expenditures and Changes in	
Fund Balances – Non-Major Governmental Funds .....	54
Combining Balance Sheet – Non-Major Special Revenue Funds .....	55-56
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances – Non-Major Special Revenue Funds .....	57-58
Combining Balance Sheet – Non-Major Capital Projects Funds .....	59
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances – Non-Major Capital Projects Funds.....	60
Combining Statement of Net Assets – Component Unit.....	61
Combining Statement of Revenues, Expenses and Changes in Net Assets – Component Unit.....	62
Combining Statement of Cash Flows – Component Unit .....	63-64
Schedule of Long-Term Debt Principal Payments – Governmental Activities .....	65
Schedule of Long-Term Debt Interest Payments – Governmental Activities.....	66

SINGLE AUDIT

Schedule of Expenditures of Federal and State Awards .....67-68

Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards* .....69-70

Report on Compliance with Requirements That Could Have a Direct  
and Material Effect on Each Major Program and on Internal Control  
Over Compliance in Accordance With *OMB Circular A-133* and  
the *State Single Audit Guidelines*.....71-72

Schedule of Findings and Questioned Costs .....73-75

Summary Schedule of Prior Audit Findings ..... 76

## INDEPENDENT AUDITOR'S REPORT

July 10, 2012

To the City Council  
City of Whitewater  
Whitewater, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitewater, Wisconsin, as of and for the year ended December 31, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of City of Whitewater, Wisconsin, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitewater, Wisconsin, as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statements, the City implemented the provisions of Governmental Accounting Standards Board ("GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*" in 2011.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 10, 2012 on our consideration of the City of Whitewater's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Whitewater, Wisconsin basic financial statements. The financial information listed in the table of contents as other supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis, as required by U.S. Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration and are also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS  
FOR 2011**

**Draft**



## CITY OF WHITEWATER

### MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2011

Draft

The management of the City of Whitewater offers all persons interested in the financial condition of the City to review this narrative overview and analysis of the City's financial performance during the fiscal year ending December 31, 2011. This section should be read in conjunction with the financial statements and the accompanying notes that follow. It should also be noted that the information contained here will focus primarily on the governmental operations of the city.

---

#### FINANCIAL HIGHLIGHTS

---

The City's total net assets increased \$1,633,367, or 3.32% from the prior year. The net assets for governmental activities increased \$1,798,045 while the net assets of the business-type activities decreased by \$164,678. The Community Development Authority-CDA-a component unit of the city, net assets increased by \$611,324.

The assets of the City of Whitewater exceeded its liabilities as of December 31, 2011 by \$50,834,128 (net assets). Of this amount, \$3,683,139 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors. The breakout of the unrestricted net assets is \$2,569,943 and \$1,113,196 for governmental and business-type activities, respectively.

As of December 31, 2011, the City of Whitewater's governmental funds reported combined ending fund balances of \$4,945,175, a decrease of \$1,105,136 in comparison with the prior year. Approximately 33.56% of this total, or \$1,659,391 (unassigned fund balance), is available for spending at the government's discretion. The City implemented GASB # 54 (Reporting Fund Balances) in 2011. A number of funds which were formally reported as a special revenue fund are now reported as part of the general fund.

The city's water utility had an operating income in 2011 of \$13,513. Unrestricted net assets increased by \$145,985. The water utility's total net assets decreased by \$112,812 to \$10,566,022. Water utility rates were adjusted by 3.8% effective on December 1, 2009. The water utility filed a formal rate case application with the Public Service Commission (PSC) on April 29, 2011. The rate application was contested by our largest industrial water customer. The Final Decision on the rate application was approved on November 11, 2011. Water rates were increased as of November 23, 2011. The approved Rate of Return is 6%. For 2011, the Rate of Return equaled .06%. The water utility rates were increased by an average of 23%.

The wastewater utility had an operating loss of \$86,615 in 2011. The utility's total net assets decreased by \$64,554. The wastewater utility increased rates by 3% effective March 1, 2004; by 7% on December 1, 2004; by 5% effective December 1, 2005; by 7% effective December 1, 2006; by 7% effective on September 1, 2007; by 7% on September 1, 2008 and by 5.0% on December 1, 2009; by 7% on December 31, 2010 and by 13.65% on July 1, 2011.

---

#### OVERVIEW OF THE FINANCIAL STATEMENTS

---

- This annual report consists of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the City:
  - The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
  - The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.
    - The governmental fund statements tell how general government services like public safety and public works were financed in the short-term as well as what remains for future spending.

## CITY OF WHITEWATER

### MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended December 31, 2011

Draft

---

#### OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

---

These financial statements also include notes that explain some of the information in the financial statements and provide more detail data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

#### **Government-Wide Statements**

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net assets and how they have changed. Net Assets – the difference between the City's assets and liabilities – is one way to measure the City's financial health, or position. Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of the City you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's infrastructure.

The government-wide financial statements include not only the City of Whitewater itself (known as the primary government), but also the City of Whitewater Community Development Authority (component unit). The authority does not issue separate financial statements.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

#### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental Funds* – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**CITY OF WHITEWATER**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2011

Draft

---

**OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)**

---

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

The City maintains 40 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, and the TIF District #4 Fund, all of which are considered to be major funds. Data from the other governmental funds are split between the non-major special revenue funds and the non-major capital project funds. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

*Proprietary Funds* – The City maintains 3 different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Proprietary Enterprise Funds are the Water, Wastewater and Stormwater Utilities. The Stormwater Utility was established in the 4th quarter of 2007.

*Fiduciary Funds* – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The city is a trustee, or fiduciary, for the collection of all property taxes within the city for all taxing jurisdictions including the Whitewater Unified School District, Walworth and Jefferson counties, Gateway and Madison Area Technical College, and the State of Wisconsin. The accounting used for fiduciary funds is much like that used for proprietary funds.

---

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

---

An analysis of the City's financial position begins with a review of the Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets. These two statements report the City's net assets and changes therein. It should be noted that the financial position can also be affected by non-financial factors, including economic conditions, population growth and new regulations.

The largest portion of the City's (governmental and business-type activities) net assets (approximately 83.7%) represents its investments in capital assets, less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide service to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**CITY OF WHITEWATER, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS (cont.)  
For Year Ended December 31, 2011

**Draft**

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)**

**CITY OF WHITEWATER'S NET ASSETS**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Current and Other Assets	\$ 11,751,696	13,806,995	4,017,244	4,256,528	15,768,940	18,063,523
Capital Assets	<u>35,554,292</u>	<u>33,533,059</u>	<u>32,770,757</u>	<u>32,267,412</u>	<u>68,325,049</u>	<u>65,800,471</u>
<b>Total Assets</b>	<u>47,305,988</u>	<u>47,340,054</u>	<u>36,788,001</u>	<u>36,523,940</u>	<u>84,093,989</u>	<u>83,863,994</u>
Non-Current Liabilities	17,993,109	18,919,821	6,074,147	3,889,320	24,067,256	22,809,141
Other Liabilities	<u>8,264,504</u>	<u>9,169,903</u>	<u>928,101</u>	<u>1,684,190</u>	<u>9,192,605</u>	<u>10,854,093</u>
<b>Total Liabilities</b>	<u>26,257,613</u>	<u>28,089,724</u>	<u>7,002,248</u>	<u>5,573,510</u>	<u>33,259,861</u>	<u>33,663,234</u>
<b>Net Assets:</b>						
Invested in Capital Assets						
Net of Related Debt	16,081,040	13,239,925	26,450,685	28,052,752	42,531,725	41,292,677
Restricted	2,397,392	2,070,684	2,221,872	1,580,961	4,619,264	3,651,645
Unrestricted	<u>2,569,943</u>	<u>3,939,721</u>	<u>1,113,196</u>	<u>316,717</u>	<u>3,683,139</u>	<u>4,256,438</u>
<b>TOTAL NET ASSETS</b>	<u>21,048,375</u>	<u>19,250,330</u>	<u>29,785,753</u>	<u>29,950,430</u>	<u>50,834,128</u>	<u>49,200,760</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u>47,305,988</u>	<u>47,340,054</u>	<u>36,788,001</u>	<u>35,523,940</u>	<u>84,093,989</u>	<u>82,863,994</u>

Net Assets: The City of Whitewater's combined net assets increased 3.32% between fiscal years 2010 and 2011 to \$50,834,128. 58.6% of the 2011 net assets are business-type activities of the City Water, Wastewater and Stormwater Utilities. The governmental activities had an increase in net assets-\$1,798,045 for the year, while the business-type activities experienced a slight decrease-(\$164,677). ASSETS: Governmental Activities: The decrease in Current and Other Assets can be attributed to the completion of capital improvement projects financed through the borrowing made by TID #4. Taxes Receivables decreased by \$61,468. Special Assessment Receivable, Accounts Receivables, and Other Receivables increased by \$50,876. Due from Other Governmental Units declined by \$2,876,901. The decline is due to the near completion of the EDA-Innovation Center grant reimbursement. LIABILITIES: Governmental Activities: Non-Current Liabilities decreased by \$926,712. The decline can be attributed to payments made on outstanding bond issues. Deferred revenues decreased by \$121,818. Due to Component Unit equals \$750,129. \$750,000 represents the advance from the CDA Fund 910 for the building of the Innovation Center. The Innovation Center is an asset of the CDA. The net book value of the Innovation Center as of 12/31/11 was \$5,966,234.

**CITY OF WHITEWATER, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS (cont.)

For Year Ended December 31, 2011

**Draft**

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)**

**CITY OF WHITEWATER  
CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

	Governmental Activities		Business-type Activities		Combined-Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,396,080	1,296,259	3,941,674	3,625,646	5,337,754	4,921,905
Operating grants and contributions	1,360,519	1,290,789	63,515	26,966	1,424,034	1,317,755
Capital grants and contributions	1,335,131	3,867,598	236,683	2,386,751	1,571,814	6,254,349
General Revenues:						
Property Taxes	4,545,291	4,283,025	-	-	4,545,291	4,283,025
Other Taxes	103,442	74,456	-	-	103,442	74,456
Intergovernmental	3,895,527	3,884,290	-	-	3,895,527	3,884,290
Investment Income	26,687	58,327	21,634	32,919	48,321	91,246
Miscellaneous	605,849	207,264	-	-	605,849	207,264
<b>Total Revenues</b>	<u>13,268,526</u>	<u>14,962,008</u>	<u>4,263,506</u>	<u>6,072,282</u>	<u>17,532,032</u>	<u>21,034,290</u>
Expenses:						
General Government	1,822,026	1,755,843	-	-	1,822,026	1,755,843
Public Safety	4,263,329	4,103,040	-	-	4,263,329	4,103,040
Public Works	2,303,243	2,640,187	-	-	2,303,243	2,640,187
Culture and Recreation	1,732,743	1,378,035	-	-	1,732,743	1,378,035
Conservation and Development	126,948	413,655	-	-	126,948	413,655
Interest and fiscal charges	669,766	712,430	167,285	228,503	837,051	940,933
Capital Outlay	44,709	-	-	-	44,709	-
Water Utility	-	-	1,415,977	1,260,545	1,415,977	1,260,545
Sewer Utility	-	-	2,262,007	2,108,460	2,262,007	2,108,460
Stormwater Utility	-	-	306,973	314,072	306,973	314,072
<b>Total Expenses</b>	<u>10,962,764</u>	<u>11,003,190</u>	<u>4,152,242</u>	<u>3,911,580</u>	<u>15,115,006</u>	<u>14,914,770</u>
Increases in net assets before transfers	2,305,762	3,958,818	111,264	2,160,702	2,417,026	6,119,520
Transfers	(507,717)	(6,485,641)	(275,942)	1,136,895	(783,659)	(5,348,746)
Increase in net assets	<u>1,798,045</u>	<u>(2,526,823)</u>	<u>(164,678)</u>	<u>3,297,597</u>	<u>1,633,367</u>	<u>770,774</u>
NET ASSETS-January 1	<u>19,250,330</u>	<u>21,777,153</u>	<u>29,950,430</u>	<u>26,652,833</u>	<u>49,200,760</u>	<u>48,429,986</u>
Change in Net Assets due to Restatement	-	-	-	-	-	-
<b>Net Assets-December 31</b>	<u>21,048,375</u>	<u>19,250,330</u>	<u>29,785,752</u>	<u>29,950,430</u>	<u>50,834,127</u>	<u>49,200,760</u>

Change in Net Assets: The City's 2011 revenues for both governmental and business-type activities total \$17,532,032 and expenses total \$15,115,006. These totals plus transfers resulted in an increase in net assets of \$1,633,367. Net assets increased by \$1,798,045 for **governmental activities**. The primary cause of the increase was due to transfers which equaled \$(507,717). This was a decrease of \$5,977,924. The decrease is due to the transfer of the Innovation Center Building to the CDA in 2010. Program revenues decreased \$1,417,546 due to a decline in capital grants and contributions; general revenues increased by \$669,434 while total expenses declined \$40,426.

CITY OF WHITEWATER, WISCONSIN

MANAGEMENT'S DISCUSSION AND ANALYSIS (cont.)

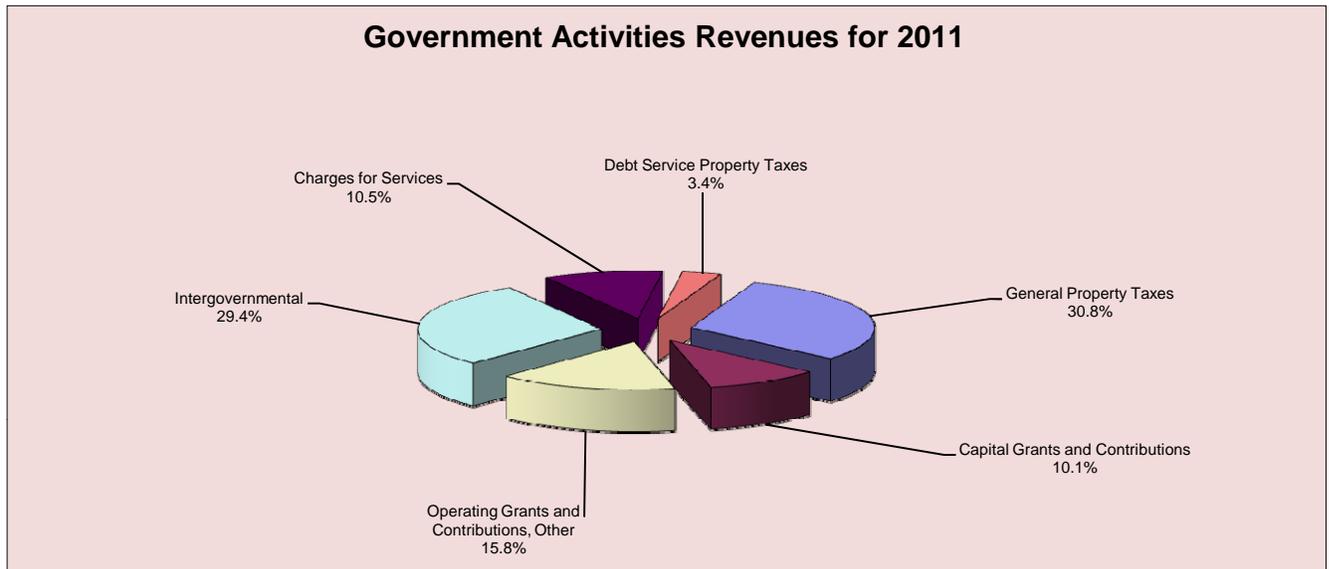
For Year Ended December 31, 2011

Draft

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)**

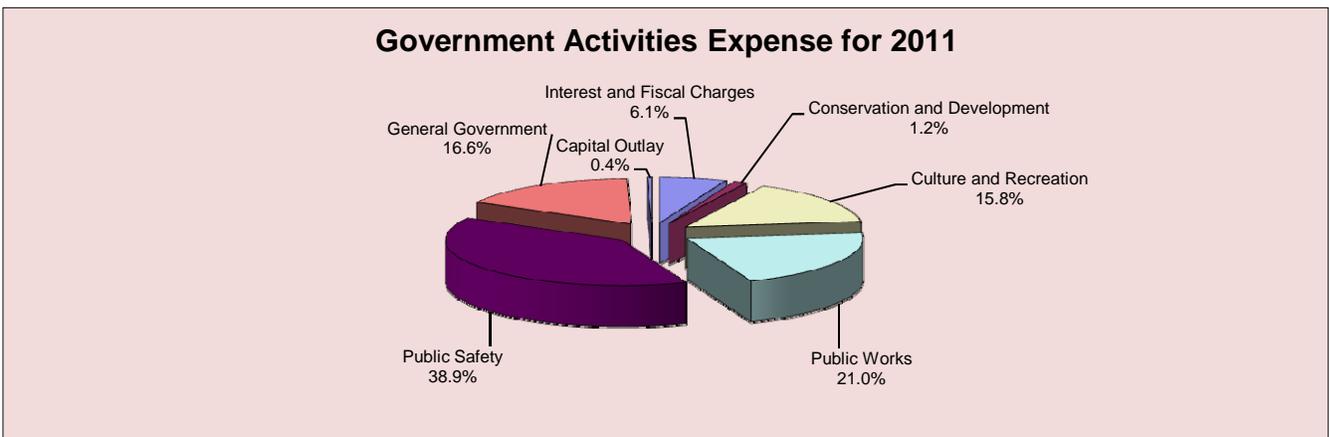
*Governmental Activities:*

Revenues for the City of Whitewater's governmental activities totaled \$13,268,526 with intergovernmental revenues (*largely state shared-revenues*) being the largest revenue source for governmental activities other than taxes, accounting for 29.4% (\$3,895,527) of total revenues. Taxes have been broken out into two categories, debt service property taxes and general property taxes. The tax collected for debt service property taxes, which is 3.4% (\$454,398) of total revenues, were collected to pay for the principal and interest due in 2011. General property taxes accounted for 30.8% (\$4,090,893) of governmental revenues in 2011. Charges for services contribute 10.5% (\$1,396,080); operating/capital grants, other taxes, interest income, misc., contributed 15.8% (\$2,096,497) of the total revenues. Capital grants (\$1,335,131) were 10.1% of revenues.



Total Revenues = \$13,268,526

Governmental activities expenditures total \$10,962,764. Public Safety activities amount for 38.9% (\$4,263,329), or the largest single portion of expenditures. Public Safety includes Police, Fire, Rescue, Crash and Building Inspections. Public Works, General Government and Culture and Recreation account for 21.0% (\$2,303,243), 16.6% (\$1,822,026), and 15.8% (\$1,732,743) respectively of total expenditures for 2011. Conservation/Development--1.2% (\$126,948); Interest/Fiscal Charges--6.1% (\$669,766); Capital Outlay--0.4% (\$44,709).



Total Expenses = \$10,962,764

**CITY OF WHITEWATER, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS (cont.)

For Year Ended December 31, 2011

**Draft**

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)**

*Governmental Activities (cont.)*

The following table presents the total cost of each of the City's activities as well as their net cost. The net costs are the total costs less fees generated by the activities plus operating and capital grants and contributions. The net cost shows the financial burden placed on City taxpayers or indirect revenue sources by each of these activities. The cost of all governmental activities during 2011 was \$10,962,764. However, the amount paid through the City's property tax was only \$4,545,291. The breakout of property taxes are \$2,421,452 (general properties), \$454,398 (debt service) and \$1,669,441 (TIF Districts). Some of the costs were paid by:

- Those directly benefiting from the programs-Charges for Service/Fees/Permits - (\$782,317)
- State of Wisconsin Shared Revenue-Aidable - (\$2,952,038)
- Utility Shared Revenues-State of Wisconsin - (\$552,001)
- State Aids-Roads/Highways - (\$582,587)
- Fines and Forfeitures - (\$439,453)

	<u>Cost of Services</u>	<u>Charges for Services, Operating &amp; Capital Grants, Contributions</u>	<u>Net Cost of Services</u>
General Government	1,822,026	267,298	1,554,728
Public Safety	4,263,329	1,214,372	3,048,957
Public Works	2,303,243	801,703	1,501,540
Culture and Recreation	1,732,743	484,146	1,248,597
Conservation and Development	126,948	924,211	(797,263)
Interest and Fiscal Charges	669,766	-	669,766
Capital Outlays	44,709	400,000	(355,291)
<b>Total</b>	<b><u>10,962,764</u></b>	<b><u>4,091,730</u></b>	<b><u>6,871,034</u></b>

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

**General Fund:** The general fund is the primary operating fund of the City. The general fund fund-balance is \$2,685,089 which represents 29.35% of the expenditures for calendar/budget year 2012 expenses. Of that amount, \$1,796,909, or 66.92% is unassigned. GASB 54 was adopted in 2011. With the adoption of GASB 54, the City included the following funds in the general fund: Fire Department Equipment, DPW Equipment, Police Vehicle, Government Equipment, Skate Park Fund, Solid Waste Recycling, Sick Leave Severance, Lakes Improvement Fund, and Street Repair Fund. These were previously reported a special revenue funds.

**Debt Service Fund:** The debt service fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**TIF District No. 4-Capital Projects:** This fund's purpose is to generate a tax increment to be used to cover the project plan expenditures. TID # 4 Fund Balance declined \$1,078,990 due to funding of the planned capital improvements for 2011. Capital Improvements Projects completed and/or final payments made in 2011 were Shell Build-Out-Innovation Center; Starin Road Extension; Innovation Center; Tech Park Infrastructure Improvements.

**CITY OF WHITEWATER, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS (cont.)

For Year Ended December 31, 2011

**Draft**

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (cont.)**

**WATER, WASTEWATER AND STORMWATER UTILITY**

The **Water Utility** earned a .06% return on its rate base in 2011 compared to 2.19% in 2010. Operating income-Regulatory Basis, decreased \$98,721 to \$3,336. The water utility's (GAAP Basis) operating revenues increased \$16,264 to \$1,429,490 and operating expenses increased \$155,433 to \$1,415,977. The primary reason for the increase in operating revenues was due to a rate increase that was effective on November 22,2011. The rate increase was only in effect for the last monthly billing in 2011. The Cogentrix power plant water usage declined 27,499,000 or 14.16%. Total usage for the Cogentrix power plant was 194,138,000 gallons or 37.7% of water sold.

The **Wastewater Utility** operating loss declined from \$186,412 in 2010 to \$86,615 in 2011. Charges for service revenues increased \$253,343. Wastewater rates were increased by 7% effective 12/31/2010 & 13.65% on 7/1/2011. The City established a **Stormwater Utility** in the 4th quarter of 2007. The monthly service charge is \$4.08 per ERU (Equivalent Runoff Unit). Most residential properties equal 1.0 ERU. The Stormwater utility was established to provide a funding mechanism in order to comply with State and Federal mandates regarding stormwater management.

	<u>Operating Revenues</u>		<u>Operating Expenses</u>		<u>Operating Income (Loss)</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Water Utility	\$ 1,429,490	1,413,226	1,415,977	1,260,544	13,513	152,682
Wastewater Utility	2,175,391	1,922,048	2,262,006	2,108,460	(86,615)	(186,412)
Stormwater Utility	335,071	289,226	306,973	314,072	28,098	(24,846)

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

<u>Governmental Activities</u>	<u>2011</u>	<u>2010</u>	<u>Total Change</u>
Land/Right of Way/Improvements	4,874,266	4,820,894	53,372
Construction in Progress	-	70,892	(70,892)
Traffic and street lights	638,218	490,702	147,516
Buildings and Improvements	7,375,637	7,115,764	259,873
Machinery & Equipment	2,332,642	2,532,538	(199,896)
Streets/Sidewalks/C & G/Storm	20,333,529	18,502,269	1,831,260
<b>Capital Assets, Net of Depreciation</b>	<b><u>35,554,292</u></b>	<b><u>33,533,059</u></b>	<b><u>2,021,233</u></b>

In the governmental-wide financial statement, fixed assets are accounted for as capital assets. Capital assets are defined as assets with an initial cost of more than \$5,000 for general assets and infrastructure assets. Prior to January 2003, infrastructure assets of the City of Whitewater's governmental activities were not capitalized. The City has retroactively reported significant infrastructure networks acquired by its governmental activities for streets (including curb and gutter) and sidewalks, lighting and easements. The dams were considered to be immaterial to the government-wide financial statements. Storm sewers have been retroactively reported in 2007.

The City had capital assets of \$35,554,292 in the governmental activities and \$32,770,757 in the business-like activities for a total of \$68,325,049 at the end of 2011. The largest investment in capital assets was infrastructure, including streets, curb & gutter, sidewalks, storm sewers, sewer mains, sewer laterals, water mains and hydrants. Of the total City of Whitewater capital assets, the governmental activities account for 52.04% and the business-type activities total 47.96%. The business-type activities represent the water utility with 36.44%,the wastewater utility having 52.04%, and the stormwater utility 9.48% of the capital assets.

**CITY OF WHITEWATER, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS (cont.)

For Year Ended December 31, 2011

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Draft**

<u>BUSINESS-TYPE ACTIVITIES</u>			
	2011	2010	Change
<b>Water</b>			
Land and Land Rights	\$ 6,727	6,727	-
Source of Supply	633,562	633,563	(1)
Pumping	1,185,927	1,185,927	-
Water Treatment	1,458,742	1,458,742	-
Transmission and Distribution	13,137,655	12,467,646	670,009
General	417,653	417,653	-
Construction in Progress	-	482,449	(482,449)
Less: Accumulated Depreciation	<u>(4,897,879)</u>	<u>(4,798,323)</u>	<u>(99,556)</u>
<b>Net Assets-Water Utility Plant</b>	<b><u>11,942,387</u></b>	<b><u>11,854,384</u></b>	<b><u>88,004</u></b>
<b>Wastewater</b>			
Land and Land Rights	168,179	168,179	-
Collection System	12,009,626	11,940,362	69,264
Treatment and Disposal	19,895,458	19,882,345	13,113
General	957,428	790,018	167,410
Construction in Progress	5,362,796	4,410,179	952,617
Less: Accumulated Depreciation	<u>(20,673,020)</u>	<u>(19,796,012)</u>	<u>(877,008)</u>
<b>Net Assets-Wastewater Utility Plant</b>	<b><u>17,720,467</u></b>	<b><u>17,395,071</u></b>	<b><u>325,396</u></b>
<b>Stormwater</b>			
Capital Assets	3,274,910	3,143,069	131,841
Less: Accumulated Depreciation	<u>(167,007)</u>	<u>(117,842)</u>	<u>(49,165)</u>
<b>Net Assets-Stormwater Utility Plant</b>	<b><u>3,107,903</u></b>	<b><u>3,025,227</u></b>	<b><u>82,676</u></b>
<b>Total Utility's Capital Assets</b>	<b><u>32,770,757</u></b>	<b><u>32,274,682</u></b>	<b><u>496,076</u></b>

Long-term Debt

All general obligation notes and bonds payable are backed by full faith and credit of the City. Notes and bonds payable by the governmental funds will be retired by future property tax levies or TID tax increments accumulated by the debt service fund or from the utility portion of the State Shared Revenues. Business-type activities debt is payable by revenues from user fees of those funds. In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2011 was \$31,587,565. Total general obligation debt outstanding at year end was \$19,777,000, which represents 62.61% of the allowable debt limit.

	<b>Comparison of Outstanding Debt by Activity</b>					
	Governmental Activities		Business-type Activities		TOTAL	
	2011	2010	2011	2010	2011	2010
General Obligation						
Bonds and Notes	19,090,000	19,860,000	687,000	550,000	19,777,000	20,410,000
Revenue Bond/Notes	-	-	6,016,637	3,825,021	6,016,637	3,825,021
<b>Total Outstanding</b>	<b><u>19,090,000</u></b>	<b><u>19,860,000</u></b>	<b><u>6,703,637</u></b>	<b><u>4,375,021</u></b>	<b><u>25,793,637</u></b>	<b><u>24,235,021</u></b>

The total outstanding **general obligation debt** of \$19,777,000 is distributed:

City-CIP	1,775,000
LSP-CIP	1,405,000
TID'S(#4 & #6)	15,910,000
Utility(Water/Sewer/Storm)	687,000

The City has approved the issuance of an Industrial Revenue Bond (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. The bonds are not reported as liabilities in the financial statements. The total amount of the IRB's outstanding balance at the end of the year is approximately \$3,628,028 made up of three active issues.

**CITY OF WHITEWATER, WISCONSIN**

MANAGEMENT'S DISCUSSION AND ANALYSIS (cont.)

For Year Ended December 31, 2011

**Draft**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

	<b>AMOUNTS DUE WITHIN ONE YEAR</b>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Amounts Due Within One Year</u>
General Obligation			
Bonds and Notes	1,535,000	90,000	1,625,000
Capital Leases	56,613	4,001	60,614
Revenue Bond	-	589,275	589,275
<b>Totals</b>	<u>1,591,613</u>	<u>683,276</u>	<u>2,274,889</u>

The City maintained the Moody's Investors Service rating of A1/Aa3, which was reconfirmed in 2011 & 2012

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Budgets are adopted at the function level of expenditures. Supplemental appropriations during the year were \$46,600. General Fund revenues and transfers were higher than the final budget by \$149,007. The difference of \$149,007 can be attributed to higher Intergovernmental Revenues for University Services--\$41,617; Charges for Services-Ambulance & Crash Calls--\$75,266; Water Utility Taxes--\$25,437. Expenses, including transfers, were \$106,599 higher than the amended budget of \$8,809,801. General Government was over by \$49,186 (25x2025 planning grant-\$32,440); Public Safety was over by \$29,254 (Fire Dept-\$53,987, Rescue Squad-\$90,859); Public Works was over by \$92,632 (Street Maintenance-\$53,813, Snow & Ice-\$24,012). Fund Balance was budgeted to decline by \$75,000 in 2011. The actual change in Fund Balance was a decline of \$32,500.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The City's strategic location between Milwaukee and Madison and the success of the business park, developed by the City of Whitewater under the direction of the Community Development Authority, has contributed to both growth in tax base and population. The City's tax base, currently \$631 million, has shown steady growth over the last fourteen years. For 2012, the equalized value did decline by \$5,612,900 or .89%.

The 2012 General Fund-Operating Budget was balanced at \$9,147,425, a 1.28 percent decrease over the 2011 budget. Total general government property tax contribution increased \$8,334 to \$2,864,990. The \$8,334 increase is made up of a \$13,000 increase in general property taxes, and a \$4,666 decrease of the debt service levy. The City in 2012 was limited to new construction (.47%) or 0% levy limit whichever was higher.

All recreational fees, fines, licenses, and permits are reviewed on a yearly basis. Solid Waste/Recycling costs are paid by the General Fund and State of Wisconsin grants. For 2012, the monthly cost for one household is \$11.83. The distribution of this cost is \$9.39 for Solid Waste and \$2.44 for Recycling. This represents a 3.8% increase on the solid waste and recycling portion.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money and resources it receives. If you have questions about this report or need additional information, please contact the City of Whitewater, Finance Director, PO Box 690, Whitewater, WI 53190

City of Whitewater  
Whitewater, WI

Statement of Net Assets  
December 31, 2011

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Primary Government</u>	<u>Component Unit</u>
<b>ASSETS</b>				
Cash and Equivalents	\$ 5,282,361	\$ 3,509,464	\$ 8,791,825	\$ 2,115,575
Receivables				
Taxes	4,484,810	-	4,484,810	-
Special Assessment	49,420	2,376	51,796	-
Accounts	236,256	459,319	695,575	-
Other	334,882	6,039	340,921	-
Due from Other Governmental Agencies	1,030,396	-	1,030,396	-
Loans	-	-	-	576,544
Internal Balances	31,461	(31,461)	-	-
Due From Agency Fund	188,715	-	188,715	-
Due From Component Unit	376	-	376	-
Due From City	-	-	-	750,129
Inventories	-	11,591	11,591	-
Other Assets	82,720	59,916	142,636	-
Property Held for Resale	30,299	-	30,299	-
Capital Assets				
Land, Improvements, and Construction in Progress	10,414,050	5,537,701	15,951,751	275,172
Other Capital Assets, net of depreciation	25,140,242	27,233,056	52,373,298	5,967,519
Net Capital Assets	<u>35,554,292</u>	<u>32,770,757</u>	<u>68,325,049</u>	<u>6,242,691</u>
Total Assets	<u>\$ 47,305,988</u>	<u>\$ 36,788,001</u>	<u>\$ 84,093,989</u>	<u>\$ 9,684,939</u>
<b>LIABILITIES</b>				
Accounts Payable and Accrued Expenses	\$ 673,794	\$ 42,802	\$ 716,596	4,239
Due to City	-	-	-	376
Due to Component Unit	750,129	-	750,129	-
Accrued Interest	148,554	32,114	180,668	-
Deferred Revenues	4,799,352	-	4,799,352	-
Long-Term Liabilities				
Due within one year				
Bonds and Notes payable	1,591,613	783,276	2,374,889	-
Compensated absences	301,062	69,910	370,972	-
Due in more than one year				
Bonds and Notes payable	17,881,639	5,947,443	23,829,082	-
Compensated Absences	111,470	126,703	238,173	-
Total Liabilities	<u>26,257,613</u>	<u>7,002,248</u>	<u>33,259,861</u>	<u>4,615</u>
<b>NET ASSETS</b>				
Invested in Capital Assets, net of related debt	16,081,040	26,450,685	42,531,725	6,242,691
Restricted for:				
CDA Programs	-	-	-	3,372,323
Debt Service	306,279	292,024	598,303	-
Capital	966,876	1,929,848	2,896,724	-
Special Revenue Activity	1,124,237	-	1,124,237	-
Unrestricted	2,569,943	1,113,196	3,683,139	65,310
Total Net Assets	<u>21,048,375</u>	<u>29,785,753</u>	<u>50,834,128</u>	<u>9,680,324</u>
Total Liabilities and Net Assets	<u>\$ 47,305,988</u>	<u>\$ 36,788,001</u>	<u>\$ 84,093,989</u>	<u>\$ 9,684,939</u>

See accompanying notes to the basic financial statements

**City of Whitewater  
Whitewater, WI**

**Statement of Activities  
For the Year Ended December 31, 2011**

Functions/Programs	Program Revenue					Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Primary Government	Component Unit
<b>Primary government</b>								
Governmental Activities								
General Government	\$ 1,822,026	\$ 186,426	\$ 80,872	\$ -	\$ (1,554,728)		\$ (1,554,728)	
Public Safety	4,263,329	1,016,615	109,377	88,380	(3,048,957)		(3,048,957)	
Public Works	2,303,243	3,583	791,020	7,100	(1,501,540)		(1,501,540)	
Culture and Recreation	1,732,743	189,456	281,210	13,480	(1,248,597)		(1,248,597)	
Conservation and Development	126,948	-	98,040	826,171	797,263		797,263	
Interest on Long-term debt	669,766	-	-	-	(669,766)		(669,766)	
Capital Outlay	44,709	-	-	400,000	355,291		355,291	
Total governmental activities	10,962,764	1,396,080	1,360,519	1,335,131	(6,871,034)		(6,871,034)	
<b>Business-type activities</b>								
Water	1,469,427	1,429,490	53,920	126,567	-	140,550	140,550	
Wastewater	2,375,842	2,177,113	9,595	110,116	-	(79,018)	(79,018)	
Storm Sewer	306,973	335,071	-	-	-	28,098	28,098	
Total business-type activities	4,152,242	3,941,674	63,515	236,683	-	89,630	89,630	
Total primary government	15,115,006	5,337,754	1,424,034	1,571,814	(6,871,034)		(6,781,404)	
<b>Component Unit</b>								
Community Development Authority	929,460	109,500	614,903	-	-	-	-	\$ (205,057)
Total component units	929,460	109,500	614,903	-	-	-	-	(205,057)
<b>General revenues:</b>								
Taxes:								
Property taxes, levied for general purposes					4,090,893		4,090,893	-
Property taxes, levied for debt service					454,398		454,398	-
Other taxes					103,442		103,442	-
Grants and contributions not restricted to specific programs					3,895,527		3,895,527	-
Unrestricted investment earnings					26,687	21,634	48,321	30,034
Public gifts and grants					20,330		20,330	-
Miscellaneous					558,638		558,638	2,688
Special item - gain (loss) on retirement of asset(s)					26,881		26,881	-
Transfer to CDA					(783,659)		(783,659)	783,659
Transfers					275,942	(275,942)	-	-
Total general revenues, transfers, and special items					8,669,079	(254,308)	8,414,771	816,381
Change in net assets					1,798,045	(164,678)	1,633,367	611,324
Net assets - beginning					19,250,330	29,950,431	49,200,761	9,069,000
Net assets - ending					\$ 21,048,375	\$ 29,785,753	\$ 50,834,128	\$ 9,680,324

Draft

See accompanying notes to the basic financial statements

City of Whitewater  
Whitewater, WIBalance Sheet  
Governmental Funds  
December 31, 2011

	<u>General Fund</u>	<u>Debt Service</u>	<u>TIF 4</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 2,365,914	\$ 359,351	\$ 297,334	\$ 2,259,764	\$ 5,282,363
Receivables:					
Taxes	2,864,990	-	1,583,862	28,641	4,477,493
Delinquent Personal Property Taxes	7,318	-	-	-	7,318
Special Assessments	49,420	-	-	-	49,420
Accounts	236,256	-	-	-	236,256
Other	83,363	-	228,784	23,110	335,257
Due from Other Governments	26,421	-	973,081	30,894	1,030,396
Due from Other Funds	470,671	-	188,799	3	659,473
Prepaid Expenses	64,608	-	-	-	64,608
Total Assets	<u>\$ 6,168,961</u>	<u>\$ 359,351</u>	<u>\$ 3,271,860</u>	<u>\$ 2,342,412</u>	<u>\$ 12,142,584</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	\$ 115,432	\$ -	\$ 59,485	\$ 193,788	\$ 368,705
Accrued Liabilities	299,262	-	-	5,827	305,089
Due to Other Funds	136,440	53,072	237,605	12,180	439,297
Deferred Revenue	2,884,620	-	2,362,076	39,504	5,286,200
Deferred Special Assesments	47,989	-	-	-	47,989
Advance Payable to CDA	129	-	750,000	-	750,129
Total Liabilities	<u>3,483,872</u>	<u>53,072</u>	<u>3,409,166</u>	<u>251,299</u>	<u>7,197,409</u>
Fund Balance:					
Nonspendable	71,926	-	-	-	71,926
Restricted	-	-	-	2,091,325	2,091,325
Assigned	816,254	306,279	-	-	1,122,533
Unassigned	1,796,909	-	(137,306)	(212)	1,659,391
Total Fund Balance (Deficit)	<u>2,685,089</u>	<u>306,279</u>	<u>(137,306)</u>	<u>2,091,113</u>	<u>4,945,175</u>
Total Liabilities and Fund Balance	<u>\$ 6,168,961</u>	<u>\$ 359,351</u>	<u>\$ 3,271,860</u>	<u>\$ 2,342,412</u>	<u>\$ 12,142,584</u>

See accompanying notes to the basic financial statements

**City of Whitewater  
Whitewater, WI**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets  
December 31, 2011**

Total fund balance, governmental funds	\$	4,945,175
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.		
		35,554,292
Property held for resale		30,299
Deferred revenues are reported in the fund financial statement, but are already recognized as earned in the Statement of Net Assets.		
		534,834
Some liabilities, (such as General obligation debt, Long-term Compensated Absences, and Leases Payable ), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.		
Long-term debt current portion	1,591,613	
Long-term debt non-current portion	17,881,639	
Unamortized discount on debt	(18,112)	
Compensated absences current portion	301,062	
Compensated absences long-term portion	111,470	
Accrued interest	148,553	(20,016,225)
Net Assets of Governmental Activities in the Statement of Net Assets	\$	<u>21,048,375</u>

See accompanying notes to the basic financial statements

City of Whitewater  
Whitewater, WI

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2011

	General Fund	Debt Service	TIF 4	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property Taxes	\$ 2,527,296	\$ 454,398	\$ 1,647,916	\$ 21,525	\$ 4,651,135
Other Taxes	-	-	269,813	-	269,813
Special Assessment Revenue	24,356	-	-	-	24,356
Intergovernmental	4,671,484	-	852,637	962,078	6,486,199
License and Permits	69,241	-	-	37,000	106,241
Fines, Forfeits and Penalties	439,453	-	-	15,628	455,081
Public Charges for Services	650,844	-	-	150,263	801,107
Intergovernmental Charges for Services	-	-	-	64	64
Interest Income	11,334	721	4,676	8,140	24,871
Miscellaneous Income	82,267	82,414	143,496	86,229	394,406
Total Revenues	8,476,275	537,533	2,918,538	1,280,927	13,213,273
<b>EXPENDITURES</b>					
Current:					
General Government	1,821,048	-	-	25,852	1,846,900
Public Safety	4,017,692	-	-	10,954	4,028,646
Public Works	1,432,542	-	-	133,865	1,566,407
Culture, Recreation and Education	1,261,693	-	-	412,076	1,673,769
Conservation and Development	133,897	-	1,410,102	2,141	1,546,140
Capital Outlay	43,888	-	885,808	1,450,175	2,379,871
Debt Service	-	-	-	-	-
Principal Repayment	49,882	1,470,000	-	-	1,519,882
Interest Expense	16,368	669,863	-	-	686,231
Total Expenditures	8,777,010	2,139,863	2,295,910	2,035,063	15,247,846
Excess (Deficiency) of Revenues Over Expenditures	(300,735)	(1,602,330)	622,628	(754,136)	(2,034,573)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Long-Term Debt	-	-	-	700,000	700,000
Transfers In	413,437	1,601,800	-	252,336	2,267,573
Transfers Out	(188,979)	-	(1,656,618)	(142,539)	(1,988,136)
Transfers Out to CDA	-	-	(45,000)	(5,000)	(50,000)
Total Other Financing Sources and Uses	224,458	1,601,800	(1,701,618)	804,797	929,437
Net Change in Fund Balances	(76,277)	(530)	(1,078,990)	50,661	(1,105,136)
Fund Balances - Beginning	2,761,366	306,809	941,684	2,040,452	6,050,311
Fund Balances (Deficits)- Ending	\$ 2,685,089	\$ 306,279	\$ (137,306)	\$ 2,091,113	\$ 4,945,175

See accompanying notes to the basic financial statements

City of Whitewater  
Whitewater, WI

**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, 2011**

Net change in fund balances - total governmental funds: \$ (1,105,136)

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$3,096,875 exceeded depreciation \$1,075,602 in the current period. 2,021,234

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. This represents revenues which were recorded on the fund financial statements in the current year but previously accrued in the government-wide statements. (11,362)

This represents revenues which were recorded on the government-wide statements in the current year but will be accrued in the fund financial statements in subsequent years. 3,299

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. The following is a summary of the debt activity for the year.

Proceeds of general obligation debt	(700,000)	
Debt repayment - capital lease	49,882	
Debt repayment - general obligation	<u>1,470,000</u>	819,882

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Adjustment for accrued interest not reflected on Governmental funds	15,492
Adjustment for decrease in compensated absences	53,665
Adjustment for amortization expense not reflected on Governmental Funds	971
Change in net assets of governmental activities	<u>\$ 1,798,045</u>

See accompanying notes to the basic financial statements

City of Whitewater  
Whitewater, WIStatement of Net Assets  
Proprietary Funds  
December 31, 2011

	Enterprise Funds			
	Water	Wastewater	Stormwater	Total
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 37,920	\$ 312,511	\$ 185,762	\$ 536,193
Receivables				
Accounts	176,507	249,302	33,510	459,319
Interest	4,480	1,559	-	6,039
Due from Other Funds	88,049	241,224	-	329,273
Inventories	11,591	-	-	11,591
Total Current Assets	<u>318,547</u>	<u>804,596</u>	<u>219,272</u>	<u>1,342,415</u>
Restricted:				
Restricted Cash	873,648	2,099,623	-	2,973,271
Total Restricted Assets	<u>873,648</u>	<u>2,099,623</u>	<u>-</u>	<u>2,973,271</u>
Capital Assets:				
Utility Plant	16,840,266	38,393,487	3,274,910	58,508,663
Less Accumulated Depreciation	(4,897,879)	(20,673,020)	(167,008)	(25,737,907)
Net Capital Assets	<u>11,942,387</u>	<u>17,720,467</u>	<u>3,107,902</u>	<u>32,770,756</u>
Noncurrent Assets				
Unamortized Debt Discount	42,474	17,442	-	59,916
Special Assessments	2,376	-	-	2,376
Total Noncurrent Assets	<u>44,850</u>	<u>17,442</u>	<u>-</u>	<u>62,292</u>
Total Assets	<u>\$ 13,179,432</u>	<u>\$ 20,642,128</u>	<u>\$ 3,327,174</u>	<u>\$ 37,148,734</u>

See accompanying notes to the basic financial statements

City of Whitewater  
Whitewater, WIStatement of Net Assets  
Proprietary Funds  
December 31, 2011

	<b>Enterprise Funds</b>			
	<b>Water</b>	<b>Wastewater</b>	<b>Stormwater</b>	<b>Total</b>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	\$ 6,957	\$ 8,537	\$ 1,205	\$ 16,699
Accrued Liabilities	8,230	17,872	-	26,102
Accrued Interest Payable	12,679	19,435	-	32,114
Due to Other Funds	269,819	90,106	809	360,734
Compensated Absences	24,219	37,121	8,569	69,909
Current Portion of Long-Term Debt:	350,710	432,566	-	783,276
Total Current Liabilities	<u>672,614</u>	<u>605,637</u>	<u>10,583</u>	<u>1,288,834</u>
Non-Current Liabilities:				
Long-Term Debt				
Capital Lease Obligation	-	23,081	-	23,081
Notes Payable	249,586	120,414	227,000	597,000
Bonds and Loans Payable	1,635,000	3,692,363	-	5,327,363
Total Long-Term Debt	<u>1,884,586</u>	<u>3,835,858</u>	<u>227,000</u>	<u>5,947,444</u>
Other Liabilities				
Compensated Absences	56,210	52,039	18,454	126,703
Total Other Liabilities	<u>56,210</u>	<u>52,039</u>	<u>18,454</u>	<u>126,703</u>
Total Non-Current Liabilities	<u>1,940,796</u>	<u>3,887,897</u>	<u>245,454</u>	<u>6,074,147</u>
Total Liabilities	<u>2,613,410</u>	<u>4,493,534</u>	<u>256,037</u>	<u>7,362,981</u>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt	9,954,217	13,615,566	2,880,902	26,450,685
Restricted Assets	245,249	1,976,623	-	2,221,872
Unrestricted	366,556	556,405	190,235	1,113,196
Total Net Assets	<u>10,566,022</u>	<u>16,148,594</u>	<u>3,071,137</u>	<u>29,785,753</u>
Total Liabilities and Net Assets	<u>\$ 13,179,432</u>	<u>\$ 20,642,128</u>	<u>\$ 3,327,174</u>	<u>\$ 37,148,734</u>

See accompanying notes to the basic financial statements

City of Whitewater  
Whitewater, WI

**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2011**

	<u>Enterprise Funds</u>			
	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 1,429,490	\$ 2,175,391	\$ 335,071	\$ 3,939,952
Total Operating Revenues	<u>1,429,490</u>	<u>2,175,391</u>	<u>335,071</u>	<u>3,939,952</u>
<b>OPERATING EXPENSES</b>				
Operation and Maintenance	1,052,300	1,363,527	263,652	2,679,479
Depreciation	363,677	898,479	43,321	1,305,477
Total Operating Expenses	<u>1,415,977</u>	<u>2,262,006</u>	<u>306,973</u>	<u>3,984,956</u>
Operating Income (Loss)	<u>13,513</u>	<u>(86,615)</u>	<u>28,098</u>	<u>(45,004)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest and Investment Revenue	7,075	14,463	96	21,634
Grants and Contributions	53,920	9,595	-	63,515
Interest Expense	(47,463)	(104,346)	-	(151,809)
Amortization Expense	(5,987)	(9,489)	-	(15,476)
Total Non-Operating Revenue (Expenses)	<u>7,545</u>	<u>(89,777)</u>	<u>96</u>	<u>(82,136)</u>
Income (Loss) Before Contributions and Transfers	21,058	(176,392)	28,194	(127,140)
Capital Contributions	126,567	41,496	-	168,063
Capital Grants	-	70,342	-	70,342
Capital Contributions transferred in from City	-	-	3,495	3,495
Transfers Out	(260,437)	-	(19,000)	(279,437)
Change in Net Assets	<u>(112,812)</u>	<u>(64,554)</u>	<u>12,689</u>	<u>(164,677)</u>
Total Net Assets - Beginning	10,678,834	16,213,148	3,058,448	29,950,430
Total Net Assets - Ending	<u>\$ 10,566,022</u>	<u>\$ 16,148,594</u>	<u>\$ 3,071,137</u>	<u>\$ 29,785,753</u>

See accompanying notes to the basic financial statements

**CITY OF WHITEWATER**  
Whitewater, WI

**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended December 31, 2011**

	Water	Wastewater	Stormwater	Totals 2011
<u>Cash Flows From Operating Activities:</u>				
Receipts from customers	\$ 1,560,752	\$ 2,444,589	\$ 371,901	\$ 4,377,242
Payments to suppliers	(769,877)	(1,187,364)	(125,894)	(2,083,135)
Payments to employees	(449,786)	(818,126)	(180,551)	(1,448,463)
Taxes paid	(260,437)	-	-	(260,437)
Net cash provided (used) by operating activities	<u>80,652</u>	<u>439,099</u>	<u>65,456</u>	<u>585,207</u>
<u>Cash Flows From Capital and Related Financing Activities:</u>				
Proceeds of special assessments	476	-	-	476
Acquisition and construction of plant assets	(340,737)	(1,208,251)	(129,770)	(1,678,758)
Proceeds of debt	940,000	1,833,909	227,000	3,000,909
Principal payments on long-term debt	(290,710)	(385,107)	-	(675,817)
Interest paid	(42,270)	(96,743)	-	(139,013)
Capital contributions	-	111,840	-	111,840
Net cash provided (used) by capital and related financing activities	<u>266,759</u>	<u>255,648</u>	<u>97,230</u>	<u>619,637</u>
<u>Cash Flows From Investing Activities:</u>				
Interest on investments	7,075	14,463	97	21,635
Purchase of non-cash equivalents	(30,000)	(290,250)	-	(320,250)
Sale of non-cash equivalents	100,000	600,953	-	700,953
Net cash provided (used) by investing activities	<u>77,075</u>	<u>325,166</u>	<u>97</u>	<u>402,338</u>
Net increase (decrease) in cash and equivalents	424,486	1,019,913	162,783	1,607,182
Cash and equivalents - beginning of year	<u>457,082</u>	<u>1,101,971</u>	<u>22,980</u>	<u>1,582,033</u>
Cash and equivalents - end of year	<u>\$ 881,568</u>	<u>\$ 2,121,884</u>	<u>\$ 185,763</u>	<u>\$ 3,189,215</u>

See accompanying notes to the financial statements

**CITY OF WHITEWATER**  
Whitewater, WI

**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended December 31, 2011**

	Water	Wastewater	Stormwater	Totals 2011
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>				
Operating income (loss)	\$ 13,513	\$ (86,615)	\$ 28,098	\$ (45,004)
Adjustments to Reconcile Operating Income (Loss):				
Joint meter	15,624	(15,624)	-	-
Cash Provided (Used) by Operating Activities:				
Depreciation	363,677	898,479	43,321	1,305,477
Transfer out	(260,437)	-	(19,000)	(279,437)
Changes in Assets and Liabilities:				
Customer accounts receivable	131,262	269,198	36,826	437,286
Due from/to other funds	271,693	(210,928)	(18,135)	42,630
Material & supplies	(1,184)	-	-	(1,184)
Other assets	53,920	9,595	-	63,515
Accounts payable	(487,148)	(423,729)	(3,867)	(914,744)
Accrued liabilities	2,657	4,723	(1,787)	5,593
Net cash provided (used) by operating activities	<u>\$ 80,652</u>	<u>\$ 439,099</u>	<u>\$ 65,456</u>	<u>\$ 585,207</u>
<b>Noncash Activity</b>				
Contributions for plant	\$ 126,567	\$ -	\$ 3,495	\$ 130,062
Net noncash activity	<u>\$ 126,567</u>	<u>\$ -</u>	<u>\$ 3,495</u>	<u>\$ 130,062</u>
<b>Reconciliation of cash and cash equivalents to statement of net assets accounts</b>				
Cash and cash equivalents	\$ 37,920	\$ 312,511	\$ 185,762	\$ 536,193
Restricted Cash	<u>873,648</u>	<u>2,099,623</u>	<u>-</u>	<u>2,973,271</u>
Total cash and investments	911,568	2,412,134	185,762	3,509,464
Less: Noncash equivalents	<u>(30,000)</u>	<u>(290,250)</u>	<u>-</u>	<u>(320,250)</u>
Cash and Cash Equivalents	<u>\$ 881,568</u>	<u>\$ 2,121,884</u>	<u>\$ 185,762</u>	<u>\$ 3,189,214</u>

See accompanying notes to the financial statements

City of Whitewater  
Whitewater, WIStatement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2011

	<u>Tax Agency</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 4,427,509
Receivables:	
Taxes Receivable	4,664,476
Other Receivables	188,715
Total Assets	<u>\$ 9,280,700</u>
<b>LIABILITIES</b>	
Due to Other Funds	\$ 188,715
Due to Other Governments	9,091,985
Total Liabilities	<u>\$ 9,280,700</u>

See accompanying notes to the basic financial statements

**1. Summary of Significant Accounting Policies**

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

**A. Reporting Entity**

This report includes all of the funds of the City of Whitewater. The reporting entity for the City consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or 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 of 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; (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. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the primary government.

**Discretely Presented Component Unit**

City of Whitewater Community Development Authority

The government-wide financial statements include the City of Whitewater Community Development Authority ("authority") as a component unit. The authority is a legally separate organization. The board of the authority is appointed by the city council. Wisconsin Statutes provide for circumstances whereby the City can impose their will on the authority, and also create a potential financial benefit to or burden on the City. See Note 12. As a component unit, the authority's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended 2011. The authority does not issue separate financial statements.

**1. Summary of Significant Accounting Policies (Continued)**  
**B. Government-Wide and Fund Financial Statements**

“Government-wide” financial statements are basic financial statements required for all governmental units. The statement of net assets and the statement of activities are the two required statements. Both statements are prepared on the full accrual basis. The modified accrual basis of accounting continues to be the appropriate basis of accounting for governmental activity fund financial statements.

In addition, all funds in the government-wide financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note 1.

Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, the new standard concentrates on major funds versus non-major funds.

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

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

- 1. Summary of Significant Accounting Policies (Continued)**
- B. Government-Wide and Fund Financial Statements (Continued)**

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into individual funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, net assets/fund equity, revenues, and expenditure/expenses.

Separate financial statements are provided for governmental funds and 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 identified as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- 1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- 2. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- 3. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

The City reports the following major governmental funds:

**Major Governmental Funds**

General Fund – accounts for the City’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Tax Incremental Financing District No. 4 (TID No. 4) - Transactions of the City’s tax incremental districts are accounted for in capital projects funds along with capital outlay projects for which the City borrowed money.

Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than TID or enterprise debt.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

**Draft**

**1. Summary of Significant Accounting Policies (Continued)**  
**B. Government-Wide and Fund Financial Statements (Continued)**

The City reports the following major and non-major enterprise funds:

**Major and Non-Major Enterprise Funds**

Enterprise funds are used to account for operations a) that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or b) where the governing body has decided that periodic determination of revenues earned, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following enterprise funds are included in these statements:

Water Utility – accounts for the operations of the water system. (Major Fund)  
Sewer Utility – accounts for the operations of the sewer system. (Major Fund)  
Stormwater Utility – accounts for the operations of the stormwater system (Non-Major Fund)

The City reports the following non-major governmental funds:

**Non-Major Governmental Funds**

Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than major capital projects) that is legally restricted to expenditures for specific purposes.

- Cable Television
- Library
- Taxicab Grant Program
- Parkland Acquisition Fund
- Parkland Development
- Forestry
- Rescue Squad Equipment/Education
- Parking Permit Fund
- Rescue Squad Trust
- Police Department Trust
- Rock River Stormwater Group

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Non-major capital projects funds included in these statements are the following:

- Tax Incremental Districts No. 5, 6, 7, 8 and 9 (TID 5, TID 6, TID 7, TID 8 and TID 9)
- Other Capital Projects Funds

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

**Draft**

**1. Summary of Significant Accounting Policies (Continued)**  
**B. Government-Wide and Fund Financial Statements (Continued)**

In addition, the City reports the following fund types:

Agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**  
**Government-Wide Financial Statements**

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statement of net assets and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred revenue. Grants and similar items are recognized as revenue when earned.

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

**Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. "Measurable" means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for 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.

Property taxes are recorded in the year levied as receivables and deferred revenues. 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 City is entitled to the resources and the amounts are available. Amounts owed to the City, which are not available, are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

**Draft**

**1. Summary of Significant Accounting Policies (Continued)**  
**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred revenues. Delinquent special assessments being held for collection by the county are reported as receivables and nonspendable fund balance in the general fund.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, and public charges for services, special assessments, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The City reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the City 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 City has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements (other than agency funds) are reported using the economic resources measurement focus and accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting and do not have a measurement focus.

The proprietary funds follow all pronouncements of the Governmental Accounting Standards Board and have elected not to follow Financial Accounting Standards Board pronouncements 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 water and sewer utilities are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

**Draft**

**1. Summary of Significant Accounting Policies (Continued)**  
**D. Assets, Liabilities, and Net Assets or Equity**  
**1) Cash and Cash Equivalents/Investments**

Investment of City funds is restricted by State statutes. Available investments are limited to:

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, VTAE district, village, city, town, district or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- (5) Bonds or securities issued under the authority of the municipality;
- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes;
- (7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (9) Repurchase agreements with public depositories, with certain conditions.
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority.

The City has adopted an investment policy. That policy follows the state statute for allowable investments but does not specifically address the risk described in Note 2.

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 municipal 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.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

Draft

**1. Summary of Significant Accounting Policies (Continued)**  
**D. Assets, Liabilities, and Net Assets or Equity (Continued)**  
**1) Cash and Cash Equivalents/Investments (Continued)**

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, 2011, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

The CLASS investment (Cooperative Liquid Assets Securities System) is an investment pool established by an intergovernmental agreement dated March 1, 1996. CLASS is available for investment by Wisconsin governmental entities except school districts. Fitch Ratings assigns a local government investment pool rating of 'AAA/V1+' for CLASS. CLASS operates consistent with the provisions of an external pool, and invests only in investments legally permissible under Wisconsin law, with a weighted average maturity not exceeding 120 days. The value of pool shares is the same as the fair value position in the pool.

See Footnote 2 for additional information.

**2) Proprietary Cash and Equivalents**

For purposes of the proprietary fund statement of cash flows, the City considers all highly liquid investments, with a maturity of less than three months, when purchased, to be cash equivalents. This consists of current cash and investments.

**3) Taxes Receivable**

Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. Property taxes attach as an enforceable lien as of January 1. The City's portion of taxes is recorded as a receivable in the general fund. The County acts as the collecting agency for all City taxes. Since City property taxes are not considered available until January 1 of the year following the levy, they are recorded as deferred revenues in the funds budgeted therefore. Taxes are levied in December on the assessed value as of the prior January 1.

Property tax calendar – 2011 tax roll

Lien date and levy date	December, 2011
Tax Bills mailed	December, 2011
Payment in full, or	January 31, 2012
First installment due	January 31, 2012
Second installment due	July 31, 2012
Personal property taxes in full	January 31, 2012
Tax sale – 2011 delinquent real estate taxes	October, 2014

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

**Draft**

**1. Summary of Significant Accounting Policies (Continued)**  
**D. Assets, Liabilities, and Net Assets or Equity (Continued)**

**4) Allowance for Uncollectible Accounts**

General fund accounts receivable have been adjusted for all known uncollectible accounts. No allowance is necessary at year-end. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for delinquent water and sewer billings because the utilities have the right by law to place delinquent bills on tax roll and other delinquent bills are not significant.

**5) Interfund Transactions**

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 assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

**6) Special Assessments**

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Deferred special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. Special assessments of enterprise funds are recorded as non-operating revenue at the time of assessment, if subject to collection. Deferred special assessments, those not subject to collection, are recorded as other liability until such time they are subject to collection.

Uncollected installments placed on prior year tax rolls are held for collection by the County and are remitted to the City upon collection by the County. These delinquent installments are financed by the general fund.

**7) Inventories and Prepaid Items**

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction, operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**1. Summary of Significant Accounting Policies (Continued)**  
**D. Assets, Liabilities, and Net Assets or Equity (Continued)**

**8) Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net assets.

**9) Capital Assets**

**Government-Wide Statements**

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets including infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Prior to January 2003, infrastructure assets of governmental funds were not capitalized. The City has retroactively reported all infrastructure acquired by its governmental fund types.

General Fixed Assets - Fixed assets acquired or constructed for general governmental services are recorded as expenditures in the fund from which the disbursements are made. Generally accepted accounting principles require that these fixed assets be capitalized at cost in the government-wide financial statements. Contributed fixed assets are to be recorded in the government-wide financial statements at fair market value at the time received. Interest incurred during construction is not capitalized.

Depreciation on governmental fixed assets is calculated straight-line based on the estimated useful life of assets. The estimated useful life of assets is determined by industry standards as recommended by GASB.

Proprietary Fund Fixed Assets - Assets in the enterprise fund are capitalized at cost or fair value at date of contribution or acquisition. Normal repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining lives of the related assets. Net interest costs incurred for long-term debt issued for construction purposes is capitalized during the period of construction. Net interest cost consists of interest expense on long-term debt proceeds. No interest was capitalized in 2011.

Depreciation is charged over the estimated service life of the assets using the straight-line method. Annual depreciation charges are determined using the average utility plant in service and rates ranging from 1.0% to 6.0% for the water utility and 1.32% for the wastewater utility, depending on the various classes of property, in the respective utilities. The stormwater utility assets are depreciated straight-line over useful lives ranging from 40-85 years.

- 1. Summary of Significant Accounting Policies (Continued)**
- D. Assets, Liabilities, and Net Assets or Equity (Continued)**

**9) Capital Assets (Continued)**

**Fund Financial Statements**

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

**10) Deferred Debt Issuance Costs**

In governmental funds, debt issuance costs are recognized as expenditures in the current period. For the government-wide and the proprietary fund type financial statements, debt issuance costs are deferred and amortized over the term of the debt issue.

Deferred charges are recorded in the enterprise fund for extraordinary repairs. Costs are amortized over the estimated life of repair.

**11) Compensated Absences**

**Governmental Funds**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. The entire accumulation is recorded in the statement of net assets. See Note 7.

**All Funds**

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2011 are determined on the basis of current salary rates and include salary related payments.

**12) Long-Term Obligations/Conduit Debt**

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bond payable, and accrued compensated absences.

All short term and long-term obligations expected to be financed from proprietary fund type operations are accounted for as those fund liabilities.

Proceeds of long-term debt issues not recorded as fund liabilities are reflected as “Other Financing Sources” in the operating statement of the recipient fund. Retirement of these issues is reported as an expenditure of the debt service fund in the year in which the debt matures or is repaid, whichever is earlier.

**1. Summary of Significant Accounting Policies (Continued)**  
**D. Assets, Liabilities, and Net Assets or Equity (Continued)**

**12) Long-Term Obligations/Conduit Debt (Continued)**

The City has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of IRB's outstanding at the end of the year is \$3,628,028.

**13) Claims and Judgments**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end requiring accrual.

**14) Equity Classifications**

**Government-Wide Statements**

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

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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

- 1. Summary of Significant Accounting Policies (Continued)**
- D. Assets, Liabilities, and Net Assets or Equity (Continued)**

**14) Equity Classifications (Continued)**

**Fund Statements**

Government fund equity is classified as fund balance.

In 2011, the City implemented the following GASB statement:

GASB Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions.*” The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The categories of fund balance presented in the City’s financial statements have changed as a result of implementing this Statement.

In the fund financial statements, governmental fund balance is presented in five possible categories:

**Nonspendable** – resources which cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

**Restricted** – resources with constraints placed on the use of resources are either a) externally imposed by the creditors (such as through debt covenants), grantors, contributors, or law and regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – resources which are subject to limitations the government imposes upon itself through formal action of the City Council, and that remain binding unless removed in the same manner.

**Assigned** – resources neither restricted nor committed for which a government has stated intended use for a specific purpose. This intent can be expressed through the City Council or through the City Council delegating this responsibility to the City Finance Director through the budgetary process.

**Unassigned** – resources which cannot be properly classified in one of the other four categories. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

**E. Utility Rates**

Current water and sewer rates are being reviewed by the City. Current wastewater rates were approved by the city council on July 1, 2011. Stormwater rates were in effect October 1, 2007. Water rates were in place on November 23, 2011.

**F. Income Taxes**

The City of Whitewater water, wastewater, and stormwater utilities are municipal utilities. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded.

**1. Summary of Significant Accounting Policies (Continued)**

**G. Budgetary Information**

**Budgets**

A budget has been adopted for all funds of the City. The City's budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. Budgetary expenditure control is exercised at the individual account level. The budgetary comparison schedule is presented for the general fund only.

Budget amounts include appropriations authorized in the original budget, any council approved amendments, appropriations of restricted resources received for funding specific expenditures and designated portions of the beginning balance of the general fund's equity expected to finance expenditures of the current fiscal year. Unused appropriations lapse at year-end unless specifically carried over for financing subsequent year expenditures.

**H. Excess Expenditures over Appropriations**

The City controls expenditures at the department level. Some individual line items experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

**I. Deficit Balances**

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

As of December 31, 2011, the following individual funds held a deficit balance:

<b>Fund</b>	<b>Amount</b>	<b>Reason</b>
TID 4	(137,306)	Project costs in excess of revenues
TID 7	(212)	Project costs in excess of revenues

The TID 4 and TID 7 deficits are anticipated to be replenished with future increments.

**J. Tax Incremental Financing District**

The City has 6 Tax Incremental Districts (TID's). The transactions of TID 4 are shown as a major fund. TIDs 5, 6, 7, 8 and 9 are shown as non-major funds. TID's are authorized by Section 66.1105 of the Wisconsin Statutes. It is a method by which the City can recover its project costs in the designated district of the City. Those costs are recovered through tax increments, which are placed on the tax rolls.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**1. Summary of Significant Accounting Policies (Continued)**

**K. Capital Contributions**

Capital contributions represent the value of infrastructure contributed or paid by developers for plant. They are recorded as additions to net assets in the government-wide statements and proprietary fund statements. These amounts are not subject to repayment.

**L. Advances to Other Funds**

Non-current portions of long-term inter-fund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

**2. Cash and Investments**

As previously discussed, cash for all City funds is pooled for investment purposes. At December 31, 2011, the cash and investments consist of the following:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>Associated Risk</u>
Deposits in financial institutions - City	\$ 12,570,622	\$ 14,066,036	Custodial credit risk, interest rate risk
Deposits in financial institutions - CDA	2,115,575	2,115,575	Custodial credit risk, interest rate risk
LGIP	338,065	338,065	Credit risk, interest rate risk
CLASS	<u>310,648</u>	<u>310,648</u>	Credit risk, interest rate risk
Total Cash and Investments	<u>\$ 15,334,909</u>	<u>\$ 16,830,323</u>	
Reconciliation to financial statements			
Per statement of net assets			
Primary government	\$ 8,791,825		
Component unit	2,115,575		
Per statement of net assets -			
Fiduciary Funds			
Agency	<u>4,427,509</u>		
Total Cash and Investments	<u>\$ 15,334,909</u>		

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**2. Cash and Investments (Continued)**

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for interest bearing accounts and \$250,000 for non-interest bearing accounts. At December 31, 2011, the banks used by the City participated in the Dodd-Frank Act. Under this program, the FDIC provides unlimited protection to all noninterest-bearing accounts through December 31, 2012. The City has no deposits that are covered by this program. Deposits in credit unions are insured by the National Credit Union Administration in the amount of \$250,000 for all share draft accounts, and \$250,000 for all share certificate and regular share accounts.

Bank accounts, credit union accounts, and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual municipalities. This has been considered when determining custodial credit risk.

The City's deposits in financial institutions are collateralized by various instruments. One institution has \$2,570,000 in pledged collateral held by bank in which the City's deposits are held. Another bank has similar collateral pledge of \$2,000,000.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The city has \$338,065 invested in the Local Government Investment Pool (LGIP) which has a weighted average maturity of 97 days. The city also has \$310,648 invested in the CLASS investment pool which has investments in various government agencies, notes and commercial paper. The weighted average is 26 days.

The City also had certificates of deposits with varying maturities as follows:

Total of CDs City	\$ 738,526
Total of CDs CDA	1,219,010
	<u>\$ 1,957,536</u>
maturing by 6/30/12	\$ 1,390,588
maturing by 12/31/12	566,949
	<u>\$ 1,957,536</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The City has no investment policy that would further limit its investments choices.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

Draft

**2. Cash and Investments (Continued)**

As of December 31, 2011, the City's investment in the Wisconsin Local Government Investment Pool was not rated. The City's other investments were rated as follows:

<u>Investment Type</u>	<u>Standard and Poor's</u>
Wisconsin CLASS	AAAm

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The City does not have an investment policy for custodial credit risk.

As of December 31, 2011, the City's deposits with financial institutions in excess of federal depository insurance limits that were exposed to custodial credit risk are listed below:

Uninsured and collateral held by the pledging financial institution's trust department or agent not in the City's name	<u>\$ 11,794,083</u>
--	----------------------

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City does not have a policy for concentration of credit risk.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**3. Receivables**

The following accounts receivable amounts are not expected to be collected within one year:

	General
Delinquent personal property taxes	\$ 7,318
Special assessments	49,420
Total	\$ 56,738

Receivables of the city are reported net of uncollectible amounts. The following is the allowance for uncollectible receivables that is reported as of December 31, 2011:

Delinquent personal property taxes	\$ 7,000
Uncollectible related to ambulance receivable	119,762
Total	\$ 126,762

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Property taxes receivable for subsequent year	\$ -	\$4,482,708	\$4,482,708
Special assessments not yet due	47,989	-	47,989
Developer agreement PILOT payments	302,230	-	302,230
Taxi-cab grant	10,863	-	10,863
Other items	19,630	-	19,630
EDA grant	28,641	-	28,641
Total Deferred/Unearned Revenue			
For Governmental Funds	\$ 409,353	\$4,482,708	\$4,892,061

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**4. Restricted Assets**

The following represent the balances of the restricted assets:

**Long-Term Debt Accounts**

Redemption      Used to segregate resources accumulated for debt service payments over the next twelve months.

Depreciation    Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Reserve            Used to report resources set aside to make up potential future deficiencies in the redemption account.

**Equipment Replacement Account**

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

Following is a list of restricted assets at December 31, 2011:

	Water Utility	Wastewater Utility	Totals
Restricted Assets			
Redemption account	\$ 257,928	\$ 34,096	\$ 292,024
Depreciation account	-	25,000	25,000
Reserve account	204,652	123,000	327,652
Construction account	411,068	-	411,068
Connection account	-	284,078	284,078
DNR Replacement account	-	1,633,449	1,633,449
Total Restricted Assets	\$ 873,648	\$ 2,099,623	\$ 2,973,271

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

**Draft**

**5. Capital Assets**

Capital asset activity in the governmental activities for the year ended December 31, 2011 was as follows:

	1/1/2011 Beginning Balance	Additions	Deletions	12/31/2011 Ending Balance
<b>Governmental Activities</b>				
<b>Capital Assets Not Being Depreciated</b>				
Construction in Progress	\$ 70,892	\$ -	\$ 70,892	\$ -
Infrastructure in Progress	1,482,386	794,926	1,482,386	794,926
Land	2,947,791	-	-	2,947,791
Right of way	1,830,165	-	-	1,830,165
Land improvements	4,841,168	-	-	4,841,168
<b>Total Capital Assets Not Being Depreciated</b>	<b>11,172,402</b>	<b>794,926</b>	<b>1,553,278</b>	<b>10,414,050</b>
<b>Capital Assets Being Depreciated</b>				
Land Improvements	338,427	60,707	-	399,134
Buildings	10,273,511	483,753	-	10,757,264
Traffic and Street Lights	646,013	163,058	-	809,071
Machinery and Equipment	7,318,840	191,015	145,350	7,364,505
Streets	16,703,032	2,732,896	-	19,435,928
Sidewalks	884,989	91,403	-	976,392
Curb and Gutter	563,199	132,395	-	695,594
<b>Total Capital Assets Being Depreciated</b>	<b>36,728,011</b>	<b>3,855,227</b>	<b>145,350</b>	<b>40,437,888</b>
<b>Accumulated Depreciation</b>				
Land improvements	295,490	7,334	-	302,824
Buildings	3,157,746	223,881	-	3,381,627
Traffic and street lights	155,311	15,542	-	170,853
Machinery and equipment	4,786,303	390,870	145,310	5,031,863
Streets	5,834,861	399,194	-	6,234,055
Sidewalks	88,157	21,391	-	109,548
Curb and gutter	49,486	17,390	-	66,876
<b>Total Accumulated Depreciation</b>	<b>14,367,354</b>	<b>1,075,602</b>	<b>145,310</b>	<b>15,297,646</b>
<b>Capital Assets, Net of Depreciation</b>	<b>\$ 33,533,059</b>	<b>\$ 3,574,551</b>	<b>\$ 40</b>	<b>\$ 35,554,292</b>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**5. Capital Assets (Continued)**

Depreciation expense for the governmental activities is as follows:

Government Activities	
General Government	\$ 119,342
Public Safety	259,100
Public Works, which includes the depreciation of streets (including curb and gutter) and sidewalks	582,870
Culture, Recreation and Education	<u>114,290</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 1,075,602</u></u>

Capital asset activity in the business type activities for the year ended December 31, 2011 was as follows:

<u>Water</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Capital Assets Not Being Depreciated</b>				
Construction in progress	\$ 482,449	\$ -	\$ 482,449	\$ -
Land and land rights	<u>6,727</u>	<u>-</u>	<u>-</u>	<u>6,727</u>
Total Capital Assets Not Being Depreciated	<u>489,176</u>	<u>-</u>	<u>482,449</u>	<u>6,727</u>
<b>Capital Assets Being Depreciated</b>				
Source of supply	633,562	-	-	633,562
Pumping	1,185,927	-	-	1,185,927
Water treatment	1,458,742	-	-	1,458,742
Transmission and distribution	12,467,647	949,752	279,744	13,137,655
Administrative and general assets	<u>417,653</u>	<u>-</u>	<u>-</u>	<u>417,653</u>
Total Capital Assets Being Depreciated	<u>16,163,531</u>	<u>949,752</u>	<u>279,744</u>	<u>16,833,539</u>
Total Capital Assets	<u>16,652,707</u>	<u>949,752</u>	<u>762,193</u>	<u>16,840,266</u>
Less: Accumulated depreciation	<u>4,798,323</u>	<u>379,301</u>	<u>279,745</u>	<u>4,897,879</u>
Net Capital Assets	<u><u>\$ 11,854,384</u></u>	<u><u>\$ 570,451</u></u>	<u><u>\$ 482,448</u></u>	<u><u>\$ 11,942,387</u></u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**5. Capital Assets (Continued)**

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Wastewater</u>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 4,410,179	\$ 952,617	\$ -	\$ 5,362,796
Land and land rights	168,179	-	-	168,179
Total Capital Assets Not Being Depreciated	<u>4,578,358</u>	<u>952,617</u>	<u>-</u>	<u>5,530,975</u>
Capital Assets Being Depreciated				
Collection system	11,934,561	80,913	5,848	12,009,626
Treatment and disposal	19,888,146	7,312	-	19,895,458
General	790,019	167,409	-	957,428
Total Capital Assets Being Depreciated	<u>32,612,726</u>	<u>255,634</u>	<u>5,848</u>	<u>32,862,512</u>
Total Capital Assets	37,191,084	1,208,251	5,848	38,393,487
Less: Accumulated depreciation	<u>19,796,012</u>	<u>882,856</u>	<u>5,848</u>	<u>20,673,020</u>
Net Capital Assets	<u>\$ 17,395,072</u>	<u>\$ 325,395</u>	<u>\$ -</u>	<u>\$ 17,720,467</u>
	Beginning Balance	Additions	Deletions	Ending Balance
<u>Stormwater</u>				
Capital Assets Being Depreciated				
Infrastructure	\$ 3,143,069	\$ 133,267	\$ 1,426	\$ 3,274,910
Less: Accumulated depreciation	<u>125,113</u>	<u>43,321</u>	<u>1,426</u>	<u>167,008</u>
Net Capital Assets	<u>\$ 3,017,956</u>	<u>\$ 89,946</u>	<u>\$ -</u>	<u>\$ 3,107,902</u>

Listed below is the depreciation expense for the utilities.

<b>Business Type Activities</b>	
Water Utility	\$ 363,677
Sewer Utility	898,479
Stormwater Utility	43,321
Total Business-Type Activities Depreciation Expense	<u>\$ 1,305,477</u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**6. Interfund Receivables/Payables, Advances and Transfers**

**Interfund Receivables/Payables**

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

Receivable Fund	Payable Fund	Amount
General Fund	Cable TV	\$ 2
General Fund	TID #4	237,605
General Fund	Wastewater Utility	2,711
General Fund	Water Utility	28,594
General Fund	Stormwater	809
General Fund	Library Special Revenue Fund	5,235
General Fund	Other Capital Projects	7,000
General Fund	Tax Collection Fund	188,715
Subtotal - General Fund		470,671
Library Special Revenue Fund	General Fund	3
TID #4	General Fund	135,727
TID #4	Debt Service Fund	53,072
Subtotal - Other Funds		188,802
Water Utility	General Fund	654
Water Utility	Wastewater Fund	87,395
Wastewater Utility	Water Utility	241,224
Subtotal - Proprietary Funds		329,273
Subtotal - Fund Financial Statements		988,746
Less: Fund Eliminations		(957,285)
Total - Government - Wide Statements		\$ 31,461
Receivable Fund	Payable Fund	Amount
Governmental Activity	Business-type Activity	\$ (31,461)
Business-type Activity	Governmental Activity	31,461
	Total	\$ -

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**6. Interfund Receivables/Payables, Advances and Transfers (Continued)**

The principal purpose of these interfunds is due to commingled cash. All remaining 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. All amounts are due within one year.

For the statement of net assets, interfund balances which are owed within the governmental activities, business-type activities, and component unit are netted and eliminated.

**Advances**

In 2010, the CDA fund advanced \$750,000 to TID #4 to be used for construction costs for an innovation center. The advance to the TID #4 fund from the CDA fund is not set up for repayment. The City and CDA have not yet finalized any payment details.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Due Within One Year
CDA Fund	General	\$ 129	\$ -
CDA Fund	TID #4	750,000	-
Total - Government-Wide Statement of Net Assets (Internal Balance)		\$ 750,129	\$ -

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

**Draft**

**6. Interfund Receivables/Payables, Advances and Transfers (Continued)**

**Transfers**

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	TID No. 4	\$ 75,000	Administrative
General Fund	Cable TV Fund	22,000	Administrative
General Fund	Parking Maintenance	22,000	Administrative
General Fund	Forestry Fund	10,000	Operations
General Fund	Water Utility	260,437	Tax equivalent
General Fund	TID No. 6	5,000	Administrative
DPW Equipment	Storm-water	<u>19,000</u>	Capital equipment
Subtotal - General Fund		413,437	
Debt Service Fund	TID No. 4	1,601,800	Debt service payment
Other Capital Projects	General Fund	178,085	Appropriation
Other Capital Projects	Other Capital Projects	63,357	Fund future construction
Taxi Cab Grant Program	General Fund	<u>10,894</u>	City portion
Subtotal - Other Funds		1,854,136	
Stormwater Utility	General Fund	<u>3,495</u>	Capital Contributions
Subtotal - Proprietary Funds		3,495	
Sub-Total – Fund Financial Statements		2,271,068	
Less: Fund Eliminations		<u>(2,547,010)</u>	
Total – Government-Wide Statement of Activities		<u>\$ (275,942)</u>	

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

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**7. Long-Term Obligations**

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2011.

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
Bonds and Notes Payable					
General Obligation Debt	\$ 19,860,000	\$ 700,000	\$ 1,470,000	\$ 19,090,000	\$ 1,535,000
Sub-Total	<u>19,860,000</u>	<u>700,000</u>	<u>1,470,000</u>	<u>19,090,000</u>	<u>1,535,000</u>
Other Liabilities					
Vested Compensated Absences	466,197	-	53,665	412,532	301,062
Capital Leases	433,134	-	49,882	383,252	56,613
Total Other Liabilities	<u>899,331</u>	<u>-</u>	<u>103,547</u>	<u>795,784</u>	<u>357,675</u>
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 20,759,331</u>	<u>\$ 700,000</u>	<u>\$ 1,573,547</u>	<u>\$ 19,885,784</u>	<u>\$ 1,892,675</u>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Bonds and Notes Payable					
Revenue Bonds	\$ 3,825,021	\$ 2,773,909	\$ 582,293	\$ 6,016,637	\$ 689,275
General obligation debt	550,000	227,000	90,000	687,000	90,000
Capital Lease	30,606	-	3,524	27,082	4,001
Total Long-Term Debt	<u>4,405,627</u>	<u>3,000,909</u>	<u>675,817</u>	<u>6,730,719</u>	<u>783,276</u>
Other Liabilities					
Vested Compensated Absences	195,499	2,901	1,787	196,613	69,910
Total Other Liabilities	<u>195,499</u>	<u>2,901</u>	<u>1,787</u>	<u>196,613</u>	<u>69,910</u>
Total Business-type Activities					
Long-Term Liabilities	<u>\$ 4,601,126</u>	<u>\$ 3,003,810</u>	<u>\$ 677,604</u>	<u>\$ 6,927,332</u>	<u>\$ 853,186</u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**7. Long-Term Obligations (Continued)**

**A. General Obligation Debt**

All general obligation notes and bonds payable are backed by the full faith and credit of the municipality. Notes and bonds will be retired by future property tax levies. Proprietary fund debt is payable by revenues from user fees of those funds, or if the revenues are not sufficient, by future tax levies.

The City's general obligation debt limit is equal to 5% of the City's total equalized value. The City's debt limit as of December 31, 2011 is \$31,587,565. Debt subject to the limit is \$19,777,000. The following table outlines the governmental debt.

	<u>Date Of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/11</u>	<u>Current Portion</u>
Governmental Activities						
2005 GO						
Promissory Note	10/15/2005	9/1/2015	3.1-3.6	\$ 3,300,000	\$ 1,875,000	\$ 445,000
2008 GO						
Refunding Bond	1/7/2008	9/1/2017	3.956	\$ 5,000,000	4,550,000	485,000
2009 GO Refunding	9/3/2009	12/1/2016	2.3-3.0	\$ 1,005,000	735,000	155,000
2010 GO Refunding						
Bonds	2/9/2010	12/1/2017	1.2-2.7	\$ 1,695,000	1,045,000	230,000
2010 Taxable GO						
Bonds	2/9/2010	12/1/2029	2.8-6.05	\$ 3,290,000	3,290,000	-
2010 GO Refunding						
Bonds	9/1/2010	9/1/2020	2.3-3.0	\$ 5,000,000	4,815,000	180,000
2010 Taxable GO						
Bonds	10/12/2010	9/1/2027	.75-5.0	\$ 2,110,000	2,080,000	40,000
2011 GO Note	9/8/2011	9/8/2013	.75-5.0	\$ 700,000	700,000	-
Total Governmental Activities -- General Obligation Debt					<u>\$ 19,090,000</u>	<u>\$ 1,535,000</u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

Draft

**7. Long-Term Obligations (Continued)**  
**A. General Obligation Debt (Continued)**

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities</u> <u>General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2012	\$ 1,535,000	\$ 636,410
2013	2,505,000	592,292
2014	1,975,000	537,645
2015	2,025,000	475,151
2016	2,240,000	408,479
2017-2021	5,700,000	1,259,807
2022-2026	2,195,000	593,202
2027-2029	915,000	100,406
Totals	<u>\$ 19,090,000</u>	<u>\$ 4,603,392</u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

**Draft**

**7. Long-Term Obligations (Continued)**

**B. Business-Type Debt**

The following is business-type debt outstanding:

**Business-type Activities Debt (Excluding Capital Lease)**

	<u>Date of Issuance</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/11</u>	<u>Current Portion</u>
<u>Water Utility</u>						
2010 Mortgage Revenue Bonds	9/7/2010	10/1/2015	2.00%	\$ 1,215,000	\$ 985,000	\$ 240,000
2011 Mortgage Revenue Bonds	6/7/2011	10/1/2026	1.6-4.0%	\$ 940,000	940,000	50,000
	Total water utility revenue bonds				1,925,000	290,000
2010 GO Promissory Notes	2/9/2010	12/1/2016	1.2-2.7%	\$ 428,343	310,296	60,710
	Total Water Utility long-term debt				<u>\$ 2,235,296</u>	<u>\$ 350,710</u>
<u>Wastewater Utility</u>						
1996 Clean Water fund loan	7/24/1996	5/1/2016	3.08%	\$ 1,563,900	\$ 503,970	\$ 94,773
2009 Clean Water Fund Loan	12/9/2009	5/1/2029	2.91%	\$ 50,000	2,436,713	104,917
2010 Mortgage Revenue Bonds	2/9/2010	5/1/2016	2.0-3.25%	\$ 1,230,000	1,035,000	195,000
2011 Clean Water Fund Loan	7/27/2011	5/1/2031	2.40%	\$ 115,954	115,954	4,585
	Total sewer utility revenue bonds				4,091,637	399,275
2010 GO Promissory Notes	2/9/2010	12/1/2016	1.2-2.7%	\$ 206,657	149,704	29,290
	Total Wastewater Utility long-term debt				<u>4,241,341</u>	<u>428,565</u>
<u>Stormwater Utility</u>						
2011 GO Note	9/8/2011	9/8/2013	.75-5.0%	\$ 227,000	227,000	-
	Total Stormwater Utility long-term debt				<u>227,000</u>	<u>-</u>
Total Business-type Activities Debt (excluding capital lease)					<u>\$ 6,703,637</u>	<u>\$ 779,275</u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

Draft

**7. Long-Term Obligations (Continued)**  
**B. Business-Type Debt (Continued)**

Debt service requirements on business-type debt to maturity are as follows:

<u>Years</u>	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2012	\$ 779,275	\$ 170,242
2013	1,017,357	153,639
2014	816,621	133,803
2015	838,071	113,791
2016	599,714	91,624
2017-2021	973,844	338,988
2022-2026	1,146,224	177,921
2027-2031	532,531	24,123
Total	<u>\$ 6,703,637</u>	<u>\$1,204,131</u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**7. Long-Term Obligations (Continued)**

**C. Other Debt**

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

A statutory mortgage lien upon the utility's system and any additions, improvements and extensions thereto is created by Section 66.066 of the Wisconsin Statutes as provided for in the ordinances creating the revenue bond issue. The city's system and the earnings of the system remain subject to the lien until payment in full of the principal and interest on the bonds.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

**D. Lease Disclosures**

In 2005, the City acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$675,191, which are included in capital assets in the governmental activities. The repayment schedule for the capital lease is as follows:

Year	General		Wastewater		Total
	Principal	Interest	Principal	Interest	
2012	\$ 56,613	\$ 14,363	\$ 4,001	\$ 1,015	\$ 75,992
2013	63,958	12,090	4,520	854	81,422
2014	71,969	9,525	5,085	673	87,252
2015	80,697	6,641	5,703	469	93,510
2016	90,203	3,411	6,374	241	100,229
2017	19,812	385	1,399	27	21,623
Total	<u>\$ 383,252</u>	<u>\$ 46,415</u>	<u>\$ 27,082</u>	<u>\$ 3,279</u>	<u>\$ 460,028</u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

---

Draft

**8. Net Assets/Fund Balances**

Governmental Activities

Net assets reported on the government wide statement of net assets at December 31, 2011 include the following:

Capital Assets net of depreciation	\$ 35,554,292
Less: long-term debt outstanding	(19,473,252)
Total Invested in Capital Assets, net of Related Debt	<u>16,081,040</u>
Restricted	
Subdividers park fees	47,638
Rescue Squad Equipment	282,689
Rock River Stormwater Group	39,554
Taxicab	57,481
Library	465,224
Cable TV	127,941
Forestry	16,602
Parking Permits	21,831
Rescue Squad Trust	53,238
Police Department Trust	12,039
TIF 4 projects	966,876
Debt service	306,279
Total Restricted	<u>2,397,392</u>
Unrestricted (deficit)	3,484,757
Total Governmental Activities Net Assets	<u>\$ 21,963,189</u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

**Draft**

**8. Net Assets/Fund Balances (Continued)**  
 Governmental Activities (Continued)

Fund balances as of December 31, 2011 include the items in the following table.

**Major Funds**

<u>General Fund</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Delinquent personal property tax	\$ 7,318	\$ -	\$ -	\$ -
Prepaid expenses	64,608	-	-	-
Safety award	-	-	975	-
Crime prevention	-	-	3,560	-
2012 fund balance applied	-	-	100,000	-
27th Payroll	-	-	123,549	-
Fire Department Equipment	-	-	61,685	-
Dept. of Public Works Equipment Revolving Fund	-	-	148,466	-
Police Vehicle Revolving Fund	-	-	13,006	-
Government Equipment	-	-	41,277	-
Skate Park	-	-	3,211	-
Solid Waste/Recycling (deficit)	-	-	-	(53,674)
Sick Leave Severance	-	-	257,944	-
Lakes Improvements	-	-	475	-
Street Repair Revolving Fund	-	-	62,106	-
Unassigned	-	-	-	1,850,583
Total General Fund	<u>\$ 71,926</u>	<u>\$ -</u>	<u>\$ 816,254</u>	<u>\$ 1,796,909</u>

**Debt Service Fund**

    Assigned for debt payments \$ 306,279

**TID 4 Capital Projects Fund**

    Unassigned for TIF expenditures \$ (137,306)

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

**Draft**

**8. Net Assets/Fund Balances (Continued)**  
 Governmental Activities (Continued)

<u>Non-Major Funds</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Special Revenue Funds				
Cable Television	\$ -	\$ 127,941	\$ -	\$ -
Library Special Revenue	-	465,224	-	-
Taxi Cab Grant	-	57,481	-	-
Parkland Acquisition	-	5,623	-	-
Parkland Development	-	42,015	-	-
Forestry Fund	-	16,602	-	-
Rescue Squad Equipment	-	282,689	-	-
Parking Permit	-	21,831	-	-
Rescue Squad Trust	-	53,238	-	-
Police Dept. Trust	-	12,039	-	-
Rock River Stormwater Group	-	39,554	-	-
TID #5	-	9,011	-	-
TID #6	-	36,863	-	-
TID #7 (deficit)	-	-	-	(212)
TID #8	-	17,571	-	-
TID #9	-	2,372	-	-
Other capital projects	-	901,271	-	-
Total Non-Major Funds	<u>\$ -</u>	<u>\$ 2,091,325</u>	<u>\$ -</u>	<u>\$ (212)</u>

**Restated Fund Balance**

As a result of GASB 54 restatement of the following beginning fund balance changes were in effect:

	<u>General</u>	<u>Non-Major</u>
Balance 1/1/2011	\$2,183,093	\$2,618,725
Restatement for funds to be included as part of the general fund	<u>578,273</u>	<u>(578,273)</u>
Adjusted Balance 1/1/2011	<u><u>2,761,366</u></u>	<u><u>2,040,452</u></u>

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**8. Net Assets/Fund Balances (Continued)**

Business Activities

The following calculation supports the water, wastewater, and stormwater utilities' balance of net assets invested in capital assets, net of related debt.

	2011
<b>Water Utility</b>	
Capital Assets net of depreciation	\$ 11,942,387
Less: related long-term debt outstanding	(2,235,296)
Total Invested in Capital Assets	9,707,091
Unamortized debt issuance costs	42,474
Sub-Total	42,474
Reserve from borrowing	204,652
Total Net Assets Invested in Capital Assets, Net of Related Debt	\$ 9,954,217

	2011
<b>Wastewater Utility</b>	
Capital Assets net of depreciation	\$ 17,720,467
Less: related long-term debt outstanding	(4,245,343)
Total Invested in Capital Assets	13,475,124
Unamortized debt issuance costs	17,442
Sub-Total	17,442
Reserve from borrowing	123,000
Total Net Assets Invested in Capital Assets, Net of Related Debt	\$ 13,615,566

	2011
<b>Stormwater Utility</b>	
Capital Assets net of depreciation	\$ 3,107,902
Less: related long-term debt outstanding	(227,000)
Total Invested in Capital Assets	2,880,902
Total Net Assets Invested in Capital Assets, Net of Related Debt	\$ 2,880,902

**9. Defined Benefit Pension Plan**

All eligible City of Whitewater employees participate in the Wisconsin Retirement System (WRS), a cost sharing multiple-employer defined benefit public employee retirement system (PERS). All permanent employees hired prior to July 1, 2011 expected to work over 600 hours a year (440 hours for teachers) are eligible to participate in the WRS. Employees hired after July 1, 2011 are eligible to participate if expected to work at least two-thirds of full time per year and are expected to be employed for at least one year from hire date. Covered employees in the General/Teacher/Educational Support Personnel category are required by statute to contribute 5.8% of their salary (3.9% for Executives and Elected Officials, 5.8% for Protective Occupations with Social Security, and 4.8% for Protective Occupations without Social Security) to the plan. For pay periods prior to June 29, 2011, the City could, and elected to, pay the employee required contributions on behalf of their employees. For pay periods after June 29, 2011, the City was no longer allowed to pay the employee required contributions for most employees.

The payroll for City of Whitewater employees covered by the system for the year ended December 31, 2011 was \$4,806,747; the employer's total payroll was \$5,451,752. The total required contribution for the year ended December 31, 2011 was \$676,338, which consisted of \$649,380, or 13.5% of covered payroll, from the employer and \$26,958, or 0.6% of covered payroll, from the employee. Total contributions for the years ended December 31, 2010 and 2009 were \$570,656 and \$519,269, respectively, equal to the required contributions for each year.

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

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of the Wisconsin Statutes. The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

**10. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**11. Expenditures in Excess of Budget**

The City's general fund had expenditures in excess of budget as follows:

	Final Budget	Actual Expenditures	Variance
General Government	1,524,061	1,573,247	(49,186)
Public Safety	3,945,411	3,974,665	(29,254)
Public works	991,593	1,084,225	(92,632)
Conservation and development	96,718	133,897	(37,179)

**12. Component Unit**

This report contains the City of Whitewater Community Development Authority (authority), which is included as a component unit. Financial information is presented as a discrete column in the statement of net assets and the statement of activities.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

The community development authority follows the full accrual basis of accounting and the flow of economic resources measurement focus.

b. Deposits and Investments

The CDA's cash and investments at year end were comprised of the following:

	Carrying Value	Bank Balance	Associated Risk
Demand deposits	\$ 2,155,575	\$ 2,115,575	Custodial Credit Risk, Interest Rate risk

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for interest bearing accounts and \$250,000 for noninterest bearing accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual municipalities.

**CITY OF WHITEWATER**  
**Notes to Financial Statements**  
**December 31, 2011**

Draft

**12. Component Unit (Continued)**

**Custodial Credit Risk**

Deposits – Custodial credit risk is the risk that in the event of a financial institution failure, the CDA’s deposits may not be returned to the CDA.

As of December 31, 2011, \$815,575 of the CDA’s total bank balance of \$2,115,575 was exposed to custodial credit risk as follows:

Uninsured and collateral held by the pledging financial institution’s trust department or agent not in the CDA’s name	<u>\$815,575</u>
---	------------------

The CDA has CDs of \$1,219,010 as of 12/31/11. All are set to mature within 1 year.

**c. Capital Assets**

	Beginning Balance	Additions	Deletions	Ending Balance	Useful Lives (Years)
Land	\$ 275,172	\$ -	\$ -	\$ 275,172	N/A
Construction in Progress	5,416,458	-	(5,416,458)	-	N/A
Equipment	14,101	-	(1,472)	12,629	5-10
Buildings	-	6,087,994	-	6,087,994	35-40
Accumulated Depreciation					
Equipment	(12,704)	(113)	1,472	(11,345)	
Buildings	-	(121,760)	-	(121,760)	
Totals	\$5,693,027	\$ 5,966,121	\$ (2,944)	\$ 6,242,690	

**d. Employee Retirement System**

All eligible authority employees participate in the Wisconsin Retirement System (“system”), a cost-sharing defined benefit multiple-employer public employee retirement system (PERS). Activity related to the CDA’s involvement in the system is included with the city in Note V.A.

**e. Economic Development and Housing Rehabilitation Loans Receivable**

The CDA has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The CDA records a loan receivable when the loan has been made and funds have been disbursed. It is the CDA’s policy to record revenue when the initial loan is made from the federal and state grant funds. Interest received from loan repayments is recognized as revenue when received in cash. The following receivable amounts are not expected to be collected within one year:

Loan receivable	<u>\$576,544</u>
-----------------	------------------

**12. Component Unit (Continued)**

f. Transfers in

The CDA recorded a transfer of \$783,659 from the City. Of this amount, \$671,856 was for the costs associated with the innovation center which was paid for by TIF 4.

g. Due from City

The CDA has a long-term advance receivable from the City as disclosed in Note 6. No repayment schedule has been established yet.

**13. Economic Dependency**

One of the City's Water Utility customers provides approximately 21% of the water revenue.

**14. Commitments and Contingencies**

Federal Grant Programs

The City participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable at December 31, 2011 may be impaired. In the opinion of management, no material adjustments will result from any such audits.

Construction

The City had remaining street construction commitments of approximately \$420,000 as of 12/31/11. The City's sewer fund also is nearing completion of a sewer plant upgrade. Total costs were anticipated to be \$5,560,000. The sewer fund has costs of approximately \$5,363,000 through 12/31/11.

**15. Subsequent Events**

Subsequent to year end the city approved contracts for approximately \$2.4 million for the reconstruction of Milwaukee Street and \$1 million for Prince Street.

In May 2012, the City incurred several borrowings. The City approved a \$5,475,000 general obligation bond borrowing. The bonds have interest rates ranging from 2.00-3.25% with principal due annually from 2016-2031. \$927,000 of these bonds refinanced a general obligation note. The refinancing amounts are for new projects.

The City also approved \$855,000 in water revenue bonds with rates varying from 2.25% to 2.85%. Principal is due in varying amounts from 2016 through 2027.

The City also approved \$1,485,000 in sewer revenue bonds. Interest rates vary from 2.00% to 2.85%. Principal is due in varying amounts from 2016 through 2027.

Draft

**REQUIRED SUPPLEMENTARY INFORMATION**

City of Whitewater  
Whitewater, WI

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (with Variances)  
General Fund  
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 2,490,796	\$ 2,490,796	\$ 2,527,296	\$ 36,500
Special Assessment Revenue	38,400	38,400	24,356	(14,044)
Intergovernmental	4,537,382	4,537,382	4,639,718	102,336
License and Permits	98,060	106,060	69,241	(36,819)
Fines, Forfeits and Penalties	457,300	457,300	439,453	(17,847)
Public Charges for Services	664,013	656,013	713,075	57,062
Interest Income	8,000	8,000	5,726	(2,274)
Miscellaneous Income	40,850	40,850	70,596	29,746
Total Revenues	<u>8,334,801</u>	<u>8,334,801</u>	<u>8,489,461</u>	<u>154,660</u>
<b>EXPENDITURES</b>				
Current:				
General Government	1,639,169	1,524,061	1,573,247	(49,186)
Public Safety	3,945,411	3,945,411	3,974,665	(29,254)
Public Works	991,593	991,593	1,084,225	(92,632)
Culture, Recreation and Education	1,188,836	1,284,294	1,261,693	22,601
Conservation and Development	96,718	96,718	133,897	(37,179)
Debt Service				
Principal Repayment	-	49,882	49,882	-
Interest Expense	-	16,368	16,368	-
Total Expenditures	<u>7,861,727</u>	<u>7,908,327</u>	<u>8,093,977</u>	<u>(185,650)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>473,074</u>	<u>426,474</u>	<u>395,484</u>	<u>(30,990)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	400,000	400,000	394,437	(5,563)
Transfers Out	(948,074)	(901,474)	(822,421)	79,053
Total Other Financing Sources and Uses	<u>(548,074)</u>	<u>(501,474)</u>	<u>(427,984)</u>	<u>73,490</u>
Net Change in Fund Balances	(75,000)	(75,000)	(32,500)	42,500
Budgetary Fund Balances - Beginning	<u>2,183,092</u>	<u>2,183,092</u>	<u>2,183,092</u>	<u>-</u>
Budgetary Fund Balances - Ending	<u>\$ 2,108,092</u>	<u>\$ 2,108,092</u>	<u>\$ 2,150,592</u>	<u>\$ 42,500</u>
Reconciliation of Fund Balance:				
Budgetary Fund Balance			\$ 2,150,592	
Perspective Differences:				
Revenues not included in budgetary basis, but included in Statement of Revenues, Expenditures, and Changes in Fund Balance		(13,186)		
Expenditures not included in budgetary basis, but included in Statement of Revenues, Expenditures, and Changes in Fund Balance		(683,033)		
Transfers not included in budgetary basis, but included in Statement of Revenues, Expenditures, and Changes in Fund Balance		652,442		
Beginning fund balance of funds not included in budgetary basis, but included in Statement of Revenues, Expenditures, and Changes in Fund Balance		578,274		
			<u>534,497</u>	
Fund Balance per Statement of Revenues, Expenditures, and Changes in Fund Balance			<u>\$ 2,685,089</u>	

Draft

**SUPPLEMENTARY INFORMATION**

City of Whitewater  
Whitewater, WI

Balance Sheet  
Non-Major Governmental Funds  
December 31, 2011

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Governmental Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,129,716	\$ 1,130,048	\$ 2,259,764
Receivables:			
Taxes	-	28,641	28,641
Other	23,110	-	23,110
Due from Other Funds	3	-	3
Due from Other Governments	30,894	-	30,894
Total Assets	<u>\$ 1,183,723</u>	<u>\$ 1,158,689</u>	<u>\$ 2,342,412</u>

**LIABILITIES AND FUND BALANCES**

Liabilities:			
Accounts Payable	\$ 37,616	\$ 156,172	\$ 193,788
Accrued Liabilities	5,827	-	5,827
Due to Other Funds	5,180	7,000	12,180
Deferred Revenue	10,863	28,641	39,504
Total Liabilities	<u>59,486</u>	<u>191,813</u>	<u>251,299</u>
Fund Balance:			
Restricted	1,124,237	967,088	2,091,325
Total Fund Balance	<u>1,124,237</u>	<u>966,876</u>	<u>2,091,113</u>
Total Liabilities and Fund Balance	<u>\$ 1,183,723</u>	<u>\$ 1,158,689</u>	<u>\$ 2,342,412</u>

Draft

Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-Major Governmental Funds  
For the Year Ended December 31, 2011

	Non-Major Special Revenue Funds	Non-Major Capital Project Funds	Non-Major Governmental Funds
<b>REVENUES</b>			
Property Taxes	\$ -	\$ 21,525	\$ 21,525
Intergovernmental	390,502	571,576	962,078
Fines, Forfeits and Penalties	15,628	-	15,628
Public Charges for Services	150,263	-	150,263
Intergovernmental Charges for Services	64	-	64
Interest Income	6,597	1,543	8,140
Miscellaneous Income	65,960	20,269	86,229
Total Revenues	666,014	614,913	1,280,927
<b>EXPENDITURES</b>			
Current:			
General Government	25,852	-	25,852
Public Safety	10,954	-	10,954
Public Works	133,865	-	133,865
Culture, Recreation and Education	412,076	-	412,076
Conservation and Development	1,392	749	2,141
Capital Outlay	10,144	1,440,031	1,450,175
Total Expenditures	594,283	1,440,780	2,035,063
Excess (Deficiency) of Revenues Over Expenditures	71,731	(825,867)	(754,136)
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from Long-Term Debt	-	700,000	700,000
Transfers In	10,894	241,442	252,336
Transfers Out	(54,000)	(88,539)	(142,539)
Transfers Out to CDA	-	(5,000)	(5,000)
Total Other Financing Sources and Uses	(43,106)	847,903	804,797
Net Change in Fund Balances	28,625	22,036	50,661
Fund Balances - Beginning	1,095,612	944,840	2,040,452
Fund Balances - Ending	\$ 1,124,237	\$ 966,876	\$ 2,091,113

City of Whitewater  
Whitewater, WI

Non-Major Special Revenue Funds  
Combining Balance Sheet  
December 31, 2011

	Cable TV Fund	Library Special Revenue Fund	Taxicab Grant Program Fund	Parkland Acquisition Fund	Parkland Development Fund	Forestry Fund	Rescue Squad Equipment/ Educ. Fund
ASSETS							
Cash and Cash Equivalents	\$ 107,016	\$ 484,677	\$ 57,614	\$ 5,623	\$ 42,015	\$ 16,602	\$ 282,689
Receivables:							
Other	23,110	-	-	-	-	-	-
Due from Other Funds	-	3	-	-	-	-	-
Due from Other Governments	-	-	30,894	-	-	-	-
Total Assets	\$ 130,126	\$ 484,680	\$ 88,508	\$ 5,623	\$ 42,015	\$ 16,602	\$ 282,689

LIABILITIES AND FUND BALANCES

Liabilities:							
Accounts Payable	\$ 43	\$ 10,591	\$ 20,164	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	2,140	3,687	-	-	-	-	-
Due to Other Funds	2	5,178	-	-	-	-	-
Deferred Revenue	-	-	10,863	-	-	-	-
Total Liabilities	2,185	19,456	31,027	-	-	-	-
Fund Balance:							
Restricted	127,941	465,224	57,481	5,623	42,015	16,602	282,689
Total Fund Balance	127,941	465,224	57,481	5,623	42,015	16,602	282,689
Total Liabilities and Fund Balance	\$ 130,126	\$ 484,680	\$ 88,508	\$ 5,623	\$ 42,015	\$ 16,602	\$ 282,689

Draft

**City of Whitewater  
Whitewater, WI**

**Non-Major Special Revenue Funds  
Combining Balance Sheet  
December 31, 2011**

	<b>Parking Permit Fund</b>	<b>Rescue Squad Trust Fund</b>	<b>Police Dept. Trust Fund</b>	<b>Rock River Storm Water Group</b>	<b>Non-Major Special Revenue Funds</b>
Cash and Cash Equivalents	\$ 21,996	\$ 53,238	\$ 18,692	\$ 39,554	\$ 1,129,716
Receivables:					
Other	-	-	-	-	23,110
Due from Other Funds	-	-	-	-	3
Due from Other Governments	-	-	-	-	30,894
<b>Total Assets</b>	<b>\$ 21,996</b>	<b>\$ 53,238</b>	<b>\$ 18,692</b>	<b>\$ 39,554</b>	<b>\$ 1,183,723</b>

**LIABILITIES AND FUND BALANCES**

Liabilities:					
Accounts Payable	\$ 165	\$ -	\$ 6,653	\$ -	\$ 37,616
Accrued Liabilities	-	-	-	-	5,827
Due to Other Funds	-	-	-	-	5,180
Deferred Revenue	-	-	-	-	10,863
<b>Total Liabilities</b>	<b>165</b>	<b>-</b>	<b>6,653</b>	<b>-</b>	<b>59,486</b>
Fund Balance:					
Restricted	21,831	53,238	12,039	39,554	1,124,237
<b>Total Fund Balance</b>	<b>21,831</b>	<b>53,238</b>	<b>12,039</b>	<b>39,554</b>	<b>1,124,237</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 21,996</b>	<b>\$ 53,238</b>	<b>\$ 18,692</b>	<b>\$ 39,554</b>	<b>\$ 1,183,723</b>

City of Whitewater  
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

	Cable TV Fund	Library Special Revenue Fund	Taxicab Grant Program Fund	Parkland Acquisition Fund	Parkland Development Fund	Forestry Fund	Rescue Squad Equipment/Educ. Fund
<b>REVENUES</b>							
Intergovernmental	\$ -	\$ 251,998	\$ 138,504	\$ -	\$ -	\$ -	\$ -
Fines, Forfeits and Penalties	-	15,628	-	-	-	-	-
Public Charges for Services	104,112	6,579	-	-	13,492	-	-
Intergovernmental Charges for Services	-	-	-	-	-	-	64
Interest Income	511	2,034	69	4	99	82	3,168
Miscellaneous Income	1,597	27,478	-	5,722	32,115	-	-
Total Revenues	106,220	303,717	138,573	5,726	45,706	82	3,232
<b>EXPENDITURES</b>							
Current:							
Public Safety	-	-	-	-	-	-	4,988
Public Works	-	-	133,865	-	-	-	-
Culture, Recreation and Education	109,994	288,211	-	9,526	1,865	-	2,480
Conservation and Development	-	-	-	-	-	1,392	-
Capital Outlay	-	3,807	-	-	6,337	-	-
Total Expenditures	109,994	292,018	133,865	9,526	8,202	1,392	7,468
Excess (Deficiency) of Revenues Over Expenditures	(3,774)	11,699	4,708	(3,800)	37,504	(1,310)	(4,236)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	10,894	-	-	-	-
Transfers Out	(22,000)	-	-	-	-	(10,000)	-
Total Other Financing Sources and Uses	(22,000)	-	10,894	-	-	(10,000)	-
Net Change in Fund Balances	(25,774)	11,699	15,602	(3,800)	37,504	(11,310)	(4,236)
Fund Balances - Beginning	153,715	453,525	41,879	9,423	4,511	27,912	286,925
Fund Balances - Ending	\$ 127,941	\$ 465,224	\$ 57,481	\$ 5,623	\$ 42,015	\$ 16,602	\$ 282,689

Draft

City of Whitewater  
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

	Parking Permit Fund	Rescue Squad Trust Fund	Police Dept. Trust Fund	Rock River Storm Water Group	Non-Major Special Revenue Funds
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 390,502
License and Permits	-	-	-	37,000	37,000
Fines, Forfeits and Penalties	-	-	-	-	15,628
Public Charges for Services	26,080	-	-	-	150,263
Intergovernmental Charges for Services	-	-	-	-	64
Interest Income	43	476	32	79	6,597
Miscellaneous Income	-	-	(952)	-	65,960
Total Revenues	26,123	476	(920)	37,079	666,014
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	1,400	24,452	25,852
Public Safety	5,966	-	-	-	10,954
Public Works	-	-	-	-	133,865
Culture, Recreation and Education	-	-	-	-	412,076
Conservation and Development	-	-	-	-	1,392
Capital Outlay	-	-	-	-	10,144
Total Expenditures	5,966	-	1,400	24,452	594,283
Excess (Deficiency) of Revenues Over Expenditures	20,157	476	(2,320)	12,627	71,731
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	10,894
Transfers Out	(22,000)	-	-	-	(54,000)
Total Other Financing Sources and Uses	(22,000)	-	-	-	(43,106)
Net Change in Fund Balances	(1,843)	476	(2,320)	12,627	28,625
Fund Balances - Beginning	23,674	52,762	14,359	26,927	1,095,612
Fund Balances - Ending	\$ 21,831	\$ 53,238	\$ 12,039	\$ 39,554	\$ 1,124,237

City of Whitewater  
Whitewater, WI

Non-Major Capital Project Funds  
Combining Balance Sheet  
December 31, 2011

	TID #5	TID #6	TID #7	TID #8	TID #9	Other Capital Projects Funds	Non-Major Capital Project Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 9,011	\$ 36,863	\$ (212)	\$ 17,571	\$ 2,372	\$ 1,064,443	\$ 1,130,048
Receivables:							
Taxes	-	28,207	-	194	240	-	28,641
Total Assets	<u>\$ 9,011</u>	<u>\$ 65,070</u>	<u>\$ (212)</u>	<u>\$ 17,765</u>	<u>\$ 2,612</u>	<u>\$ 1,064,443</u>	<u>\$ 1,158,689</u>

**LIABILITIES AND FUND BALANCES**

Liabilities:							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,172	\$ 156,172
Due to Other Funds	-	-	-	-	-	7,000	7,000
Deferred Revenue	-	28,207	-	194	240	-	28,641
Total Liabilities	-	<u>28,207</u>	-	<u>194</u>	<u>240</u>	<u>163,172</u>	<u>191,813</u>
Fund Balance:							
Restricted	9,011	36,863	-	17,571	2,372	901,271	967,088
Unassigned (deficit)	-	-	(212)	-	-	-	(212)
Total Fund Balance (deficit)	<u>9,011</u>	<u>36,863</u>	<u>(212)</u>	<u>17,571</u>	<u>2,372</u>	<u>901,271</u>	<u>966,876</u>
Total Liabilities and Fund Balance	<u>\$ 9,011</u>	<u>\$ 65,070</u>	<u>\$ (212)</u>	<u>\$ 17,765</u>	<u>\$ 2,612</u>	<u>\$ 1,064,443</u>	<u>\$ 1,158,689</u>

Draft

City of Whitewater  
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-Major Capital Project Funds  
For the Year Ended December 31, 2011

	TID #5	TID #6	TID #7	TID #8	TID #9	Other Capital Projects Funds	Non-Major Capital Projects Funds
<b>REVENUES</b>							
Property Taxes	\$ 1,015	\$ 20,120	\$ -	\$ -	390	\$ -	\$ 21,525
Intergovernmental	-	-	-	-	-	571,576	571,576
Interest Income	2	327	-	37	-	1,177	1,543
Miscellaneous Income	-	-	-	-	-	20,269	20,269
Total Revenues	1,017	20,447	-	37	390	593,022	614,913
<b>EXPENDITURES</b>							
Current:							
Conservation and Development	150	150	150	150	149	-	749
Capital Outlay	-	83,045	-	-	-	1,356,986	1,440,031
Total Expenditures	150	83,195	150	150	149	1,356,986	1,440,780
Excess (Deficiency) of Revenues Over Expenditures	867	(62,748)	(150)	(113)	241	(763,964)	(825,867)
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from Long-Term Debt	-	-	-	-	-	700,000	700,000
Transfers In	-	-	-	-	-	241,442	241,442
Transfers Out	-	(25,182)	-	-	-	(63,357)	(88,539)
Transfers Out to CDA	-	(5,000)	-	-	-	-	(5,000)
Total Other Financing Sources and Uses	-	(30,182)	-	-	-	878,085	847,903
Net Change in Fund Balances	867	(92,930)	(150)	(113)	241	114,121	22,036
Fund Balances - Beginning	8,144	129,793	(62)	17,684	2,131	787,150	944,840
Fund Balances - Ending	\$ 9,011	\$ 36,863	\$ (212)	\$ 17,571	\$ 2,372	\$ 901,271	\$ 966,876

Draft

**City of Whitewater  
Whitewater, WI  
Combining Statement of Net Assets - Component Unit  
December 31, 2011**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
<b>ASSETS</b>				
Cash and Investments	\$ 57,632	\$ 2,032,459	\$ 25,483	\$ 2,115,574
Due from City	129	(1,491)	1,566	204
Loans receivable	-	576,544	-	576,544
Due from other CDA funds	-	15,711	-	15,711
Advance receivable from City	-	750,000	-	750,000
Capital Assets				
Land, Improvements, and Construction in Progress	-	275,172	-	275,172
Other Capital Assets, net of depreciation	1,285	5,966,234	-	5,967,519
Total Capital Assets	<u>1,285</u>	<u>6,241,406</u>	<u>-</u>	<u>6,242,691</u>
Total Assets	<u>\$ 59,046</u>	<u>\$ 9,614,629</u>	<u>\$ 27,049</u>	<u>\$ 9,700,724</u>
<b>LIABILITIES</b>				
Accounts Payable and Accrued Expenses	\$ 1	\$ 900	\$ 3,338	\$ 4,239
Due to other CDA funds	15,786	-	-	15,786
Due to City	376	-	-	376
Total Liabilities	<u>16,163</u>	<u>900</u>	<u>3,338</u>	<u>20,401</u>
<b>NET ASSETS</b>				
Invested in Capital Assets	1,285	6,241,406	-	6,242,691
Restricted	-	3,372,323	-	3,372,323
Unrestricted	41,598	-	23,711	65,309
Total Net Assets	<u>42,883</u>	<u>9,613,729</u>	<u>23,711</u>	<u>9,680,323</u>
Total Liabilities and Net Assets	<u>\$ 59,046</u>	<u>\$ 9,614,629</u>	<u>\$ 27,049</u>	<u>\$ 9,700,724</u>

**City of Whitewater  
Whitewater, WI**

**Combining Statement of Revenues, Expenses and Changes in  
Net Assets - Component Unit  
For the Year Ended December 31, 2011**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
Operating Revenues	\$ -	\$ 14,280	\$ 95,220	\$ 109,500
Operating Expenses				
Operating Expenses	96,191	33,162	72,234	201,587
Depreciation	113	121,760	-	121,873
HUSCO Grant	-	606,000	-	606,000
Total Operating Expenses	<u>96,304</u>	<u>760,922</u>	<u>72,234</u>	<u>929,460</u>
Operating Income (Loss)	(96,304)	(746,642)	22,986	(819,960)
Non-Operating Revenues (Expenses)				
Investment Income	32	29,988	14	30,034
Miscellaneous	-	1,977	711	2,688
Intergovernmental and Other	7,988	606,915	-	614,903
In-Kind Revenue	-	-	179,051	179,051
In-Kind Expenses	<u>-</u>	<u>-</u>	<u>(179,051)</u>	<u>(179,051)</u>
Total Non Operating Revenues	<u>8,020</u>	<u>638,880</u>	<u>725</u>	<u>647,625</u>
Transfer in from City	<u>111,803</u>	<u>671,856</u>	<u>-</u>	<u>783,659</u>
Change in Net Assets	23,519	564,094	23,711	611,324
Total Net Assets - Beginning	<u>19,364</u>	<u>9,049,635</u>	<u>-</u>	<u>9,068,999</u>
Total Net Assets - Ending	<u>\$ 42,883</u>	<u>\$ 9,613,729</u>	<u>\$ 23,711</u>	<u>\$ 9,680,323</u>

City of Whitewater  
Whitewater, WI

**Combining Statement of Cash Flows - Component Unit  
For the Year Ended December 31, 2011**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
<b>Cash Flows From Operating Activities</b>				
Received from customers	\$ -	\$ 14,280	\$ 95,220	\$ 109,500
Loans repaid	-	195,820	-	195,820
Intergovernmental charges	7,988	606,915	-	614,903
Paid to suppliers for goods and services	(13,684)	(635,694)	(69,751)	(719,129)
Payments to employees for services	(86,411)	-	-	(86,411)
Net cash flows from operating activities	<u>(92,107)</u>	<u>181,321</u>	<u>25,469</u>	<u>114,683</u>
<b>Cash Flows From Investing Activities</b>				
Long-term investments purchased	-	(1,219,010)	-	(1,219,010)
Long-term investments sold	-	892,759	-	892,759
Investment income	31	30,307	14	30,352
Net cash flows from investing activities	<u>31</u>	<u>(295,944)</u>	<u>14</u>	<u>(295,899)</u>
<b>Cash Flows From Non-Capital Financing Activities</b>				
Transfers in from City	111,803	-	-	111,803
Net cash flow from noncapital financing activities	<u>111,803</u>	<u>-</u>	<u>-</u>	<u>111,803</u>
Net increase (decrease) in cash and cash equivalents	19,727	(114,623)	25,483	(69,413)
Cash And Cash Equivalents - Beginning Of Year	<u>37,905</u>	<u>928,072</u>	<u>-</u>	<u>965,977</u>
Cash And Cash Equivalents - End Of Year	<u>\$ 57,632</u>	<u>\$ 813,449</u>	<u>\$ 25,483</u>	<u>\$ 896,564</u>
<b>Noncash Investing, Capital And Related Financing Activities</b>				
Transferred Innovation Center from CWIP (\$6,087,994)				

City of Whitewater  
Whitewater, WI

**Combining Statement of Cash Flows - Component Unit  
For the Year Ended December 31, 2011**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
<b>Reconciliation Of Operating Income (Loss) To Net</b>				
<b>Cash Flows From Operating Activities</b>				
Operating income (loss)	\$ (96,304)	\$ (746,642)	\$ 22,986	\$ (819,960)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Miscellaneous	7,988	608,892	711	617,591
Noncash items included in income (loss)				
Depreciation	113	121,760	-	121,873
Change in Assets and Liabilities				
Loans receivable	-	195,820	-	195,820
Due from other funds	-	-	(1,566)	(1,566)
Accounts payable	(4,289)	-	3,338	(951)
Due to other funds	385	1,491	-	1,876
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net Cash Flows From Operating Activities	<u>\$ (92,107)</u>	<u>\$ 181,321</u>	<u>\$ 25,469</u>	<u>\$ 114,683</u>
<b>Reconciliation Of Cash And Cash Equivalents To The Statement Of Net Assets</b>				
Cash and investments - statement of net assets - component unit	\$ 57,632	\$ 2,032,459	\$ 25,483	\$ 2,115,574
less: Non-cash equivalents	<u>          </u>	<u>(1,219,010)</u>	<u>          </u>	<u>(1,219,010)</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Cash And Cash Equivalents - End Of Year	<u>\$ 57,632</u>	<u>\$ 813,449</u>	<u>\$ 25,483</u>	<u>\$ 896,564</u>

City of Whitewater

Schedule of Long-Term Debt Principal Payments - Governmental Activities  
December 31, 2011

Year	2005		2008		2009		2010		2010 Taxable		2010 Taxable		2011	
	TIF #4 General Obligation Refunding Notes	\$	TIF #4 General Obligation Refunding	\$	General Obligation Refunding Bonds	\$	General Obligation Refunding Bonds	\$	General Obligation Refunding Bonds	General Obligation Refunding Bonds	Community Development Bonds	General Obligation Refunding Bonds	Community Development Bonds	General Obligation Notes
2012		\$ 1,535,000		\$ 485,000	\$ 155,000	\$ 230,000	\$ -	\$ 180,000	\$ 40,000	\$ -	\$ -	\$ 180,000	\$ 40,000	\$ -
2013		2,505,000		665,000	150,000	230,000	50,000	180,000	70,000	180,000	70,000	180,000	70,000	700,000
2014		1,975,000		780,000	145,000	230,000	115,000	175,000	55,000	175,000	55,000	175,000	55,000	-
2015		2,025,000		835,000	145,000	190,000	165,000	135,000	60,000	135,000	60,000	135,000	60,000	-
2016		2,240,000		875,000	140,000	125,000	170,000	895,000	35,000	895,000	35,000	895,000	35,000	-
2017		2,115,000		910,000	-	40,000	175,000	915,000	75,000	915,000	75,000	915,000	75,000	-
2018		1,205,000		-	-	-	180,000	935,000	90,000	935,000	90,000	935,000	90,000	-
2019		970,000		-	-	-	185,000	690,000	95,000	690,000	95,000	690,000	95,000	-
2020		995,000		-	-	-	190,000	710,000	95,000	710,000	95,000	710,000	95,000	-
2021		415,000		-	-	-	195,000	-	220,000	-	220,000	-	220,000	-
2022		430,000		-	-	-	205,000	-	225,000	-	225,000	-	225,000	-
2023		445,000		-	-	-	210,000	-	235,000	-	235,000	-	235,000	-
2024		460,000		-	-	-	220,000	-	240,000	-	240,000	-	240,000	-
2025		480,000		-	-	-	230,000	-	250,000	-	250,000	-	250,000	-
2026		380,000		-	-	-	235,000	-	145,000	-	145,000	-	145,000	-
2027		395,000		-	-	-	245,000	-	150,000	-	150,000	-	150,000	-
2028		255,000		-	-	-	255,000	-	-	-	-	-	-	-
2029		265,000		-	-	-	265,000	-	-	-	-	-	-	-
Totals		\$ 19,090,000		\$ 4,550,000	\$ 735,000	\$ 1,045,000	\$ 3,290,000	\$ 4,815,000	\$ 2,080,000	\$ 4,815,000	\$ 2,080,000	\$ 4,815,000	\$ 2,080,000	\$ 700,000

Draft

City of Whitewater

Schedule of Long-Term Debt Interest Payments - Governmental Activities  
December 31, 2011

Year	2005		2008		2009		2010		2010 Taxable		2010		2010 Taxable		2011	
	TIF #4	General	TIF #4	General	General	General	General	General	General	Obligation	Community	General	Obligation	Community	General	Obligation
	Refunding	Notes	Obligation	Refunding	Refunding	Refunding	Refunding	Refunding	Bonds	Development	Development	Refunding	Refunding	Bonds	Development	Notes
Totals	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2012	67,500		170,625	18,650	21,205	163,300	113,912	163,300	81,218			113,912	113,912	81,218		5,040
2013	51,480		152,437	15,550	17,985	163,300	110,762	163,300	80,778			110,762	110,762	80,778		5,040
2014	34,920		127,500	12,175	13,845	161,900	107,612	161,900	79,693			107,612	107,612	79,693		-
2015	17,820		98,250	8,188	9,015	158,680	104,550	158,680	78,648			104,550	104,550	78,648		-
2016	-		66,938	4,200	4,455	153,400	102,188	153,400	77,298			102,188	102,188	77,298		-
2017	-		34,125	-	1,080	147,280	84,288	147,280	76,388			84,288	84,288	76,388		-
2018	-		-	-	-	140,280	65,988	140,280	74,175			65,988	65,988	74,175		-
2019	-		-	-	-	132,630	40,275	132,630	71,250			40,275	40,275	71,250		-
2020	-		-	-	-	124,028	21,300	124,028	67,783			21,300	21,300	67,783		-
2021	-		-	-	-	114,812	-	114,812	64,125			-	-	64,125		-
2022	-		-	-	-	105,062	-	105,062	55,435			-	-	55,435		-
2023	-		-	-	-	94,608	-	94,608	46,435			-	-	46,435		-
2024	-		-	-	-	83,582	-	83,582	36,565			-	-	36,565		-
2025	-		-	-	-	71,702	-	71,702	26,125			-	-	26,125		-
2026	-		-	-	-	58,938	-	58,938	14,750			-	-	14,750		-
2027	-		-	-	-	45,542	-	45,542	7,500			-	-	7,500		-
2028	-		-	-	-	31,332	-	31,332	-			-	-	-		-
2029	-		-	-	-	16,032	-	16,032	-			-	-	-		-
Totals	\$ 171,720	\$ 4,603,392	\$ 649,875	\$ 58,763	\$ 67,585	\$ 1,966,408	\$ 750,875	\$ 938,166	\$ 10,080							

Draft

Draft

**SINGLE AUDIT**

**CITY OF WHITEWATER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Year Ended December 31, 2011**

Draft

Federal Awarding Agency Pass-Through Agency Award Description	Federal CFDA Number	Federal Expenditures
U.S. Department of Homeland Security		
Assistance to Firefighters Grant	97.044	\$ 88,380
Passed through Wisconsin Department of Military Affairs		
Disaster Grants- Public Assistance	97.036	<u>37,117</u>
Total U.S. Department of Homeland Security		125,497
U.S. Department of Transportation		
Passed through Wisconsin Department of Transportation		
Federal Small Urban Area and Rural Public Transportation Program	20.509	66,933
U.S. Environmental Protection Agency		
Passed through Wisconsin Department of Natural Resources		
Clean Water Fund Program	66.458	70,342
U.S. Department of Commerce		
Investments for Public Works and Economic Development Facilities	11.300	816,302
U.S. Department of Energy		
Passed through Wisconsin Department of Commerce		
Energy Efficiency and Conservation Block Grant (ARRA)	81.128	83,196
Passed through Wisconsin Department of Administration		
Energy Efficiency and Conservation Block Grant (ARRA)	81.128	<u>35,368</u>
Total U.S. Department of Energy		118,564
U.S. Department of Justice		
Edward Byrne Memorial Justice Assistance Grant (ARRA)	16.804	12,768
U.S. Department of Housing and Urban Development		
Passed through Wisconsin Department of Commerce		
Community Development Block Grants - Public Facilities	14.228	400,000
Community Development Block Grants - Economic Development	14.228	<u>606,000</u>
Total U.S. Department of Housing and Urban Development		<u>1,006,000</u>
Total Expenditures of Federal Awards		<u>\$ 2,216,406</u>
State Awarding Agency Pass-through Agency Award Description	State ID Number	State Expenditures
Wisconsin Department of Natural Resources		
Recycling Programs and Efficiency	370.670	\$ 31,766
Wisconsin Department of Transportation		
Transit Operating Aids	395.104	60,677
Wisconsin Department of Commerce		
Petroleum Environmental Cleanup Fund Award	unknown	11,244
Wisconsin Department of Military Affairs		
State Match- Federal Disaster Assistance	465.305	<u>6,186</u>
Total Expenditures of State Awards		<u>\$ 109,873</u>

**CITY OF WHITEWATER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**For the Year Ended December 31, 2011**

---

Draft

**Note 1            Reporting Entity**

This Schedule of Expenditures of Federal and State Awards includes all federal and state awards of the City of Whitewater required to be included in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *Wisconsin State Single Audit Guidelines*.

**Note 2            Basis of Presentation**

The accounting records for the grant program are maintained on the accrual or modified accrual basis of accounting, depending on the fund type the federal and state awards are recorded in. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *Wisconsin State Single Audit Guidelines*.

**Note 3            Commitments and Contingencies**

The City participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable at December 31, 2011 may be impaired. In the opinion of management, no material adjustments will result from any such audits.

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

July 3, 2012

To the City Council  
City of Whitewater  
Whitewater, Wisconsin

We have audited the financial statements of the City of Whitewater as of and for the year ended December 31, 2011, and have issued our report thereon dated July 3, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Whitewater's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Whitewater's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Whitewater's internal control over financial reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as 2011-1, that we consider to be a significant deficiency in internal control over financial reporting. 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.

**City of Whitewater**  
**Report on Internal Control over Financial Reporting**  
**and on Compliance and Other Matters Based on an Audit**  
**of Financial Statements Performed in Accordance**  
**with *Government Auditing Standards***

Compliance and Other Matters

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

We noted certain matters that we reported to management of the City of Whitewater in a separate letter dated July 3, 2012.

This report is intended solely for the information and use of the audit committee, management and federal awarding agencies and pass-through entities and is not intended and should not be used by anyone other than these specified parties.

Johnson Block & Company, Inc.  
Madison, Wisconsin

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A  
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH *OMB CIRCULAR  
A-133 AND THE STATE SINGLE AUDIT GUIDELINES***

July 3, 2012

To the City Council  
City of Whitewater  
Whitewater, Wisconsin

Compliance

We have audited the City of Whitewater's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011. The City of Whitewater's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal and state programs is the responsibility of the City of Whitewater's management. Our responsibility is to express an opinion on the City of Whitewater's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*. Those standards, *OMB Circular A-133* and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Whitewater's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Whitewater's compliance with those requirements.

In our opinion, the City of Whitewater complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2011.

## Internal Control Over Compliance

The management of the City of Whitewater is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the City of Whitewater's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Whitewater's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The City of Whitewater's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City of Whitewater's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the City Council, management, federal and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Johnson Block & Company, Inc.  
Madison, Wisconsin

**CITY OF WHITEWATER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2011**

---

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

\* Material weakness identified? No

\* Significant deficiency(ies) identified Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

\* Material weakness identified? No

\* Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Program</u>
14.228	Community Development Block Grants
11.300	Investments for Public Works and Economic Development Facilities

Dollar threshold for distinguishing Types A and B programs: \$300,000

Auditee qualified as low-risk auditee? No

**CITY OF WHITEWATER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

---

**Section I - Summary of Auditor's Results (Continued)**

State Awards

Internal control over major programs:

- \* Material weakness identified? No
- \* Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No

Identification of major state programs:

<u>ID Number</u>	<u>Name of State Program or Cluster</u>
395.104	Transit Operating Aids

**CITY OF WHITEWATER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

---

**Section II – Financial Statement Finding**

**2011-1**

*Condition:* The City does not have management personnel with the necessary expertise to prepare the financial statements and related notes in accordance with generally accepted accounting principles. Due to limited resources, management has decided to accept certain risks relevant to financial reporting and relies on the auditor to assist with the preparation of the City's financial statements.

*Criteria:* Internal controls over preparation of the financial statements, including footnote disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected.

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

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

*Grantee Response:* The control deficiency has been discussed with the City's management and they acknowledge their responsibility for the financial statements. Management will work with their auditor to implement changes to their internal control structure to address this.

**Section III – Federal and State Award Findings and Questioned Costs**

No matters were reported.

**CITY OF WHITEWATER  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

---

**U.S. Department of Commerce**

Finding 2010-2: Investments for Public Works and Economic Development Facilities

*Condition:* The construction contractor for the Whitewater-Technology Park building portion of the project has not been awarded per EDA Standard Terms and Conditions. The construction contractor is also working as a construction project manager developing specifications, requirements, statements of work, and invitations for bids and/or requests for proposal.

*Auditor's Recommendation:* We recommend that the City establish and follow procedures to comply with CFR 15 Section 14.43.

*Current Status:* No similar findings were noted in the 2011 audit.

# Memo

**To:** Cameron Clapper, Interim City Manager  
Common Council

**From:** Matt Amundson, Parks and Recreation Director

**Date:** July 10, 2012

**Re:** Whitewater Effigy Mounds Preserve

---

Over the past two months the Parks and Recreation Board had discussed the Effigy Mounds Preserve and the restoration process. The discussion has focused on efforts to improve the site while reducing on-going routine maintenance. The concept of hand mowing the mounds with volunteers has been difficult to establish and the Board has approved to amend the plan to begin the process of removing the turf cover and to restore with a short-stature, native seed mix. City staff will identify two smaller mounds to convert in this manner in 2012 on a trial basis.

This practice has been done on other mound sites, most notably at the Effigy Mounds National Monument in Iowa. This site is maintained by the National Park Service and a photo example is shown below:



Your consideration of this matter is greatly appreciated.

Thanks!  
Matt Amundson  
Parks & Recreation Director

Master Plan Report for the:

# Whitewater Effigy Mounds Preserve Preservation and Maintenance Plan

Plan approved by Parks and Recreation Board on August 1, 2011

Plan adopted by Common Council on February 7, 2012



Prepared for the:

Whitewater Parks and Recreation Department

From the:

Parks and Recreation Board

Effigy Mounds Task Force

Friends of Whitewater Effigy Mounds

The Whitewater Landmarks Commission

# MASTER PLAN REPORT

## Executive Summary

Preparing the plan for Whitewater's Effigy Mounds preserve has been a process of re-discovery. Participants discovered or re-discovered that this mound group has world-wide importance as a native-American cultural resource, and that the Oak Savanna remnant found in the preserve is the rarest plant community in the State of Wisconsin. While the City has taken action in the past to preserve this special place, it will be important to improve efforts to protect the effigy mounds from development pressure and take relatively inexpensive actions to preserve and understand this rare plant community and burial site.

During the end of 2010 and the early part of 2011 the Whitewater Parks and Recreation Department began the process to develop a new maintenance and preservation plan for the Whitewater Effigy Mounds Preserve. We interviewed stewards of other similar mounds groups in the State and held extensive public input to determine how best to preserve and honor this special place. Our plan recommends that a new burning regime be started to manage the health of the savanna. A number of improvement and research recommendations have been made by the Task Force. Here are some of the major ones:

- Begin a burning regime (potential spring 2011 burn planned) to encourage native vegetation establishment and help control weeds.
- Remove turf cover on each mound and restore with a short-stature, native seed mix.
- Plant native tree saplings in the larger open areas to encourage reestablishment of oak savanna, including the DOT "strip".
- Begin invasive species control regimen at appropriate times of the year and sow (by hand) native seed collected on-site at appropriate times of the year.
- Establish a scenic easement or park buffer as part of any future development on lands south and west of the preserve.
- Consider using "conservation subdivision" design principles on future residential developments south and east of the preserve.
- Remove private fences on public land. Work with neighbors to remove fences that have been built on the mounds preserve.
- Establish a permanent archeological advisory group that would approve and or solicit archeological research of the preserve.
- Partner with the Hoard Museum as a means to connect the history of these mounds and that of other sites in our State.
- Protect, preserve, and research the mounds group. Future decisions should be directed toward preserving the authenticity of the site.
- Conduct archeological research of the site.

The Whitewater Effigy Mounds Preserve is well loved by many Whitewater residents. It will play a meaningful role in the cultural and tourism future of Whitewater.

## Background

The Whitewater Effigy Mounds Preserve represents a surprisingly intact example of a Late Woodland Effigy Mound Group. It contains 14 mound features built by native-American tribes 700 to 1,100 years ago and is listed on the National Register of Historic Places. As a burial site it falls under the Wisconsin Burial Sites Preservation Law described below. Five of the mounds are in the shape of native-American clan animals or icons based on animal shapes important to their daily life and religious practice. Two are shaped like birds, one of which is an even rarer bent-wing bird shape. Also present are panther-like water spirits, mink, and turtle. The site may also include an inverted mound or intaglio. Our report recommends that a detailed archeological study of the entire preserve be conducted and that the existence of this intaglio confirmed. If this feature is proved to be an intaglio – it would be only the second surviving intaglio located in the state.

## Preservation Statutes

The Whitewater Effigy Mounds Preserve is a Wisconsin burial site. The following is from the Wisconsin State Historical Society:

### **Burial Sites Preservation Program**

The burial sites preservation program was created with the passage of 1985 Wisconsin Act 316 (PDF, 940KB) and Wisconsin's Burial Sites Preservation law, Wis. Stats. 157.70 (PDF, 40KB), in 1987. The program is based at the Wisconsin Historical Society's Headquarters building at 816 State Street, Madison, Wisconsin 53706 and is part of the Division of Historic Preservation-Public History. Program staff works closely with members of the Burial Sites Preservation Board.

A burial site, under the law, refers to any place where human remains are buried and includes marked and unmarked cemeteries, Native American mounds, small family cemeteries, and other less obvious locations that are reported to the Wisconsin Historical Society. No burials, regardless of age, ancestry, cultural affiliation or condition may be intentionally disturbed without first obtaining a permit from the director of the Wisconsin Historical Society, even if that burial is on your own land.

Accidental discoveries of suspected human bone must be reported to the burial sites preservation program and work must stop until a determination of whether or not the bone is actually of human origin is made. If you suspect that the human remains you have found are of recent origin and may be of law enforcement interest, please do not move or handle the remains and contact your local police or sheriff's department as soon as possible.

If you have a burial site on your property you may be eligible for a property tax exemption. In order to benefit, the site must be catalogued including a minimum five-foot protective buffer around it. You may then submit the documentation we provide to your local or county assessor to receive a pro rata reduction (see Wis. Stat. 70.11).

If you have questions about the program or would like to report the location of a burial site, please contact us at (608) 264-6494 and provide county and township information as well as section number, if possible. If you know of, or would like to report a burial site disturbance and you are calling from Wisconsin, please use our toll-free number, (800) 342-7834. For technical information or questions, please call (608) 264-6507.

# Site Inventory

## Plant Communities



Figure 1

The most important finding during the plant community inventory was the of course the intact vigorous remnant of an Oak Savanna plant community. Today, the oak savanna is beyond question the rarest plant community in Wisconsin (Curtis, 1971). Our report includes a detailed maintenance plan that describes the native species found on site and how best to preserve the health and vitality of each group of plants. The following is a brief summary of the plant communities found on site.

### Oak Savannah Remnant

- Approx 5 years ago various restoration activities began
- Savannah remnant dominated by bur oak, with some white oak, black cherry, shagbark hickory and black walnut
- Many remnant native species present in the herbaceous layer: bottlebrush grass, Indian grass, bee balm, little bluestem, cup plant, figwort
- Invasive species present: Garlic mustard, burdock, thistles (bull and Canada), Mulberry

### Silver Maple and Silver Maple/Bur oak stand

- This is a wetter soil type (Mundelein silt loam), and silver maple is dominant along with bur oak
- Other tree species include black cherry, green ash
- Herbaceous layer primarily dominated by weeds and blackberry (Rubus spp)
- Invasive species present: Garlic mustard, burdock, reed canary grass, bull thistle

### **Black cherry stand at east end of park near entrance**

- This is a drier soil type than the Silver Maple/Bur Oak stand and thus supports a dominance of Black Cherry. It is the same soil type as the oak savanna remnant, so restoration to a bur oak overstory may be possible.
- Invasive species present: Garlic Mustard, Burdock, Bull Thistle

### **Wetlands**

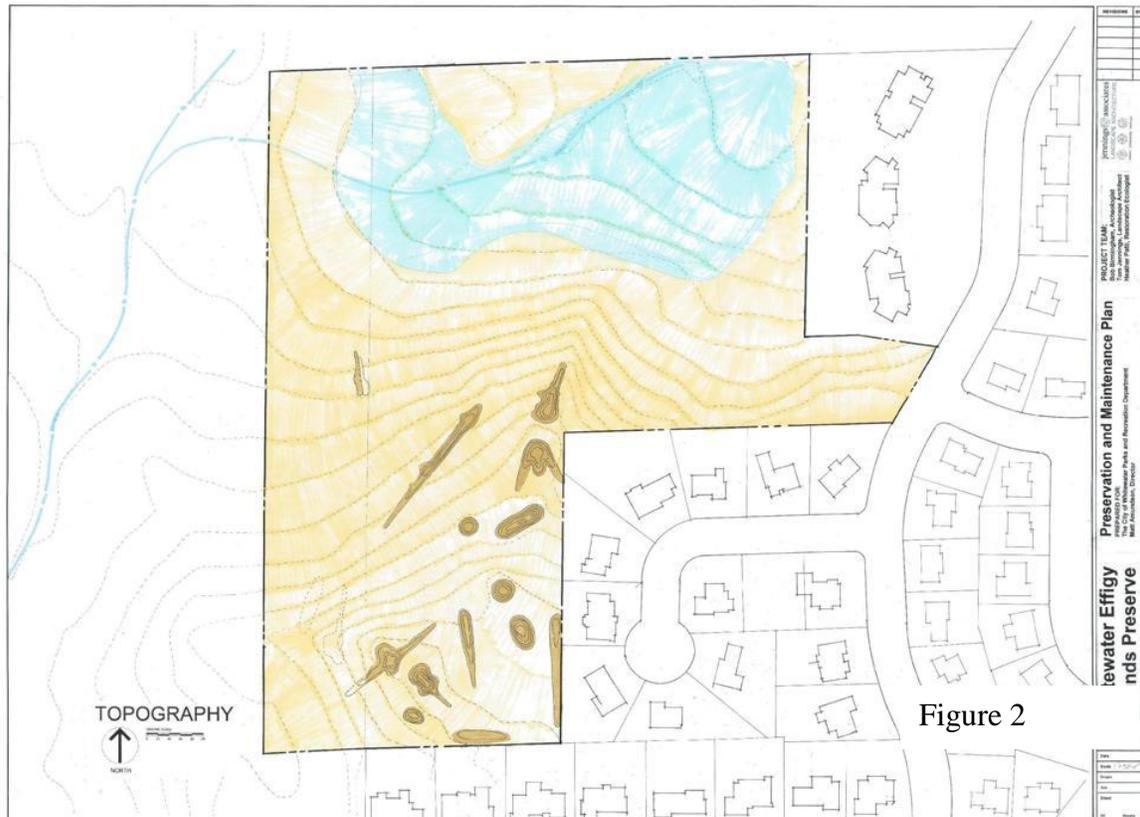
- This entire wetland consists of reed canary grass. The reed canary grass be difficult to control (costly, labor intensive), and in the future the wetland will continue to receive nutrient laden water carrying rcg seed from the existing wetland complex to the northeast, which receives runoff from Main Street.

### **DOT Prairie**

- This area was formerly agricultural, but has been allowed to become fallow and is filling in with prairie species and Silver maple saplings.
- Need to determine a goal plant community for this area: Prairie? Oak savannah?
- Need to determine capacity to manage the area and set management goals accordingly

## **Topography**

The site is located along a ridge line that slopes to the north and east. The soils higher on the ridge are glacial silt loams and become heavier and less well drained as they get closer to the marsh. A creek used to exist near the site but has become an intermittent stream due to agricultural activities.



## Public Input

During the planning process the Effigy Mounds Task Force and the Effigy Mounds Friends toured other effigy mounds sites in Wisconsin. They also received input from the public, advice from a Jay Toth a Native American manager of the Kingsly Bend effigy mound site, a presentation from Bob Birmingham, the former State of Wisconsin Chief Archeologist, and input from the Director of the Hoard Museum.

## Whitewater Effigy Mound Preserve Stakeholder and Public Meeting Summary December 8, 2010

The initial public and stakeholder meeting for the Whitewater Effigy Mound Preserve was held at 7:00 PM in the Whitewater City Hall on December 8 2010. About 20 citizens attended the meeting, including; neighbors, members of the public, Effigy Mounds Friends, and Effigy Mounds Task Force members. The names of the participants are included at the end of this summary. Also in attendance were, Whitewater Parks and Recreation Director Matt Amundson, Tom Jennings, lead consultant and landscape architect; Heather Patti, a restoration ecologist; and Bob Birmingham, a former state archeologist with the Wisconsin Historical Society.

*Please note that some of the input below is borrowed from a recent newspaper article about the meeting.*

Matt Amundson began the meeting by introducing the consultants and giving some background about the project:

"A formal plan is being prepared for the restoration and preservation of this unique archeologically significant site on Whitewater's west side. The City has contracted with Jennings and Associates, a planning firm that has significant background in land restoration and planning, as well as archeological preservation."

"This has been a site with a lot of public interest and a lot of concern over how the site is currently being maintained," Amundson said at the start of the meeting. "This is an opportunity to restore and preserve the site for what can be an educational site."

He noted that interested citizens have been serving on an ad hoc committee of the Park and Recreation Board.

"They have brought us to the point to where the city has hired Jennings and Associates," Amundson continued. "They have been on site, toured other sites and have completed other restoration sites. They will be discussing what our options and opportunities are. But the purpose of this meeting is to know what our residents want at the site."

Then Bob Birmingham, our archeologist, described the archeological importance of the site and its characteristics:

"The effigy mounds are a world wonder, these exist nowhere else in the world; they're like Stonehenge, and they have not escaped foreign interests. But we often take them for granted. There is an old axiom that says if it is nearby, it can't be that interesting," Birmingham jested. "Otherwise, it would not be nearby – you would have to spend \$5,000 and go to Egypt to see

something interesting. But we have these unique sites right here."

Birmingham explained that in his research, he has discovered that the mounds are related to the cultural and belief systems of the native peoples who built them.

"Over hundreds of years, native people sculpted the landscape in many areas as a three-dimensional representation of their religion," he said. "Sometimes these were a vast area; a vast environment has certain powers, and they're sculptures would bring out the spirits of that power. They constantly recreated the world, and ties the world to their ancestors in the form spirit beings."

He added that the mounds -often in the shapes of animals - represented the "clan animals" as well, as certain clans had more power than other clans and thus were represented by different animals.

The effigies in the Whitewater area include birds (called "thunderbirds") long-tailed panther-like water spirits and likely snakes. There also are round and conical mounds that Birmingham said possibly might be related to celestial bodies such as the sun and moon; also, conical mounds might also be burial locations.

Most of the mounds in Wisconsin were built between 700 and 1,100 A.D., Birmingham explained, noting that mounds always were close to lakes or rivers because water represented life. But some, like the one in Whitewater, was built as a "remote" ceremonial site.

"All remote sites have one thing in common, and that is they are close to springs," he said. "Springs were considered entrances into the spiritual world. It is life itself coming up. About 1,000 years ago, this was considered to be a very special spot, even before the mounds were built, because of the springs to the north of the site."

He added that no formal archeological excavation of the area has taken place.

Heather Patti of RA Smith then spoke about the native vegetation and invasive species in the preserve. She said the area is an Oak Savannah or an "Oak Opening."

"Oak Savannah's are very rare," she said. "They are restricted to just Wisconsin and Minnesota. This area is a mature, intact Oak Savannah. The hair on my neck stood up when I saw it. We have a real treasure here, and the presence of the mounds make it even more special."

Patti said there are several invasive species in the preserve, such as Garlic Mustard, Thistle and Reed Canary Grass. She added that these "could be worked on over time" to restore the area to a more native ecology. Heather also recommended creation of a controlled burn schedule.

Tom Jennings then led the public input part of the discussion, which comprised the majority of the meeting.

*We have accumulated meeting notes from three sources: the flip chart that was written up as people spoke; Tom's notes he took during the meeting; and a description of the meeting that was in the Daily Union.*

## **PUBLIC COMMENTS**

- Look into water source east of Mounds parkway.
- Plant several different tree species. There was a concern if we only manage toward the Bur Oaks, the site could be decimated if a disease struck. Encourage more tree diversity.
- Weed problems/appearance are an issue. Drop-off in attendance as a result.
- Mound restoration, to enhance education.
- The site has a spiritual energy impact on visitors. Many visitors feel the energy of the place and in the mounds themselves.
- It is a natural place to teach and meet the needs of visitors with different goal sets and diverse groups. It is attractive to many age groups. It has spiritual, cultural, historical and nature based importance.
- Visitor Rob Nurie, a landscape historian noted the following: The place has natural and cultural importance. In the past it reflected the culture of the people who lived here. What experience do you, the community, want it to have? What do you want to save for future generations? What is important to you, the community?
- Plant local genotypes.
- Trails and orientation needs clarification they are currently confusing.
- Put more information on signs.
- Parking; add a pullover?
- Do an Archeological study.
- This is a unique site. We need to communicate with Wisconsin Historical Society and look into regulations.
- Better delineate mounds.
- Promote the preserve with seasonal activities and highlights, such as seasonal hikes, etc.
- Encourage and promote the Friends Group and volunteer activities.
- Continue to maintain prairie understory.
- Involve UW-Whitewater archeologist, or biology departments, Native American group?
- This is a Ho Chunk ceded area. Bob Birmingham explained that "ceded area" means that the Ho Chunk were the tribe that ceded this land to European settlers.
- Incorporate landscape as a whole; regard nearby residences.
- Kori Oberle, Director of the Hoard Museum said that the City of Whitewater or the Friends Group could post information about the Effigy Mounds Preserve at Hoard Museum. She noted that the Hoard Museum has a significant display and section devoted to effigy mounds in this area of Wisconsin. She also suggested greater connection and linkages between the Hoard museum and the Preserve. It could be a mutually beneficial relationship that promotes tourism and events at both places.
- Look at the Jefferson County Parks Ho-Chunk site as an example and look at their parking and trail maintenance.
- Needs to fit in within its context and have better educational value, for example, for school groups.
- Potential for parking and access to the West, could potentially tie in with future development.
- Keep future generations and long term in mind.
- Insure continuity, no stops and starts. Make plans that are the "right size" and sustainable.
- Make investments into the preserve.
- Come to budget hearings and support improvements.

- Look into funding opportunities, federal?
- City's park budget is issue.
- Apply for grants, be aware of National Historic Places Fund status.
- Trails not clearly defined.
- Would like a kiosk at the entrance idea to introduce site then minimal signage along trails.
- Integrate open area better into rest of the site.
- Think about fences; a gradual draw or pull into the site.
- Use native plantings.
- Consider making the preserve more accessible for the disabled.
- Go to [dailyunion.com](http://dailyunion.com) for an article on tonight's meeting.
- Mound maintenance ideas;
  - No mow mix or short prairie grasses
  - Keeping it turf, visibility
  - Mow around base and have short grasses on top
  - Walking on or biking over mounds an issue
  - Not use large city mowers
- The site is has a number of positive aspects and we should have a number of goals aimed at improving it.
- Preserve is sacred.
- Inter-generational and teaching opportunities.
- Cultural artifacts.
- Educational opportunities.
- Trails and maintenance.
- Native people and current visitors attracted to the site because of the natural aspects and specialness of the place.
- Use plants that are native to this specific part of the State.
- Tie into bike path and hiking trails.
- Very important unique cultural site in a special environment.
- Want archeological study.
- Communicate with Landmarks Commission and National Historic Groups. Create volunteer position that acts as liaison to other State and National Groups.
- Use native grasses and plants.
- Prairie and savannah are sustainable.
- Delineate mounds.
- Keep people off mounds.
- Have seasonal approach to scheduling activities and seasons.
- Sacred place.
- Need to be good neighbor.
- Native American Association
- Trail not clearly delineated.
- This is a sacred space.
- Attempt to create a similar more authentic experience.
- Preserve views of neighboring country side.
- Have small visitor center for site that also has links to Hoard Museum.
- Introduce the mystery of these mounds and an overview of history and culture.
- Make the site more attractive to school groups. Or reach out to school groups.
- Make improvements small scale.
- We have a responsibility to the past.
- Encourage interest and participation in the site for future generations.
- Natural gardens at entry from the east.
- Protect views from the site.
- Would Ho-Chunk want to manage this place?

Some of the prevalent themes heard during the meeting: spiritual, good neighbor, more archeology, naturally connected, educational, sustainable, special/unique, stewardship, advocacy, connections.

**NEWSPAPER**

In summary, other concerns voiced by the audience included:

- Maintaining a proper appearance for both the mounds and surrounding area.
- Keeping surrounding housing projects to a minimum to preserve the "natural view" that the native people had when the mounds were first built.
- Possibly rebuilding parts of mounds that have been damaged.
- Maintaining tree diversification to make sure that single species of trees are not devastated by diseases.
- Integrating paths and bike paths.
- Fix the signs that are out there now to create an easier way to navigate the preserve.
- Adding more informational signs or, possibly, building an interpretive kiosk with more detailed information before walking through the area.
- Possibly extending the existing street to allow for more parking, or possibly adding another entrance to the area from the west side.
- Holding seasonal hikes. For instance, the mounds are best seen in the spring and autumn.
- Possibly increase the tourism aspects of the preserve.
- Preserving the "sacred geometry" and "positive spiritual energy" of the area.

There appeared to be wide agreement among attendees that the preserve should have a major education factor, including historical, cultural, geographical and environmental aspects.

Mat Amundson noted that the next step in the process would be a Draft Program or outline of what should be included in the final plan. We would also present a preliminary conceptual plan.

**Sign-up Sheet Info.**

Name	Address	Phone
Dan Sable	131 N. Fremont Street	262-473-6219
Andrew Crone	1590 Wildwood Road	262-458-2006
Carol Christ	445 W. Center	262-745-9676
Roberta Taylor	1226 W Florence # 24	262-473-3622
Rod Berg	1716 Turtle Mound Lane	262-473-2681
Sue Scherer	1672 Mound View Place	262-473-6797
Jon Kachel	1690 Mound View Place	262-473-4141

Mariann Scott	421 E Cravath Street	262-473-4219
Linda Loomer	726 E Cravath	262-473-2330
Richard Helmick	227 W Boone Court	262-473-7884
Rod Nurre	N1624 County Road N Columbus WI	920-623-2479
Kori Oberle	Hoard Museum Fort Atkinson WI	920-563-7769
Thomas Kutz	Fort Atkinson	920-728-2063
Ron Ebel	N3485 Bente Road Jefferson WI	262-593-8784
Tom Harmon	N3305 County Road F Helenville WI	262-593-8436
Denay Trykowski	248 Woodland Drive Whitewater WI 53190	262-473-2300

# Maintenance Plan

## Introduction

Whitewater Effigy Mounds Preserve (formerly Indian Mounds Park) contains one of the largest collections of effigy mounds in the country. The mounds were built sometime in between 800 – 1200 A.D., and consist of both geometric and animal shapes. This preserve is listed on the National Registry of Historical Places (1991), and was identified as a local landmark in 1994. Because the mounds are a burial site, the site is protected under Wisconsin's State Burial Law.

The primary objective of this land management plan is to provide recommendations that preserve the cultural and natural diversity at Effigy Mounds Preserve while providing public access for recreational and educational activities. Like many other natural areas and parks in Wisconsin, Effigy Mounds Preserve exhibits signs of past human disturbances such as invasive plant species and habitat fragmentation by roads, agricultural use and residential development. However, due to past stewardship and restoration activities conducted by the Parks and Recreation Department and the Friends of the Mounds group, Effigy Mounds Preserve remains as a high quality natural area. The natural plant communities at Effigy Mounds are identified on the Plant Communities Map, and specifically include an Oak Savanna remnant (which contains the effigy mound sites), a Silver maple/Bur oak stand, and a fresh (wet) meadow wetland. These communities, along with management and restoration recommendations, are discussed below.

## I. Existing Habitat Types

### Oak Savanna

In Wisconsin, savanna once constituted one of the most widespread communities in presettlement times. The term "savanna" was credited to the native Carib Indians, defined by an area with widely spaced tall trees, but at a density so low that it allows grasses and other herbaceous vegetation to become dominant (Curtis, 1971).

Today, the oak savanna is beyond question the rarest plant community in Wisconsin (Curtis, 1971). This has been mainly due to the absence of fire, conversion to agriculture (e.g., wheat) and urban/residential development. Therefore, the oak savanna remnant at Effigy Mounds preserve is especially important to protect and maintain as one of the last remaining stands of oak savanna.

According to the Parks and Recreation Department, various stewardship activities have been occurring within the oak savanna over the recent years, including periodic mowing, weed pulling and trail maintenance. There exists a healthy stand of bur oak, with some white oak, black cherry, shagbark hickory and black walnut in the oak savanna. Many remnant native species are also present in the herbaceous layer, including bottlebrush grass, Indian grass, bee balm, little bluestem, cup plant, and figwort. However, a number of invasive, weedy species are currently dominating the herbaceous understory, including garlic mustard, burdock, thistles (bull and Canada), and mulberry shrubs.

For purposes of this maintenance plan, the oak savanna area includes the oak savanna remnant itself (including the effigy mounds), a stand of black cherry near the preserve entrance, and the majority of the fallow field currently referred to as the DOT "strip".

### **Silver maple/Bur oak stand**

The silver maple/bur oak stand is located to the north of the oak savanna remnant (Figure 1), and consists of a slightly moister soil type. This community type wraps around the northern portion of the preserve, extending eastward towards the entrance. Other native tree species are present within this area, including black cherry and green ash. The herbaceous layer is primarily dominated by weeds and blackberry vines (*Rubus* spp.). The abundant weeds include garlic mustard, burdock, and bull thistle.

### **Fresh (wet) meadow wetland**

Fresh (wet) meadows are wetlands that are dominated by grasses, such as redtop grass and reed canary grass, and by forbs such as giant goldenrod, growing on saturated soils (Eggers and Reed, 1997). The fresh (wet) meadow wetland (Figure 1) area at Effigy Mounds Preserve currently consists of a monoculture of reed canary grass. Reed canary grass can be almost impossible to control (costly, labor intensive, and a long term effort), and in the future the wetland will continue to receive nutrient laden water carrying reed canary grass seed from the existing wetland complex to the northeast, which receives runoff from Main Street. As such, we do not recommend reed canary grass removal and native vegetation establishment activities at this time unless ample funding becomes available.

## **II. Restoration & Management Recommendations (including Effigy Mounds)**

Based on the fall 2010 site visit and stakeholder meeting in December 2010, the following stewardship recommendations are provided and discussed below:

- 1) Begin a burning regime (potential spring 2011 burn planned) to encourage native vegetation establishment and help control weeds
- 2) Remove turf cover on each mound and restore with a short-stature, native seed mix
- 3) Plant native tree saplings in the larger open areas to encourage reestablishment of oak savanna, including the DOT "strip"
- 4) Begin invasive species control regimen at appropriate times of the year
- 5) Sow (by hand) native seed collected on-site at appropriate times of the year
- 6) Add additional oak savanna westward into the DOT prairie (Figure 1)

### **Begin a burning regime to encourage native vegetation establishment**

Prior to European settlement, wildfires and human-caused fires traversed prairies, wetlands and oak savannas. Native Americans often burned grasslands to flush out game when hunting. Lightning strikes were known to ignite dry prairies that could build up and traverse across miles of prairie. Although the precise frequency of these fires was not well documented, it is thought that fires burned through an area every 2-5 years.

The goal of prescribed burning is to mimic the natural disturbance of fire as much as possible. A burn frequency of 2-5 years, 2 years for "younger" prairies/oak savannas and 5 years for more established areas is recommended. The mound sites should be burned as well.

Burn seasons in Wisconsin generally occur each spring (April – May) and fall (late October - December). The season of burn can affect growth and development of many amphibian, insect and plant species. For example, a spring burn can stimulate late flowering forbs, while a fall burn may open ground for early spring sunlight and encourage growth of cool season grasses such as Junegrass. Some species take 2 to 3 years to flower and set seed after a burn, some species will flower within months following a burn. It is important then to stagger frequencies and seasons for the benefit of the entire plant and animal community.

An example burning regime for Effigy Mounds Preserve is provided in Table 1 below. Due to the small nature of the park, the entire preserve could be burned during one event or could be divided into smaller units and burned separately. At this time, it is likely most cost efficient and effective to burn the entire preserve at once.

It is understood that a land management company who specializes in prescribed burning would carry out the burn(s) and provide the necessary equipment and permits.

Table 1. Example burning schedule for Effigy Mounds Preserve.

2011	2012	2013	2014	2015	2016	2017	2018
Spring** burn	--	Fall* burn	--	Fall burn	--	-	Spring burn

\* Fall: Early November through mid-December.

\*\* Spring: Early April through early May.

Remove turf cover on each mound and restore with a short-stature, native seed mix

**The Parks and Recreation Board agreed to consider this option at a later date. The turf cover will remain on the mounds with hand mowing of the mounds to be completed by volunteers. (8-1-11)**

**The Parks and Recreation Board has amended the plan to begin the process of removing the turf cover and to restore with a short-stature, native seed mix. City staff will identify two mounds to convert in this manner in 2012. (7-2-12)**

*The effigy mounds are currently vegetated with Kentucky bluegrass and maintained by periodic mowing. While this vegetative cover allows for good visibility of the mounds, it is maintenance intensive and invites pedestrian traffic, causing compaction. In addition, compaction has occurred from mowing and brushcutting activities. To convey a more cultural and natural appearance of the mounds, we are recommending that the mounds be re-vegetated with a short stature, native seed mix. The species that are recommended below are native to this area of Wisconsin. After the seed mix becomes established, the shorter height of this mix compared to the taller vegetation in the surrounding oak savanna will help to delineate each mound. We are also recommending that the base of each mound be mowed to help delineate the shapes for visitors.*

*To remove the existing turf over the mounds, treat with a glyphosate-based herbicide (e.g., Roundup™) per label requirements. The turfgrass will die off after 1 – 2 herbicide treatments (two treatments is ideal). When the turfgrass has died off, burn the surface of each mound to get rid of the dead thatch. After the mounds have been removed of turf and bare soil is exposed, hand-sow the native seed mix per the instructions in Table 2.*

Table 2. Native seed mix and specifications for Effigy Mounds at Effigy Mounds Preserve.

	Common name/Scientific name
1	Thimbleweed ( <i>Anemone cylindrica</i> )
2	Columbine ( <i>Aquilegia canadensis</i> )
3	Side-oats grama ( <i>Bouteloua curtipendula</i> )
4	Prairie brome ( <i>Bromus kalmii</i> )
5	Bottlebrush grass ( <i>Elymus hystrix</i> )
6	June grass ( <i>Koeleria macrantha</i> )
7	Jacob's ladder ( <i>Polemonium reptans</i> )
8	Brown-eyed Susan ( <i>Rudbeckia triloba</i> )
9	Little bluestem ( <i>Schyzachyrium scoparium</i> )
<b>Cover crop</b>	Canada wild rye ( <i>Elymus canadensis</i> ) (20 lbs/acre)

**Notes:**

- The seedbed should be prepared for optimal native seed germination.
- Canada wild rye should be used as a temporary ground cover/nurse crop.
- Seeding should be completed between 4/10 and 5/31; or between 10/15 and 12/01 – Grasses germinate well when planted in the early spring.
- Apply native grass seed at a rate of 10 Lbs. per acre.
- Apply cover crop at 20 Lbs. per acre.
- Choose at least 3 of the 5 grasses.
- No single grass species should comprise more than 30 percent (by weight) of the species in the mix.
- Seeds should be viable and will be mixed using an appropriate filler material.
- Seed should be hand sown and raked, to ensure good seed to soil contact.
- A light mulch of clean, weed-free straw or similar should be spread on the sown areas to ensure good seed-soil contact and prevent erosion if a large rain event occurs.
- Contact a local native seed nursery for a cost estimate of the seed mix, such as Prairie Ridge Nursery, Taylor Creek Nursery, or Agrecol, Inc.

Once the seed mix and cover crop has been planted and mulched, monitor the establishment of the plantings every couple of weeks for the first few months. Watering should not be necessary. For the first 2 growing seasons following seeding, maintenance should primarily consist of mowing. Mow to approximately 5” in height, once in the late spring (June) and once in the late summer (September). Weeds should not be allowed to set seed. Around the third year following seeding, mowing can stop and the mounds can be incorporated into the overall burning regime. Over time, weed control should be less necessary.

Plant native tree saplings in the larger open areas to encourage reestablishment of an oak savana

Parts of the oak savanna contain large open areas that do not contain native tree saplings or mature trees. Planting tree saplings in these areas in spring or fall is recommended in accordance with forestry guidelines for an oak savanna and in order to maintain the oak savanna and encourage reestablishment after existing mature trees have died off. Refer to Table 3 for a list of suggested species.

There will be no planting of trees in the parcel acquired by the City in 2006 by the Wisconsin Department of Transportation (DOT) or in any area where mounds may have previously existed that have been lost to agricultural use.

Table 3. Suggested tree species for planting within the Oak Savanna.

Common name	Scientific name
Bur oak	<i>Quercus macrocarpa</i>
Shagbark hickory	<i>Carya ovata</i>
White oak	<i>Quercus alba</i>
Black cherry	<i>Prunus serotina</i>

**Tree Planting Notes:**

- Trees should be planted within 48 hours of delivery from the nursery.
- Tree plantings should occur in the spring (April 1 – May 31) or fall (October 1 – November) timeframe.
- Tree planting locations should be selected with care to avoid overcrowding and/or unnecessary competition
- Any potential tree substitutions must be approved by the City Forester.
- Plant all trees slightly higher than the soil surface at root flare. Remove excess soil from top of root ball, if needed.
- Backfill tree planting holes with 80% existing soil removed from excavation and 20% plant starter mix, blended prior to backfilling holes. Avoid any air pockets and do not tamp soil down. Discard any gravel, heavy clay or stones. When hole is two-thirds full, trees shall be watered thoroughly, and water left to soak in before proceeding.
- Provide a 3" deep, 2-3 ft. diameter shredded hardwood bark mulch ring around all trees. Do not build up any mulch onto trunk of any tree. Over time, allow the surrounding oak savanna vegetation to fill in around the base of each planted tree.

**Begin invasive species control regimen at appropriate times of the year**

Several non-native, invasive plants that can invade oak savannas and inhibit the establishment of native species are found in Effigy Mounds Preserve. Table 4 summarizes the non-native, invasive plants at Effigy Mounds Preserve along with some effective control method(s). Invasive plants found in the oak savanna include garlic mustard (*Alliaria petiolata*), bull thistle (*Cirsium vulgare*), Canada thistle (*Cirsium arvense*), and common burdock (*Arctium minus*). The most effective control method for these species is to remove the flowering heads, preventing them from setting seed. Garlic mustard and common burdock are biennial, where the first year plants exist as a basal rosette and the second year plants flower and set seed. The thistles are biennial and perennial in nature, producing flowering heads each year.

Remove flowering heads by pulling the entire plant if the ground is moist, or, cutting the heads with pruners, bag and discard off-site. For the perennial weeds, it is more desirable to pull the plant so that one does not need to revisit the same plants each year. Herbicide application of glyphosate-based herbicide (e.g., Roundup) to the basal rosettes in the spring and fall is also effective.

There are several other non-native species in and on the trails around the savanna, such as creeping Charlie (*Glechoma hederacea*), chicory (*Chicorum intebus*) and clovers (*Trifolium* spp.). These species are usually found along roadsides, trails, and wood edges, and do not tend to invade natural areas and restorations as readily as the previously mentioned plants. Rather than allocate resources towards controlling pathway weeds, focus efforts on control of more problematic species in the savanna interior and prescribed burning.

Table 4. Invasive species at Effigy Mounds Preserve and recommended control methods.

Common Name	Cut at base and treat stump	Foliar herbicide application	Prescribed Fire	Cut or pull (get root)	Biological Control
garlic mustard		X – early spring and fall	Preventative	X – pull when flowering	Being researched
common burdock		X – early spring and fall	Preventative	X – taproot can be difficult to pull	
thistles			Preventative	X – Cut in June, August and September	
multiflora rose	X		Preventative		
Queen Anne's lace			Preventative	X – pull during flowering	
reed canary grass		X – in late summer (Sept)	Preventative		
cut-leaved teasel			Preventative	X – cut flowering stems	
Bush honeysuckle	X		Preventative		
common buckthorn	X		Preventative		

Sow (by hand) native seed collected on-site at appropriate times of the year (oak savanna areas)

Hand-sowing native seed within the oak savanna areas (including the DOT strip) will help supplement the seed bank and “speed up” native species establishment while discouraging weeds. Care must be taken in selecting the most appropriate species for seeding. A private specialist or native plant nursery that specializes in restoring oak savannas should be contacted to assist with the timing and methods of seed collection and storage.

Sowing native seed needs to be timed accordingly. In general, fall or late spring (past snow-melt) plantings do the best. Sowing seed in the fall gives it the advantage of a natural dormant season, which generally increases germination success in the spring. Sometimes a combination of the two seasons is most desirable to ensure successful plant establishment.

Based on the fall 2010 site visit, the seed of the following species could be collected on-site and sown by hand (Table 5):

Table 5. Oak savanna species suitable for seed collection and hand sowing

Common Name	Scientific Name
Bee balm	<i>Monarda fistulosa</i>
Bottlebrush grass	<i>Elymus hystrix</i>
Cup-plant	<i>Silphium perfoliatum</i>
Figwort	<i>Scrophularia lanceolata</i>
Indian grass	<i>Sorghastrum nutans</i>
Little bluestem	<i>Schizachyrium scoparium</i>

## Master Plan

Based on input from the public and additional research we then prepared two preliminary options for the preserve. These options were presented to the public for review and revisions. Those revisions were made and a draft master plan was prepared. It plan includes a number of recommendations in addition to those described in the maintenance plan. They are:

**MOUND VIEWING** trail to be located in field after the first burn. The trail will be a mowed grass surface laid out in a continuous loop taking visitors past all mounds. It will be 4' wide and at least 5' from the mounds.

**REMOVE PRIVATE FENCES ON PUBLIC LAND.** Work with neighbors to remove fences that are have been built on the mounds preserve.

**ENTRY KIOSK** Explore new information signage for the site working with the Friends of the Mounds, Landmarks Commission, and Parks and Recreation Board. New information on the site should include advanced technological options and connections to Hoard Museum.

**MANAGE TOWARD OAK SAVANNA.** Plant Oaks as openings develop. Burning will promote the establishment of savanna ground cover.

**PROPOSED VISITOR CENTER** maps, brochures, links to self guided mobile applications and connections to Hoard Museum.

### NATIVE PLANT GARDEN

Demonstrate shrubs trees and forbes native to soils and climate.

### CONSERVATION NEIGHBORHOOD

Modern residential development could create adverse pressure on the Effigy Mounds and rare Oak Savanna remnant on the site. It is recommended that adjacent development be designed using conservation neighborhood planning techniques that would protect views from the site and reduce harm to the mounds.

### PROTECTION ZONE

The effigy mounds are of world-wide importance and a key part of Whitewater's cultural, historic, it is strongly recommended that a 250 foot scenic easement or park buffer be created adjacent to the preserve in any future residential development adjacent to the site.

## BOUNDARY MARKERS

Install boundary markers (made with natural materials) along property lines but only in locations that will not disturb mounds.

## ADDITIONAL MAPPING and TREE INVENTORY

The existing mapping of tree locations and mound shapes needs to be updated to better inventory the existing resources. A detailed survey using an archeologist and a surveyor should be conducted. We should also conduct a tree inventory of existing Oaks and their condition.



## Archeological Advisory Group and Research

An in-depth archeological study of the mounds has never been conducted. In order to better understand the cultural and historical importance of the site, the Task Force recommends that archeological research be encouraged. They also recommend that UW Whitewater participate in future research effort. To oversee and encourage research we recommend that an Archeological Advisory Group be established.

The following is a description from Bob Birmingham of the archeological work that could begin the process:

The depression area or suspected intaglio can be quickly investigated by small bore soil coring to see if it is likely natural or cultural. The first step in an depth archaeological survey. This can consist of selection shovel testing (small holes dug by shovel) to locate areas of artifacts or features. However, remote sensing is highly recommended also in the form of ground penetrating radar or magnetometer both which could locate subsurface disturbances related to the mound group that could then be further investigated. The survey would have to approved and coordinated by the Wisconsin Historical Society since both public and burial sites (the mounds) are involved. A permit would be needed Naturally the survey would have to avoid the mounds and areas right around them.

An archaeological survey with at least some remote sensing would cost \$5,000-10,000. Additional information about the ancient occupation of the area could be also gained by investigating four other sites located near the mound group found some years ago by UW-Milwaukee. These are in farm fields and could be surface collected again, with landowner permission to see if there are diagnostic artifacts. Previous surface collection at the time of discovery yielded only generic chips associated with stone tool making. Once plowed, reexamination of these sites would take only a total of a few hours.

## **Hoard Museum and Educational Outreach**

The Hoard Museum in Fort Atkinson has a very good educational display and exhibit with extensive information about effigy mounds in Wisconsin. The Task Force recommends that continued connections and cooperation be established with the museum. They could over tours of the site to tourists and student groups.

## **Budget and Staff Training**

We propose that the tasks described in the maintenance plan and master plan be completed by volunteers, City staff, and contractors. Much of the work to control invasive species, replant the mounds, and collecting and sowing seeds collected on site will be done by volunteers assisted by City staff. Our budget includes a general volunteer and training amount to cover expenses associated with this work. During the first few years of restoring the site, numerous unforeseen costs may come up. We have also included contingency amounts to cover these expenses. The physical improvements could be built in phases or with funds donated to the preserve.

There will be ongoing maintenance work including mowing the new trails, removing deadfalls, and administration. These costs are not in our budget.

<b>WHITEWATER EFFIGY MOUNDS PRESERVE BUDGET</b>				
Revised June 3, 2011				
<b>Item</b>	<b>Qty.</b>	<b>Unit</b>	<b>Unit Cost</b>	<b>Total Cost</b>
<b>Begin Burn Regime Spring 2011</b>				
Burn	1.00	Lump Sum	3,500.00	\$ 3,000.00
Subtotal				\$ 3,000.00
15% Contingency				\$ 450.00
Total				\$ 3,450.00
<b>Remove turf cover on each mound and restore with a short-stature, native seed mix</b>				
Round-up Treatments (City Staff)	2.00	Lump Sum	2,000.00	na
Prep and seed mounds (City Staff)	1.00	Lump Sum	1,250.00	na
Special Seed Mix for Mounds 35,000 sf	35.00	1000sf	80.00	\$ 2,800.00
Subtotal				\$ 2,800.00
10% Contingency				\$ 280.00
Total				\$ 3,080.00
<b>Training and Volunteer Assistance</b>				
Training	10.00	Hrs.	110.00	\$ 1,100.00
Volunteer Assistance	1.00	Lump Sum	1,000.00	\$ 1,000.00
Miscellaneous supplies and contractor expense	1.00	Lump Sum	2,500.00	\$ 2,500.00
Subtotal				\$ 4,600.00
10% Contingency				\$ 460.00
Total				\$ 5,060.00
<b>Native Plant Garden at Entrance</b>				
Savanna Trees	5.00	ea	250.00	\$ 1,250.00
Native Shrubs	20.00	ea	75.00	\$ 1,500.00
Native grasses and perennials	300.00	ea	12.00	\$ 3,600.00
Stone Path	150.00	lf	18.00	\$ 2,700.00
Soil Amendments	100.00	cy	12.00	\$ 1,200.00
Miscellaneous	1.00	Lump Sum	5,000.00	\$ 5,000.00
Subtotal				\$ 15,250.00
10% Contingency				\$ 1,525.00
Total				\$ 16,775.00
<b>Planting in Preserve Area</b>				
Savanna Trees	45.00	ea	250.00	\$ 11,250.00
Native Shrubs	80.00	ea	75.00	\$ 6,000.00
Native grasses and perennials	300.00	ea	12.00	\$ 3,600.00
Subtotal				\$ 20,850.00
10% Contingency				\$ 2,085.00
Total				\$ 22,935.00
<b>Structures, Signs, Benches</b>				
Visitor Center	1.00	Lump Sum	30,000.00	\$ 30,000.00
Displays in Visitor Center	1.00	Lump Sum	5,000.00	\$ 5,000.00
Entry Kiosk	1.00	Lump Sum	10,000.00	\$ 10,000.00
Benches	5.00	ea	600.00	\$ 3,000.00
Boundary Markers	10.00	ea	200.00	\$ 2,000.00
Subtotal				\$ 50,000.00
Professional Fees (8% of building cost)				\$ 4,000.00
10% Contingency				\$ 5,000.00
Total				\$ 59,000.00
<b>Archeological Research</b>				
Archeological Consultant Fee	1.00	Lump Sum	10,000.00	\$ 10,000.00
Subtotal				\$ 10,000.00
Professional Fees (5% of building cost)				\$ 500.00
10% Contingency				\$ 1,000.00
Total				\$ 11,500.00

Item	Qty.	Unit	Unit Cost	Total Cost
<b>Tree Inventory &amp; Detailed Survey</b>				
Tree Inventory	1.00	Lump Sum	2,000.00	\$ 2,000.00
Detailed Survey	1.00	Lump Sum	5,000.00	\$ 5,000.00
Subtotal				\$ 7,000.00
Professional Fees (5% of building cost)				\$ 350.00
10% Contingency				\$ 700.00
Total				\$ 8,050.00

# Memo

**To:** Cameron Clapper, Interim City Manager  
Common Council

**From:** Matt Amundson, Parks and Recreation Director

**Date:** July 10, 2012

**Re:** Treyton's Field of Dreams

---

## **Action on revised site plan for Treyton's Field of Dreams**

The Parks & Recreation Board approved a revised site plan for the Field of Dreams on Monday, July 2<sup>nd</sup> that was prepared by Strand & Associates. Some of the changes being presented have come from staff discussions and input received from the Council, Parks and Recreation Board, and UFC. The revised plan no longer shows a large parking lot expansion in the northwest corner of the park. The revised plan will reconfigure the existing entrance drive off of Starin Road and expand both of the current parking lots off the entrance drive.

These changes focus on improving current facilities in the park and minimize the disruption to existing trees. This plan will also include relocating the horseshoe pits to an area in the park in the southwest corner where greater access to parking exists off of Prairie Street. This will also be done in an effort to separate the smoking and alcohol consumption associated with horseshoes to an area where it does not conflict with youth baseball and softball games.

## **Action on proposal by Strand Associates for engineering services related to Treyton's Field of Dreams**

Included in the support is a proposal from Strand & Associates for engineering services for the project including layout and grading plans for the turf contractor and storm water management plan for the proposed facilities.

## **Award of bid for artificial turf provider for Treyton's Field of Dreams and request for authorization to issue down payment**

A request for bids was distributed and publicly posted for the furnishing and installation of the turf. This process will allow us to select the best price and value for the project. The bids are due on Tuesday, July 17<sup>th</sup> and I will have the information tabulated for the Council meeting. It is my intention to work with the

*July 10, 2012*

awarded bidder to better define our project including a construction timeline but I believe that I have included enough information in the bid document to get competitive pricing. We have required that the price be firm for 365 days.

The construction plan is to work with the selected turf company on the installation of the turf as the initial step of the construction process. The second phase of construction would include backstop and dugout construction, fence installation, and construction of fan areas. The third phase would include site restoration and pathway/plaza construction. Future phases would include construction of restrooms/shelter/concessions facility and installation of lighting.

Your consideration of this matter is greatly appreciated.

Thanks!  
Matt Amundson  
Parks & Recreation Director



S:\MWD\1400-1499\1407\701\Stairn Park\Miscra\PIRF\Concept Plan.dgn

user: zochis

7/2/2012

12:27:13 PM

**TREYTON'S FIELD OF DREAMS  
PHASE 1 LAYOUT  
TREYTON'S FIELD OF DREAMS CONCEPT PLAN**

**CITY OF WHITEWATER  
WALWORTH COUNTY, WISCONSIN**



**EXHIBIT 1  
1407.701**



July 3, 2012

Mr. Matt Amundson  
Parks and Recreation Director  
City of Whitewater  
312 West Whitewater Street  
Whitewater, WI 53190

Re: Proposal for Engineering Services – Treyton's Field of Dreams

Dear Matt,

We are pleased to submit this proposal for engineering services related to the Treyton's Field of Dreams project. We look forward to working with the Whitewater community on this project.

### **Project Understanding**

The Whitewater community has rallied in an effort to raise funds to construct a new baseball facility in Starin Park in memory of Treyton Kilar. Various conceptual plans for the new baseball facility have been prepared to assist with fund raising opportunities.

The current conceptual plan includes a new synthetic turf baseball field with lighting, dugouts, batting cages, seating areas, an entry plaza, sidewalks, fencing, landscaping, and a 145-stall parking lot in the northeast quadrant of Starin Park. The City would like to take the conceptual plan further by developing a detailed site plan and grading plan.

Recent discussions have focused on refining the conceptual plan to address stormwater management considerations and budget constraints. The revised conceptual plan will add stalls to existing parking lots in Starin Park rather than constructing a new parking lot, and consider a reduced area of synthetic turf.

### **Scope of Services**

The following items are included in our Scope of Services for this project:

- Perform supplemental topographic survey of Starin Park to include existing parking lot areas near the Starin Park Community Center and the horseshoe pits. The area planned for the baseball facility itself has already been surveyed.
- Prepare an updated conceptual plan showing the new baseball facility and expanded parking lots and reconfigured access driveways.
- Prepare geometric layout and grading plans for the baseball facility and expanded parking areas, once the updated conceptual plan has been approved,

Mr. Matt Amundson  
City of Whitewater  
Page 2  
July 3, 2012

- Prepare a stormwater management plan for the proposed facilities. This task will include design of stormwater management facilities to meet local and state requirements.
- Furnish geometric and grading plans to the City's synthetic turf contractor for design of the new field surface.

### **Fee and Schedule**

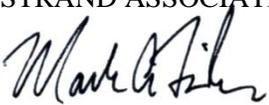
The not-to-exceed engineering fee for the Scope of Services above is \$21,000, including expenses. Services will be invoiced on an hourly-rate basis.

We anticipate completion of the tasks outlined above within 45 days of authorization to proceed. Additional services would need to be authorized for design of facilities such as dugouts, seating areas, irrigations, and lighting; permitting; preparation of the contract and specifications for bidding and construction purposes; and construction-phase engineering services.

We are excited to work with the community on this important project. Please contact me with any questions regarding this proposal.

Sincerely,

STRAND ASSOCIATES, INC.®



Mark A. Fisher, P.E.

9901972/MAF:mah

Tech  
Brunner

CITIZEN SERVICE INFORMATION FORM

Name (Print): Brunner Kevin M. Date: 5/29/2012  
Last First Middle

Home Address: 1155 W. SOUTH STREET

Business Name: WALWORTH COUNTY

Business Address: 4097 COUNTY ROAD NN ELKHORN

Telephone (Home): 262-472-0728 (Work): 262-903-9509

E-mail address: BRUNNEL\_KEVIN@YAHOO.COM

How long have you lived in the City of Whitewater?: 7 1/2 YEARS

Which Boards, Commissions, and/or Committees interest you?

WHITewater TECHNOLOGY PARK BOARD

Please give a brief overview of your background, experience, interest, or concerns in the above areas:

I WOULD SINCERELY LIKE TO CONTINUE MY INVOLVEMENT ON THE TECH PARK BOARD. I HAVE BEEN VERY INVOLVED IN THE DEVELOPMENT OF THE UNIVERSITY TECHNOLOGY PARK AND WHITewater

References:

1. JIM STEWART Phone: 262-473-5630  
745 W. CENTER STREET  
stewartjim@charter.net

2. MAYOR MICHAEL WALSH Phone: 920-339-4040  
CITY OF DE PERE.  
mwalsh@mail.de-pere.org

Return this form to:  
City Clerk  
312 W. Whitewater Street  
Whitewater, WI 53190  
msmith@ci.whitewater.wi.us

Kevin M. Brunner  
Signature

Tech  
Caldwell

**CITIZEN SERVICE INFORMATION FORM**

Name (Print): Caldwell James K. Date: 5/23/12  
Last First Middle

Home Address: 1621 Pearson Court, Whitewater, WI 53190

Business Name: First Citizens State Bank

Business Address: 207 W. Main St. Whitewater, WI 53190

Telephone (Home): 262-473-6416 (Work): 262-473-1400

E-mail address: jcaldwell@firstcitizensww.com

How long have you lived in the City of Whitewater?: 38 years

Which Boards, Commissions, and/or Committees interest you? Tech Park Board

Please give a brief overview of your background, experience, interest, or concerns in the above areas:

See attached.

References:

1. Mark Olm - Olm & Associates Phone: 262-473-1819  
522 W. Main St.  
Whitewater, WI 53190

2. Kevin Brunner - City Manager Phone: 262-473-0500  
312 W. Whitewater St.  
Whitewater, WI 53190

Return this form to:  
City Clerk  
312 W. Whitewater Street  
Whitewater, WI 53190  
msmith@ci.whitewater.wi.us

Signature 

Economic development for the community of Whitewater has always been a top priority for me. This dates back to the start of the Whitewater Community Development Authority in 1985 when I served as an original Board member and its initial chairman for 8 years. I worked with a number of grant opportunities as well as assisting new start-up companies get launched.

Tech  
Crone

CITIZEN SERVICE INFORMATION FORM

Name (Print): Crone Andrew Gerald Date: 5/31/12  
Last First Middle

Home Address: 1590 Wildwood Rd., Whitewater, WI 53190

Business Name: Trailhead Perspectives, Inc.

Business Address: 1590 Wildwood Rd., Whitewater, WI 53190

Telephone (Home): 262/458-2006 (Work): 262/225-9896

E-mail address: crone.andrew@gmail.com

How long have you lived in the City of Whitewater?: 20 years

Which Boards, Commissions, and/or Committees interest you?

Whitewater University Technology Park Board

Please give a brief overview of your background, experience, interest, or concerns in the above areas:

I founded and am the CEO of a non-profit corporation that focuses on sustainability issues. I am working with natural language processing technology experts to develop an educational computer system to help business leaders and governments track sustainability indicators. I am licensed to practice law in Wisconsin.

References:

Member of the Wisconsin Innovation Network (part of the Wisconsin Technology Council)  
1. Thayer Colvin Phone: 920/723-1548  
156 N. Fremont work: 473-2822  
Whitewater WI 53190

2. Mark Olm Phone: 473-3604  
1267 Sunwood Ln work: 473-1819  
Whitewater, WI 53190

Return this form to:

City Clerk

312 W. Whitewater Street

Whitewater, WI 53190

msmith@ci.whitewater.wi.us

  
Signature

Tech  
Lengyel

**CITIZEN SERVICE INFORMATION FORM**

Name (Print): Lengyel, Gary Date: May 29, 2012

Home Address: 648 Waters Edge Drive, Whitewater, WI 53190

Business Name: Dickmann & Associates, LLC

Business Address: 648 Waters Edge Drive, Whitewater, WI 53190

Telephone (Home): 720-684-8305 (Work): 262-458-0379

E-mail address: gary.lengyel@gmail.com

How long have you lived in the City of Whitewater?: 1 year, 10 months

Which Boards, Commissions, and/or Committees interest you?

Whitewater University Technology Park Board of Directors, citizen member

Please give a brief overview of your background, experience, interest, or concerns in the above areas:

I was the first interim Innovation Center Manager. I am still passionate about the success of the center and its clients. My high technology background (30+ years in the computer industry, with a master's degree in computer information technology) brings an industry perspective to the board. My latest work in social network analysis also brings a new perspective and can be applied to client/community/business connectivity. I look forward to contributing to Whitewater's economic growth in this capacity.

References:

1. Dr. Katy Heyning Phone: 262-472-1389  
Dean, College of Education and Professional Studies  
University of Wisconsin-Whitewater
2. Gary Albrecht Phone: 262-751-5120  
Agency Administrator, Cooperative Educational Service Agency #2 (CESA2)  
Whitewater, WI

Return this form to:  
City Clerk  
312 W. Whitewater Street  
Whitewater, WI 53190  
msmith@ci.whitewater.wi.us

Gary Lengyel

**RECRUITMENT BROCHURE**  
**THE CITY OF WHITEWATER, WISCONSIN**  
**CITY MANAGER**

Voorhees Associates, LLC is pleased to announce the recruitment and selection process for the City of Whitewater, Wisconsin's City Manager. This brochure provides background information on the City of Whitewater and the municipal organization. Candidates interested in applying for the position should submit their résumé, cover letter, and contact information for five professional references by August 25<sup>th</sup>, to Karl Nollenberger at [www.VoorheesAssociates.com/current-positions](http://www.VoorheesAssociates.com/current-positions).

Additional information about the City can be found on the City's web site: [www.whitewater-wi.gov/](http://www.whitewater-wi.gov/)

Karl Nollenberger, Vice President  
Voorhees Associates LLC  
LEADERSHIP IN PUBLIC MANAGEMENT  
500 Lake Cook Road, Suite 350, Deerfield, IL 60015  
TEL: 847-580-4246 FAX: 866-401-3100

**PROFESSIONAL ANNOUNCEMENT**

Whitewater, WI (14,390) Beautiful and thriving community located approx. forty-five minutes from Milwaukee and Madison seeks experienced, progressive candidates to serve as the City Manager. The City Manager reports to the President and six Council Members. City is seeking energetic candidates with successful background of service as a city manager, assistant, or in similar private sector position. MPA in public administration or related field preferred. Starting salary \$100,000 +/- depending upon qualifications and experience with excellent benefits package. Residency required. Candidates should apply by August 25<sup>th</sup> with résumé, cover letter, and contact information for five professional references to Karl Nollenberger at [www.VoorheesAssociates.com/current-positions](http://www.VoorheesAssociates.com/current-positions). Tel: 847-580-4246.

**COMMUNITY BACKGROUND**

**Community Background**

Though officially a city, Whitewater represents the best of small town life in southeastern Wisconsin. Straddling Jefferson and Walworth counties, and located near the southern portion of the Kettle Moraine State Forest, Whitewater is the home of the University of Wisconsin-Whitewater. The city has a total area of 7.3 square miles with a population of 14,622 (2011). The population grew 8.8% from 2000 to 2011.

Whitewater was founded at the confluence of Whitewater Creek and Spring Brook, and named by Native Americans for the white sands in their beds. A gristmill was built on Whitewater Creek in 1839, the resulting pond now called Cravath Lake. The town grew quickly when the first railroad line in Wisconsin passed through in 1853. Whitewater takes pride in its historic preservation, both in the downtown and in residential neighborhoods. Many fine homes were

built in the 1800's and have been restored. The 120-year-old restored train depot houses the Historical Society's museum.

The welcome signs at the city limits call Whitewater "an exceptional city," and it is in many ways, including:

- The University of Wisconsin-Whitewater (also known as UW-Whitewater) is one of the largest 4-year colleges in the state system, with enrollment of over 11,600 students. Founded in 1868, it was the state's second public college. The College of Business and Economics, housed in a beautiful new building, is Wisconsin's premier business school. The College of Education and Professional Studies prepares the largest number of teachers among 33 state institutions. Many of the "Warhawks" athletic teams have won NCAA Division III Championships, including basketball, wheelchair basketball, and football in 2011-12.
- The Young Auditorium at the university, capacity 1300, offers a wide variety of world class touring shows.
- There are several beautiful parks, one of which is situated next to a lake and is host to one of the largest 4<sup>th</sup> of July festivals in the area.
- Whitewater Business Park is one of the largest office and industrial developments in southeastern Wisconsin. The park covers 540 acres, with the opportunity to expand to nearly 1000 acres. Over twenty businesses are housed in the park, employing more than 2300 people, with some of the businesses currently expanding their buildings and/or employment base.
- The Whitewater Aquatic Center is 30,000 square feet of fun for the whole family, and the complex also features a well-equipped fitness center.
- The Whitewater Unified School District operates three elementary schools, one of which is a charter school, a middle school and a high school. The district enjoys wide community support, with many citizens volunteering in the schools and the populace having passed several school referendums in recent years.
- The Effigy Mounds Preserve contains one of the largest existing collections of Native American effigy mounds in the nation, believed to have been constructed from 700 AD to 1100 AD, not to mention a very rare oak savanna.
- The Whitewater Arts Alliance regularly hosts interesting exhibits at their Cultural Arts Center. The Alliance also sponsors an annual display of arts features on the lamp posts downtown – one year it was chairs and in another it was fish.
- A very convenient location, only 45 minutes from Madison and Milwaukee, and 2 hours from Chicago.

Notable achievements in recent years include:

- Open only one year, The Innovation Center, located in the Whitewater University Technology Park, is rapidly becoming a leading hub of innovation, entrepreneurship and business growth in Wisconsin. The Center is a partnership of the University, the City, and the Community Development Authority. The 37,500 square foot state-of-the-art LEED Gold-certified building is complemented by the human and technological infrastructure to meet the needs of entrepreneurs and their companies. There's a wide variety of mentoring opportunities and enough dark fiber to support the transfer needs required by today's new economy start-ups.
- The 130-acre University Technology Park, adjacent to the Business Park, has twelve building sites ready for construction.
- Six million dollars of private and public funding has returned the Downtown building

facades to the original beauty of their Victorian architecture. A member of the Wisconsin Main Street Program since 2006, Downtown Whitewater, Inc. has worked tirelessly to retain and recruit a variety of retail businesses and restaurants. Named *The Triangle*, the Downtown district is also home to an increasing number of residents.

- The city has been successful in obtaining federal grants totaling nearly \$10 million in recent years, making possible the construction of the Innovation Center, extension of a major street, replacement of bridges, and restoration of the vintage train depot.

Property tax rates are relatively low, thanks in part to the volunteer Fire Department and Rescue Squad. The Fire Department recently achieved a "3" Insurance Services Office (ISO) rating, which is the lowest and best rating a volunteer department in the state can receive.

Outdoor activities abound in the city and nearby areas. Paddleboats are rented on Cravath Lake during the summer and, come winter, there are outdoor ice skating rinks. Whitewater International Airport (all right, that's an inside joke) attracts hang gliding enthusiasts from great distances. Boaters enjoy the nearby Whitewater Lake. The Kettle Moraine State Forest, fifteen minutes away, offers widely renowned mountain biking trails and cross country skiing. Beautiful farmland also surrounds the city.

Arguably the best known person who grew up in Whitewater was the late Stephen Ambrose. He wrote numerous best-selling books such as "Band of Brothers," which went on to become a television miniseries; "Undaunted Courage," about Lewis and Clark, and "Citizen Soldiers." He wrote biographies of Presidents Eisenhower and Nixon and served as a consultant for the movie "Saving Private Ryan." He was also one of the founders of the World War II Museum in New Orleans. Ambrose once said that Whitewater was "as close to heaven as you can be while still being alive."

Whitewater residents agree that they enjoy unusual cultural, educational, recreational and career opportunities. They know and care about their neighbors, and they're passionate about their city.

## **THE MUNICIPAL ORGANIZATION**

The City of Whitewater has the following Mission Statement:

*The City of Whitewater provides efficient and high quality services which support living, learning, playing and working in an exceptional community.*

The City of Whitewater operates under the Council-City Manager form of government as defined in the Wisconsin Code, Chapter 64. The Council consists of seven Council Members with five elected from districts and two elected at large for staggered two-year terms. The President is chosen by the City Council annually. The President is the presiding officer of the Council. The City Council meets formally on the first and third Tuesdays of each month at 6:30 p.m. The City Council establishes policy, enacts ordinances, adopts the annual budget, and appoints a City Manager to oversee the administration of the City. The previous city manager had been in office since 2004.

The City Manager is appointed by resolution of the City Council. The duties of the City Manager include: Liaison to the Common Council advising them on all significant matters and presenting

all items which require Council action or approval. Directs, develops and implements appropriate budgeting, including capital improvements, and administrative planning and control procedures. Provides communications and public relations to the news media and people in the community through various communications media. Coordinates with other governmental agencies and represents the interests of the City in metropolitan, state, county, school district, and national activities as delegated by the City Council. Responsible for effective recommendations in areas of policies, planning, administering community services, community development, public safety, administrative services, financial planning, and human resources. Works closely with each department to plan and coordinate activities to ensure effective service to the public and efficient conduct of all municipal affairs.

The City Manager oversees the following departments: City Clerk, Neighborhood Services/Planning Administrator, Finance Director, Parks & Recreation Director, and Public Works Director. The City Council after recommendation from the City Manager and Council President appoints the Community Development Authority, Police Commission, Plan Commission, Library Board and other boards and commissions. The City Manager works closely with: Community Development Authority Director, Fire Chief, Police Chief, City Attorney and the Library Director.

The City of Whitewater has a \$17.2 million budget and 77 full-time and 22 regular part-time employees. The organization consists of departments as follows:

- |                                    |                          |                                 |
|------------------------------------|--------------------------|---------------------------------|
| * Police                           | * Fire/EMS               | * Public Works                  |
| * Finance                          | * Neighborhood Services  | * Community TV & Media Services |
| * City Clerk                       | * Information Technology | * Library                       |
| * Community (Economic) Development |                          | * Parks & Recreation            |

An organization chart is shown at the end of this brochure.

## CHALLENGES FOR THE FUTURE

The 2012 City Management Plan shown under the City Manager – Studies and Reports page on the City web site is an informative description of the objectives of each operational department for the upcoming year. Additional challenges include:

- Involvement of the community in local government issues
- Complete the rewrite of the Zoning/Building Code to make it more user friendly
- Pursue economic development initiatives including the new Technology Park, new TIFs
- Aid in the collaboration between the City, Chamber of Commerce, the Downtown Association and the Tourism Bureau
- Continue the succession planning due to retirement of some management staff
- Deal with staffing needs and finances in an economically challenged period
- Strive to increase morale of city employees who have been stressed by labor law changes and difficult economic times
- Maintain the strong positive partnership between the City and the University
- Help to develop relationships between the student population and the other citizens
- Merging the special interests of some elements of the population with the overall good
- Pursue the widening of US Highway 12 east of Whitewater to a four lane status
- Potential update to the Strategic Plan in light of the changes in the economy
- Potential expansion to the public library

- Address the challenge of competing interests in neighborhood preservation and student housing
- Potential of conversion of the volunteer fire department to combination paid/volunteer
- Explore potentials for regional efforts for service cost savings

## **CANDIDATE QUALIFICATION CRITERIA**

The following education, experience, management and leadership criteria have been identified by the City of Whitewater as important skills and abilities for candidates to possess and demonstrate. The starting salary for the position is \$100,000+/- depending upon experience and qualifications. Residency in the City is required.

### **Education and Experience**

Have attained a bachelor's degree in public administration, political science, business administration, or related field with achievement of a graduate degree in public or business administration or equivalent degree preferred.

I have at least five to eight years of experience and a record of achievement as a City Administrator/ Manager or Assistant City Administrator/Manager in a community of similar size and complexity. Experience with City/University relations is a plus. Knowledge of Wisconsin statutes and intergovernmental experience with State and County is a plus.

Have knowledge of community and economic development programs and business promotion with a record of positive relationships and proactive partnerships with business and community development groups. Some private sector experience in a plus.

Have understanding of financial management and budgeting skills with a record of developing forward-thinking budgets.

Appreciate and utilize information technology available in this new age.

Have a successful record in human resource management—labor relations and recruitment, development, retention of key staff. Encourage personal growth in employees.

Have the experience and ability to work cooperatively with staff stressing teamwork, importance and responsibility of departments. Be able to be directive when the situation is needed. Know when to delegate to the staff.

Have the experience and ability to interact successfully and positively in a participatory climate, working in a cooperative, effective and friendly manner with diverse interests and opinions represented by the university and business community, various citizen groups and other interested parties; show genuine interest in the suggestions and input of all members of the community. Have the ability to embrace and deal with conflict to resolve issues.

Have the experience to effectively translate City Council direction to staff, ensuring timely implementation of policy direction and staff accountability for project assignments.

Have an appreciation for the value the community places on its history, human relations and community culture; be supportive of the community's enthusiasm and civic involvement.

### **Leadership and Management Skills**

Have the ability to be creative and to help establish and communicate the vision of the City and region for the future. Think strategically and be action oriented.

Have particularly strong interpersonal skills with the ability to bring people together, develop trusting relationships between and among the City Manager, Council, commissions, employees, citizenry and business community, encouraging broad input and participation in municipal and community problem solving.

Be a people person, enthusiastic, energetic, genuine and engaging with people of all types, sincerely personable, approachable, patient, and accessible, relating effectively to all persons in the community. Be diversity savvy and think globally.

Be trustworthy, positive, friendly and open-minded but also up front, direct and straight forward with people with the flexibility to satisfy the needs of citizens when possible.

Be able to work in an open and transparent government and be able to effectively work with a very involved public with high expectations. Have good skills to perceive and understand the community and organization.

Be flexible and take an open-minded problem-solving approach to resolving differences between opposing viewpoints. Be able to stand up for what is right. Be able to "smooth the waves" when issues become contentious.

Interact positively with City Officials and citizenry who have high expectations with regard to municipal organizational performance, responsiveness and efficiency; ensure that municipal programs operate as cost effectively as possible, setting standards high for others.

Work honestly, cooperatively and effectively with the City Council to help them identify, analyze, and thoroughly deliberate and address public policy questions, then carry out the policy direction in a timely and responsive manner. Be supportive of the Council.

Be honest and straight forward with department heads and the public. Be respectful of others' opinions. Have the ability to say no with diplomacy. Keep department heads informed on matters involving the city and bring departments together.

Have demonstrated and effective collaborative management skills, able to express expectations, comfortable in delegating responsibility and authority to professional staff as a team player while holding the management staff accountable for actions and policy direction.

Be articulate and an effective communicator, "easy to talk with," as well as one who has good listening skills; be comfortable and skilled in making public presentations.

Keep the City Council informed of major activities and operations of the City organization through meetings, email and conversations, with particular sensitivity given toward avoiding "surprises."

Be readily accessible to municipal officials, employees, community leadership and citizenry initiating appropriate contacts throughout the community; show a commitment to the community and city employees; have an "open door" policy.

When presenting recommendations to the City Council, provide clear, comprehensive, concise communication that provides an array of policy options and potential solutions.

Provide ethical leadership with high level of integrity that is communicated to the organization.

Be apolitical but be politically astute.

Have a desire to live in Whitewater and participate in community affairs and be part of the community for a period of time (five to ten year commitment)! Be someone who smiles!

Whitewater City Manager ads can be placed on following websites and the ICMA Newsletter:

ICMA \$450 7/24 deadline for 7/30 newsletter

Ad is posted online immediately

ILCMA web N/C

Illinois Mun League web \$20

WCMA web \$29

MO Mun League web \$90

MI Mun League web \$.20 per character not counting spaces

IA League web \$65

League of MN Cities web \$150 (for 2 weeks only)

KY League of Cities web N/C

Govtjobs.com \$150

Govtjobs.net \$59

Strategic Govt. Resources web \$50

National Forum Black  
Public Administrators \$350

Hispanic Network \$75

**Contact:**

Michele Smith, City Clerk

City of Whitewater

312 W. Whitewater St.

Whitewater, WI 53190

262/473-0102

[msmith@whitewater-wi.gov](mailto:msmith@whitewater-wi.gov)

**Whitewater, Wisconsin  
City Manager  
Search Schedule**

<b>Advertisement Approval</b>	<b>July 17</b>
<b>Advertisements in Publications</b>	<b>July 18 – August 10</b>
<b>Profile Approval</b>	<b>July 17</b>
<b>Letters/Contacts with Potential Candidates</b>	<b>July 20 – August 20</b>
<b>Resumes Received</b>	<b>July 19 – August 25</b>
<b>Consultant Interviews of Candidates &amp; References</b>	<b>July 25– September 1</b>
<b>Selection of 10-12 Candidates for Presentation</b>	<b>September 5</b>
<b>Presentation of 10-12 Candidates to Mayor/City Council</b>	<b>September 11 at 6:00 pm</b>
<b>Interviews of 5-6 Finalists &amp; Selection of Finalist</b>	<b>September 28/29 or September 30/October 1</b>
<b>Start of Employment for City Manager</b>	<b>November 15</b>

# MEMORANDUM

To: Cameron, Interim, Interim City Manager  
Fr: Dean Fischer, Director of Public Works  
Date: July 10, 2012



**Subject: Business Park Street Paving**

The Council approved 2012 Capital Improvement Plan includes the final lift of asphalt for the Business Park Streets. The streets include Enterprise, Prospect, and Endeavor. The funding for this project is TIF 4. This is the final expenditure for TIF 4 for any infrastructure work.

The bids received for this work are:

Frank Brothers, Milton, WI	\$ 96,632.00
BR Amon, Elkhorn, WI	\$109,623.75

The project estimate was \$114,900 not including any engineering or technical services. This project will not require any engineering or technical services. DPW street crew will remove the weeds and sweep the streets before the asphalt is installed.

**DPW recommends the Business Park Street Paving be awarded to Frank Brothers, Milton, WI in the amount of \$96,632.00.**

Please place this on the Council's July 17 agenda for consideration.

Thankyou.

# MEMORANDUM

To: Cameron Clapper, Interim City Manager  
Fr: Dean Fischer, Director of Public Works  
Date: July 11, 2012



**Subject: Milwaukee Street Reconstruction  
Contract 1-2012  
Removing E. Main Sanitary Sewer from Contract**

The Milwaukee Street Reconstruction project is progressing fairly well. Milwaukee Street is a large and a difficult project. As you know when the project started traffic was detoured to East Main Street from Milwaukee St. We experienced some considerable backups at the intersection of E. Main and N. Newcomb Street particularly when the Business Park companies had shift changes. We even had to direct traffic during the peak times in the afternoon.

After the spring semester ended for UWW the traffic backup at the intersection was reduced significantly and has not required any directing of traffic. There are still some small backups at the intersection this summer, but nothing requiring any directing of traffic.

As part of this reconstruction project (see attached map), it was planned to install a sanitary sewer from N. Newcomb west in the middle of E. Main (pink) to connect to the new sanitary sewer being installed to North Street (yellow). The reason for this section of sanitary sewer planned to be installed is because we have a dip in the sanitary sewer that goes under the railroad tracks at Newcomb Street.

This dip has cause a sanitary sewer backup in the past with the last time being about two years ago. The Wastewater Utility now checks this sanitary trouble spot weekly and jet cleans the sanitary sewer line as needed.

In order to do the installation of the sanitary sewer on E. Main the street would have to be closed for 3-6 weeks. This closure would probably start about August 6. UWW students would start moving back into their school housing 2 to 3 weeks later or about the week of August 20, which would mean that both E. Main and Milwaukee Street would be closed. The detour would have to be moved to either North Street or Starin Road to get traffic to the west part of the city from Newcomb St... Also because of the connection of the sanitary sewer into the intersection of Newcomb, Newcomb (Hwy59) would have to be detoured for 7-10 days. That detour would take traffic coming into the city from the east on Bluff Road from the roundabout to Howard Rd and through the Business Park via Innovation Drive back to Newcomb St.

I want to note also that the plan for the repair for E. Main after the sanitary sewer installation would have been a trench repair of the asphalt. There would not have been any installation of curb and gutter or widening of the street. If the sewer project is

delayed to at least till 2013, there can be further discussions as to what should be done with that portion of E. Main for repair or reconstruction. Again if E. Main is delayed till at 2013, DPW could consider doing a mill and overlay E. Main from the just east of the school to the Eastgate project limits near Wisconsin Street.

What are the ramifications of eliminating the E. Main sanitary sewer from the contract this year?

- There are no penalties or amendment required from the contractor as the quantities for the E. Main sewer are not a large enough value to affect the contract. The estimated value of the work on E. Main Street is \$125,000. The total contract is \$2,437,740.
- City can consider a reconstruct of E. Main from where the curb and gutter stops just east of the school.
- The City can discuss with the contractor about possibly coming back next year to do the installation of the E. Main sanitary sewer under the current contract. This may and most likely have an increase in cost.
- The Wastewater Utility will have to continue to monitor the sanitary trouble spot on Newcomb at the railroad tracks.
- The monies have been borrowed for the project and need to be expended in the next three years.

When can the E. Main sanitary sewer be installed?

- It could be done by an extension of this year's contract to 2013 and Milwaukee Street would be open for traffic.
- The project could be bid again for construction in 2013 as a standalone project and Milwaukee Street would be open for traffic.
- Project could be done in 2014 when Eastgate is being constructed.

I think with the traffic issues we had this spring at E. Main and Newcomb with just Milwaukee Street closed that the City should not close E. Main for the construction of the sanitary sewer this year.

**DPW is recommending the Council's approval to not construct the E. Main sanitary sewer in 2012.**

If the Council concurs with the recommendation, DPW would then discuss the possibility with the current contractor about doing the work in 2013 as part of the present contract.

I will not be able to be at the Council meeting on July 17. If any Council members want to discuss this with me prior to the meeting, please call me on or before July 16.

Thank you.



Walworth County, WI

Current Action: Draw-Line

Layers

Tools

Resources

Navigation Tools:



100 m  
300 ft



411 East Wisconsin Avenue  
Milwaukee, Wisconsin 53202-4497  
Tel 414.277.5000  
Fax 414.271.3552  
www.quarles.com

*Attorneys at Law in:  
Phoenix and Tucson, Arizona  
Naples and Tampa, Florida  
Chicago, Illinois  
Milwaukee and Madison, Wisconsin  
Shanghai, China*

Writer's Direct Dial: 414.277.5541  
E-Mail: becky.diller@quarles.com

June 14, 2012

**VIA UPS DELIVERY**

Ms. Michele Smith, City Clerk  
City of Whitewater  
312 W. Whitewater Street  
Whitewater, WI 53190

**RE: Change of Agent for Liquor License for  
Walmart #1274 - 1362 West Main Street**

Dear Michele:

As you are aware, Joey Marx, the agent for the liquor license for the Walmart store located at 1362 West Main Street, is no longer at that location. Walmart Stores East, LP, the licensee, has appointed Rick Gunderson as the new agent for the liquor license for that location effective immediately. Accordingly, enclosed are the following documents relating to the change in agent:

- Schedule for Appointment of Agent (signed in counterpart)
- Auxiliary Questionnaire for Rick Gunderson

Please feel free to contact me by phone or email if you have any questions or need additional information.

Very truly yours,

Rebecca A. Diller  
Corporate Paralegal

Enclosures  
QB\17180300.1

**SCHEDULE FOR APPOINTMENT OF AGENT BY CORPORATION/NONPROFIT ORGANIZATION OR LIMITED LIABILITY COMPANY**

Submit to municipal clerk.

All corporations/organizations or limited liability companies applying for a license to sell fermented malt beverages and/or intoxicating liquor must appoint an agent. The following questions must be answered by the agent. The appointment must be signed by the officer(s) of the corporation/organization or members/managers of a limited liability company and the recommendation made by the proper local official.

To the governing body of:  Town  Village of WHITEWATER County of WALWORTH  
 City

The undersigned duly authorized officer(s)/members/managers of WAL-MART STORES EAST, LP  
(registered name of corporation/organization or limited liability company)

a corporation/organization or limited liability company making application for an alcohol beverage license for a premises known as WALMART #1274  
(trade name)

located at 1362 W. MAIN STREET, WHITEWATER, WI 53190

appoints RICHARD W. GUNDERSON  
(name of appointed agent)  
521 BURR AVENUE, NEENAH, WI 54956  
(home address of appointed agent)

to act for the corporation/organization/limited liability company with full authority and control of the premises and of all business relative to alcohol beverages conducted therein. Is applicant agent presently acting in that capacity or requesting approval for any corporation/organization/limited liability company having or applying for a beer and/or liquor license for any other location in Wisconsin?

Yes  No If so, indicate the corporate name(s)/limited liability company(ies) and municipality(ies).

Is applicant agent subject to completion of the responsible beverage server training course?  Yes  No

How long immediately prior to making this application has the applicant agent resided continuously in Wisconsin? 11 YEARS

Place of residence last year 521 BURR AVENUE, NEENAH, WI 54956

For: WAL-MART STORES EAST, LP  
(name of corporation/organization/limited liability company)  
By: Amy Thrasher **Amy Thrasher** **Assistant Secretary**  
(signature of Officer/Member/Manager)  
And: Andrea Lazenby **Andrea Lazenby** **Assistant Secretary**  
(signature of Officer/Member/Manager)

**ACCEPTANCE BY AGENT**

I, RICHARD W. GUNDERSON  
(print/type agent's name), hereby accept this appointment as agent for the

corporation/organization/limited liability company and assume full responsibility for the conduct of all business relative to alcohol beverages conducted on the premises for the corporation/organization/limited liability company.

(signature of agent) \_\_\_\_\_ (date) \_\_\_\_\_ Agent's age 33  
521 BURR AVENUE, NEENAH, WI 54956 Date of birth 10/13/1978  
(home address of agent)

**APPROVAL OF AGENT BY MUNICIPAL AUTHORITY  
(Clerk cannot sign on behalf of Municipal Official)**

I hereby certify that I have checked municipal and state criminal records. To the best of my knowledge, with the available information, the character, record and reputation are satisfactory and I have no objection to the agent appointed.

Approved on \_\_\_\_\_ by \_\_\_\_\_ Title \_\_\_\_\_  
(date) (signature of proper local official) (town chair, village president, police chief)

## MEMORANDUM

TO: Michele Smith, City Clerk

FROM: Lisa K. Otterbacher, Chief of Police

DATE: June 21, 2012

REF: ALCOHOL BEVERAGE LICENSE APPLICATION  
Walmart  
1362 West Main Street  
Agent: Richard W Gunderson II

---

Effective June 21, 2012, the following information is being supplied on an official basis concerning the license application of the above named party. Only that information which would bear upon this application is recorded. Traffic Violations are excluded.

Pertinent records of the appropriate local and state agencies have been searched as of this date with the following results:

No information was disclosed that would hinder the issuance of the above requested license.

LKO/cas