

**CITY OF WHITEWATER
COMMON COUNCIL AGENDA**

Common Council Meeting

Tuesday, May 19, 2015 - 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

| | | |
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| CA-A | Approval of Council Minutes of 4/21/15 and 5/5/15. | P. 1 |
| CA-B | Acknowledgment of Receipt and Filing of: Parks and Recreation Board Minutes of 4/14/15; Landmarks Commission Minutes of 4/2/15; Financial Reports for April, 2015; Report of Manually-Issued Checks for April, 2015. Plan and Architectural Review Commission Minutes of 4/13/15. | P. 13 |
| CA-C | Approval of Payment of City Invoices processed through May 13, 2015. | P. 76 |
| CA-D | Expedited Approval of the Following Items - None | N/A |

STAFF REPORTS:

| | | |
|----------------------|---|-------|
| Landmarks Commission | Proclamation recognizing Historic Preservation Month Proclamation recognizing Wisconsin Archeology Month Landmarks Report on 2014 activities. | P. 82 |
| Downtown Whitewater | Downtown Whitewater Report to Council | N/A |

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 three 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:

| | | |
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| R-1 | Amending Special Assessments Resolution. (Asst. City Manager Request) | P. 86 |
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ORDINANCES – First Reading

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| O-1 | Ordinance amending the Zoning Map to enact an ordinance to impose the B-1 (Community Business District) Zoning Classification under Chapter 19.27 of the Zoning Ordinance of the City of Whitewater for a portion of the property located at 896 S, Janesville Street (/WUP 00316E) for Progressing Properties, LLC. (Michael Sina) (Neighborhood Services Director Request). | P. 96 |
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ORDINANCES – Second Reading – None.

CONSIDERATIONS:

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| C-1 | Johnson Block City Audit Presentation (Year 2014). (Finance Director Request). | P. 101 |
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| C-2 | Donohue Presentation regarding City Rate Study with regard to the new project, and request for approval of methodology relating to rate formula. (Wastewater Supt. Request) | P. 265 |
| C-3 | Approval of Agreement with Whitewater Wideband, LLC relating to use of City Water Tower space so as to provide WIFI in certain locations. (City Manager Request) | P. 283 |
| C-4 | Approval of specifications for detention basins (E. Clay Street / James Street / and Meadowsweet Park), and authorization to go to bid for same. (Asst. City Manager Request). | P. 305 |
| C-5 | Appointment of council representatives to open Board and Commission seats (Alcohol Licensing Committee and Landmarks Commission). | P. 314 |
| C-6 | Approval of contract with Valia Excavation LLC for Streambank Restoration. (Asst. City Manager Request). | P. 315 |
| C-7 | Discussion and request for direction regarding public request for new Park at the intersection of Walworth and Indian Mound Parkway. (Parks and Recreation Director Request). | P. 340 |
| C-8 | Councilmember Requests for Future Agenda Items. | N/A |
| C-9 | EXECUTIVE SESSION. Adjourn to closed session, NOT TO RECONVENE, pursuant to 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." Item to be discussed: Negotiation of Agreement for Whitewater Aquatic Center. | N/A |

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.**

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

April 21, 2015

The organizational meeting of the Common Council was called to order at 6:30 p.m. by City Manager Clapper. MEMBERS PRESENT: Binnie, Abbott, Kidd, Singer. MEMBERS ABSENT: Craig Stauffer, Christopher Grady. (Note: Aldermanic District 2 council seat is currently vacant). LEGAL COUNSEL PRESENT: Wallace McDonell.

SWEARING IN OF NEWLY-ELECTED COUNCIL MEMBERS. City Clerk Smith administered the oath to Councilmembers Abbott (Aldermanic District 5) and Singer (Councilmember at Large).

ELECTION OF COUNCIL PRESIDENT. Nominations for Council President were taken from the floor. It was moved by Kidd and seconded by Binnie to elect Patrick Singer as Council President. AYES: Binnie, Abbott, Kidd. ABSTAIN: Singer. NOES: None. ABSENT: Stauffer, Grady.

ELECTION OF COUNCIL PRESIDENT PRO TEM. Nominations for Council President Pro Tem were taken from the floor. It was moved by Councilmember Kidd and seconded by Councilmember Abbott to appoint Councilmember Binnie as Council President Pro Tem. AYES: Abbott, Kidd, Singer. ABSTAIN: Binnie. NOES: None. ABSENT: Stauffer, Grady.

APPOINTMENT OF COUNCIL REPRESENTATIVES TO FOLLOWING BOARDS AND COMMISSIONS: It was moved by Binnie and seconded by Abbott to appoint the following Councilmember representatives to Boards and Commissions:

Alcohol Licensing Committee: Abbott and Singer, with the third position remaining open until such time as an appointment is made to the Aldermanic District 2 council seat.

Whitewater Aquatic Center Board: Abbott.

Birge Fountain Committee: Grady.

Board of Review: Singer.

Cable Television Committee: Binnie.

Community Development Authority: Abbott and Singer.

Landmarks Commission: Vacant seat will be filled at a later date.

Library Board: Grady.

Parks & Recreation Board: Kidd.

Plan & Architectural Review Commission: Binnie as regular member and Stauffer as alternate member.

Police & Fire Commission: Stauffer.

Technology Park Board: Grady.

Fire & Rescue Task Force: Kidd and Stauffer.

AYES: Kidd, Singer, Binnie, Abbott. NOES: None. ABSENT: Stauffer, Grady.

It was moved by Councilmember Binnie and seconded by Councilmember Abbott to approve the Council Minutes of March 17, 2015,; the Financial Reports for March, 2015; the Plan Commission Minutes of March 9, 2015; the Parks and Recreation Board Minutes of March 10, 2015; the Urban Forestry Commission Minutes of February 24, 2015; the Report of manually-issued checks for March, 2015. AYES: Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady.

APPROVAL OF PAYMENT OF INVOICES. It was moved by Singer to approve payment of city invoices in the total sum of \$78,093.17. AYES: Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady.

STAFF REPORTS: None.

HEARING OF CITIZEN COMMENTS: None.

RESOLUTION AUTHORIZING OFFICIAL DEPOSITORIES.

RESOLUTION AUTHORIZING OFFICIAL DEPOSITORIES

WHEREAS, it is deemed necessary and expedient to designate official depositories for the City of Whitewater, Walworth and Jefferson Counties, Wisconsin.

NOW THEREFORE, it is hereby resolved by the Common Council of the City of Whitewater that the Commercial Bank, the First Citizens State Bank, Associated Bank, all in said City, be and the same hereby are, designated the official depositories for the City, as well as the State of Wisconsin – Local Government Investment Pool, and Fort Community Credit Union.

Resolution introduced by Councilmember Binnie who moved its adoption. Seconded by Councilmember Abbott. AYES: Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

RESOLUTION ADOPTING OFFICIAL NEWSPAPER.

RESOLUTION ADOPTING WHITEWATER REGISTER AS OFFICIAL NEWSPAPER

WHEREAS, it is deemed necessary and expedient to designate an official newspaper for the City of Whitewater, Walworth and Jefferson Counties, Wisconsin.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Whitewater, Wisconsin, Walworth and Jefferson Counties, that THE WHITEWATER REGISTER be, and the same hereby is, designated the official newspaper of said City.

Resolution introduced by Councilmember Binnie who moved its adoption. Seconded by Councilmember Abbott. AYES: Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

SECOND READING OF ORDINANCE AMENDING CITY MANAGER AUTHORITY TO MAKE PURCHASES.

SECOND READING OF AN ORDINANCE AMENDING CHAPTER 2.12.020 “CITY MANAGER”, AUTHORITY TO MAKE PURCHASES.

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

SECTION 1. Whitewater Municipal Code Section 2.12.020 is hereby amended to read as follows:

2.12.020 Authority to make purchases.

The city manager shall have authority to make purchases and contract for services and supplies for up to twenty-five thousand dollars (\$25,000) without the necessity of first securing approval from the common council. This authority is granted only on specifically budgeted items. This spending authority does not apply to the City’s contingency account.

Section 2: This ordinance shall take effect upon passage and publication as provided by law.

Ordinance introduced by Councilmember Binnie who moved its adoption. Seconded by Councilmember Abbott. AYES: Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady. ADOPTED: April 21, 2015.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

FIRST READING OF ORDINANCE AMENDING ZONING MAP TO ENACT AN ORDINANCE IMPOSING THE R-3A (UNIVERSITY RESIDENTIAL OVERLAY DISTRICT) ZONING CLASSIFICATION AT 1014 W. MAIN STREET (CAMPUS EDGE APARTMENTS, LLC).

**AN ORDINANCE IMPOSING THE R-3A
RESIDENTIAL OCCUPANCY OVERLAY DISTRICT
ZONING CLASSIFICATION FOR CERTAIN PROPERTY
IN THE CITY OF WHITEWATER**

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, do, pursuant to Municipal Code Section 19.69, hereby impose the R-3A Residential Occupancy Overlay District Zoning classification (19.22) on the below property:

Section 1: The R-3A Residential Occupancy Overlay District Zoning classification is hereby imposed upon:

| <u>Address</u> | <u>Tax ID#</u> |
|---------------------|---|
| 1014 W. Main Street | /WUP 173; /WUP 173A; WUP 173B |
| | Campus Edge Apartments, LLC – Ryan Hughes |

Section 2: The official zoning map of the City of Whitewater is hereby amended to show the above action.

Section 3: This ordinance shall take effect upon passage and publication as provided by law.

It was moved by Councilmember Abbott and seconded by Councilmember Binnie to approve the ordinance amending zoning map to enact an ordinance imposing R-3A zoning classification at 1014 W. Main Street. AYES: Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady. FIRST READING APPROVED: April 29, 2015.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

FIRST READING OF ORDINANCE AMENDING ZONING MAP TO ENACT AN ORDINANCE TO IMPOSE THE R-3A (UNIVERSITY RESIDENTIAL OVERLAY DISTRICT) ZONING CLASSIFICATION AT 527, 531-533 AND 601 W. MAIN STREET FOR HSI RENTALS LLC (ROBERT FRIERMUTH).

**AN ORDINANCE IMPOSING THE R-3A
RESIDENTIAL OCCUPANCY OVERLAY DISTRICT
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The Common Council of the City of Whitewater, Walworth and Jefferson Counties, do, pursuant to Municipal Code Section 19.69, hereby impose the R-3A Residential Occupancy Overlay District Zoning classification (19.22) on the below property:

Section 1: The R-3A Residential Occupancy Overlay District Zoning classification is hereby imposed upon:

| <u>Address</u> | <u>Tax ID#</u> |
|----------------|----------------|
|----------------|----------------|

527 W. Main; /WUP 242; /WUP 241; /WUP 240
531-533 W. Main; HSI Rentals LLC
601 W. Main (Freiermuth)

Section 2: The official zoning map of the City of Whitewater is hereby amended to show the above action.

Section 3: This ordinance shall take effect upon passage and publication as provided by law.

It was moved by Councilmember Binnie and seconded by Councilmember Abbott to approve the ordinance amending zoning map to enact an ordinance to impose the R-3A zoning classification at 572, 531-533 and 601 W. Main Street. AYES: Abbott, Kidd, Singer, Binnie. NOES: None. ABSENT: Stauffer, Grady. FIRST READING APPROVED: April 29, 2015.

Cameron Clapper, City Manager

Michele R. Smith, City Clerk

APPOINTMENT OF CITIZEN MEMBERS TO CITY BOARDS AND COMMISSIONS. It was moved by Singer and seconded by Abbott to appoint the following citizens to City Boards and Commissions: **Community Development Authority:** Larry Kachel, Donna Henry; **Ethics Committee:** Michael Gray-Fow, Kristine Zaballos, Jim Stewart. **Landmarks Commission:** Richard Helmick, Suzanne Haselow and Kori Oberle; **Parks and Recreation Board:** Rachel DePorter and Bruce Parker; **Plan and Architectural Review Commission:** Tom Hinspater, Sherry Stanek, Greg Meyer, and Harry Devitt as alternate member. **Police and Fire Commission:** Dennis Knopp; **Urban Forestry Commission:** Karen McCullough. AYES: Kidd, Singer, Binnie, Abbott. NOES: None. ABSENT: Stauffer, Grady.

APPROVAL OF DESIGN FOR RECONSTRUCTION OF GEORGE STREET AND AUTHORIZATION TO GO TO BID FOR PROJECT. Assistant City Manager McDonell stated that there are two projects ready to be released for bid. The first one is the George Street Reconstruction Project and the other is the Pleasant Street Stormwater and Water Main Project. McDonell stated that they plan to bid these projects together for efficiencies and to get more aggressive pricing. McDonell stated that regarding the Pleasant Street Stormwater and Water Main Project, the original cost estimate for the stormwater portion was \$60,000, and they are estimating the cost for the water main loop portion to be \$40,000. McDonell stated that those funds were not budgeted for but are available through the water utility budget. McDonell stated that Strand Associates has come up with an access plan to allow vehicle access to George Street over the current shared-used path from Starin Road. McDonell stated that essentially the path will be widened by using gravel. The plan was submitted to the DNR and a response is expected from the DNR mid to late May. It is estimated that the cost of widening the path would be \$25,000. McDonell stated that the George Street contract will be brought before the Common Council on June 2, 2015. McDonell further stated that construction is planned to begin July 1, 2015, with the completion date in mid-October. McDonell noted that at the March 17, 2015 Common Council meeting, Council suggested adding an early incentive bonus to the contract if Strand Engineering completes the project before the October 15, 2015. McDonell stated that he discussed this possibility with a couple of general contractors who indicated that in order for an incentive to work, the incentive would have to be

larger than the overtime costs for the crew. Currently overtime costs are between \$3000-\$5000 per day. To make an incentive worthwhile, the incentive must be between \$4000-\$6000 per day. McDonell does not recommend this. City Attorney McDonell advised that authorization for the Pleasant Street project should be delayed as it was not specifically noticed in the agenda language. Councilmember Binnie expressed concerns about widening the path so vehicles would not have to back up on to Starin Road. Councilmember Kidd expressed concern over the importance of access being added to the bid contract language. City Manager Clapper stated they will add the narrative to the bid contracts. Ken Kienbaum, 155 Hyer Lane, inquired about the \$25,000 cost estimated to widen the path, stating that this seems expensive. It was moved by Binnie and seconded by Abbott to approve the design for reconstruction of George Street with access being added to bid contract, and authorize the project to go to bid. AYES: Singer, Binnie, Abbott, Binnie. NOES: None. ABSENT: Stauffer, Grady.

COUNCILMEMBER REQUESTS FOR FUTURE AGENDA ITEMS. None.

ADJOURNMENT. It was moved by Singer and seconded by Abbott to adjourn the meeting. AYES: Singer, Binnie, Abbott, Binnie. NOES: None. ABSENT: Stauffer, Grady. The meeting adjourned at 7:10 p.m.

Respectfully submitted,

Michele R. Smith, 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.**

May 5, 2015

The regular meeting of the Common Council was called to order at 6:30 p.m. MEMBERS PRESENT: Binnie, Abbott, Kidd, Singer. MEMBERS ABSENT: Stauffer, Grady. (As of opening of meeting, Councilmember seat for Aldermanic District 2 was vacant).

APPOINTMENT OF COUNCILMEMBER, ALDERMANIC DISTRICT 2. Stephanie Abbott, previous councilmember for AD 2, won the Aldermanic District 5 seat in the April election, thereby leaving a vacant position for Councilmember AD 2. One application to serve out the position was received from resident James Langness III. Langness resides at 1208 Carriage Drive and is a student at UW-W. Langness indicated he currently serves on UW-Whitewater student government, and has completed a great deal of volunteer work in the Walworth County District Attorney's office. Langness indicated his overall goal would be to improve the City of Whitewater in any way possible, and to make it a more attractive place for people to visit, live and learn. Langness indicated he was currently registered to vote in his home town of Lake Geneva, but would be registering in Whitewater. It was moved by Kidd and seconded by Binnie to appoint JAMES LANGNESS III to Councilmember, Aldermanic District 2, until April, 2016, at which time the seat will be on the ballot. AYES: Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady.

SWEARING IN OF NEWLY-APPOINTED COUNCILMEMBER, AD 2, JAMES LANGNESS III. Clerk Smith administered the Oath to newly-appointed councilmember, James Langness III.

It was moved by Binnie and seconded by Abbott to approve the Council minutes of April 9, 2015 and to acknowledge receipt and filing of the following: Irvin L. Young Memorial Library Board minutes of 3/16/15 and Police Department Consolidated Monthly Report of March, 2015. AYES: Binnie, Abbott, Kidd, Singer, Langness. NOES: None. ABSENT: Grady, Stauffer.

APPROVAL OF PAYMENT OF INVOICES. It was moved by Binnie and seconded by Abbott to approve payment of city invoices in the total sum of \$37,948.48. AYES: Binnie, Abbott, Kidd, Singer, Langness. NOES: None. ABSENT: Grady, Stauffer.

STAFF REPORTS: City Councilmembers presented plaques honoring Whitewater High School's State Championships on the Math Team, the Basketball team, and the Swim team.

CITIZEN COMMENTS. Police Chief Otterbacher notified the public on the correct process to file a complaint against any Police Department member. Jason Kraayvonger presented a Petition asking the City to begin an investigation relating to Chief Otterbacher and unethical conduct involving her children.

RESOLUTION APPROVING WITHDRAWAL FROM MID-WISCONSIN FEDERATED LIBRARY SYSTEM AND PARTNERING WITH WAUKESHA COUNTY FEDERATED LIBRARY SYSTEM.

**Withdrawing from the Mid-Wisconsin Federated Library System and Partnering with the
Waukesha County Federated Library System**

Executive Summary

Jefferson County is currently a member of the Mid-Wisconsin Federated Library System, which consists of the counties of Jefferson, Dodge and Washington. In an effort to provide the citizens of Jefferson County with the best available library resources, the Jefferson County Library System Review Committee conducted a review of its current library system and also looked at what services and resources other library systems could provide. The review committee held question and answer sessions with Mid-Wisconsin Federated Library System and four adjacent library systems (South Central Library System, Arrowhead Library System, Lakeshores Library System, and Waukesha County Federated Library System). After completing this review, the Jefferson County Library System Review Committee made a recommendation that the Waukesha County Federated Library System would be the best option for Jefferson County. In order for Jefferson County to join the Waukesha County Federated Library System, it must withdraw its membership from the Mid-Wisconsin Federated Library System. This is accomplished with the approval of the governing bodies of participating municipalities that contain at least 80 percent of the population of county municipalities participating in the county library system. (s. 43.18(1)(ar) Wis. Stats.) This requires each participating municipality to pass a resolution indicating whether or not it approves of Jefferson County withdrawing from the Mid-Wisconsin Federated Library System and joining the Waukesha County Federated Library System. On March 17th, 2015, the Waukesha County Federated Library System unanimously approved making an offer to Jefferson County to develop a new federated library system between the two counties. This offer has been endorsed by the Jefferson County Library System Review Committee and the Jefferson County Library Board. The Jefferson County Board of Supervisors will hold a public hearing at its meeting on May 12th and take action at that time.

WHEREAS, the City of Whitewater, through its membership in the Jefferson County Library Service, is currently a member of the Mid-Wisconsin Federated Library System, which consists of the counties of Jefferson, Dodge and Washington, and

WHEREAS, the Jefferson County municipalities that participate in the Mid-Wisconsin Federated Library System through the Jefferson County Library Service are Fort Atkinson, Jefferson, Johnson Creek, Lake Mills, Palmyra, Waterloo, Watertown and Whitewater, and

WHEREAS, the Jefferson County Library System Review Committee consisting of Jefferson County Library Board members and municipal librarians conducted a review of its current library system affiliation and also looked at what services other library systems could provide and the costs associated for such services, and

WHEREAS, the Jefferson County Library System Review Committee determined that joining the Waukesha County Federated Library System will provide the municipalities that are participating in the Jefferson County Library Service with the most cost effective and best available library resources, and

NOW THEREFORE, BE IT RESOLVED, that the City of Whitewater supports the participation in Waukesha County Federated Library System.

Resolution introduced by Councilmember Abbott, who moved its adoption. Seconded by Councilmember Binnie. AYES: Binnie, Abbott, Kidd, Singer, Langness. NOES: None. ABSENT: Stauffer, Grady. ADOPTED: May 5, 2015.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

SECOND READING OF ORDINANCE AMENDING ZONING MAP TO REZONE 1014 W. MAIN STREET TO R-3A.

**SECOND READING OF AN ORDINANCE IMPOSING THE R-3A
RESIDENTIAL OCCUPANCY OVERLAY DISTRICT
ZONING CLASSIFICATION FOR CERTAIN PROPERTY
IN THE CITY OF WHITEWATER**

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, do, pursuant to Municipal Code Section 19.69, hereby impose the R-3A Residential Occupancy Overlay District Zoning classification (19.22) on the below property:

Section 1: The R-3A Residential Occupancy Overlay District Zoning classification is hereby imposed upon:

Address
1014 W. Main Street

Tax ID#
/WUP 173; /WUP 173A; WUP 173B
Campus Edge Apartments, LLC – Ryan Hughes

Section 2: The official zoning map of the City of Whitewater is hereby amended to show the above action.

Section 3: This ordinance shall take effect upon passage and publication as provided by law.

Ordinance introduced by Councilmember Binnie, who moved its adoption. Seconded by Councilmember Abbott. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Grady, Stauffer. ADOPTED: May 5, 2015.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

SECOND READING OF ORDINANCE AMENDING ZONING MAP TO R-3A FOR PROPERTY LOCATED AT 527, 531-533 AND 601 W. MAIN STREET.

**SECOND READING OF AN ORDINANCE IMPOSING THE R-3A
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Section 1: The R-3A Residential Occupancy Overlay District Zoning classification is hereby imposed upon:

Address

Tax ID#

527 W. Main;
531-533 W. Main;
601 W. Main

/WUP 242; /WUP 241; /WUP 240
HSI Rentals LLC
(Freiermuth)

Section 2: The official zoning map of the City of Whitewater is hereby amended to show the above action.

Section 3: This ordinance shall take effect upon passage and publication as provided by law.

Ordinance introduced by Councilmember Binnie, who moved its adoption. Seconded by Councilmember Abbott. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Grady, Stauffer. ADOPTED: May 5, 2015.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

CLASS “B” BEER LICENSE AND CLASS C WINE LICENSE FOR GARRET WITTERHOLT, LLC. It was moved by Abbott and seconded by Binnie to approve a Class “B” Beer License and Class C Wine License for Garret Witterholt, upon completion of other requirements to obtain licenses, for the Taco Fresco restaurant, 175 W. Main Street. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Grady, Stauffer.

CITY’S SPECIAL ASSESSMENT POLICY. Assistant City Manager McDonell gave a detailed presentation relating to Whitewater’s special assessment policy and the history of charges for assessments. Discussion about eliminating certain special assessments occurred. Waiver of fees in hardship cases was also discussed. Consensus was to eliminate special assessments for sidewalks, but the elimination of curb and gutter assessments was not unanimous. It was noted that assessments should occur when there is a new development. It was agreed that the Assistant City Manager should bring back an actual special assessment resolution (at the 5/19/15 meeting). Final determination would be made then, when all councilmembers are present.

PLEASANT STREET STORMWATER / WATER PROJECT. Per Council approval on 10/21/14, Strand Associates was authorized to complete design, bidding and construction-related services for construction of storm water piping and added catch basins for the Pleasant Street and Melrose Street area. It was also determined that this project would be bid with the George Street project. Since the Task Order was approved, staff has directed Strand to include a water main looping project on Pleasant Street, which will increase the project cost by approximately \$40,000. Loops are encouraged because they ensure redundancy of water access for a resident during a water main break. It was moved by Binnie and seconded by Abbott to approve the specifications for the Pleasant Street project and authorize the project to go to bid. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady.

SANITARY SEWER MAINTENANCE ACTIVITIES FOR 2015. Wastewater Superintendent Reel presented information about Sanitary Sewer maintenance items. Included in the proposal was televising, manhole sealings and linings, and pressure test and seal. The cost estimate for 2015 is \$96,828.38. It was moved by Binnie and seconded by Abbott to approve the proposed 2015 sanitary sewer projects. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady.

DISALLOWANCE OF CLAIM FILED BY PAULA KRAATZ FOR FALL NEAR PARKING PAD. Paula Kraatz has filed a claim against the City in the sum of \$1,112.94 for loss incurred as a result of a fall due to a depression near the parking pad near Cravath Lakefront Park. The City's insurance carrier, Cities and Villages Mutual Insurance Company, has recommended denial of the claim filed by Kraatz. It was moved by Binnie and seconded by Kidd to deny the claim filed by Paula Kraatz related to her fall on 10/18/13. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Grady, Stauffer.

APPOINTMENT OF CITIZEN MEMBERS TO BOARDS AND COMMISSIONS. It was moved by Singer and seconded by Abbott to make the following citizen appointments to the following Boards and Commissions: Birge Fountain Committee – Dan Richardson; Urban Forestry Commission – Teri Smith; Library Board – Brienne Diebolt Brown. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady.

FIRST QUARTER 2015 CITY FINANCIAL REPORT. Finance Director Saubert presented an update on the City's first quarter, 2015 financial report. Some highlights of the report, which compared current activity with 2014 activity were: Ordinance violation revenue is \$27,613 higher in 2014. Saubert attributes the increase to participation in the State of Wisconsin Debt Collection service. Ambulance revenue is 25% higher than this point in 2014. Police patrol salaries are \$17,330 higher than last year, due to being fully staffed for the 1st quarter of 2015. The crossing guard program has been taken over by the School District, resulting in a change of \$9,307 in expenses so far. The Fire Department expenditures are higher due to the need for building repairs (door panels / overhead door openers); maintenance of vehicles, and positive trends in payroll and professional development. Communications / Dispatch expenses are higher due to payroll-related expenses. Planning expenses are higher due to timing of billings from vendors in 2014, plus expenses for title work in the business park.

TRANSFER OF FUNDS TO THE LIBRARY FUND (REIMBURSEMENT OF RENTAL INCOME FOR LIBRARY PROPERTY). It was moved by Binnie and seconded by Abbott to transfer \$46,781 from the City's contingency account to the Library account, in reimbursement of rent funds collected for the property at 413 W. Center Street, legally intended for the Library budget. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Grady, Stauffer.

REQUEST FOR JOINT MEETING BETWEEN CDA AND COMMON COUNCIL TO DISCUSS TIF MATTERS. City Manager Clapper indicated that a joint discussion between the CDA and the Council is needed, and that a Doodle meeting calendar schedule will be sent from his office so that a meeting can be set up. Councilmember Abbott expressed a desire to have the meeting held in early June vs. May.

NATIONAL LEAGUE OF CITIES AND UTILITY SERVICE PARTNERS TO OFFER OPTIONAL INSURANCE COVERAGE ON WATER AND SEWER LATERALS ON PRIVATELY-OWNED REAL ESTATE. Pat Tumilty of the National League of Cities and Utility Service Partners, Inc. ("USP") presented information about a service line warranty program which would provide residents with a service line insurance program. It was noted that many property owners are not aware that they are personally responsible for the costs of repairs to their water or sewer laterals. Most homeowner insurance plans omit service line coverage. This program would cover the insurance gap between the publicly owned infrastructure under

the street and the homeowner coverage of the home itself. The program comes at no cost to the City and is voluntary for residents. The initial rate for sanitary sewer line coverage is \$88 per year and the water line coverage is \$64 annually. USP will administer the marketing, claim management and billing for the program. The company would require that the City provide a letter, including the city logo, to be distributed by USP to property owners explaining the program and the City's endorsement of it. It was moved by Binnie and seconded by Kidd to approve participation with USP on a non-royalty paying basis. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Grady, Stauffer.

APPROVAL OF AGREEMENT WITH DONNA HENRY CONCERNING PECFA REMEDIAL ACTION FUND APPLICATIONS – EAST GATEWAY CONSTRUCTION PROJECT AND PROPERTY LOCATED AT 216 E. MAIN ST. It was moved by Binnie and seconded by Abbott to approve an agreement with Donna Henry, relating to PECFA Remedial Action Fund applications with regard to the East Gateway construction project and property located at 216 E. Main Street. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Grady, Stauffer.

COUNCILMEMBER REQUESTS FOR FUTURE AGENDA ITEMS. Councilmember Singer requested discussion on ordinances relating to alcohol in the parks. Singer also requested discussion about replacement of the existing phone used for council conference calls during meetings. Councilmember Abbott requested discussion regarding the parking summit / progress and expressed gratitude to Clerk Smith during Clerk's Week.

ADJOURNMENT. It was moved by Abbott and seconded by Binnie to adjourn the meeting. AYES: Langness, Binnie, Abbott, Kidd, Singer. NOES: None. ABSENT: Stauffer, Grady. The meeting adjourned at 8:40 p.m.

Respectfully submitted,

Michele R. Smith,
Clerk

City of Whitewater
Parks and Recreation Board
Minutes
Tuesday, April 14, 2015 – 5:30pm
Community Room – 1st Floor, Whitewater Municipal Building
312 W. Whitewater St. Whitewater, WI 53190

Call to Order and Roll Call:

The meeting was called to order by Parker at 5:35. Rachel Deporter, Sarah Hansberry, Ken Kidd, Bruce Parker, and Kori Oberle.

Absent: Nate Jeager, Brandon Knedler, and Jen Kaina

Staff: Matt Amundson & Michelle Dujardin

Guests: None

Consent Agenda:

Approval of Parks and Recreation Board minutes of March 10, 2015, Receipt and acknowledgment of Urban Forestry Commission minutes of January 27, 2015 & February 24, 2015, and expedited approval of facility refund request by Morgan Paris.

Kidd asked to remove the Urban Forestry Minutes from January 27, 2015 and directed Amundson to ask in detail the question asked under staff reports made by Denay Trykowski of “what trees are to be planted at the Senior Center”

Kidd moved to accept the consent agenda with the stated item removed. Second by Oberle. Ayes: Rachel Deporter, Bruce Parker, Kori Oberle, Sarah Hansberry, Ken Kidd. Noes: None. Absent: Jen Kaina, Brandon Knedler, and Nate Jeager.

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.

No Citizen Comments

Knedler arrives at 5:40

Staff Reports:

Recreation and Community Events Programmer:

Brochure- Dujardin showcased the new formatted Summer/ Fall 2015 Brochure and announced that everything is currently online and the printed versions will be available the week of April 27th.

Learning Fiesta- The department has partnered with Whitewater Leads to offer the first event that provides families an introduction to Spanish with a simple dinner involved to encourage learning different languages and eating as a family.

UW-W Partnership with Afterschool- This week wraps up the partnership between the after school program and the recreation leadership class. Students were tasked with developing a program from scratch, implementing the program at one of the schools to our after school kids, and then presenting the findings to both the professor and Dujardin for final grade.

Instagram- The department has been working with a UW-W group to evaluate our social media and help increase our followings. The group has created an Instagram account for the department.

Park and Recreation Director:

Upcoming Tournaments- Amundson indicated there are 12 tournaments/events currently scheduled for the Field of Dreams, with the first tournament happening on the weekend of April 25th with 18 teams coming to town. The scoreboard is set to be installed by next Friday.

Soccer Fields at Moraine View Park- The fields closest to Innovation Drive will be shut down for the season and will be re-graded and seeded to help with future field quality.

Considerations:

Discussion and possible action related to future meeting schedule and annual park tour:

Amundson suggested moving meetings back to the 1st Monday of the month at 5:00pm. The board recommended keeping the May meeting the second Tuesday of the month and evaluate after that meeting. The annual park tour will be May 12th leaving from Starin Park at 5:30pm.

Discussion and possible action on park designation for Indian Mounds Parkway south of Walworth Avenue:

Amundson presented the conceptual design maps created by Scott Weberpal of the area known to residents as the bridge to nowhere becoming a possible park. The creation of a park in this area would help ADA Compliance in the creation of a pet area.

Parker questioned what the State was doing with the grassy area and its possibility as the pet area.

Kidd motioned to put together a cost estimate, start the naming process, and to receive conceptual support from City Council. Second by Deporter. Ayes: Rachel Deporter, Brandon Knedler, Bruce Parker, Kori Oberle, Sarah Hansberry, Ken Kidd. Noes: None. Absent: Jen Kaina, and Nate Jeager.

Discussion and possible action on lake harvesting contract with Midwest Aquatics:

Amundson presented the contract and prices with Midwest Aquatics and stated the option of looking in the future of possible purchasing of a city harvester. Amundson recommended going with Midwest Aquatics again due to the quality of work, holding the same price level as 2014, and dedication.

Parker motioned to approve the contract with Midwest Aquatics. Second by Deporter. Ayes: Rachel Deporter, Bruce Parker, Kori Oberle, Brandon Knedler, Sarah Hansberry, Ken Kidd. Noes: None. Absent: Jen Kaina, and Nate Jeager.

Discussion and possible action related to open gym programs:

Amundson presented the proposal that beginning September 1st that the Parks & Recreation Department begin to supervise all open gym programs with a season staff member. The proposal also included all open gym participants to purchase an open gym membership for \$25.00 for one year or pay a \$1.00 drop-in fee. The proceeds from the open gym program would pay for the supervisor and towards equipment replacement such as volleyball nets, new basketball goals, and gym floor re-finishing. A letter explaining the changes will be sent out before implementing the fee.

Knedler motioned to approve charging a fee for open gym and for the program to move forward as of September 1st. Second by Kidd. Ayes: Rachel Deporter, Bruce Parker, Kori Oberle, Brandon Knedler, Sarah Hansberry, Ken Kidd. Noes: None. Absent: Jen Kaina, and Nate Jeager.

Discussion and possible action related to the dedication of Kachel's Kids Field at Starin Park.

Amundson presented the vendor fabricated dedication panel that will be placed near the field. Amundson also stated that the new scoreboard being placed at the field will also have a panel (similar to Toppers) indicating the field name.

Discussion and possible action related to agreements with Whitewater Youth Football (WYFL), Whitewater Youth Soccer, and Whitewater Traveling Basketball Club

Amundson presented the agreements and asked for the Board's input. The Board expressed support in the partnerships.

Kidd motioned to approve the agreements with Whitewater Youth Football, Whitewater Youth Soccer, and Whitewater Traveling Basketball Club with the Whitewater Parks & Recreation Department pending the approval of the designated Boards of each club. Second by Hansberry. Ayes: Rachel Deporter, Bruce Parker, Kori Oberle, Brandon Knedler, Sarah Hansberry, Ken Kidd. Noes: None. Absent: Jen Kaina, and Nate Jeager

Request for future agenda items:

No items

Adjourn at 6:31pm. Affirmed by voice vote.
Next scheduled meeting : Tuesday, May 12th, 5:30pm.

Respectfully submitted,
Michelle Dujardin



Whitewater Landmarks Commission Minutes

**Thursday, April 2, 2015 – 6:30 PM
Municipal Building, City Managers Conference Room
312 Whitewater Street, Whitewater, WI 53190**

Call to Order

- Call to Order and roll call
Vice-Chairperson Marshall called the meeting to order at 6:39 PM.
Present: Alan Marshall, Suzanne Haselow, Pat Blackmer, Richard Helmick
Absent: Ken Kienbaum, Suzanne Popke, city council representative
Staff present: Alan Lockett
Guests: Kori Oberle
- Approval of Agenda
MSC Helmick/Haselow to approve the agenda as posted.
Ayes: Marshall, Haselow, Blackmer, Helmick
Nays: None
Abstain: None
- Approval of Minutes – March 5, 2015
There were some spelling corrections and one name misspelling to be corrected. MSC Blackmer/Haselow to approve the minutes as corrected.
Ayes: Marshall, Haselow, Blackmer, Helmick
Nays: None
Abstain: None
- Set date and time of next meeting – Thursday, May 7, 2015 - 6:30 PM
The next meeting of the Landmarks Commission will be on Thursday, May 7, 2015 at 6:30 in the city manager's, conference room.
- Hear Citizen Comments: No formal Landmarks Commission Action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three 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 Commission discusses that particular item. There were no citizen comments.

Reports

- Friends of the Mounds (Helmick)

- Members will be attending a meeting on mounds preservation and management hosted by the WI Archeological Society on April 25 at the Leopold Center in Baraboo.
- Matt Amundson indicated that he is supportive of planned attempts to rejuvenate FOTEM as a more active group.
- Whitewater Effigy Mounds Preserve – Preservation and Maintenance Plan (Helmick) (Oberle)
 - The city conducted a burn at the EMP on Friday, March 20. The five acre area adjacent to the preserve on the west as well as the mounds were attempted to be burned. The savanna areas as well as most the land surrounding the mounds were not burned. Some of the mounds were only partially burned. More clarification on the areas needed to be burned and its effect on recent seedlings is needed.
 - The Park and Rec Board hired Midwest Prairie to do some seeding and invasive eradication. The money for this will come from the \$15,000 originally ear marked for signage. It was thought that there is enough money to do both things.
- Historical Society (Marshall)
 - There will be a new exhibit on Whitewater pottery. It is planned to be opened around the 4th of July.
 - Another project, Before the Settlers Came, is also planned. This will focus on the land around Whitewater as it was before the settlers arrived. This project is still being discussed.
- Birge Fountain (Kienbaum)

No report. There are vacancies on the committee.
- Landmark Signage (Taylor)
 - No report.
 - Taylor sent an email Sarah Bregant and Luckett wanting an independent contract and the first half of her payment. Luckett will review procedures with Cameron Clapper and Doug Saubert to see what steps needed to be taken next. Commissioners were disappointed that Taylor was unable to be at the meeting to discuss progress on signage. It is expected that she will be able to provide finish projects to the committee prior to the last payment.

Unfinished Business

- Work on wording on signage for the Mounds in conjunction with the Friends of the Mounds Committee

Oberle has met with Matt Amundson and gotten his support to begin a draft of information to be presented. The committee will propose a draft for all signage to be used at the EMP. The draft would be shared with other stake holders (Urban Forestry Commission, Park and Rec Board, FOTEM) for comments. Plaques for the individual mounds have an anticipated life span of 20 years. Suggested sites for the markers will be mapped and brought forward. Other signage would include broader information at the entrance as well as at the sidewalk along Indian Mounds Parkway. It is also suggested that informational signage on the savanna, birds, and different biomes be presented. Hopefully, by the June Landmarks meeting, the committee will be able to bring its first draft for consideration.
- Whitewater Effigy Mounds – Face Book (Oberle)

Face Book has taken down the Whitewater Effigy Mounds page. What is proposed is that a generic email address be set up to register a new page. Log in credentials could be shared with the Landmarks Commission and city staff. In this way, others can post information and police the site for erroneous and/or unwanted postings. Additionally, it is suggested to set it up as a business page rather than a personal one. Educational content could be posted on a weekly basis

to build interest and a broader following. Oberle showed some examples for the commissioners to view. Commissioners encouraged Oberle to continue and set up the page.

- Web based Landmark Application Forms (Luckett)
The form is done and is on the city web site for viewing.
- Interactive Map on the city's web site (Luckett)
Luckett will be contacting Eric Compass, UW-Whitewater to fix the download problems. The original person who worked on that page is no longer at UW-Whitewater.

New Business

- Research on Grants (Haselow)
Haselow reported that she and Denay Trykowski reviewed the list of grants that were originally compiled. They picked two grants for more investigation. At this point, neither one is promising. Other avenues are being explored, in particular, reaching out to the Ho Chunk nation for support. Haselow will continue to look into this.
- City Water Tower nomination as a local Landmark (Haselow)
 - Haselow said she did not want to over step on any other person's responsibility. Luckett said he would investigate city records. Records on hand disagree to when it was built – 1885, 1888, or 1889. Luckett will contact Rick Lien, from the water department, for his opinions.
 - Oberle suggested that the commission may want to look into the idea of having all of Starin Park nominated for landmark status. It is the oldest, established park in the city, organized in 1888. It was noted that the Park and Rec Board would need to be contacted for its consideration. The commission decided to just focus on the water tower at this time.

Future Agenda Items

- May is National Preservation and National Archeological Month. The city prepares a proclamation for both. They will be given out in May at a common council meeting. A representative from the Landmarks Commission will need to be present to accept them.
- An annual report is to be given at the same, May common council meeting.
- An annual report also needs to be filed with the State Historical Society.
- Election of officers will need to take place.

Good of the Order

Marshall stated that he will not continue his place on the commission. Both business concerns as well as activities at the Historical Society are taking more of his time than he wants. He thanked the commission for the opportunity to serve.

Adjournment

MSC Haselow/Blackmer moved to adjourn.

Ayes: Marshall, Haselow, Blackmer, Helmick

Nayes: None

Abstain: None

The meeting was adjourned at 8:02 PM.

Respectfully submitted, Richard Helmick, secretary

TO: City Manager and Common Council Members

FROM: Doug Saubert

RE: April 2015 Financial Statements

DATE: May 11, 2015

Attached is the following financial statements/summary information for April, 2015:

1. Summary of Cash/Investment Balance and Fund Balance for all funds
2. Summary of Investment Balances-All Funds
3. General Fund – Fund #100
4. Water Utility – Fund #610
5. Wastewater Utility – Fund #620
6. Storm Water Utility – Fund #630

If you have any questions please do not hesitate to contact me.

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|---|-------------------|---------------------|---------------------|---------------------|----------------|
| <u>TAXES</u> | | | | | |
| 100-41110-00 LOCAL TAX LEVY | .00 | 2,005,408.18 | 2,499,974.00 | 494,565.82 | 80.2 |
| 100-41111-00 DEBT SERVICE TAX LEVY | .00 | .00 | 571,760.00 | 571,760.00 | .0 |
| 100-41140-00 MOBILE HOME FEES | (23.27) | 11,032.41 | 29,000.00 | 17,967.59 | 38.0 |
| 100-41210-00 ROOM TAX-GROSS AMOUNT | 8,603.01 | 8,758.54 | 58,000.00 | 49,241.46 | 15.1 |
| 100-41320-00 IN LIEU OF TAXES WW MANOR | .00 | .00 | 26,959.00 | 26,959.00 | .0 |
| 100-41800-00 INTEREST ON TAXES | .00 | .00 | 133.00 | 133.00 | .0 |
| TOTAL TAXES | 8,579.74 | 2,025,199.13 | 3,185,826.00 | 1,160,626.87 | 63.6 |
| <u>SPECIAL ASSESSMENTS</u> | | | | | |
| 100-42010-00 INTEREST ON SP ASSESS. | .00 | .00 | 2,300.00 | 2,300.00 | .0 |
| 100-42100-61 WATER MAINS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-42200-62 SEWER MAINS & LATERALS | .00 | .00 | 5,300.00 | 5,300.00 | .0 |
| 100-42300-53 ST CONST. - PAVING | .00 | 400.00 | 30.00 | (370.00) | 1333.3 |
| 100-42310-53 CURB & GUTTER | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-42320-53 SIDEWALKS | .00 | .00 | 200.00 | 200.00 | .0 |
| 100-42400-53 SNOW REMOVAL | .00 | 3,115.00 | 3,150.00 | 35.00 | 98.9 |
| 100-42500-53 WEED CUTTING | .00 | .00 | 1,800.00 | 1,800.00 | .0 |
| 100-42600-53 REFUSE/RECYCLING ENCLOSURES | .00 | .00 | 1,800.00 | 1,800.00 | .0 |
| TOTAL SPECIAL ASSESSMENTS | .00 | 3,515.00 | 16,580.00 | 13,065.00 | 21.2 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 100-43344-00 EXPENDITURE RESTRAINT PROGM | .00 | .00 | 21,443.00 | 21,443.00 | .0 |
| 100-43410-00 SHARED REVENUE-UTILITY | .00 | .00 | 475,869.00 | 475,869.00 | .0 |
| 100-43420-00 SHARED REVENUE-BASE | .00 | .00 | 2,836,916.00 | 2,836,916.00 | .0 |
| 100-43521-52 STATE AID AMBULANCE | .00 | .00 | 6,645.00 | 6,645.00 | .0 |
| 100-43530-53 TRANSPORTATION AIDS | 178,756.21 | 357,512.42 | 716,101.00 | 358,588.58 | 49.9 |
| 100-43540-52 UNIVERSITY-LEASE-PARKING | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 100-43550-52 MOU-DISPATCH SERVICE | .00 | .00 | 169,553.00 | 169,553.00 | .0 |
| 100-43610-52 UNIVERSITY SERVICES | .00 | 302,642.42 | 361,850.00 | 59,207.58 | 83.6 |
| 100-43663-52 FIRE INS. TAXES | .00 | .00 | 25,211.00 | 25,211.00 | .0 |
| 100-43670-60 EXEMPT COMPUTER AID-FR STATE | .00 | .00 | 8,552.00 | 8,552.00 | .0 |
| 100-43745-52 WUSD-JUVENILE OFFICIER | .00 | .00 | 34,500.00 | 34,500.00 | .0 |
| 100-43765-00 REIMB-HIST SOC-DEPOT-EL/GAS | (40.03) | 2,515.73 | .00 | (2,515.73) | .0 |
| 100-43770-52 REIMBURSE FROM RURAL FIRE DEPT | .00 | .00 | 5,500.00 | 5,500.00 | .0 |
| TOTAL INTERGOVERNMENTAL REVENUE | 178,716.18 | 662,670.57 | 4,702,140.00 | 4,039,469.43 | 14.1 |

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|---|------------------|-------------------|-------------------|-------------------|----------------|
| <u>LICENSES & PERMITS</u> | | | | | |
| 100-44110-51 LIQUOR & BEER | 727.00 | 1,444.50 | 17,000.00 | 15,555.50 | 8.5 |
| 100-44120-51 CIGARETTE | 117.00 | 117.00 | 1,125.00 | 1,008.00 | 10.4 |
| 100-44122-51 BEVERAGE OPERATORS | 175.00 | 653.00 | 2,150.00 | 1,497.00 | 30.4 |
| 100-44200-51 MISC. LICENSES | 265.00 | 1,818.32 | 4,200.00 | 2,381.68 | 43.3 |
| 100-44300-53 BLDG/ZONING PERMITS | 3,010.00 | 8,050.32 | 42,000.00 | 33,949.68 | 19.2 |
| 100-44310-53 ELECTRICAL PERMITS | 1,040.10 | 2,858.60 | 12,000.00 | 9,141.40 | 23.8 |
| 100-44320-53 PLUMBING PERMITS | 254.50 | 1,199.36 | 10,000.00 | 8,800.64 | 12.0 |
| 100-44330-53 HVAC PERMITS | 448.00 | 1,408.86 | 8,000.00 | 6,591.14 | 17.6 |
| 100-44340-53 STREET OPENING PERMITS | 50.00 | 200.00 | 350.00 | 150.00 | 57.1 |
| 100-44350-53 SIGN PERMITS | 30.00 | 125.00 | 800.00 | 675.00 | 15.6 |
| 100-44370-51 WATERFOWL PERMITS | .00 | .00 | 250.00 | 250.00 | .0 |
| 100-44900-51 MISC PERMITS | .00 | 40.00 | 450.00 | 410.00 | 8.9 |
| TOTAL LICENSES & PERMITS | 6,116.60 | 17,914.96 | 98,325.00 | 80,410.04 | 18.2 |
| <u>FINES & FORFEITURES</u> | | | | | |
| 100-45110-52 ORDINANCE VIOLATIONS | 21,559.07 | 93,299.84 | 258,663.00 | 165,363.16 | 36.1 |
| 100-45114-52 VIOLATIONS PAID-OTHER AGENCIES | .00 | 50.00 | 600.00 | 550.00 | 8.3 |
| 100-45130-52 PARKING VIOLATIONS | 9,549.77 | 41,513.41 | 85,000.00 | 43,486.59 | 48.8 |
| 100-45135-53 REFUSE/RECYCLING TOTES FINES | 875.00 | 1,475.00 | 3,500.00 | 2,025.00 | 42.1 |
| 100-45145-53 RE-INSPECTION FINES | 1,000.00 | 3,700.00 | 3,500.00 | (200.00) | 105.7 |
| TOTAL FINES & FORFEITURES | 32,983.84 | 140,038.25 | 351,263.00 | 211,224.75 | 39.9 |
| <u>PUBLIC CHARGES FOR SERVICE</u> | | | | | |
| 100-46110-51 CLERK | 40.00 | 50.00 | 400.00 | 350.00 | 12.5 |
| 100-46120-51 TREASURER | 195.00 | 809.98 | 2,500.00 | 1,690.02 | 32.4 |
| 100-46210-52 POLICE-DISPATCH-MOU-UNIV | .00 | 32,157.33 | 34,643.00 | 2,485.67 | 92.8 |
| 100-46220-52 FALSE ALARMS REVENUES | .00 | 1,000.00 | 2,400.00 | 1,400.00 | 41.7 |
| 100-46230-52 AMBULANCE | 30,801.67 | 165,404.32 | 558,204.00 | 392,799.68 | 29.6 |
| 100-46240-52 CRASH CALLS | 2,723.45 | 9,294.27 | 8,500.00 | (794.27) | 109.3 |
| 100-46311-53 SALE OF MATERIALS | 4.00 | 36.58 | 280.00 | 243.42 | 13.1 |
| 100-46350-51 CITY PLANNER-SERVICES | (248.25) | (248.25) | 4,500.00 | 4,748.25 | (5.5) |
| 100-46730-55 RECR/FEES | 1,488.98 | 1,619.27 | .00 | (1,619.27) | .0 |
| 100-46733-55 SR CITZ OFFSET | 2,297.02 | (175.40) | 3,000.00 | 3,175.40 | (5.9) |
| 100-46736-55 ATTRACTION TICKETS | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-46743-51 FACILITY RENTALS | 3,649.24 | 14,657.64 | 22,000.00 | 7,342.36 | 66.6 |
| TOTAL PUBLIC CHARGES FOR SERVICE | 40,951.11 | 224,605.74 | 636,927.00 | 412,321.26 | 35.3 |

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|---|-------------------|---------------------|---------------------|---------------------|----------------|
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 100-48100-00 INTEREST INCOME | 402.48 | 1,708.92 | 8,500.00 | 6,791.08 | 20.1 |
| 100-48200-00 LONG TERM RENTALS | 400.00 | 2,000.00 | 9,600.00 | 7,600.00 | 20.8 |
| 100-48210-55 RENTAL INCOME-LIBRARY PROP | 900.00 | 3,600.00 | 9,000.00 | 5,400.00 | 40.0 |
| 100-48410-00 WORKERS COMP-RETURN PREMIUM | .00 | .00 | 2,633.00 | 2,633.00 | .0 |
| 100-48415-00 RESTITUTION-DAMAGES | 70.00 | 70.00 | .00 | (70.00) | .0 |
| 100-48420-00 INSURANCE DIVIDEND | .00 | 4,440.00 | 4,440.00 | .00 | 100.0 |
| 100-48535-00 P-CARD/CHASE/REBATE | .00 | .00 | 16,000.00 | 16,000.00 | .0 |
| 100-48700-00 WATER UTILITY TAXES | .00 | .00 | 298,000.00 | 298,000.00 | .0 |
| TOTAL MISCELLANEOUS REVENUE | 1,772.48 | 11,818.92 | 348,173.00 | 336,354.08 | 3.4 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 100-49260-00 WATER DEPT TRANSFER | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 100-49261-00 WWT DEPT TRANSFER | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 100-49264-00 CABLE TV-TRANSFER-ADMIN | .00 | .00 | 22,000.00 | 22,000.00 | .0 |
| 100-49265-00 STORMWATER-TRANSFER-PLANNING | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 100-49266-00 GIS TRANSFER-UTILITIES | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 100-49267-00 PARKING PERMIT-FD208-ADMIN | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-49268-00 PARKING PERMIT-FD 208-MAINT. | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 100-49280-00 SICK LEAVE SEV-FD 260 | .00 | .00 | 22,650.00 | 22,650.00 | .0 |
| 100-49285-00 FD 900-CDA-TRANSFER | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-49295-00 FD 248-TRANSFER-ADMIN | .00 | .00 | 29,017.00 | 29,017.00 | .0 |
| TOTAL OTHER FINANCING SOURCES | .00 | .00 | 133,167.00 | 133,167.00 | .0 |
| TOTAL FUND REVENUE | 269,119.95 | 3,085,762.57 | 9,472,401.00 | 6,386,638.43 | 32.6 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|-----------------|------------------|-------------------|-------------------|-------------|
| <u>LEGISLATIVE</u> | | | | | |
| 100-51100-111 SALARIES/PERMANENT | 1,432.96 | 6,428.34 | 18,425.00 | 11,996.66 | 34.9 |
| 100-51100-112 OVERTIME | 17.30 | 21.01 | .00 | (21.01) | .0 |
| 100-51100-114 WAGES/PART-TIME/PERMANENT | 1,800.00 | 8,100.00 | 25,200.00 | 17,100.00 | 32.1 |
| 100-51100-117 LONGEVITY PAY | .00 | .00 | 200.00 | 200.00 | .0 |
| 100-51100-150 MEDICARE TAX/CITY SHARE | 46.07 | 206.54 | 642.00 | 435.46 | 32.2 |
| 100-51100-151 SOCIAL SECURITY/CITY SHARE | 196.68 | 881.95 | 2,747.00 | 1,865.05 | 32.1 |
| 100-51100-152 RETIREMENT | 95.90 | 427.67 | 1,266.00 | 838.33 | 33.8 |
| 100-51100-153 HEALTH INSURANCE | 360.83 | 1,443.32 | 4,810.00 | 3,366.68 | 30.0 |
| 100-51100-155 WORKERS COMPENSATION | 7.70 | 36.65 | 102.00 | 65.35 | 35.9 |
| 100-51100-156 LIFE INSURANCE | 1.20 | 4.80 | 9.00 | 4.20 | 53.3 |
| 100-51100-158 UNEMPLOYMENT COMPENSATION | .00 | 76.86 | .00 | (76.86) | .0 |
| 100-51100-211 PROFESSIONAL DEVELOPMENT | .00 | .00 | 200.00 | 200.00 | .0 |
| 100-51100-218 PROFESSIONAL SERV/CONSULTING | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 100-51100-295 CODIFICATION OF ORDINANCES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 100-51100-310 OFFICE SUPPLIES | 94.92 | 216.12 | .00 | (216.12) | .0 |
| 100-51100-320 PUBLICATION-MINUTES | 1,919.53 | 3,727.37 | 8,500.00 | 4,772.63 | 43.9 |
| 100-51100-710 CHAMBER OF COMMERCE GRANT | .00 | .00 | 3,450.00 | 3,450.00 | .0 |
| 100-51100-715 TOURISM COMMITTEE-ROOM TAX | (10,400.00) | (1,191.12) | 40,600.00 | 41,791.12 | (2.9) |
| 100-51100-720 DOWNTOWN WHITEWATER GRANT | 7,500.00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.0 |
| 100-51100-725 INNOVATION EXPRESS-MATCHING | (2,000.00) | .00 | .00 | .00 | .0 |
| TOTAL LEGISLATIVE | 1,073.09 | 35,379.51 | 147,151.00 | 111,771.49 | 24.0 |
| <u>CONTINGENCIES</u> | | | | | |
| 100-51110-910 COST REALLOCATIONS | 6,748.17 | 6,769.26 | 192,543.00 | 185,773.74 | 3.5 |
| TOTAL CONTINGENCIES | 6,748.17 | 6,769.26 | 192,543.00 | 185,773.74 | 3.5 |
| <u>COURT</u> | | | | | |
| 100-51200-111 SALARIES/PERMANENT | 3,253.81 | 13,752.25 | 39,456.00 | 25,703.75 | 34.9 |
| 100-51200-112 WAGES/OVERTIME | 146.77 | 421.77 | .00 | (421.77) | .0 |
| 100-51200-150 MEDICARE TAX/CITY SHARE | 40.71 | 171.10 | 572.00 | 400.90 | 29.9 |
| 100-51200-151 SOCIAL SECURITY/CITY SHARE | 173.99 | 731.44 | 2,446.00 | 1,714.56 | 29.9 |
| 100-51200-152 RETIREMENT | 239.15 | 998.45 | 2,727.00 | 1,728.55 | 36.6 |
| 100-51200-155 WORKERS COMPENSATION | 9.27 | 36.19 | 91.00 | 54.81 | 39.8 |
| 100-51200-156 LIFE INSURANCE | .27 | 1.08 | 27.00 | 25.92 | 4.0 |
| 100-51200-211 PROFESSIONAL DEVELOPMENT | .00 | .00 | 625.00 | 625.00 | .0 |
| 100-51200-214 FINANCIAL/BONDING SERVICES | 50.00 | 50.00 | 150.00 | 100.00 | 33.3 |
| 100-51200-219 OTHER PROFESSIONAL SERVICES | .00 | 67.24 | 500.00 | 432.76 | 13.5 |
| 100-51200-293 PRISONER CONFINEMENT | 1,095.00 | 1,101.32 | 2,000.00 | 898.68 | 55.1 |
| 100-51200-310 OFFICE SUPPLIES | 171.08 | 608.34 | 5,000.00 | 4,391.66 | 12.2 |
| 100-51200-320 SUBSCRIPTIONS/DUES | .00 | 912.35 | 500.00 | (412.35) | 182.5 |
| 100-51200-330 TRAVEL EXPENSES | .00 | .00 | 400.00 | 400.00 | .0 |
| 100-51200-340 OPERATING SUPPLIES | 6.00 | 88.45 | 125.00 | 36.55 | 70.8 |
| TOTAL COURT | 5,186.05 | 18,939.98 | 54,619.00 | 35,679.02 | 34.7 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|---------------|------------|---------------|-------------|-------------|
| <u>LEGAL</u> | | | | | |
| 100-51300-212 GENERAL CITY SERVICES | 2,969.54 | 12,634.52 | 37,026.00 | 24,391.48 | 34.1 |
| 100-51300-214 MUNI COURT LEGAL SERVICES | 2,091.36 | 9,283.83 | 27,932.00 | 18,648.17 | 33.2 |
| 100-51300-219 UNION ATTORNEY-PROF SERV | 242.00 | 5,231.00 | 6,000.00 | 769.00 | 87.2 |
| TOTAL LEGAL | 5,302.90 | 27,149.35 | 70,958.00 | 43,808.65 | 38.3 |
| <u>GENERAL ADMINISTRATION</u> | | | | | |
| 100-51400-111 SALARIES/PERMANENT | 12,664.36 | 50,355.15 | 165,933.00 | 115,577.85 | 30.4 |
| 100-51400-112 SALARIES/OVERTIME | 69.22 | 87.81 | .00 | (87.81) | .0 |
| 100-51400-113 SALARIES/TEMPORARY | .00 | 157.50 | .00 | (157.50) | .0 |
| 100-51400-116 ELECTION INSPECTORS | 4,664.00 | 5,275.00 | 13,380.00 | 8,105.00 | 39.4 |
| 100-51400-117 LONGEVITY PAY | .00 | .00 | 1,360.00 | 1,360.00 | .0 |
| 100-51400-119 EMPLOYEE SERVICE AWARDS | 482.42 | 482.42 | .00 | (482.42) | .0 |
| 100-51400-150 MEDICARE TAX/CITY SHARE | 172.50 | 769.77 | 2,454.00 | 1,684.23 | 31.4 |
| 100-51400-151 SOCIAL SECURITY/CITY SHARE | 737.72 | 3,291.59 | 10,491.00 | 7,199.41 | 31.4 |
| 100-51400-152 RETIREMENT | 855.00 | 3,751.97 | 11,376.00 | 7,624.03 | 33.0 |
| 100-51400-153 HEALTH INSURANCE | 2,595.41 | 10,165.47 | 32,200.00 | 22,034.53 | 31.6 |
| 100-51400-155 WORKERS COMPENSATION | 42.73 | 152.91 | 389.00 | 236.09 | 39.3 |
| 100-51400-156 LIFE INSURANCE | 6.96 | 27.57 | 89.00 | 61.43 | 31.0 |
| 100-51400-158 UNEMPLOYMENT COMPENSATION | .00 | 307.42 | .00 | (307.42) | .0 |
| 100-51400-211 PROFESSIONAL DEVELOPMENT | 602.80 | 1,029.30 | 4,500.00 | 3,470.70 | 22.9 |
| 100-51400-217 CONTRACTUAL SERVICES | 163.32 | 163.32 | .00 | (163.32) | .0 |
| 100-51400-218 ANIMAL CONTROL CONTRACT | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-51400-219 ASSESSOR SERVICES | .00 | 19,550.00 | 36,000.00 | 16,450.00 | 54.3 |
| 100-51400-225 MOBILE COMMUNICATIONS | 115.41 | 345.94 | 1,000.00 | 654.06 | 34.6 |
| 100-51400-310 OFFICE SUPPLIES | 521.61 | 4,246.02 | 23,740.00 | 19,493.98 | 17.9 |
| 100-51400-320 SUBSCRIPTIONS/DUES | (101.05) | 6,878.99 | 5,000.00 | (1,878.99) | 137.6 |
| 100-51400-330 TRAVEL EXPENSES | 92.62 | 151.85 | 1,500.00 | 1,348.15 | 10.1 |
| 100-51400-340 OPERATING SUPPLIES | 103.71 | 927.60 | .00 | (927.60) | .0 |
| 100-51400-790 CELEBRATIONS/AWARDS | 52.23 | 1,585.52 | 1,500.00 | (85.52) | 105.7 |
| 100-51400-810 CAPITAL EQUIPMENT | .00 | .00 | 2,200.00 | 2,200.00 | .0 |
| TOTAL GENERAL ADMINISTRATION | 23,840.97 | 109,703.12 | 313,212.00 | 203,508.88 | 35.0 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|------------------|------------------|-------------------|-------------------|-------------|
| INFORMATION TECHNOLOGY | | | | | |
| 100-51450-111 SALARIES/PERMANENT | 3,951.62 | 17,782.22 | 51,371.00 | 33,588.78 | 34.6 |
| 100-51450-150 MEDICARE TAX/CITY SHARE | 55.26 | 249.69 | 745.00 | 495.31 | 33.5 |
| 100-51450-151 SOCIAL SECURITY/CITY SHARE | 236.28 | 1,067.62 | 3,185.00 | 2,117.38 | 33.5 |
| 100-51450-152 RETIREMENT | 268.72 | 1,209.24 | 3,493.00 | 2,283.76 | 34.6 |
| 100-51450-153 HEALTH INSURANCE | 1,031.78 | 4,127.12 | 12,381.00 | 8,253.88 | 33.3 |
| 100-51450-155 WORKERS COMPENSATION | 9.88 | 44.46 | 118.00 | 73.54 | 37.7 |
| 100-51450-156 LIFE INSURANCE | .71 | 2.84 | 6.00 | 3.16 | 47.3 |
| 100-51450-211 PROFESSIONAL DEVELOPMENT | 46.24 | 46.24 | 500.00 | 453.76 | 9.3 |
| 100-51450-219 OTHER PROFESSIONAL SERVICES | 82.88 | 82.88 | .00 | (82.88) | .0 |
| 100-51450-225 TELEPHONE/MOBILE COMMUNICATION | 4,289.75 | 7,721.78 | 38,700.00 | 30,978.22 | 20.0 |
| 100-51450-244 NETWORK HDW MTN | 906.22 | 3,861.53 | 11,874.00 | 8,012.47 | 32.5 |
| 100-51450-245 NETWORK SOFTWARE MTN | .00 | 24,062.40 | 29,650.00 | 5,587.60 | 81.2 |
| 100-51450-246 NETWORK OPERATING SUPP | 67.73 | 784.26 | 6,000.00 | 5,215.74 | 13.1 |
| 100-51450-247 SOFTWARE UPGRADES | .00 | 450.00 | .00 | (450.00) | .0 |
| 100-51450-810 CAPITAL EQUIPMENT | .00 | 8,449.52 | 8,000.00 | (449.52) | 105.6 |
| TOTAL INFORMATION TECHNOLOGY | 10,947.07 | 69,941.80 | 166,023.00 | 96,081.20 | 42.1 |
| FINANCIAL ADMINISTRATION | | | | | |
| 100-51500-111 SALARIES/PERMANENT | 7,114.27 | 28,457.04 | 92,485.00 | 64,027.96 | 30.8 |
| 100-51500-112 SALARIES/OVERTIME | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-51500-117 LONGEVITY PAY | .00 | .00 | 700.00 | 700.00 | .0 |
| 100-51500-150 MEDICARE TAX/CITY SHARE | 106.40 | 476.82 | 1,422.00 | 945.18 | 33.5 |
| 100-51500-151 SOCIAL SECURITY/CITY SHARE | 454.98 | 2,038.95 | 6,081.00 | 4,042.05 | 33.5 |
| 100-51500-152 RETIREMENT | 483.78 | 2,177.02 | 6,343.00 | 4,165.98 | 34.3 |
| 100-51500-153 HEALTH INSURANCE | 1,362.99 | 5,451.96 | 16,356.00 | 10,904.04 | 33.3 |
| 100-51500-155 WORKERS COMPENSATION | 17.80 | 82.10 | 226.00 | 143.90 | 36.3 |
| 100-51500-156 LIFE INSURANCE | 3.23 | 12.92 | 25.00 | 12.08 | 51.7 |
| 100-51500-210 PROFESSIONAL SERVICES | 82.88 | 82.88 | .00 | (82.88) | .0 |
| 100-51500-211 PROFESSIONAL DEVELOPMENT | 155.00 | 505.00 | 2,500.00 | 1,995.00 | 20.2 |
| 100-51500-214 AUDIT SERVICES | 8,000.00 | 11,680.00 | 24,450.00 | 12,770.00 | 47.8 |
| 100-51500-217 CONTRACT SERVICES-125 PLAN | 448.08 | 1,492.84 | 3,800.00 | 2,307.16 | 39.3 |
| 100-51500-310 OFFICE SUPPLIES | 1,073.57 | 3,358.76 | 10,877.00 | 7,518.24 | 30.9 |
| 100-51500-330 TRAVEL EXPENSES | 165.65 | 221.15 | 2,500.00 | 2,278.85 | 8.9 |
| 100-51500-560 COLLECTION FEES/WRITE-OFFS | 244.08 | 1,779.24 | 3,000.00 | 1,220.76 | 59.3 |
| 100-51500-650 BANK FEES/CREDIT CARD FEES | 343.93 | 1,815.42 | 5,000.00 | 3,184.58 | 36.3 |
| TOTAL FINANCIAL ADMINISTRATION | 20,056.64 | 59,632.10 | 175,865.00 | 116,232.90 | 33.9 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|----------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>INSURANCE/RISK MANAGEMENT</u> | | | | | |
| 100-51540-511 | .00 | 25,364.00 | 29,319.00 | 3,955.00 | 86.5 |
| 100-51540-512 | .00 | 25,577.00 | 21,671.00 | (3,906.00) | 118.0 |
| 100-51540-513 | .00 | 25,042.10 | 35,408.00 | 10,365.90 | 70.7 |
| 100-51540-514 | .00 | 12,780.00 | 12,822.00 | 42.00 | 99.7 |
| 100-51540-515 | .00 | 975.00 | 1,290.00 | 315.00 | 75.6 |
| 100-51540-520 | 5,200.00 | 6,695.76 | 15,000.00 | 8,304.24 | 44.6 |
| | <u>5,200.00</u> | <u>96,433.86</u> | <u>115,510.00</u> | <u>19,076.14</u> | <u>83.5</u> |
| <u>FACILITIES MAINTENANCE</u> | | | | | |
| 100-51600-111 | 6,307.80 | 25,462.44 | 76,720.00 | 51,257.56 | 33.2 |
| 100-51600-112 | .00 | .00 | 1,008.00 | 1,008.00 | .0 |
| 100-51600-113 | .00 | 122.50 | 4,800.00 | 4,677.50 | 2.6 |
| 100-51600-117 | .00 | .00 | 820.00 | 820.00 | .0 |
| 100-51600-118 | .00 | .00 | 405.00 | 405.00 | .0 |
| 100-51600-150 | 91.90 | 417.90 | 1,218.00 | 800.10 | 34.3 |
| 100-51600-151 | 392.94 | 1,786.96 | 5,208.00 | 3,421.04 | 34.3 |
| 100-51600-152 | 427.90 | 1,941.57 | 5,329.00 | 3,387.43 | 36.4 |
| 100-51600-153 | 1,704.27 | 6,844.86 | 27,647.00 | 20,802.14 | 24.8 |
| 100-51600-155 | 211.85 | 990.17 | 2,803.00 | 1,812.83 | 35.3 |
| 100-51600-156 | 3.63 | 14.61 | 21.00 | 6.39 | 69.6 |
| 100-51600-158 | .00 | 676.08 | .00 | (676.08) | .0 |
| 100-51600-211 | 177.00 | 177.00 | 1,000.00 | 823.00 | 17.7 |
| 100-51600-221 | 1,020.82 | 2,957.63 | 7,500.00 | 4,542.37 | 39.4 |
| 100-51600-222 | 4,018.42 | 17,881.97 | 86,000.00 | 68,118.03 | 20.8 |
| 100-51600-224 | (1,482.11) | 14,293.17 | 30,000.00 | 15,706.83 | 47.6 |
| 100-51600-244 | 1,200.00 | 4,809.06 | 5,000.00 | 190.94 | 96.2 |
| 100-51600-245 | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 100-51600-246 | 6,436.00 | 19,120.00 | 82,000.00 | 62,880.00 | 23.3 |
| 100-51600-250 | .00 | .00 | 250.00 | 250.00 | .0 |
| 100-51600-340 | 1,481.53 | 2,733.19 | 7,500.00 | 4,766.81 | 36.4 |
| 100-51600-351 | 187.78 | 326.25 | .00 | (326.25) | .0 |
| 100-51600-355 | 1,767.97 | 2,906.34 | 13,000.00 | 10,093.66 | 22.4 |
| | <u>23,947.70</u> | <u>103,461.70</u> | <u>373,229.00</u> | <u>269,767.30</u> | <u>27.7</u> |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>POLICE ADMINISTRATION</u> | | | | | |
| 100-52100-111 SALARIES/PERMANENT | 28,630.91 | 113,194.94 | 369,054.00 | 255,859.06 | 30.7 |
| 100-52100-112 WAGES/OVERTIME | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-52100-117 LONGEVITY PAY | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-52100-118 UNIFORM ALLOWANCES | (1,204.10) | 78.92 | 1,900.00 | 1,821.08 | 4.2 |
| 100-52100-150 MEDICARE TAX/CITY SHARE | 422.30 | 1,889.45 | 5,759.00 | 3,869.55 | 32.8 |
| 100-52100-151 SOCIAL SECURITY/CITY SHARE | 1,805.66 | 7,106.08 | 24,624.00 | 17,517.92 | 28.9 |
| 100-52100-152 RETIREMENT | 2,885.28 | 13,122.39 | 40,891.00 | 27,768.61 | 32.1 |
| 100-52100-153 HEALTH INSURANCE | 4,413.94 | 17,543.55 | 53,530.00 | 35,986.45 | 32.8 |
| 100-52100-155 WORKERS COMPENSATION | 739.28 | 3,384.40 | 9,432.00 | 6,047.60 | 35.9 |
| 100-52100-156 LIFE INSURANCE | 10.12 | 40.48 | 174.00 | 133.52 | 23.3 |
| 100-52100-211 PROFESSIONAL DEVELOPMENT | 120.00 | 879.32 | 4,000.00 | 3,120.68 | 22.0 |
| 100-52100-219 OTHER PROFESSIONAL SERVICES | 24.74 | 4,657.02 | 4,000.00 | (657.02) | 116.4 |
| 100-52100-225 MOBILE COMMUNICATIONS | 253.71 | 711.34 | 2,800.00 | 2,088.66 | 25.4 |
| 100-52100-310 OFFICE SUPPLIES | 825.07 | 2,577.66 | 10,675.00 | 8,097.34 | 24.2 |
| 100-52100-320 SUBSCRIPTIONS/DUES | 150.00 | 1,211.48 | 1,500.00 | 288.52 | 80.8 |
| 100-52100-330 TRAVEL EXPENSES | 62.41 | 249.88 | 800.00 | 550.12 | 31.2 |
| 100-52100-340 OPERATING SUPPLIES/COMPUTER | 166.59 | 1,022.42 | 5,761.00 | 4,738.58 | 17.8 |
| TOTAL POLICE ADMINISTRATION | 39,305.91 | 167,669.33 | 541,900.00 | 374,230.67 | 30.9 |
| <u>POLICE PATROL</u> | | | | | |
| 100-52110-111 SALARIES/PERMANENT | 80,270.93 | 305,770.87 | 1,019,495.00 | 713,724.13 | 30.0 |
| 100-52110-112 SALARIES/OVERTIME | 11,789.25 | 38,708.86 | 97,956.00 | 59,247.14 | 39.5 |
| 100-52110-117 LONGEVITY PAY | .00 | .00 | 14,000.00 | 14,000.00 | .0 |
| 100-52110-118 UNIFORM ALLOWANCES | (2,156.33) | 422.95 | 15,200.00 | 14,777.05 | 2.8 |
| 100-52110-119 SHIFT DIFFERENTIAL | 872.64 | 4,023.46 | 13,155.00 | 9,131.54 | 30.6 |
| 100-52110-150 MEDICARE TAX/CITY SHARE | 1,326.07 | 4,970.66 | 17,235.00 | 12,264.34 | 28.8 |
| 100-52110-151 SOCIAL SECURITY/CITY SHARE | 5,669.97 | 21,253.74 | 73,694.00 | 52,440.26 | 28.8 |
| 100-52110-152 RETIREMENT | 11,419.09 | 52,295.46 | 168,028.00 | 115,732.54 | 31.1 |
| 100-52110-153 HEALTH INSURANCE | 14,353.87 | 60,204.90 | 191,006.00 | 130,801.10 | 31.5 |
| 100-52110-155 WORKERS COMPENSATION | 3,425.95 | 15,049.90 | 41,601.00 | 26,551.10 | 36.2 |
| 100-52110-156 LIFE INSURANCE | 16.90 | 68.48 | 189.00 | 120.52 | 36.2 |
| 100-52110-211 PROFESSIONAL DEVELOPMENT | 159.57 | (1,505.25) | 8,800.00 | 10,305.25 | (17.1) |
| 100-52110-219 OTHER PROFESSIONAL SERVICES | 35.01 | 341.43 | 1,800.00 | 1,458.57 | 19.0 |
| 100-52110-242 REPR/MTN MACHINERY/EQUIP | 160.00 | 810.42 | 2,200.00 | 1,389.58 | 36.8 |
| 100-52110-292 RADIO SERVICE | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 100-52110-330 TRAVEL EXPENSES | .00 | 100.60 | 800.00 | 699.40 | 12.6 |
| 100-52110-340 OPERATING SUPPLIES | 872.97 | 1,714.44 | 3,800.00 | 2,085.56 | 45.1 |
| 100-52110-351 FUEL EXPENSES | 1,627.92 | 4,103.79 | 26,000.00 | 21,896.21 | 15.8 |
| 100-52110-360 DAAT/FIREARMS | 1,296.66 | 2,406.88 | 8,000.00 | 5,593.12 | 30.1 |
| 100-52110-810 CAPITAL EQUIPMENT | 719.99 | 1,734.70 | 7,950.00 | 6,215.30 | 21.8 |
| TOTAL POLICE PATROL | 131,860.46 | 512,476.29 | 1,712,209.00 | 1,199,732.71 | 29.9 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>POLICE INVESTIGATION</u> | | | | | |
| 100-52120-111 SALARIES/PERMANENT | 20,009.48 | 73,818.21 | 259,414.00 | 185,595.79 | 28.5 |
| 100-52120-112 SALARIES/OVERTIME | 514.35 | 4,520.64 | 25,478.00 | 20,957.36 | 17.7 |
| 100-52120-117 LONGEVITY PAY | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 100-52120-118 UNIFORM ALLOWANCES | (359.89) | (64.12) | 2,600.00 | 2,664.12 | (2.5) |
| 100-52120-119 SHIFT DIFFERENTIAL | .00 | .00 | 465.00 | 465.00 | .0 |
| 100-52120-150 MEDICARE TAX/CITY SHARE | 304.08 | 1,270.62 | 4,373.00 | 3,102.38 | 29.1 |
| 100-52120-151 SOCIAL SECURITY/CITY SHARE | 1,300.19 | 4,912.61 | 18,697.00 | 13,784.39 | 26.3 |
| 100-52120-152 RETIREMENT | 2,191.07 | 9,993.11 | 42,478.00 | 32,484.89 | 23.5 |
| 100-52120-153 HEALTH INSURANCE | 3,637.28 | 12,763.91 | 45,000.00 | 32,236.09 | 28.4 |
| 100-52120-155 WORKERS COMPENSATION | 763.49 | 3,243.60 | 10,554.00 | 7,310.40 | 30.7 |
| 100-52120-156 LIFE INSURANCE | 2.64 | 9.68 | 35.00 | 25.32 | 27.7 |
| 100-52120-211 PROFESSIONAL DEVELOPMENT | 10.69 | 619.98 | 3,900.00 | 3,280.02 | 15.9 |
| 100-52120-219 OTHER PROFESSIONAL SERVICES | 100.15 | 290.95 | 3,500.00 | 3,209.05 | 8.3 |
| 100-52120-292 RADIO SERVICE | .00 | .00 | 600.00 | 600.00 | .0 |
| 100-52120-330 TRAVEL EXPENSES | .00 | 98.66 | 300.00 | 201.34 | 32.9 |
| 100-52120-340 OPERATING SUPPLIES | 72.53 | 583.82 | 2,775.00 | 2,191.18 | 21.0 |
| 100-52120-351 FUEL EXPENSES | 115.88 | 263.01 | 4,100.00 | 3,836.99 | 6.4 |
| 100-52120-359 PHOTO EXPENSES | .00 | 232.40 | 1,450.00 | 1,217.60 | 16.0 |
| 100-52120-810 CAPITAL EQUIPMENT | 299.60 | 299.60 | .00 | (299.60) | .0 |
| TOTAL POLICE INVESTIGATION | 28,961.54 | 112,856.68 | 429,719.00 | 316,862.32 | 26.3 |
| <u>COMMUNITY SERVICE PROGRAM</u> | | | | | |
| 100-52140-114 WAGES/PART-TIME/PERMANENT | 720.25 | 5,375.80 | 22,360.00 | 16,984.20 | 24.0 |
| 100-52140-118 UNIFORM ALLOWANCES | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-52140-150 MEDICARE TAX/CITY SHARE | 10.44 | 79.01 | 324.00 | 244.99 | 24.4 |
| 100-52140-151 SOCIAL SECURITY/CITY SHARE | 44.66 | 337.76 | 1,386.00 | 1,048.24 | 24.4 |
| 100-52140-155 WORKERS COMPENSATION | 26.44 | 199.92 | 816.00 | 616.08 | 24.5 |
| 100-52140-340 OPERATIONS SUPPLIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-52140-351 FUEL EXPENSES | 218.20 | 496.58 | 2,300.00 | 1,803.42 | 21.6 |
| 100-52140-360 PARKING SERVICES EXPENSES | 530.00 | 1,545.00 | 4,125.00 | 2,580.00 | 37.5 |
| TOTAL COMMUNITY SERVICE PROGRAM | 1,549.99 | 8,034.07 | 33,311.00 | 25,276.93 | 24.1 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|------------------------|---------------|------------|---------------|-------------|-------------|
| <u>FIRE DEPARTMENT</u> | | | | | |
| 100-52200-113 | 1,640.00 | 6,439.00 | 62,000.00 | 55,561.00 | 10.4 |
| 100-52200-150 | 23.59 | 92.64 | 899.00 | 806.36 | 10.3 |
| 100-52200-151 | 100.75 | 395.77 | 3,844.00 | 3,448.23 | 10.3 |
| 100-52200-152 | 5.10 | 44.05 | 900.00 | 855.95 | 4.9 |
| 100-52200-155 | 401.25 | 1,605.00 | 5,720.00 | 4,115.00 | 28.1 |
| 100-52200-156 | .00 | .64 | .00 | (.64) | .0 |
| 100-52200-158 | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-52200-159 | .00 | 13,639.42 | 14,000.00 | 360.58 | 97.4 |
| 100-52200-211 | 644.73 | 1,723.75 | 12,000.00 | 10,276.25 | 14.4 |
| 100-52200-225 | 139.57 | 450.90 | 2,200.00 | 1,749.10 | 20.5 |
| 100-52200-241 | 1,192.63 | 10,836.04 | 18,000.00 | 7,163.96 | 60.2 |
| 100-52200-242 | 89.83 | 4,520.80 | 10,000.00 | 5,479.20 | 45.2 |
| 100-52200-245 | 384.00 | 8,040.00 | .00 | (8,040.00) | .0 |
| 100-52200-310 | 14.00 | 125.42 | 2,000.00 | 1,874.58 | 6.3 |
| 100-52200-340 | 1,573.27 | 7,958.26 | 8,000.00 | 41.74 | 99.5 |
| 100-52200-351 | 374.76 | 1,155.04 | 6,000.00 | 4,844.96 | 19.3 |
| 100-52200-790 | .00 | 3,440.46 | 7,727.00 | 4,286.54 | 44.5 |
| 100-52200-810 | .00 | 8,689.95 | 24,200.00 | 15,510.05 | 35.9 |
| TOTAL FIRE DEPARTMENT | 6,583.48 | 69,157.14 | 179,490.00 | 110,332.86 | 38.5 |
| <u>CRASH CREW</u> | | | | | |
| 100-52210-113 | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 100-52210-150 | .00 | .00 | 109.00 | 109.00 | .0 |
| 100-52210-151 | .00 | .00 | 465.00 | 465.00 | .0 |
| 100-52210-211 | .00 | .00 | 3,200.00 | 3,200.00 | .0 |
| 100-52210-241 | .00 | .00 | 600.00 | 600.00 | .0 |
| 100-52210-242 | .00 | 1,034.99 | 800.00 | (234.99) | 129.4 |
| 100-52210-340 | 59.08 | 457.54 | 2,000.00 | 1,542.46 | 22.9 |
| 100-52210-810 | .00 | .00 | 6,600.00 | 6,600.00 | .0 |
| TOTAL CRASH CREW | 59.08 | 1,492.53 | 21,274.00 | 19,781.47 | 7.0 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>RESCUE SERVICE (AMBULANCE)</u> | | | | | |
| 100-52300-113 | 11,805.27 | 64,065.45 | 255,000.00 | 190,934.55 | 25.1 |
| 100-52300-150 | 178.21 | 951.04 | 3,553.00 | 2,601.96 | 26.8 |
| 100-52300-151 | 761.76 | 4,066.14 | 15,190.00 | 11,123.86 | 26.8 |
| 100-52300-152 | 27.81 | 328.95 | 3,600.00 | 3,271.05 | 9.1 |
| 100-52300-155 | 401.25 | 1,605.00 | 5,720.00 | 4,115.00 | 28.1 |
| 100-52300-159 | .00 | 32,710.78 | 28,302.00 | (4,408.78) | 115.6 |
| 100-52300-211 | 1,268.16 | 6,924.71 | 12,000.00 | 5,075.29 | 57.7 |
| 100-52300-225 | 126.38 | 1,585.01 | 600.00 | (985.01) | 264.2 |
| 100-52300-240 | 1,175.00 | 1,212.20 | .00 | (1,212.20) | .0 |
| 100-52300-241 | 366.62 | 1,986.50 | 11,000.00 | 9,013.50 | 18.1 |
| 100-52300-242 | .00 | 250.57 | 5,500.00 | 5,249.43 | 4.6 |
| 100-52300-310 | 20.79 | 608.72 | 1,300.00 | 691.28 | 46.8 |
| 100-52300-340 | 2,697.65 | 21,218.78 | 55,000.00 | 33,781.22 | 38.6 |
| 100-52300-351 | 1,671.20 | 3,298.38 | 10,300.00 | 7,001.62 | 32.0 |
| 100-52300-790 | 245.40 | 781.43 | 3,820.00 | 3,038.57 | 20.5 |
| 100-52300-810 | .00 | 8,963.22 | 20,000.00 | 11,036.78 | 44.8 |
| | <u>20,745.50</u> | <u>150,556.88</u> | <u>430,885.00</u> | <u>280,328.12</u> | <u>34.9</u> |
| <u>NEIGHBORHOOD SERVICES</u> | | | | | |
| 100-52400-111 | 2,996.75 | 13,138.23 | 38,443.00 | 25,304.77 | 34.2 |
| 100-52400-113 | 1,349.13 | 6,232.35 | 27,110.00 | 20,877.65 | 23.0 |
| 100-52400-117 | .00 | .00 | 400.00 | 400.00 | .0 |
| 100-52400-118 | .00 | 1,306.40 | 25.00 | (1,281.40) | 5225.6 |
| 100-52400-150 | 62.89 | 269.74 | 978.00 | 708.26 | 27.6 |
| 100-52400-151 | 268.90 | 1,153.40 | 4,180.00 | 3,026.60 | 27.6 |
| 100-52400-152 | 197.22 | 1,014.46 | 4,162.00 | 3,147.54 | 24.4 |
| 100-52400-153 | 395.14 | 3,696.82 | 9,694.00 | 5,997.18 | 38.1 |
| 100-52400-155 | 71.90 | 316.73 | 1,234.00 | 917.27 | 25.7 |
| 100-52400-156 | 1.84 | 7.36 | 24.00 | 16.64 | 30.7 |
| 100-52400-211 | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-52400-215 | .00 | 1,653.29 | 4,000.00 | 2,346.71 | 41.3 |
| 100-52400-218 | .00 | .00 | 3,600.00 | 3,600.00 | .0 |
| 100-52400-219 | 82.88 | 82.88 | 7,000.00 | 6,917.12 | 1.2 |
| 100-52400-222 | 3,763.85 | 11,535.87 | 45,000.00 | 33,464.13 | 25.6 |
| 100-52400-225 | 21.03 | 71.32 | 300.00 | 228.68 | 23.8 |
| 100-52400-310 | .00 | 689.82 | 2,500.00 | 1,810.18 | 27.6 |
| 100-52400-320 | 317.00 | 317.00 | 300.00 | (17.00) | 105.7 |
| 100-52400-330 | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-52400-340 | 1,223.53 | 4,111.19 | 500.00 | (3,611.19) | 822.2 |
| 100-52400-351 | 54.60 | 311.59 | 3,800.00 | 3,488.41 | 8.2 |
| 100-52400-352 | 6.70 | 20.10 | .00 | (20.10) | .0 |
| 100-52400-810 | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| | <u>10,813.36</u> | <u>45,928.55</u> | <u>165,850.00</u> | <u>119,921.45</u> | <u>27.7</u> |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--------------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>EMERGENCY PREPAREDNESS</u> | | | | | |
| 100-52500-111 | .00 | .00 | 3,320.00 | 3,320.00 | .0 |
| 100-52500-150 | .00 | .00 | 48.00 | 48.00 | .0 |
| 100-52500-151 | .00 | .00 | 206.00 | 206.00 | .0 |
| 100-52500-152 | .00 | .00 | 226.00 | 226.00 | .0 |
| 100-52500-155 | .00 | .00 | 121.00 | 121.00 | .0 |
| 100-52500-211 | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-52500-225 | .19 | .57 | 100.00 | 99.43 | .6 |
| 100-52500-242 | .00 | 517.43 | 1,500.00 | 982.57 | 34.5 |
| 100-52500-295 | .00 | .00 | 4,400.00 | 4,400.00 | .0 |
| 100-52500-310 | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-52500-340 | (10.21) | 123.16 | 500.00 | 376.84 | 24.6 |
| 100-52500-810 | .00 | .00 | 800.00 | 800.00 | .0 |
| TOTAL EMERGENCY PREPAREDNESS | (10.02) | 641.16 | 12,821.00 | 12,179.84 | 5.0 |
| <u>COMMUNICATIONS/DISPATCH</u> | | | | | |
| 100-52600-111 | 23,266.10 | 94,675.28 | 301,214.00 | 206,538.72 | 31.4 |
| 100-52600-112 | 2,743.69 | 8,251.95 | 28,430.00 | 20,178.05 | 29.0 |
| 100-52600-117 | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 100-52600-118 | (1,892.26) | (1,484.97) | 3,750.00 | 5,234.97 | (39.6) |
| 100-52600-119 | 181.35 | 865.97 | 3,624.00 | 2,758.03 | 23.9 |
| 100-52600-150 | 367.61 | 1,612.75 | 5,170.00 | 3,557.25 | 31.2 |
| 100-52600-151 | 1,571.89 | 6,896.22 | 22,104.00 | 15,207.78 | 31.2 |
| 100-52600-152 | 1,561.43 | 7,231.28 | 22,372.00 | 15,140.72 | 32.3 |
| 100-52600-153 | 5,363.00 | 21,461.90 | 55,048.00 | 33,586.10 | 39.0 |
| 100-52600-155 | 65.52 | 297.11 | 820.00 | 522.89 | 36.2 |
| 100-52600-156 | 15.47 | 61.88 | 146.00 | 84.12 | 42.4 |
| 100-52600-211 | 128.00 | 128.00 | 4,000.00 | 3,872.00 | 3.2 |
| 100-52600-219 | 36.14 | 200.14 | 2,700.00 | 2,499.86 | 7.4 |
| 100-52600-242 | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-52600-292 | .00 | 19,027.00 | 19,027.00 | .00 | 100.0 |
| 100-52600-295 | .00 | 13,088.31 | 20,957.00 | 7,868.69 | 62.5 |
| 100-52600-330 | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-52600-340 | .00 | 334.11 | 2,000.00 | 1,665.89 | 16.7 |
| 100-52600-810 | .00 | 383.97 | 9,000.00 | 8,616.03 | 4.3 |
| TOTAL COMMUNICATIONS/DISPATCH | 33,407.94 | 173,030.90 | 508,662.00 | 335,631.10 | 34.0 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|------------------|------------------|-------------------|------------------|-------------|
| <u>DPW/ENGINEERING DEPARTMENT</u> | | | | | |
| 100-53100-111 SALARIES/PERMANENT | 1,120.24 | 5,041.07 | 14,563.00 | 9,521.93 | 34.6 |
| 100-53100-150 MEDICARE TAX/CITY SHARE | 15.62 | 70.55 | 211.00 | 140.45 | 33.4 |
| 100-53100-151 SOCIAL SECURITY/CITY SHARE | 66.78 | 301.61 | 903.00 | 601.39 | 33.4 |
| 100-53100-152 RETIREMENT | 76.18 | 342.81 | 990.00 | 647.19 | 34.6 |
| 100-53100-153 HEALTH INSURANCE | 261.38 | 1,045.52 | 3,137.00 | 2,091.48 | 33.3 |
| 100-53100-155 WORKERS COMPENSATION | 2.80 | 12.60 | 34.00 | 21.40 | 37.1 |
| 100-53100-211 PROFESSIONAL DEVELOPMENT | .00 | 225.00 | .00 | (225.00) | .0 |
| 100-53100-215 GIS EXPENSES/SUPPLIES/SERVICES | .00 | 67.13 | .00 | (67.13) | .0 |
| 100-53100-225 MOBILE COMMUNICATIONS | 56.31 | 168.87 | 450.00 | 281.13 | 37.5 |
| 100-53100-310 OFFICE SUPPLIES | 181.92 | 569.25 | 2,500.00 | 1,930.75 | 22.8 |
| 100-53100-320 SUBSCRIPTIONS/DUES | .00 | 114.00 | .00 | (114.00) | .0 |
| 100-53100-345 SAFETY GRANT PURCHASES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL DPW/ENGINEERING DEPARTMENT | 1,781.23 | 7,958.41 | 23,788.00 | 15,829.59 | 33.5 |
| <u>SHOP/FLEET OPERATIONS</u> | | | | | |
| 100-53230-111 WAGES/PERMANENT | 5,116.71 | 21,397.68 | 61,103.00 | 39,705.32 | 35.0 |
| 100-53230-117 LONGEVITY PAY | .00 | 18.90 | 980.00 | 961.10 | 1.9 |
| 100-53230-150 MEDICARE TAX/CITY SHARE | 69.63 | 294.61 | 910.00 | 615.39 | 32.4 |
| 100-53230-151 SOCIAL SECURITY/CITY SHARE | 297.68 | 1,259.42 | 3,891.00 | 2,631.58 | 32.4 |
| 100-53230-152 RETIREMENT | 343.83 | 1,426.84 | 4,205.00 | 2,778.16 | 33.9 |
| 100-53230-153 HEALTH INSURANCE | 1,037.03 | 4,682.47 | 16,669.00 | 11,986.53 | 28.1 |
| 100-53230-155 WORKERS COMPENSATION | 161.05 | 669.84 | 1,938.00 | 1,268.16 | 34.6 |
| 100-53230-156 LIFE INSURANCE | 3.32 | 11.96 | 19.00 | 7.04 | 63.0 |
| 100-53230-221 MUNICIPAL UTILITIES EXPENSES | 292.87 | 856.43 | 2,500.00 | 1,643.57 | 34.3 |
| 100-53230-222 UTILITIES-NAT GAS & ELECTRIC | (1,261.60) | 7,918.37 | 19,000.00 | 11,081.63 | 41.7 |
| 100-53230-241 MOBILE COMMUNICATIONS | 176.57 | 500.73 | 1,600.00 | 1,099.27 | 31.3 |
| 100-53230-340 OPERATING SUPPLIES | 1,529.74 | 3,797.71 | 8,330.00 | 4,532.29 | 45.6 |
| 100-53230-352 VEHICLE REPR PARTS | 7,384.06 | 11,170.83 | 23,000.00 | 11,829.17 | 48.6 |
| 100-53230-354 POLICE VECHICLE REP/MAINT | 215.27 | 8,788.06 | 14,900.00 | 6,111.94 | 59.0 |
| TOTAL SHOP/FLEET OPERATIONS | 15,366.16 | 62,793.85 | 159,045.00 | 96,251.15 | 39.5 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET AMOUNT</u> | <u>VARIANCE</u> | <u>% OF BUDGET</u> |
|---|----------------------|-------------------|----------------------|-------------------|--------------------|
| <u>PARK MAINTENANCE</u> | | | | | |
| 100-53270-111 SALARIES/WAGES/PERMANENT | 8,294.25 | 25,681.63 | 104,374.00 | 78,692.37 | 24.6 |
| 100-53270-112 WAGES/OVERTIME | .00 | .00 | 292.00 | 292.00 | .0 |
| 100-53270-113 WAGES/TEMPORARY | 480.00 | 1,204.50 | 40,995.00 | 39,790.50 | 2.9 |
| 100-53270-117 LONGEVITY PAY | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-53270-118 UNIFORM ALLOWANCES | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-53270-150 MEDICARE TAX/CITY SHARE | 116.11 | 402.85 | 2,148.00 | 1,745.15 | 18.8 |
| 100-53270-151 SOCIAL SECURITY/CITY SHARE | 496.55 | 1,722.78 | 9,186.00 | 7,463.22 | 18.8 |
| 100-53270-152 RETIREMENT | 564.01 | 1,981.81 | 7,253.00 | 5,271.19 | 27.3 |
| 100-53270-153 HEALTH INSURANCE | 2,817.73 | 10,805.29 | 31,950.00 | 21,144.71 | 33.8 |
| 100-53270-155 WORKERS COMPENSATION | 322.00 | 1,113.77 | 5,408.00 | 4,294.23 | 20.6 |
| 100-53270-156 LIFE INSURANCE | 3.36 | 10.02 | 28.00 | 17.98 | 35.8 |
| 100-53270-158 UNEMPLOYMENT COMPENSATION | 138.00 | 1,482.85 | .00 | (1,482.85) | .0 |
| 100-53270-211 PROFESSIONAL DEVELOPMENT | .00 | 735.90 | 2,500.00 | 1,764.10 | 29.4 |
| 100-53270-213 PARK/TERRACE TREE MAINT. | 592.56 | 257.56 | 10,710.00 | 10,452.44 | 2.4 |
| 100-53270-221 MUNICIPAL UTILITIES | 676.91 | 2,579.82 | 7,127.00 | 4,547.18 | 36.2 |
| 100-53270-222 ELECTRICITY | (255.45) | 3,778.01 | 14,000.00 | 10,221.99 | 27.0 |
| 100-53270-224 NATURAL GAS | (314.70) | 1,566.99 | 4,000.00 | 2,433.01 | 39.2 |
| 100-53270-242 REPR/MTN MACHINERY/EQUIP | (208.19) | (208.19) | 7,140.00 | 7,348.19 | (2.9) |
| 100-53270-245 FACILITIES IMPROVEMENTS | 1,081.00 | 2,235.28 | 5,100.00 | 2,864.72 | 43.8 |
| 100-53270-295 MAINTENANCE-TREES/LANDSCAPING | .00 | .00 | 15,686.00 | 15,686.00 | .0 |
| 100-53270-310 OFFICE SUPPLIES | .00 | 13.94 | 500.00 | 486.06 | 2.8 |
| 100-53270-340 OPERATING SUPPLIES | 459.61 | 481.82 | 8,000.00 | 7,518.18 | 6.0 |
| 100-53270-351 FUEL EXPENSES | 373.76 | 911.80 | 8,000.00 | 7,088.20 | 11.4 |
| 100-53270-359 OTHER REPR/MTN SUPP | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| TOTAL PARK MAINTENANCE | 15,637.51 | 56,758.43 | 293,397.00 | 236,638.57 | 19.4 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>STREET MAINTENANCE</u> | | | | | |
| 100-53300-111 WAGES/PERMANENT | 20,397.95 | 80,532.34 | 243,432.00 | 162,899.66 | 33.1 |
| 100-53300-112 WAGES/OVERTIME | .00 | .00 | 970.00 | 970.00 | .0 |
| 100-53300-113 WAGES/TEMPORARY | 540.00 | 1,910.00 | 16,294.00 | 14,384.00 | 11.7 |
| 100-53300-117 LONGEVITY PAY | .00 | 75.60 | 3,920.00 | 3,844.40 | 1.9 |
| 100-53300-118 UNIFORM ALLOWANCES | .00 | 510.98 | 980.00 | 469.02 | 52.1 |
| 100-53300-150 MEDICARE TAX/CITY SHARE | 288.19 | 1,289.35 | 3,890.00 | 2,600.65 | 33.2 |
| 100-53300-151 SOCIAL SECURITY/CITY SHARE | 1,232.43 | 5,513.63 | 16,634.00 | 11,120.37 | 33.2 |
| 100-53300-152 RETIREMENT | 1,387.04 | 6,117.82 | 16,886.00 | 10,768.18 | 36.2 |
| 100-53300-153 HEALTH INSURANCE | 4,277.47 | 19,424.04 | 66,678.00 | 47,253.96 | 29.1 |
| 100-53300-155 WORKERS COMPENSATION | 661.49 | 2,960.94 | 8,383.00 | 5,422.06 | 35.3 |
| 100-53300-156 LIFE INSURANCE | 11.79 | 51.42 | 76.00 | 24.58 | 67.7 |
| 100-53300-211 PROFESSIONAL DEVELOPMENT | 337.00 | 337.00 | .00 | (337.00) | .0 |
| 100-53300-219 OTHER PROFESSIONAL SERVICES | 82.88 | 82.88 | .00 | (82.88) | .0 |
| 100-53300-222 ELECT/TRAFFIC SIGNALS/P-LOTS | (405.74) | 3,813.30 | 9,000.00 | 5,186.70 | 42.4 |
| 100-53300-310 OFFICE SUPPLIES | .00 | 47.58 | 1,700.00 | 1,652.42 | 2.8 |
| 100-53300-351 FUEL EXPENSES | 570.41 | 1,627.46 | 21,500.00 | 19,872.54 | 7.6 |
| 100-53300-354 TRAFFIC CONTROL SUPP | 4,259.60 | 9,192.53 | 13,000.00 | 3,807.47 | 70.7 |
| 100-53300-405 MATERIALS/REPAIRS | .00 | 721.21 | 7,500.00 | 6,778.79 | 9.6 |
| 100-53300-821 BRIDGE/DAM | 2,300.00 | 2,300.00 | 2,500.00 | 200.00 | 92.0 |
| TOTAL STREET MAINTENANCE | 35,940.51 | 136,508.08 | 433,343.00 | 296,834.92 | 31.5 |
| <u>SNOW AND ICE</u> | | | | | |
| 100-53320-111 WAGES/PERMANENT | 1,247.71 | 26,367.36 | 39,280.00 | 12,912.64 | 67.1 |
| 100-53320-112 WAGES/OVERTIME | .00 | 6,642.14 | 6,679.00 | 36.86 | 99.5 |
| 100-53320-117 LONGEVITY PAY | .00 | 12.15 | 630.00 | 617.85 | 1.9 |
| 100-53320-150 MEDICARE TAX/CITY SHARE | 17.21 | 449.31 | 682.00 | 232.69 | 65.9 |
| 100-53320-151 SOCIAL SECURITY/CITY SHARE | 73.61 | 1,921.33 | 2,915.00 | 993.67 | 65.9 |
| 100-53320-152 RETIREMENT | 84.83 | 2,147.90 | 3,157.00 | 1,009.10 | 68.0 |
| 100-53320-153 HEALTH INSURANCE | 701.76 | 3,514.34 | 10,716.00 | 7,201.66 | 32.8 |
| 100-53320-155 WORKERS COMPENSATION | 28.60 | 1,137.20 | 1,490.00 | 352.80 | 76.3 |
| 100-53320-156 LIFE INSURANCE | .82 | .82 | 12.00 | 11.18 | 6.8 |
| 100-53320-295 EQUIP RENTAL | .00 | 2,858.58 | 8,000.00 | 5,141.42 | 35.7 |
| 100-53320-351 FUEL EXPENSES | 1,212.63 | 7,238.04 | 10,000.00 | 2,761.96 | 72.4 |
| 100-53320-353 SNOW EQUIP/REPR PARTS | 4,020.99 | 11,719.04 | 20,000.00 | 8,280.96 | 58.6 |
| 100-53320-460 SALT & SAND | 16,784.51 | 45,083.11 | 40,500.00 | (4,583.11) | 111.3 |
| TOTAL SNOW AND ICE | 24,172.67 | 109,091.32 | 144,061.00 | 34,969.68 | 75.7 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|-----------------|------------------|-------------------|-------------------|-------------|
| <u>STREET LIGHTS</u> | | | | | |
| 100-53420-111 WAGES/PERMANENT | 172.59 | 2,653.27 | 4,364.00 | 1,710.73 | 60.8 |
| 100-53420-117 LONGEVITY PAY | .00 | 1.35 | 70.00 | 68.65 | 1.9 |
| 100-53420-150 MEDICARE TAX/CITY SHARE | 2.48 | 36.50 | 65.00 | 28.50 | 56.2 |
| 100-53420-151 SOCIAL SECURITY/CITY SHARE | 10.57 | 156.02 | 278.00 | 121.98 | 56.1 |
| 100-53420-152 RETIREMENT | 11.74 | 180.54 | 300.00 | 119.46 | 60.2 |
| 100-53420-153 HEALTH INSURANCE | 72.24 | 510.79 | 1,191.00 | 680.21 | 42.9 |
| 100-53420-155 WORKERS COMPENSATION | 4.42 | 89.11 | 138.00 | 48.89 | 64.6 |
| 100-53420-156 LIFE INSURANCE | .08 | 1.10 | 1.00 | (.10) | 110.0 |
| 100-53420-222 ELECTRICITY | 898.04 | 58,873.42 | 230,000.00 | 171,126.58 | 25.6 |
| 100-53420-340 OPERATING SUPPLIES | 24.30 | 265.88 | 4,900.00 | 4,634.12 | 5.4 |
| TOTAL STREET LIGHTS | 1,196.46 | 62,767.98 | 241,307.00 | 178,539.02 | 26.0 |
| <u>LIBRARY</u> | | | | | |
| 100-55110-355 BLDG MTN REPR SUPP | 2.59 | 2.59 | .00 | (2.59) | .0 |
| TOTAL LIBRARY | 2.59 | 2.59 | .00 | (2.59) | .0 |
| <u>YOUNG LIBRARY BUILDING</u> | | | | | |
| 100-55111-111 SALARIES/PERMANENT | 835.05 | 3,533.89 | 16,122.00 | 12,588.11 | 21.9 |
| 100-55111-112 SALARIES/OVERTIME | .00 | .00 | 588.00 | 588.00 | .0 |
| 100-55111-117 LONGEVITY PAY | .00 | .00 | 180.00 | 180.00 | .0 |
| 100-55111-118 UNIFORM ALLOWANCES | .00 | .00 | 95.00 | 95.00 | .0 |
| 100-55111-150 MEDICARE TAX/CITY SHARE | 13.14 | 55.31 | 246.00 | 190.69 | 22.5 |
| 100-55111-151 SOCIAL SECURITY/CITY SHARE | 56.21 | 236.51 | 1,053.00 | 816.49 | 22.5 |
| 100-55111-152 RETIREMENT | 56.78 | 240.28 | 1,149.00 | 908.72 | 20.9 |
| 100-55111-153 HEALTH INSURANCE | 146.72 | 559.10 | 6,273.00 | 5,713.90 | 8.9 |
| 100-55111-155 WORKERS COMPENSATION | 30.65 | 135.57 | 620.00 | 484.43 | 21.9 |
| 100-55111-156 LIFE INSURANCE | .19 | .67 | 5.00 | 4.33 | 13.4 |
| 100-55111-158 UNEMPLOYMENT COMPENSATION | .00 | 169.01 | .00 | (169.01) | .0 |
| 100-55111-221 WATER & SEWER | 227.14 | 671.58 | 2,500.00 | 1,828.42 | 26.9 |
| 100-55111-222 ELECTRICITY | (112.30) | 3,222.50 | 21,875.00 | 18,652.50 | 14.7 |
| 100-55111-224 GAS | (502.11) | 2,186.64 | 4,930.00 | 2,743.36 | 44.4 |
| 100-55111-244 HVAC | .00 | 68.00 | 4,000.00 | 3,932.00 | 1.7 |
| 100-55111-245 FACILITY IMPROVEMENTS | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 100-55111-246 JANITORIAL SERVICES | 1,437.00 | 4,342.00 | 20,000.00 | 15,658.00 | 21.7 |
| 100-55111-355 REPAIR & SUPPLIES | (4.50) | 151.96 | 2,500.00 | 2,348.04 | 6.1 |
| TOTAL YOUNG LIBRARY BUILDING | 2,183.97 | 15,573.02 | 88,136.00 | 72,562.98 | 17.7 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|------------------|------------------|-------------------|-------------------|-------------|
| <u>PARKS ADMINISTRATION</u> | | | | | |
| 100-55200-111 | 2,292.97 | 10,288.36 | 29,748.00 | 19,459.64 | 34.6 |
| 100-55200-150 | 33.52 | 150.04 | 445.00 | 294.96 | 33.7 |
| 100-55200-151 | 143.28 | 641.36 | 1,904.00 | 1,262.64 | 33.7 |
| 100-55200-152 | 151.84 | 683.28 | 1,974.00 | 1,290.72 | 34.6 |
| 100-55200-153 | 301.16 | 1,204.64 | 3,614.00 | 2,409.36 | 33.3 |
| 100-55200-155 | 5.58 | 25.83 | 71.00 | 45.17 | 36.4 |
| 100-55200-219 | 82.88 | 82.88 | .00 | (82.88) | .0 |
| TOTAL PARKS ADMINISTRATION | 3,011.23 | 13,076.39 | 37,756.00 | 24,679.61 | 34.6 |
| <u>RECREATION ADMINISTRATION</u> | | | | | |
| 100-55210-111 | 8,952.79 | 33,796.69 | 113,926.00 | 80,129.31 | 29.7 |
| 100-55210-114 | .00 | 750.75 | .00 | (750.75) | .0 |
| 100-55210-150 | 131.94 | 557.37 | 1,805.00 | 1,247.63 | 30.9 |
| 100-55210-151 | 564.18 | 2,383.28 | 7,718.00 | 5,334.72 | 30.9 |
| 100-55210-152 | 604.72 | 2,496.32 | 7,698.00 | 5,201.68 | 32.4 |
| 100-55210-153 | 2,076.86 | 8,307.44 | 13,214.00 | 4,906.56 | 62.9 |
| 100-55210-155 | 159.52 | 739.64 | 3,494.00 | 2,754.36 | 21.2 |
| 100-55210-156 | .73 | 2.92 | 6.00 | 3.08 | 48.7 |
| 100-55210-211 | 25.00 | 1,550.00 | 2,500.00 | 950.00 | 62.0 |
| 100-55210-225 | 178.11 | 551.85 | 1,400.00 | 848.15 | 39.4 |
| 100-55210-310 | .00 | 248.19 | 3,000.00 | 2,751.81 | 8.3 |
| 100-55210-320 | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 100-55210-324 | .00 | 408.00 | 1,500.00 | 1,092.00 | 27.2 |
| 100-55210-343 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-55210-650 | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 100-55210-790 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL RECREATION ADMINISTRATION | 12,693.85 | 51,792.45 | 166,761.00 | 114,968.55 | 31.1 |
| <u>RECREATION PROGRAMS</u> | | | | | |
| 100-55300-113 | 1,690.53 | 5,151.60 | 5,800.00 | 648.40 | 88.8 |
| 100-55300-150 | 24.49 | 66.87 | 84.00 | 17.13 | 79.6 |
| 100-55300-151 | 104.84 | 285.97 | 360.00 | 74.03 | 79.4 |
| 100-55300-155 | 62.09 | 245.98 | 212.00 | (33.98) | 116.0 |
| 100-55300-341 | .00 | 109.06 | 650.00 | 540.94 | 16.8 |
| TOTAL RECREATION PROGRAMS | 1,881.95 | 5,859.48 | 7,106.00 | 1,246.52 | 82.5 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|-----------------|------------------|------------------|------------------|--------------|
| <u>SENIOR CITIZEN'S PROGRAM</u> | | | | | |
| 100-55310-113 | (922.25) | (712.25) | .00 | 712.25 | .0 |
| 100-55310-114 | 2,507.41 | 11,995.57 | 32,596.00 | 20,600.43 | 36.8 |
| 100-55310-117 | .00 | 500.00 | 500.00 | .00 | 100.0 |
| 100-55310-150 | 21.86 | 159.74 | 480.00 | 320.26 | 33.3 |
| 100-55310-151 | 41.53 | 630.90 | 2,052.00 | 1,421.10 | 30.8 |
| 100-55310-152 | 170.50 | 801.25 | 2,252.00 | 1,450.75 | 35.6 |
| 100-55310-153 | 455.27 | 1,821.08 | 5,432.00 | 3,610.92 | 33.5 |
| 100-55310-155 | 99.45 | 473.71 | 1,208.00 | 734.29 | 39.2 |
| 100-55310-211 | .00 | .00 | 800.00 | 800.00 | .0 |
| 100-55310-225 | .14 | .48 | 360.00 | 359.52 | .1 |
| 100-55310-320 | .00 | 274.00 | 500.00 | 226.00 | 54.8 |
| 100-55310-340 | 169.58 | 1,253.21 | 3,000.00 | 1,746.79 | 41.8 |
| TOTAL SENIOR CITIZEN'S PROGRAM | 2,543.49 | 17,197.69 | 49,180.00 | 31,982.31 | 35.0 |
| <u>CELEBRATIONS</u> | | | | | |
| 100-55320-720 | .00 | .00 | 9,500.00 | 9,500.00 | .0 |
| 100-55320-790 | .00 | 50.00 | 3,800.00 | 3,750.00 | 1.3 |
| TOTAL CELEBRATIONS | .00 | 50.00 | 13,300.00 | 13,250.00 | .4 |
| <u>COMM BASED CO-OP PROJECTS</u> | | | | | |
| 100-55330-760 | .00 | 78,000.00 | 78,000.00 | .00 | 100.0 |
| TOTAL COMM BASED CO-OP PROJECTS | .00 | 78,000.00 | 78,000.00 | .00 | 100.0 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|-----------------|-------------------|---------------------|---------------------|-------------|
| <u>PLANNING</u> | | | | | |
| 100-56300-111 SALARIES/PERMANENT | 4,937.92 | 22,220.66 | 65,926.00 | 43,705.34 | 33.7 |
| 100-56300-117 LONGEVITY PAY | .00 | .00 | 600.00 | 600.00 | .0 |
| 100-56300-150 MEDICARE TAX/CITY SHARE | 73.75 | 306.35 | 1,013.00 | 706.65 | 30.2 |
| 100-56300-151 SOCIAL SECURITY/CITY SHARE | 315.33 | 1,309.90 | 4,333.00 | 3,023.10 | 30.2 |
| 100-56300-152 RETIREMENT | 335.78 | 1,511.01 | 4,524.00 | 3,012.99 | 33.4 |
| 100-56300-153 HEALTH INSURANCE | 142.43 | 5,507.66 | 13,265.00 | 7,757.34 | 41.5 |
| 100-56300-155 WORKERS COMPENSATIONN | 12.34 | 55.53 | 161.00 | 105.47 | 34.5 |
| 100-56300-156 LIFE INSURANCE | 2.95 | 11.80 | 44.00 | 32.20 | 26.8 |
| 100-56300-211 PROFESSIONAL DEVELOPMENT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-56300-212 LEGAL | 613.68 | 2,074.38 | 4,146.00 | 2,071.62 | 50.0 |
| 100-56300-219 OTHER PROFESSIONAL SERVICES | 2,657.13 | 10,499.33 | 15,000.00 | 4,500.67 | 70.0 |
| 100-56300-225 MOBILE COMMUNICATIONS | 12.34 | 37.10 | 210.00 | 172.90 | 17.7 |
| 100-56300-310 OFFICE SUPPLIES | .00 | 257.17 | 2,000.00 | 1,742.83 | 12.9 |
| 100-56300-320 SUBSCRIPTIONS/DUES | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-56300-330 TRAVEL EXPENSES | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-56300-340 OPERATING SUPPLIES | 23.00 | 23.00 | .00 | (23.00) | .0 |
| TOTAL PLANNING | 9,126.65 | 43,813.89 | 113,222.00 | 69,408.11 | 38.7 |
| <u>TRANSFERS TO OTHER FUNDS</u> | | | | | |
| 100-59220-914 TRANSFER/FD EQUIP REVOL FD-210 | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 100-59220-918 TRANSFER-RECYCLING FUND-230 | .00 | 200,000.00 | 353,070.00 | 153,070.00 | 56.7 |
| 100-59220-919 TRANSFER-CDA GRANT-FD900 | .00 | .00 | 87,303.00 | 87,303.00 | .0 |
| 100-59220-925 TRANSFER/DPW EQUIP REVOL FD | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 100-59220-926 POLICE VECHICLE REVOLVING-216 | .00 | .00 | 65,000.00 | 65,000.00 | .0 |
| 100-59220-927 BUILDING REPAIR FUND-217 | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 100-59220-928 TRANSFER-STREET REPAIR-FD 280 | .00 | .00 | 185,000.00 | 185,000.00 | .0 |
| 100-59220-994 TRANSFER-RIDE SHARE--FD 235 | .00 | 1,500.00 | 1,500.00 | .00 | 100.0 |
| 100-59220-998 TRANSFER-LIBRARY SPEC REV | .00 | .00 | 486,968.00 | 486,968.00 | .0 |
| TOTAL TRANSFERS TO OTHER FUNDS | .00 | 201,500.00 | 1,283,841.00 | 1,082,341.00 | 15.7 |
| <u>TRANSFER TO DEBT SERVICE</u> | | | | | |
| 100-59230-990 TRANSFER TO DEBT SERV FUND | .00 | 115,189.88 | 571,760.00 | 456,570.12 | 20.2 |
| TOTAL TRANSFER TO DEBT SERVICE | .00 | 115,189.88 | 571,760.00 | 456,570.12 | 20.2 |
| <u>TRANSFERS TO SPECIAL FUNDS</u> | | | | | |
| 100-59240-960 TRANSFER-CIP-LSP-SHARED-450 | .00 | .00 | 123,167.00 | 123,167.00 | .0 |
| TOTAL TRANSFERS TO SPECIAL FUNDS | .00 | .00 | 123,167.00 | 123,167.00 | .0 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET AMOUNT</u> | <u>VARIANCE</u> | <u>% OF BUDGET</u> |
|-------------------------------|----------------------|-------------------|----------------------|-----------------|--------------------|
| TOTAL FUND EXPENDITURES | 501,118.10 | 2,747,187.67 | 9,472,401.00 | 6,725,213.33 | 29.0 |
| NET REVENUE OVER EXPENDITURES | (231,998.15) | 338,574.90 | .00 | (338,574.90) | .0 |

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET | |
|------------------------------------|--|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>WATER SALES REVENUE</u> | | | | | | |
| 610-46461-61 | METERED SALES/RESIDENTIAL | 44,165.95 | 168,392.50 | 509,321.00 | 340,928.50 | 33.1 |
| 610-46462-61 | METERED SALES/COMMERCIAL | 8,412.73 | 30,995.52 | 92,836.00 | 61,840.48 | 33.4 |
| 610-46463-61 | METERED SALES/INDUSTRIAL | 34,821.56 | 101,531.46 | 364,577.00 | 263,045.54 | 27.9 |
| 610-46464-61 | SALES TO PUBLIC AUTHORITIES | 15,806.78 | 50,360.71 | 167,129.00 | 116,768.29 | 30.1 |
| 610-46465-61 | PUBLIC FIRE PROTECTION REV | 35,442.47 | 141,533.20 | 407,116.00 | 265,582.80 | 34.8 |
| 610-46466-61 | PRIVATE FIRE PROTECTION REV | 2,815.10 | 11,168.66 | 33,000.00 | 21,831.34 | 33.8 |
| 610-46467-61 | METERED SALES/MF RESIDENTIAL | 10,814.02 | 42,825.55 | 122,815.00 | 79,989.45 | 34.9 |
| | TOTAL WATER SALES REVENUE | 152,278.61 | 546,807.60 | 1,696,794.00 | 1,149,986.40 | 32.2 |
| <u>MISCELLANEOUS WATER REVENUE</u> | | | | | | |
| 610-47419-61 | INTEREST INCOME | 169.83 | 772.92 | 1,400.00 | 627.08 | 55.2 |
| 610-47460-61 | MISC/OTHER REVENUE | .00 | .00 | 34,000.00 | 34,000.00 | .0 |
| 610-47467-61 | FOREITED DISCOUNTS | 531.82 | 1,996.48 | 6,500.00 | 4,503.52 | 30.7 |
| 610-47471-61 | MISC SERVICE REV - TURN OFF | 315.00 | 385.00 | 300.00 | (85.00) | 128.3 |
| 610-47485-61 | BOND PROCEEDS | .00 | .00 | 522,040.00 | 522,040.00 | .0 |
| 610-47493-61 | RETAINED EARNINGS-(INC)-DEC | .00 | .00 | 162,042.00 | 162,042.00 | .0 |
| | TOTAL MISCELLANEOUS WATER REVENUE | 1,016.65 | 3,154.40 | 726,282.00 | 723,127.60 | .4 |
| | TOTAL FUND REVENUE | 153,295.26 | 549,962.00 | 2,423,076.00 | 1,873,114.00 | 22.7 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--------------------------------------|---------------|------------|---------------|------------|-------------|
| <u>SOURCE OF SUPPLY</u> | | | | | |
| 610-61600-111 SALARIES/WAGES | 2,512.55 | 11,737.22 | 31,721.00 | 19,983.78 | 37.0 |
| 610-61600-112 WAGES/OVERTIME | 56.90 | 1,168.98 | 1,000.00 | (168.98) | 116.9 |
| 610-61600-350 REPAIR/MTN EXPENSES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL SOURCE OF SUPPLY | 2,569.45 | 12,906.20 | 37,721.00 | 24,814.80 | 34.2 |
| <u>PUMPING OPERATIONS</u> | | | | | |
| 610-61620-111 SALARIES/WAGES | 1,912.53 | 6,826.02 | 19,521.00 | 12,694.98 | 35.0 |
| 610-61620-112 WAGES/OVERTIME | 232.92 | 582.30 | 482.00 | (100.30) | 120.8 |
| 610-61620-220 UTILITIES | 493.74 | 37,364.05 | 152,000.00 | 114,635.95 | 24.6 |
| 610-61620-350 REPAIR/MTN EXPENSE | 3,567.69 | 4,945.85 | 5,000.00 | 54.15 | 98.9 |
| TOTAL PUMPING OPERATIONS | 6,206.88 | 49,718.22 | 177,003.00 | 127,284.78 | 28.1 |
| <u>WTR TREATMENT OPERATIONS</u> | | | | | |
| 610-61630-111 SALARIES/WAGES | 1,748.46 | 8,125.19 | 21,961.00 | 13,835.81 | 37.0 |
| 610-61630-340 WATER TESTING EXPENSES | 40.00 | 491.00 | 2,400.00 | 1,909.00 | 20.5 |
| 610-61630-341 CHEMICALS | 1,966.00 | 1,966.00 | 10,000.00 | 8,034.00 | 19.7 |
| 610-61630-350 REPAIR/MTN EXPENSE | 2,190.86 | 2,792.34 | 7,500.00 | 4,707.66 | 37.2 |
| TOTAL WTR TREATMENT OPERATIONS | 5,945.32 | 13,374.53 | 41,861.00 | 28,486.47 | 32.0 |
| <u>TRANSMISSION</u> | | | | | |
| 610-61640-111 SALARIES/WAGES | 55.82 | 251.18 | 1,221.00 | 969.82 | 20.6 |
| TOTAL TRANSMISSION | 55.82 | 251.18 | 1,221.00 | 969.82 | 20.6 |
| <u>RESERVOIRS MAINTENANCE</u> | | | | | |
| 610-61650-111 MTN SALARIES/WAGES | 180.15 | 831.87 | 2,440.00 | 1,608.13 | 34.1 |
| 610-61650-350 REPAIR/MTN EXPENSE | .00 | 10,353.49 | 25,600.00 | 15,246.51 | 40.4 |
| TOTAL RESERVOIRS MAINTENANCE | 180.15 | 11,185.36 | 28,040.00 | 16,854.64 | 39.9 |
| <u>MAINS MAINTENANCE</u> | | | | | |
| 610-61651-111 MTN SALARIES/WAGES | 887.95 | 3,922.23 | 20,200.00 | 16,277.77 | 19.4 |
| 610-61651-112 WAGES/OVERTIME | .00 | 980.62 | 600.00 | (380.62) | 163.4 |
| 610-61651-350 REPAIR/MTN EXPENSE | 5,276.56 | 7,449.44 | 15,000.00 | 7,550.56 | 49.7 |
| TOTAL MAINS MAINTENANCE | 6,164.51 | 12,352.29 | 35,800.00 | 23,447.71 | 34.5 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|------------------------------|---------------|------------|---------------|-----------|-------------|
| <u>SERVICES MAINTENANCE</u> | | | | | |
| 610-61652-111 | 1,449.05 | 6,811.86 | 15,810.00 | 8,998.14 | 43.1 |
| 610-61652-112 | 37.94 | 267.32 | 300.00 | 32.68 | 89.1 |
| 610-61652-350 | .00 | 269.63 | 5,000.00 | 4,730.37 | 5.4 |
| TOTAL SERVICES MAINTENANCE | 1,486.99 | 7,348.81 | 21,110.00 | 13,761.19 | 34.8 |
| <u>METERS MAINTENANCE</u> | | | | | |
| 610-61653-111 | 1,289.79 | 4,084.34 | 16,593.00 | 12,508.66 | 24.6 |
| 610-61653-210 | 15,380.00 | 15,380.00 | 26,500.00 | 11,120.00 | 58.0 |
| 610-61653-350 | .00 | 44.73 | 2,000.00 | 1,955.27 | 2.2 |
| TOTAL METERS MAINTENANCE | 16,669.79 | 19,509.07 | 45,093.00 | 25,583.93 | 43.3 |
| <u>HYDRANTS MAINTENANCE</u> | | | | | |
| 610-61654-111 | 254.08 | 356.42 | 4,880.00 | 4,523.58 | 7.3 |
| 610-61654-350 | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| TOTAL HYDRANTS MAINTENANCE | 254.08 | 356.42 | 8,880.00 | 8,523.58 | 4.0 |
| <u>METER READING</u> | | | | | |
| 610-61901-111 | 136.93 | 603.54 | 1,221.00 | 617.46 | 49.4 |
| TOTAL METER READING | 136.93 | 603.54 | 1,221.00 | 617.46 | 49.4 |
| <u>ACCOUNTING/COLLECTION</u> | | | | | |
| 610-61902-111 | 3,010.76 | 12,263.22 | 36,588.00 | 24,324.78 | 33.5 |
| TOTAL ACCOUNTING/COLLECTION | 3,010.76 | 12,263.22 | 36,588.00 | 24,324.78 | 33.5 |
| <u>CUSTOMER ACCOUNTS</u> | | | | | |
| 610-61903-310 | .00 | 254.57 | 2,500.00 | 2,245.43 | 10.2 |
| 610-61903-340 | .00 | 2,195.00 | 5,000.00 | 2,805.00 | 43.9 |
| TOTAL CUSTOMER ACCOUNTS | .00 | 2,449.57 | 7,500.00 | 5,050.43 | 32.7 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|---------------|------------|---------------|-------------|-------------|
| <u>ADMINISTRATIVE</u> | | | | | |
| 610-61920-111 SALARIES/WAGES | 7,184.73 | 28,662.25 | 94,261.00 | 65,598.75 | 30.4 |
| TOTAL ADMINISTRATIVE | 7,184.73 | 28,662.25 | 94,261.00 | 65,598.75 | 30.4 |
| <u>OFFICE SUPPLIES</u> | | | | | |
| 610-61921-310 OFFICE SUPPLIES | 522.02 | 2,135.05 | 7,000.00 | 4,864.95 | 30.5 |
| TOTAL OFFICE SUPPLIES | 522.02 | 2,135.05 | 7,000.00 | 4,864.95 | 30.5 |
| <u>OUTSIDE SERVICES EMPLOYED</u> | | | | | |
| 610-61923-210 PROFESSIONAL SERVICES | 3,082.88 | 3,922.88 | 7,450.00 | 3,527.12 | 52.7 |
| 610-61923-211 PLANNING | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 610-61923-212 GIS SERVICES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| TOTAL OUTSIDE SERVICES EMPLOYED | 3,082.88 | 3,922.88 | 16,450.00 | 12,527.12 | 23.9 |
| <u>INSURANCE</u> | | | | | |
| 610-61924-510 INSURANCE EXPENSES | .00 | 14,879.00 | 10,862.00 | (4,017.00) | 137.0 |
| TOTAL INSURANCE | .00 | 14,879.00 | 10,862.00 | (4,017.00) | 137.0 |
| <u>EMPLOYEE BENEFITS</u> | | | | | |
| 610-61926-150 EMPLOYEE FRINGE BENEFITS | 10,082.99 | 40,149.52 | 125,972.00 | 85,822.48 | 31.9 |
| 610-61926-590 SOC SEC TAXES EXPENSE | 2,026.34 | 8,236.18 | 24,179.00 | 15,942.82 | 34.1 |
| TOTAL EMPLOYEE BENEFITS | 12,109.33 | 48,385.70 | 150,151.00 | 101,765.30 | 32.2 |
| <u>EMPLOYEE TRAINING</u> | | | | | |
| 610-61927-154 PROFESSIONAL DEVELOPMENT | 161.00 | 161.00 | 3,500.00 | 3,339.00 | 4.6 |
| TOTAL EMPLOYEE TRAINING | 161.00 | 161.00 | 3,500.00 | 3,339.00 | 4.6 |
| <u>PSC ASSESSMENT</u> | | | | | |
| 610-61928-210 PSC REMAINDER ASSESSMENT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| TOTAL PSC ASSESSMENT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|---------------|------------|---------------|---------------|-------------|
| <u>MISCELLANEOUS GENERAL</u> | | | | | |
| 610-61930-590 TAXES | .00 | .00 | 298,000.00 | 298,000.00 | .0 |
| TOTAL MISCELLANEOUS GENERAL | .00 | .00 | 298,000.00 | 298,000.00 | .0 |
| <u>TRANSPORTATION</u> | | | | | |
| 610-61933-340 REPAIR/MAINTENANCE EXPENSE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 610-61933-351 FUEL EXPENSE | 459.76 | 1,122.15 | 6,000.00 | 4,877.85 | 18.7 |
| TOTAL TRANSPORTATION | 459.76 | 1,122.15 | 8,500.00 | 7,377.85 | 13.2 |
| <u>GENERAL PLANT MAINTENANCE</u> | | | | | |
| 610-61935-111 MTN SALARIES/WAGES | 6,684.89 | 29,744.94 | 95,162.00 | 65,417.06 | 31.3 |
| 610-61935-112 WAGES/OVERTIME | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 610-61935-113 WAGES/TEMPORARY | .00 | .00 | 14,400.00 | 14,400.00 | .0 |
| 610-61935-118 CLOTHING ALLOWANCE | .00 | .00 | 833.00 | 833.00 | .0 |
| 610-61935-220 UTILITIES | 47.50 | 142.50 | 500.00 | 357.50 | 28.5 |
| 610-61935-350 REPAIR/MTN EXPENSE | 845.95 | 1,810.22 | 10,000.00 | 8,189.78 | 18.1 |
| TOTAL GENERAL PLANT MAINTENANCE | 7,578.34 | 31,697.66 | 122,395.00 | 90,697.34 | 25.9 |
| <u>CAP OUTLAY/CONSTRUCT WIP</u> | | | | | |
| 610-61936-111 SALARIES/WAGES | 223.29 | 1,004.82 | 4,880.00 | 3,875.18 | 20.6 |
| 610-61936-810 CAPITAL EQUIPMENT | 21,800.00 | 23,800.00 | 207,428.00 | 183,628.00 | 11.5 |
| 610-61936-820 CAP OUTLAY/CONTRACT PAYMENTS | .00 | .00 | 522,040.00 | 522,040.00 | .0 |
| 610-61936-823 METER PURCHASES | .00 | 15,568.00 | 19,000.00 | 3,432.00 | 81.9 |
| TOTAL CAP OUTLAY/CONSTRUCT WIP | 22,023.29 | 40,372.82 | 753,348.00 | 712,975.18 | 5.4 |
| <u>DEBT SERVICE</u> | | | | | |
| 610-61950-610 PRINCIPAL ON DEBT | .00 | .00 | 449,083.00 | 449,083.00 | .0 |
| 610-61950-620 INTEREST ON DEBT | .00 | 31,931.38 | 64,888.00 | 32,956.62 | 49.2 |
| 610-61950-650 BOND ISSUE/PAYING AGENT EXP | .00 | .00 | 1,100.00 | 1,100.00 | .0 |
| TOTAL DEBT SERVICE | .00 | 31,931.38 | 515,071.00 | 483,139.62 | 6.2 |
| TOTAL FUND EXPENDITURES | 95,802.03 | 345,588.30 | 2,423,076.00 | 2,077,487.70 | 14.3 |
| NET REVENUE OVER EXPENDITURES | 57,493.23 | 204,373.70 | .00 | (204,373.70) | .0 |

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WASTEWATER UTILITY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|---|-------------------|-------------------|---------------------|---------------------|----------------|
| <u>WASTEWATER SALES REVENUES</u> | | | | | |
| 620-41110-62 RESIDENTIAL REVENUES | 98,498.25 | 370,379.19 | 1,120,000.00 | 749,620.81 | 33.1 |
| 620-41112-62 COMMERCIAL REVENUES | 53,917.72 | 210,540.14 | 596,000.00 | 385,459.86 | 35.3 |
| 620-41113-62 INDUSTRIAL REVENUES | 7,672.82 | 30,973.03 | 89,000.00 | 58,026.97 | 34.8 |
| 620-41114-62 PUBLIC REVENUES | 50,930.42 | 156,775.28 | 440,000.00 | 283,224.72 | 35.6 |
| 620-41115-62 PENALTIES | 879.06 | 3,299.09 | 12,000.00 | 8,700.91 | 27.5 |
| 620-41116-62 MISC REVENUES | 3,294.80 | 11,393.59 | 60,000.00 | 48,606.41 | 19.0 |
| 620-41117-62 SEWER CONNECTION REVENUES | .00 | 3,648.00 | 64,200.00 | 60,552.00 | 5.7 |
| TOTAL WASTEWATER SALES REVENUES | 215,193.07 | 787,008.32 | 2,381,200.00 | 1,594,191.68 | 33.1 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 620-42110-62 INTEREST INCOME | 398.22 | 3,732.46 | 5,100.00 | 1,367.54 | 73.2 |
| 620-42212-62 CLEAN WATER FD REIMBURSEMENT | .00 | .00 | 531,000.00 | 531,000.00 | .0 |
| 620-42213-62 MISC INCOME | .00 | 2,755.00 | .00 | (2,755.00) | .0 |
| 620-42217-62 BOND PROCEEDS | .00 | .00 | 264,540.00 | 264,540.00 | .0 |
| TOTAL MISCELLANEOUS REVENUE | 398.22 | 6,487.46 | 800,640.00 | 794,152.54 | .8 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 620-49930-62 RETAINED EARNINGS-(INC)-DEC | .00 | .00 | 183,360.00 | 183,360.00 | .0 |
| TOTAL OTHER FINANCING SOURCES | .00 | .00 | 183,360.00 | 183,360.00 | .0 |
| TOTAL FUND REVENUE | 215,591.29 | 793,495.78 | 3,365,200.00 | 2,571,704.22 | 23.6 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WASTEWATER UTILITY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>ADMINISTRATIVE EXPENSES</u> | | | | | |
| 620-62810-111 SALARIES/PERMANENT | 7,184.73 | 28,662.27 | 94,261.00 | 65,598.73 | 30.4 |
| 620-62810-116 ACCOUNTING/COLLECT SALARIES | 2,530.25 | 11,302.17 | 56,311.00 | 45,008.83 | 20.1 |
| 620-62810-118 METER READING SALARIES | .00 | 840.00 | .00 | (840.00) | .0 |
| 620-62810-219 PROF SERVICES/ACCTG & AUDIT | 3,082.88 | 3,082.88 | 6,700.00 | 3,617.12 | 46.0 |
| 620-62810-220 PLANNING | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 620-62810-221 GIS SERVICES/EXPENSES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 620-62810-310 OFFICE SUPPLIES | .00 | 31.00 | 600.00 | 569.00 | 5.2 |
| 620-62810-352 INFORMATION TECHNOLOGY EXPENSE | .00 | 2,195.00 | 4,600.00 | 2,405.00 | 47.7 |
| 620-62810-356 JOINT METER EXPENSE | .00 | .00 | 36,300.00 | 36,300.00 | .0 |
| 620-62810-362 CREDIT/DEBIT CARD EXPENSES | 2,308.20 | 8,968.08 | 22,000.00 | 13,031.92 | 40.8 |
| 620-62810-519 INSURANCE EXPENSE | .00 | 29,706.00 | 26,835.00 | (2,871.00) | 110.7 |
| 620-62810-610 PRINCIPAL ON DEBT | 558,175.64 | 558,175.64 | 599,093.00 | 40,917.36 | 93.2 |
| 620-62810-620 INTEREST ON DEBT | 65,091.65 | 68,321.53 | 129,909.00 | 61,587.47 | 52.6 |
| 620-62810-670 BOND ISSUE/DEBT AMORT EXPENSE | .00 | .00 | 400.00 | 400.00 | .0 |
| 620-62810-820 CAPITAL IMPROVEMENTS | .00 | 1,250.00 | 1,014,540.00 | 1,013,290.00 | .1 |
| 620-62810-821 CAPITAL EQUIPMENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 620-62810-822 EQUIP REPL FUND ITEMS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 620-62810-825 SEWER REPAIR/MAINT FUNDING | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 620-62810-826 OPERATING RESERVE FUNDING | .00 | .00 | 29,184.00 | 29,184.00 | .0 |
| TOTAL ADMINISTRATIVE EXPENSES | 638,373.35 | 712,534.57 | 2,149,733.00 | 1,437,198.43 | 33.2 |
| <u>SUPERVISORY/CLERICAL</u> | | | | | |
| 620-62820-111 SALARIES/PERMANENT | 8,094.96 | 27,478.72 | 73,571.00 | 46,092.28 | 37.4 |
| 620-62820-120 EMPLOYEE BENEFITS | 21,427.72 | 81,850.03 | 271,702.00 | 189,851.97 | 30.1 |
| 620-62820-154 PROFESSIONAL DEVELOPMENT | 523.00 | 1,254.25 | 3,500.00 | 2,245.75 | 35.8 |
| 620-62820-219 PROFESSIONAL SERVICES | 60,483.53 | 193,889.33 | 2,875.00 | (191,014.33) | 6744.0 |
| 620-62820-225 MOBILE COMMUNICATIONS | 306.04 | 930.12 | 2,500.00 | 1,569.88 | 37.2 |
| 620-62820-310 OFFICE SUPPLIES | 533.87 | 5,121.61 | 6,900.00 | 1,778.39 | 74.2 |
| TOTAL SUPERVISORY/CLERICAL | 91,369.12 | 310,524.06 | 361,048.00 | 50,523.94 | 86.0 |
| <u>COLLECTION SYS OPS & MAINT</u> | | | | | |
| 620-62830-111 SALARIES/PERMANENT | 3,919.21 | 22,650.74 | 57,140.00 | 34,489.26 | 39.6 |
| 620-62830-112 WAGES/OVERTIME | 153.51 | 307.83 | 1,100.00 | 792.17 | 28.0 |
| 620-62830-222 ELECTRICITY/LIFT STATIONS | 1,694.87 | 3,616.61 | 12,200.00 | 8,583.39 | 29.6 |
| 620-62830-295 CONTRACTUAL SERVICES | .00 | .00 | 6,200.00 | 6,200.00 | .0 |
| 620-62830-353 REPR/MTN - LIFT STATIONS | 1,614.00 | 3,246.06 | 1,500.00 | (1,746.06) | 216.4 |
| 620-62830-354 REPR MTN - SANITARY SEWERS | .00 | 3,543.51 | 6,000.00 | 2,456.49 | 59.1 |
| 620-62830-355 REP/MAINT-COLLECTION EQUIP | 8.99 | 894.72 | 4,000.00 | 3,105.28 | 22.4 |
| 620-62830-356 TELEMETRY EXPENSE | 1.86 | 18.57 | 600.00 | 581.43 | 3.1 |
| TOTAL COLLECTION SYS OPS & MAINT | 7,392.44 | 34,278.04 | 88,740.00 | 54,461.96 | 38.6 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WASTEWATER UTILITY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>TREATMENT PLANT OPERATIONS</u> | | | | | |
| 620-62840-111 SALARIES/PERMANENT | 7,583.86 | 30,453.30 | 77,550.00 | 47,096.70 | 39.3 |
| 620-62840-112 OVERTIME | .00 | .00 | 1,053.00 | 1,053.00 | .0 |
| 620-62840-118 CLOTHING ALLOWANCE | .00 | .00 | 2,052.00 | 2,052.00 | .0 |
| 620-62840-222 ELECTRICITY/PLANT | 31,023.62 | 62,785.84 | 180,000.00 | 117,214.16 | 34.9 |
| 620-62840-224 NATURAL GAS/PLANT | 11,767.07 | 30,258.16 | 65,000.00 | 34,741.84 | 46.6 |
| 620-62840-340 OPERATING SUPPLIES | 1,395.34 | 3,297.29 | 8,500.00 | 5,202.71 | 38.8 |
| 620-62840-341 CHEMICALS | 6,605.36 | 12,361.35 | 45,000.00 | 32,638.65 | 27.5 |
| 620-62840-342 CONTRACTUAL SERVICES | 395.00 | 3,486.65 | 6,500.00 | 3,013.35 | 53.6 |
| 620-62840-351 TRUCK/AUTO EXPENSES | 203.07 | 898.59 | 8,000.00 | 7,101.41 | 11.2 |
| 620-62840-590 DNR ENVIRINMENTAL FEE | .00 | .00 | 11,000.00 | 11,000.00 | .0 |
| TOTAL TREATMENT PLANT OPERATIONS | 58,973.32 | 143,541.18 | 404,655.00 | 261,113.82 | 35.5 |
| <u>TREATMENT EQUIP MAINTENANCE</u> | | | | | |
| 620-62850-111 SALARIES/PERMANENT | 5,680.14 | 26,103.11 | 114,280.00 | 88,176.89 | 22.8 |
| 620-62850-112 WAGES/OVERTIME | .00 | .00 | 100.00 | 100.00 | .0 |
| 620-62850-242 CONTRACTUAL SERVICES | 5,180.00 | 6,327.96 | 9,300.00 | 2,972.04 | 68.0 |
| 620-62850-342 LUBRICANTS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 620-62850-357 REPAIRS & SUPPLIES | 641.40 | 3,566.03 | 20,000.00 | 16,433.97 | 17.8 |
| TOTAL TREATMENT EQUIP MAINTENANCE | 11,501.54 | 35,997.10 | 144,680.00 | 108,682.90 | 24.9 |
| <u>BLDG/GROUNDS MAINTENANCE</u> | | | | | |
| 620-62860-111 SALARIES/PERMANENT | 2,291.14 | 18,346.52 | 61,222.00 | 42,875.48 | 30.0 |
| 620-62860-113 SEASONAL WAGES | .00 | .00 | 10,800.00 | 10,800.00 | .0 |
| 620-62860-220 STORMWATER UTILITY FEE | 131.29 | 393.87 | 1,800.00 | 1,406.13 | 21.9 |
| 620-62860-245 CONTRACTUAL REPAIRS | 17.50 | 17.50 | 11,770.00 | 11,752.50 | .2 |
| 620-62860-357 REPAIRS & SUPPLIES | 388.31 | 1,071.95 | 4,000.00 | 2,928.05 | 26.8 |
| TOTAL BLDG/GROUNDS MAINTENANCE | 2,828.24 | 19,829.84 | 89,592.00 | 69,762.16 | 22.1 |
| <u>LABORATORY</u> | | | | | |
| 620-62870-111 SALARIES/PERMANENT | 4,307.58 | 18,938.47 | 65,302.00 | 46,363.53 | 29.0 |
| 620-62870-295 CONTRACTUAL SERVICES | .00 | 497.95 | 5,000.00 | 4,502.05 | 10.0 |
| 620-62870-340 LAB SUPPLIES | 267.24 | 1,659.53 | 6,900.00 | 5,240.47 | 24.1 |
| TOTAL LABORATORY | 4,574.82 | 21,095.95 | 77,202.00 | 56,106.05 | 27.3 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WASTEWATER UTILITY

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--------------------------------------|----------------------|----------------------|---------------------|---------------------|-------------|
| <u>POWER GENERATION</u> | | | | | |
| 620-62880-242 CONTRACTUAL SERVICES | .00 | 963.90 | 2,600.00 | 1,636.10 | 37.1 |
| 620-62880-357 REPAIRS & SUPPLIES | 40.89 | 40.89 | 1,800.00 | 1,759.11 | 2.3 |
| TOTAL POWER GENERATION | 40.89 | 1,004.79 | 4,400.00 | 3,395.21 | 22.8 |
| <u>SLUDGE APPLICATION</u> | | | | | |
| 620-62890-111 SALARIES/PERMANENT | 6,314.08 | 9,308.27 | 32,650.00 | 23,341.73 | 28.5 |
| 620-62890-112 WAGES/OVERTIME | 117.68 | 379.18 | 100.00 | (279.18) | 379.2 |
| 620-62890-295 CONTRACTUAL SERVICES | 414.30 | 422.30 | 900.00 | 477.70 | 46.9 |
| 620-62890-351 DIESEL FUEL EXPENSE | 852.49 | 1,061.17 | 6,500.00 | 5,438.83 | 16.3 |
| 620-62890-357 REPAIRS & SUPPLIES | 209.75 | 589.80 | 5,000.00 | 4,410.20 | 11.8 |
| TOTAL SLUDGE APPLICATION | 7,908.30 | 11,760.72 | 45,150.00 | 33,389.28 | 26.1 |
| TOTAL FUND EXPENDITURES | 822,962.02 | 1,290,566.25 | 3,365,200.00 | 2,074,633.75 | 38.4 |
| NET REVENUE OVER EXPENDITURES | (607,370.73) | (497,070.47) | .00 | 497,070.47 | .0 |

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

STORMWATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|--|------------------|-------------------|---------------------|---------------------|----------------|
| <u>STORMWATER REVENUES</u> | | | | | |
| 630-41110-63 RESIDENTIAL REVENUES | 14,780.26 | 59,054.43 | 198,175.00 | 139,120.57 | 29.8 |
| 630-41112-63 COMMERCIAL REVENUES | 10,563.90 | 42,225.46 | 155,980.00 | 113,754.54 | 27.1 |
| 630-41113-63 INDUSTRIAL REVENUES | 5,259.98 | 21,039.92 | 68,933.00 | 47,893.08 | 30.5 |
| 630-41114-63 PUBLIC/TAX EXEMPT REVENUES | 7,752.59 | 31,010.36 | 102,182.00 | 71,171.64 | 30.4 |
| 630-41115-63 PENALTIES | 408.46 | 1,504.79 | 4,500.00 | 2,995.21 | 33.4 |
| TOTAL STORMWATER REVENUES | 38,765.19 | 154,834.96 | 529,770.00 | 374,935.04 | 29.2 |
| <u>MISC REVENUES</u> | | | | | |
| 630-42110-63 INTEREST INCOME | 120.62 | 120.62 | 100.00 | (20.62) | 120.6 |
| 630-42212-63 GRANTS | .00 | .00 | 243,100.00 | 243,100.00 | .0 |
| TOTAL MISC REVENUES | 120.62 | 120.62 | 243,200.00 | 243,079.38 | .1 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 630-49930-63 RETAINED EARNINGS-(INC)-DEC | .00 | .00 | (44,328.00) | (44,328.00) | .0 |
| 630-49940-63 RETAINED LOAN PROCEEDS | .00 | .00 | 859,800.00 | 859,800.00 | .0 |
| 630-49950-63 CAPITAL IMPROVE-LOAN | .00 | .00 | 663,090.00 | 663,090.00 | .0 |
| TOTAL OTHER FINANCING SOURCES | .00 | .00 | 1,478,562.00 | 1,478,562.00 | .0 |
| TOTAL FUND REVENUE | 38,885.81 | 154,955.58 | 2,251,532.00 | 2,096,576.42 | 6.9 |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

STORMWATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET AMOUNT | VARIANCE | % OF BUDGET |
|---------------------------------------|---------------|--------------|---------------|--------------|-------------|
| <u>ADMINISTRATIVE/GENERAL EXPENSE</u> | | | | | |
| 630-63300-115 | 3,544.39 | 15,833.54 | 40,279.00 | 24,445.46 | 39.3 |
| 630-63300-116 | 1,590.61 | 7,125.72 | 20,681.00 | 13,555.28 | 34.5 |
| 630-63300-120 | 3,713.67 | 16,781.51 | 69,194.00 | 52,412.49 | 24.3 |
| 630-63300-154 | .00 | .00 | 500.00 | 500.00 | .0 |
| 630-63300-214 | 1,000.00 | 1,280.00 | 3,500.00 | 2,220.00 | 36.6 |
| 630-63300-220 | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 630-63300-221 | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 630-63300-247 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 630-63300-310 | 267.86 | 983.36 | 3,000.00 | 2,016.64 | 32.8 |
| 630-63300-352 | .00 | 1,017.00 | 2,000.00 | 983.00 | 50.9 |
| 630-63300-362 | .00 | .00 | 500.00 | 500.00 | .0 |
| 630-63300-519 | .00 | 6,716.00 | 1,849.00 | (4,867.00) | 363.2 |
| 630-63300-610 | .00 | 18,402.25 | 126,825.00 | 108,422.75 | 14.5 |
| 630-63300-913 | .00 | .00 | 21,500.00 | 21,500.00 | .0 |
| TOTAL ADMINISTRATIVE/GENERAL EXPENSE | 10,116.53 | 68,139.38 | 300,328.00 | 232,188.62 | 22.7 |
| <u>STREET CLEANING</u> | | | | | |
| 630-63310-111 | 1,066.99 | 4,482.71 | 19,777.00 | 15,294.29 | 22.7 |
| 630-63310-351 | 89.17 | 89.17 | 4,000.00 | 3,910.83 | 2.2 |
| 630-63310-353 | 1,285.26 | 1,948.80 | 5,000.00 | 3,051.20 | 39.0 |
| TOTAL STREET CLEANING | 2,441.42 | 6,520.68 | 28,777.00 | 22,256.32 | 22.7 |
| <u>STORM WATER MANAGEMENT</u> | | | | | |
| 630-63440-111 | 604.40 | 3,454.41 | 47,487.00 | 44,032.59 | 7.3 |
| 630-63440-295 | .00 | 264.15 | 3,500.00 | 3,235.85 | 7.6 |
| 630-63440-320 | .00 | 5,000.00 | 5,000.00 | .00 | 100.0 |
| 630-63440-350 | 4,503.07 | 6,294.55 | 14,000.00 | 7,705.45 | 45.0 |
| 630-63440-351 | .00 | 183.67 | 1,000.00 | 816.33 | 18.4 |
| 630-63440-590 | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 630-63440-820 | 3,153.03 | (35,931.92) | 1,765,990.00 | 1,801,921.92 | (2.0) |
| 630-63440-821 | 67.85 | 67.85 | .00 | (67.85) | .0 |
| 630-63440-840 | .00 | (5,901.25) | .00 | 5,901.25 | .0 |
| 630-63440-845 | 1,670.73 | 7,201.25 | .00 | (7,201.25) | .0 |
| 630-63440-850 | 2,574.32 | 3,349.75 | .00 | (3,349.75) | .0 |
| 630-63440-855 | 2,022.68 | 2,631.93 | .00 | (2,631.93) | .0 |
| TOTAL STORM WATER MANAGEMENT | 14,596.08 | (13,385.61) | 1,838,977.00 | 1,852,362.61 | (.7) |

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2015

STORMWATER UTILITY FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET AMOUNT</u> | <u>VARIANCE</u> | <u>% OF BUDGET</u> |
|--|----------------------|-------------------|----------------------|---------------------|--------------------|
| <u>COMPOST SITE/YARD WASTE EXP</u> | | | | | |
| 630-63600-111 SALARIES/WAGES | 1,092.21 | 6,958.75 | 31,644.00 | 24,685.25 | 22.0 |
| 630-63600-113 SEASONAL WAGES | .00 | .00 | 5,260.00 | 5,260.00 | .0 |
| 630-63600-340 OPERATING SUPPLIES/LEAF BAGS | (58.86) | 4,261.14 | 4,000.00 | (261.14) | 106.5 |
| 630-63600-351 FUEL EXPENSES | 127.35 | 541.74 | 4,000.00 | 3,458.26 | 13.5 |
| 630-63600-352 VEHICLE/EQUIPMENT/REPAIR PARTS | 5,210.28 | 5,294.28 | 6,000.00 | 705.72 | 88.2 |
| TOTAL COMPOST SITE/YARD WASTE EXP | <u>6,370.98</u> | <u>17,055.91</u> | <u>50,904.00</u> | <u>33,848.09</u> | <u>33.5</u> |
| <u>LAKE MANAGEMENT/MAINT EXP</u> | | | | | |
| 630-63610-291 LAKE WEED CONTROL EXPENSES | .00 | .00 | 22,546.00 | 22,546.00 | .0 |
| 630-63610-295 CONTRACTUAL EXPENSES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL LAKE MANAGEMENT/MAINT EXP | <u>.00</u> | <u>.00</u> | <u>32,546.00</u> | <u>32,546.00</u> | <u>.0</u> |
| TOTAL FUND EXPENDITURES | <u>33,525.01</u> | <u>78,330.36</u> | <u>2,251,532.00</u> | <u>2,173,201.64</u> | <u>3.5</u> |
| NET REVENUE OVER EXPENDITURES | <u>5,360.80</u> | <u>76,625.22</u> | <u>.00</u> | <u>(76,625.22)</u> | <u>.0</u> |

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2015**

GENERAL FUND

| | BEGINNING BALANCE | ACTUAL THIS MONTH | ACTUAL THIS YEAR | ENDING BALANCE |
|--|----------------------|----------------------|------------------------|---------------------|
| <u>ASSETS</u> | | | | |
| 100-11100 CASH | 735,601.80 | (208,708.78) | 52,443.64 | 788,045.44 |
| 100-11150 PETTY CASH | 900.00 | .00 | .00 | 900.00 |
| 100-11300 INVESTMENTS | 937,737.29 | 181.40 | 165,853.53 | 1,103,590.82 |
| 100-12100 TAXES RECEIVABLE - CURRENT Y | 3,071,734.00 | (57,503.07) | (2,062,911.25) | 1,008,822.75 |
| 100-12300 TAXES RECEIVABLE/DELINQUENT | 11,148.34 | (767.31) | (40,016.38) | (28,868.04) |
| 100-12621 SPECIAL ASSESSMENTS/CURB & G | 1,716.62 | .00 | .00 | 1,716.62 |
| 100-12622 SPECIAL ASSESSMENTS/SIDEWALK | 525.53 | .00 | .00 | 525.53 |
| 100-12623 SPECIAL ASSESSMENTS/SEWER | 180,041.13 | .00 | .00 | 180,041.13 |
| 100-12624 SPECIAL ASSESSMENTS/WATER | 11,747.10 | .00 | .00 | 11,747.10 |
| 100-12626 A/R - SNOW | .00 | (220.00) | 1,070.00 | 1,070.00 |
| 100-13100 AMBULANCE RECEIVABLE | 21,906.00 | .00 | (21,906.00) | .00 |
| 100-13102 ACCOUNTS REC-WW SCHOOL DIST | 13,897.47 | .00 | (13,897.47) | .00 |
| 100-13103 ACCTS REC-CITY/COUNTY/LOCAL | 18,997.00 | .00 | (18,997.00) | .00 |
| 100-13104 A/R-ENG,PLAN,DESIGN,MISC SER | 1,198.61 | 397.45 | 1,424.99 | 2,623.60 |
| 100-13106 ACCOUNTS RECEIVABLE-OTHER | 25,617.16 | (16,650.20) | (19,356.76) | 6,260.40 |
| 100-13115 A/R-AMBULANCE BILLING SERVICE | 124,313.12 | (25,671.05) | (15,259.19) | 109,053.93 |
| 100-13120 A/R--MOBILE HOMES | 21,024.67 | (1,600.30) | (9,776.69) | 11,247.98 |
| 100-13122 A/R--TOTERS | 150.00 | 375.00 | 650.00 | 800.00 |
| 100-13125 A/R--FALSE ALARMS | .00 | (100.00) | 400.00 | 400.00 |
| 100-13150 A/R-TREASURER | 2,324.07 | (121.76) | (2,013.07) | 311.00 |
| 100-13170 A/R--RE-INSPECTION FEES | 1,050.00 | 1,000.00 | 2,300.00 | 3,350.00 |
| 100-15140 ADVANCE TO SOLID WASTE-FD 230 | 23,000.00 | .00 | .00 | 23,000.00 |
| 100-15160 ADVANCE TO TID # 7 | 700.00 | .00 | .00 | 700.00 |
| 100-15206 DUE FROM SICK LEAVE SEV-FD260 | .00 | .00 | 3,208.07 | 3,208.07 |
| 100-15210 DUE FROM INNOVATION CTR-FD 920 | .00 | 119.15 | 119.15 | 119.15 |
| 100-15600 DUE FROM SEWER UTILITY | .00 | 11.31 | 11.31 | 11.31 |
| 100-15601 DUE FROM WATER UTILITY | 13,210.00 | 11.31 | (13,198.69) | 11.31 |
| 100-15800 DUE FROM TAX COLLECTION | 40,111.22 | (1,230.56) | (17,823.66) | 22,287.56 |
| 100-15801 DUE FROM TAX FUND-INTEREST | 76.67 | .00 | .00 | 76.67 |
| 100-15805 DUE FROM STORMWATER-FD 630 | .00 | 33.93 | 33.93 | 33.93 |
| 100-15807 DUE FROM POLICE TRUST FD-#295 | 128.00 | .00 | (128.00) | .00 |
| 100-16500 PREPAID POSTAGE | 42.14 | 850.00 | 935.68 | 977.82 |
| 100-16600 PREPAID FUEL | 3,424.62 | (819.19) | (1,184.58) | 2,240.04 |
| TOTAL ASSETS | 5,262,322.56 | (310,412.67) | (2,008,018.44) | 3,254,304.12 |

LIABILITIES AND EQUITY

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2015**

GENERAL FUND

| | BEGINNING BALANCE | ACTUAL THIS MONTH | ACTUAL THIS YEAR | ENDING BALANCE |
|---|----------------------|----------------------|------------------------|---------------------|
| <u>LIABILITIES</u> | | | | |
| 100-21100 ACCOUNTS PAYABLE | 170,335.53 | (54,975.27) | (170,335.53) | .00 |
| 100-21106 WAGES CLEARING | 122,605.68 | .00 | (122,605.68) | .00 |
| 100-21511 SOCIAL SECURITY TAXES PAYABL | 8,494.72 | .00 | .00 | 8,494.72 |
| 100-21520 WIS RETIREMENT PAYABLE | 58,967.94 | 1,397.03 | (6,225.37) | 52,742.57 |
| 100-21530 HEALTH INSURANCE PAYABLE | (48,286.86) | (1,061.48) | (7,388.22) | (55,675.08) |
| 100-21531 LIFE INSURANCE PAYABLE | 1,212.03 | (22.41) | .06 | 1,212.09 |
| 100-21532 WORKERS COMP PAYABLE | .00 | (24,672.72) | (23,653.75) | (23,653.75) |
| 100-21570 DEFERRED COMPENSATION DEDUCT | (564.30) | .00 | .00 | (564.30) |
| 100-21575 FLEXIBLE SPENDING-125-MEDICAL | 40,323.23 | (3,643.49) | (22,774.15) | 17,549.08 |
| 100-21576 FLEX SPEND-125-DEPENDENT CARE | (2,199.73) | 292.26 | 1,379.58 | (820.15) |
| 100-21580 COURT PAYMENT DEDUCTIONS | 594.30 | .00 | .00 | 594.30 |
| 100-21585 DENTAL INSURANCE PAYABLE | 1,628.40 | (28.67) | 410.66 | 2,039.06 |
| 100-21593 CELL PHONE DEDUCTIONS | .00 | 70.00 | 280.00 | 280.00 |
| 100-21620 SUNSHINE FUND-DONATION/GIFT | 53.80 | (100.00) | (97.00) | (43.20) |
| 100-21650 DEPOSITS-BLDG/ZONING/SITE | 7,350.00 | .00 | (7,350.00) | .00 |
| 100-21660 DEPOSITS-STREET OPENING PERMIT | 4,700.00 | 400.00 | (1,950.00) | 2,750.00 |
| 100-21690 MUNICIPAL COURT LIABILITY | (4,535.31) | 2,328.16 | 15,320.14 | 10,784.83 |
| 100-23102 SR CITZ FUND RAISING SPECIAL | 12,679.46 | 1,274.60 | 3,845.28 | 16,524.74 |
| 100-23103 SR CITZ MEMORIALS | 3,127.09 | .00 | .00 | 3,127.09 |
| 100-23125 DOT- LICENSE RENEW PAYABLE | 407.50 | 152.50 | (201.00) | 206.50 |
| 100-24310 DUE TO COUNTIES--TAXES | 1,010.73 | .00 | (721.95) | 288.78 |
| 100-24501 DUE TO CDA-FD 900 | .00 | 70.27 | 70.27 | 70.27 |
| 100-25212 DUE TO POLICE TRUST FUND-#295 | (882.24) | 104.70 | 811.50 | (70.74) |
| 100-26100 ADVANCE INCOME | 3,071,734.00 | .00 | (2,005,408.18) | 1,066,325.82 |
| 100-26101 DEFERRED REVENUE | 26,823.30 | .00 | .00 | 26,823.30 |
| 100-26105 DEFERRED REV-SENIORS | 549.00 | .00 | .00 | 549.00 |
| 100-26200 DEFERRED SPECIAL ASSESSMENTS | 194,298.34 | .00 | .00 | 194,298.34 |
| 100-26300 DEFERRED REVENUE-AMBULANCE | 40,000.00 | .00 | .00 | 40,000.00 |
| TOTAL LIABILITIES | 3,710,426.61 | (78,414.52) | (2,346,593.34) | 1,363,833.27 |
| <u>FUND EQUITY</u> | | | | |
| 100-34300 FUND BALANCE | 1,551,895.95 | .00 | .00 | 1,551,895.95 |
| UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | .00 | (231,998.15) | 338,574.90 | 338,574.90 |
| BALANCE - CURRENT DATE | .00 | (231,998.15) | 338,574.90 | 338,574.90 |
| TOTAL FUND EQUITY | 1,551,895.95 | (231,998.15) | 338,574.90 | 1,890,470.85 |
| TOTAL LIABILITIES AND EQUITY | 5,262,322.56 | (310,412.67) | (2,008,018.44) | 3,254,304.12 |

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2015**

WATER UTILITY FUND

| | BEGINNING BALANCE | ACTUAL THIS MONTH | ACTUAL THIS YEAR | ENDING BALANCE |
|--|----------------------|----------------------|---------------------|----------------------|
| <u>ASSETS</u> | | | | |
| 610-11100 WATER COMBINED CASH | 389,703.37 | 33,270.36 | 95,659.52 | 485,362.89 |
| 610-11310 SOURCE OF SUPPLY - LAND | 3,603.22 | .00 | .00 | 3,603.22 |
| 610-11311 STRUCTURES & IMPROVEMENTS | 30,983.78 | .00 | .00 | 30,983.78 |
| 610-11314 WELLS | 366,520.36 | .00 | .00 | 366,520.36 |
| 610-11316 SUPPLY MAINS | 17,028.80 | .00 | .00 | 17,028.80 |
| 610-11321 PUMPING PLANT/STRUCTURES | 58,639.14 | .00 | .00 | 58,639.14 |
| 610-11325 ELECTRIC PUMPING EQUIPMENT | 97,696.89 | .00 | .00 | 97,696.89 |
| 610-11326 DIESEL PUMPING EQUIPMENT | 51,850.78 | .00 | .00 | 51,850.78 |
| 610-11328 OTHER PUMPING EQUIPMENT | 23,305.93 | .00 | .00 | 23,305.93 |
| 610-11331 WATER TREATMENT - STRUCTURES | 155,594.35 | .00 | .00 | 155,594.35 |
| 610-11332 WATER TREATMENT - EQUIPMENT | 273,081.91 | .00 | .00 | 273,081.91 |
| 610-11340 TRANSMISSION - LAND | 897.98 | .00 | .00 | 897.98 |
| 610-11342 RESERVOIRS & STANDPIPES | 504,482.28 | .00 | .00 | 504,482.28 |
| 610-11343 MAINS | 6,471,729.97 | .00 | .00 | 6,471,729.97 |
| 610-11345 SERVICES | 715,165.98 | .00 | .00 | 715,165.98 |
| 610-11346 METERS | 815,454.68 | .00 | .00 | 815,454.68 |
| 610-11348 HYDRANTS | 625,671.28 | .00 | .00 | 625,671.28 |
| 610-11389 GENERAL PLANT - LAND | 2,225.80 | .00 | .00 | 2,225.80 |
| 610-11390 GENERAL PLANT - STRUCTURES | 92,182.15 | .00 | .00 | 92,182.15 |
| 610-11391 GENERAL PLANT - OFFICE EQUIP | 19,333.83 | .00 | .00 | 19,333.83 |
| 610-11392 TRANSPORTATION EQUIPMENT | 92,648.97 | .00 | .00 | 92,648.97 |
| 610-11393 STORES EQUIPMENT | 392.20 | .00 | .00 | 392.20 |
| 610-11394 TOOLS,SHOP, & GARAGE EQUIP | 33,245.10 | .00 | .00 | 33,245.10 |
| 610-11395 LABORATORY EQUIPMENT | 1,370.75 | .00 | .00 | 1,370.75 |
| 610-11396 POWER OPERATED EQUIPMENT | 43,747.47 | .00 | .00 | 43,747.47 |
| 610-11397 COMMUNICATION EQUIPMENT | 19,639.23 | .00 | .00 | 19,639.23 |
| 610-11398 MISC EQUIPMENT | 5,465.00 | .00 | .00 | 5,465.00 |
| 610-11399 COMPUTER EQUIPMENT | 54,246.33 | .00 | .00 | 54,246.33 |
| 610-11400 SCADA EQUIPMENT | 79,700.00 | .00 | .00 | 79,700.00 |
| 610-12314 WELLS-CIAC | 219,029.00 | .00 | .00 | 219,029.00 |
| 610-12321 STRUCTURES/IMPROVEMENTS-CIAC | 405,058.00 | .00 | .00 | 405,058.00 |
| 610-12325 ELECTRIC PUMPING EQUIP-CIAC | 561,355.00 | .00 | .00 | 561,355.00 |
| 610-12331 TREATMENT STRUCTURES-CIAC | 215,280.00 | .00 | .00 | 215,280.00 |
| 610-12332 TREATMENT EQUIPMENT-CIAC | 814,786.00 | .00 | .00 | 814,786.00 |
| 610-12343 MAINS-CIAC | 3,923,352.09 | .00 | .00 | 3,923,352.09 |
| 610-12345 SERVICES-CIAC | 659,580.20 | .00 | .00 | 659,580.20 |
| 610-12348 HYDRANTS-CIAC | 483,873.00 | .00 | .00 | 483,873.00 |
| 610-12400 SPECIAL ASSESSMENTS REC | 30,805.05 | .00 | .00 | 30,805.05 |
| 610-13110 WATER DEBT SERVICE-CASH | 193,821.37 | 27,000.00 | 108,000.00 | 301,821.37 |
| 610-13120 WATER CONSTRUCTION/CIP-CASH | 23,253.17 | (21,253.17) | (23,253.17) | .00 |
| 610-13121 WATER OPERATING CASH | 111,229.00 | 27,523.53 | 10,912.69 | 122,141.69 |
| 610-13122 WATER CASH OFFSET | (389,703.37) | (33,270.36) | (95,659.52) | (485,362.89) |
| 610-13125 WATER DS RESERVE-CASH | 61,399.83 | .00 | .00 | 61,399.83 |
| 610-13200 WATER OPERATING FD-INVESTMT | 659,850.36 | 169.83 | 511.65 | 660,362.01 |
| 610-13220 WATER CONSTRUCT/CIP-INVEST | 200,000.00 | .00 | .00 | 200,000.00 |
| 610-13240 WATER RESERVE FUND-INVESTMENTS | 204,652.14 | .00 | .00 | 204,652.14 |
| 610-14200 CUSTOMER ACCOUNTS RECEIVABLE | 144,220.40 | 10,417.31 | 18,497.70 | 162,718.10 |
| 610-14520 DUE FROM SEWER UTILITY | 28,834.62 | .00 | (28,834.62) | .00 |
| 610-15000 INVENTORY | 12,355.66 | .00 | .00 | 12,355.66 |
| 610-17100 INTEREST RECEIVABLE | 4,480.40 | .00 | .00 | 4,480.40 |
| 610-19500 ACCUM PROV/DEPR/UTILITY PLT | (4,285,718.60) | .00 | .00 | (4,285,718.60) |
| 610-19501 ACCUM DEPR-CIAC-PRE 1/1/03 | (1,295,693.00) | .00 | .00 | (1,295,693.00) |
| 610-19502 ACCUM DEPR-CIAC-AFTER 1/1/03 | (472,723.00) | .00 | .00 | (472,723.00) |
| TOTAL ASSETS | 13,558,984.85 | 43,857.50 | 85,834.25 | 13,644,819.10 |

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2015**

WATER UTILITY FUND

| | BEGINNING BALANCE | ACTUAL THIS MONTH | ACTUAL THIS YEAR | ENDING BALANCE |
|---|----------------------|----------------------|---------------------|-------------------|
| | ===== | ===== | ===== | ===== |
| <u>LIABILITIES AND EQUITY</u> | | | | |
| <u>LIABILITIES</u> | | | | |
| 610-21100 ACCOUNTS PAYABLE | 32,864.07 | (13,647.04) | (32,864.07) | .00 |
| 610-22100 2010 REV-1.215K-1.49% | 255,000.00 | .00 | .00 | 255,000.00 |
| 610-22200 2011 REV-940K-3.44% | 790,000.00 | .00 | .00 | 790,000.00 |
| 610-22300 2012 REV-855K-2.4637% | 755,000.00 | .00 | .00 | 755,000.00 |
| 610-23100 2010 GO-2.135K-2.08% | 128,165.68 | .00 | .00 | 128,165.68 |
| 610-23110 2014 GO-4.2MM-3.00% | 510,000.00 | .00 | .00 | 510,000.00 |
| 610-23200 WAGES CLEARING | 10,876.53 | .00 | (10,876.53) | .00 |
| 610-23700 ACCRUED INTEREST PAYABLE | 17,443.07 | .00 | .00 | 17,443.07 |
| 610-23800 ACCRUED VACATION | 26,565.27 | .00 | .00 | 26,565.27 |
| 610-23810 ACCRUED SICK LEAVE | 62,477.33 | .00 | .00 | 62,477.33 |
| 610-24530 DUE TO GENERAL FUND | 13,210.00 | .00 | (13,210.00) | .00 |
| 610-24540 DUE TO CAPITAL PROJECTS FD | 61,600.16 | 11.31 | (61,588.85) | 11.31 |
| 610-25300 OTHER DEFERRED CREDITS | 458,922.15 | .00 | .00 | 458,922.15 |
| 610-26200 DEFERRED SA-UNTIL DEVELOPMENT | 29,854.51 | .00 | .00 | 29,854.51 |
| 610-26740 CAPITAL CONTRIBUTED BY CITY | 1,998,596.87 | .00 | .00 | 1,998,596.87 |
| | ===== | ===== | ===== | ===== |
| TOTAL LIABILITIES | 5,150,575.64 | (13,635.73) | (118,539.45) | 5,032,036.19 |
| <u>FUND EQUITY</u> | | | | |
| 610-39160 UNAPPROP EARNED SURPLUS | 8,408,409.21 | .00 | .00 | 8,408,409.21 |
| UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | .00 | 57,493.23 | 204,373.70 | 204,373.70 |
| | ===== | ===== | ===== | ===== |
| BALANCE - CURRENT DATE | .00 | 57,493.23 | 204,373.70 | 204,373.70 |
| | ===== | ===== | ===== | ===== |
| TOTAL FUND EQUITY | 8,408,409.21 | 57,493.23 | 204,373.70 | 8,612,782.91 |
| | ===== | ===== | ===== | ===== |
| TOTAL LIABILITIES AND EQUITY | 13,558,984.85 | 43,857.50 | 85,834.25 | 13,644,819.10 |
| | ===== | ===== | ===== | ===== |

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2015**

WASTEWATER UTILITY

| | BEGINNING BALANCE | ACTUAL THIS MONTH | ACTUAL THIS YEAR | ENDING BALANCE |
|---|----------------------|----------------------|----------------------|----------------------|
| <u>ASSETS</u> | | | | |
| 620-11100 WASTE WATER COMBINED CASH | 204,340.46 | (219,572.99) | 280,457.13 | 484,797.59 |
| 620-11110 SEWER DEBT SERVICE-CASH | 26,615.28 | 31,000.00 | 124,000.00 | 150,615.28 |
| 620-11120 SEWER EQUIP REPLACE FD-CASH | 29,846.52 | .00 (| 1,250.00) | 28,596.52 |
| 620-11140 SEWER DEBT SERVICE RES-CASH | 252.91 | .00 | .00 | 252.91 |
| 620-11150 SEWER CONNECTION FUND-CASH | 6,055.38 | .00 | .00 | 6,055.38 |
| 620-11151 WASTE WATER OPERATING CASH | 47,737.49 | (250,572.99) | 157,707.13 | 205,444.62 |
| 620-11152 WASTE WATER CASH OFFSET | (204,340.46) | 219,572.99 (| 280,457.13) | (484,797.59) |
| 620-11155 SEWER SAFETY FUND-CASH/INVEST | 1,936.12 | .00 | .00 | 1,936.12 |
| 620-11160 SEWER CONSTRUCTION/CIP-CASH | 93,056.64 | .00 | .00 | 93,056.64 |
| 620-11300 SEWER OPERATING FUND-INVEST | 690,504.82 | (399,781.96) | (399,344.07) | 291,160.75 |
| 620-11310 SEWER DEBT SERVICE-INVEST | 300,000.00 | .00 | .00 | 300,000.00 |
| 620-11320 SEWER EQUIP REPLACE FD-INVES | 1,569,879.19 | 131.02 (| 507,481.09) | 1,062,398.10 |
| 620-11330 SEWER BOND DEPR FD-INVEST | 25,000.00 | .00 | .00 | 25,000.00 |
| 620-11340 SEWER BOND RESERVE FD-INVEST | 223,000.00 | .00 | .00 | 223,000.00 |
| 620-11350 SEWER CONNECTION FUND-INVEST | 298,943.19 | 49.16 | 181.06 | 299,124.25 |
| 620-11370 SEWER REPAIR/REPLACE-SRRF-INV | 60,969.55 | .00 | .00 | 60,969.55 |
| 620-11380 OPERATING RESERVE-INVESTMENT | 50,000.00 | .00 | .00 | 50,000.00 |
| 620-14200 CUSTOMER ACCTS RECEIVABLES | 246,389.82 | 11,747.69 | 6,293.09 | 252,682.91 |
| 620-14210 SPECIAL ASSESSMENTS REC | 78,768.84 | .00 | .00 | 78,768.84 |
| 620-14500 A/C RECEIVABLES-MUNICIPALITY | .00 | .00 | 17,671.62 | 17,671.62 |
| 620-15510 INTERCEPTOR MAINS | 2,773,904.06 | .00 | .00 | 2,773,904.06 |
| 620-15511 STRUCTURES/IMPROVEMENTS | 7,956,929.66 | .00 | .00 | 7,956,929.66 |
| 620-15512 PRELIMINARY TREATMENT EQUIP | 1,743,137.79 | .00 | .00 | 1,743,137.79 |
| 620-15513 PRIMARY TREATMENT EQUIPMENT | 655,418.88 | .00 | .00 | 655,418.88 |
| 620-15514 SECONDARY TREATMENT EQUIP | 5,133,209.42 | .00 | .00 | 5,133,209.42 |
| 620-15515 ADVANCED TREATMENT EQUIP | 1,603,273.80 | .00 | .00 | 1,603,273.80 |
| 620-15516 CHLORINATION EQUIPMENT | 786,910.45 | .00 | .00 | 786,910.45 |
| 620-15517 SLUDGE TRTMT/DISPOSAL EQUIP | 5,634,642.17 | .00 | .00 | 5,634,642.17 |
| 620-15518 PLANT SITE PIPING | 1,953,827.53 | .00 | .00 | 1,953,827.53 |
| 620-15519 FLOW METR/MONITOR EQUIP | 159,203.35 | .00 | .00 | 159,203.35 |
| 620-15520 OUTFALL SEWER PIPES | 232,935.89 | .00 | .00 | 232,935.89 |
| 620-15521 LAND | 168,178.79 | .00 | .00 | 168,178.79 |
| 620-15522 FORCE SEWER MAINS | 115,799.64 | .00 | .00 | 115,799.64 |
| 620-15523 COLLECTING SEWERS | 9,077,109.91 | .00 | .00 | 9,077,109.91 |
| 620-15525 LIFT STATIONS | 1,070,205.51 | .00 | .00 | 1,070,205.51 |
| 620-15526 OFFICE FURNITURE/EQUIPMENT | 62,557.44 | .00 | .00 | 62,557.44 |
| 620-15527 TRANSPORTATION EQUIPMENT | 346,286.46 | .00 | .00 | 346,286.46 |
| 620-15528 OTHER GENERAL EQUIPMENT | 282,775.06 | .00 | .00 | 282,775.06 |
| 620-15529 COMMUNICATION EQUIPMENT | 206,564.55 | .00 | .00 | 206,564.55 |
| 620-15530 OTHER TREATMENT/DISPOSAL EQP | 54,093.20 | .00 | .00 | 54,093.20 |
| 620-15531 COMPUTER EQUIPMENT | 57,897.62 | .00 | .00 | 57,897.62 |
| 620-15532 STRUCTURES AND IMPROVEMENTS | 61,636.83 | .00 | .00 | 61,636.83 |
| 620-15533 LAND-HELD FOR RESALE | 205,025.63 | .00 | .00 | 205,025.63 |
| 620-15550 CONSTRUCTION WORK IN PROG | 559,403.47 | .00 | .00 | 559,403.47 |
| 620-16100 ACCUM PROV FOR DEPRECIATION | (23,931,004.04) | .00 | .00 | (23,931,004.04) |
| 620-17100 INTEREST RECEIVABLE | 1,558.86 | .00 | .00 | 1,558.86 |
| TOTAL ASSETS | 20,720,437.68 | (607,427.08) | (602,222.26) | 20,118,215.42 |

LIABILITIES AND EQUITY

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2015**

WASTEWATER UTILITY

| | BEGINNING BALANCE | ACTUAL THIS MONTH | ACTUAL THIS YEAR | ENDING BALANCE |
|---|----------------------|----------------------|---------------------|-------------------|
| <u>LIABILITIES</u> | | | | |
| 620-21010 ACCRUED INTEREST PAYABLE | 21,690.70 | .00 | .00 | 21,690.70 |
| 620-21020 ACCRUED VACATION | 41,094.25 | .00 | .00 | 41,094.25 |
| 620-21030 ACCRUED SICK LEAVE | 52,845.79 | .00 | .00 | 52,845.79 |
| 620-21100 ACCOUNTS PAYABLE | 149,696.71 | (67.66) | (13,282.84) | 136,413.87 |
| 620-21106 WAGES CLEARING | 21,978.86 | .00 | (21,978.86) | .00 |
| 620-21200 2010 GO-2.135K-2.08% | 430,000.00 | .00 | .00 | 430,000.00 |
| 620-21300 CWF LOAN-4558-01 | 210,803.02 | .00 | .00 | 210,803.02 |
| 620-21310 CWF LOAN-4558-03 | 2,352,659.73 | .00 | .00 | 2,352,659.73 |
| 620-21320 CWF-4558-04-BIO-GAS BOILER | 559,506.93 | .00 | .00 | 559,506.93 |
| 620-21330 2012 REV-1.485K-2.30% | 1,305,000.00 | .00 | .00 | 1,305,000.00 |
| 620-21350 2010 GO-206,657-2.08% | 61,834.32 | .00 | .00 | 61,834.32 |
| 620-21360 2014 GO-4.280K-3.00% | 220,000.00 | .00 | .00 | 220,000.00 |
| 620-25100 DUE TO GEN'L FUND | .00 | 11.31 | 11.31 | 11.31 |
| 620-25600 DUE TO WATER UTILITY | 28,834.62 | .00 | (28,834.62) | .00 |
| 620-25610 DUE TO CAPITAL PROJECTS FD | 41,066.78 | .00 | (41,066.78) | .00 |
| 620-26200 DEFERRED SA-UNTIL DEVELOPMENT | 78,768.84 | .00 | .00 | 78,768.84 |
| 620-26700 CONTRIBUTIONS/AID FOR CONST | 1,862,898.83 | .00 | .00 | 1,862,898.83 |
| 620-26710 EPA GRANT FUND/CONSTRUCTION | 16,034,513.43 | .00 | .00 | 16,034,513.43 |
| 620-26740 CAPITAL CONTRIBUTED BY CITY | 1,508,238.25 | .00 | .00 | 1,508,238.25 |
| 620-26750 ACCUMULATED GRANT AMORT | (8,942,445.00) | .00 | .00 | (8,942,445.00) |
| | | | | |
| TOTAL LIABILITIES | 16,038,986.06 | (56.35) | (105,151.79) | 15,933,834.27 |
| <u>FUND EQUITY</u> | | | | |
| 620-34300 SURPLUS/FUND BALANCE | 4,681,451.62 | .00 | .00 | 4,681,451.62 |
| | | | | |
| UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | .00 | (607,370.73) | (497,070.47) | (497,070.47) |
| | | | | |
| BALANCE - CURRENT DATE | .00 | (607,370.73) | (497,070.47) | (497,070.47) |
| | | | | |
| TOTAL FUND EQUITY | 4,681,451.62 | (607,370.73) | (497,070.47) | 4,184,381.15 |
| | | | | |
| TOTAL LIABILITIES AND EQUITY | 20,720,437.68 | (607,427.08) | (602,222.26) | 20,118,215.42 |

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2015**

STORMWATER UTILITY FUND

| | BEGINNING BALANCE | ACTUAL THIS MONTH | ACTUAL THIS YEAR | ENDING BALANCE |
|---|----------------------|----------------------|----------------------|---------------------|
| <u>ASSETS</u> | | | | |
| 630-11100 CASH | 159,642.07 | 6,754.28 (| 32,154.82) | 127,487.25 |
| 630-11300 STORMWATER OPERATING-INVEST | 733,798.37 | 120.62 | 120.62 | 733,918.99 |
| 630-14200 CUSTOMER ACCOUNTS RECEIVABLE | 34,567.63 (| 1,862.29) (| 5,405.51) | 29,162.12 |
| 630-14250 ACCOUNTS REC.-MISC/SERVICE | .00 | 58.86 | 58.86 | 58.86 |
| 630-15100 STORMWATER FIXED ASSETS | 4,142,327.50 | .00 | .00 | 4,142,327.50 |
| 630-15500 CONST WORK IN PROGRESS | 59,231.69 (| 5,189.60) (| 5,189.60) | 54,042.09 |
| 630-19500 ACCUM PROV/DEPR/STORMWATER | (287,591.31) | .00 | .00 (| 287,591.31) |
| TOTAL ASSETS | 4,841,975.95 | (118.13) | (42,570.45) | 4,799,405.50 |
| <u>LIABILITIES AND EQUITY</u> | | | | |
| <u>LIABILITIES</u> | | | | |
| 630-21100 ACCOUNTS PAYABLE | 53,522.76 (| 5,512.86) (| 53,522.76) | .00 |
| 630-22100 2011 GO NOTE-227K-.72% | 455,000.00 | .00 | .00 | 455,000.00 |
| 630-22200 2014 GO-4.280K-3.00% | 905,000.00 | .00 | .00 | 905,000.00 |
| 630-23700 ACCRUED INTEREST PAYABLE | 10,462.93 | .00 | .00 | 10,462.93 |
| 630-23800 ACCRUED VACATION | 10,031.64 | .00 | .00 | 10,031.64 |
| 630-23810 ACCRUED SICK LEAVE | 22,855.72 | .00 | .00 | 22,855.72 |
| 630-24530 DUE TO GENERAL FUND | .00 | 33.93 | 33.93 | 33.93 |
| 630-24540 DUE TO CAPITAL PROJECTS FD-450 | 65,706.84 | .00 (| 65,706.84) | .00 |
| 630-26740 CAPITAL CONTRIBUTED BY CITY | 1,726,849.73 | .00 | .00 | 1,726,849.73 |
| 630-27100 CONTRIBUTIONS/AID OF CONST | 469,437.03 | .00 | .00 | 469,437.03 |
| TOTAL LIABILITIES | 3,718,866.65 | (5,478.93) | (119,195.67) | 3,599,670.98 |
| <u>FUND EQUITY</u> | | | | |
| 630-39160 SURPLUS/FUND BALANCE | 1,123,109.30 | .00 | .00 | 1,123,109.30 |
| UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | .00 | 5,360.80 | 76,625.22 | 76,625.22 |
| BALANCE - CURRENT DATE | .00 | 5,360.80 | 76,625.22 | 76,625.22 |
| TOTAL FUND EQUITY | 1,123,109.30 | 5,360.80 | 76,625.22 | 1,199,734.52 |
| TOTAL LIABILITIES AND EQUITY | 4,841,975.95 | (118.13) | (42,570.45) | 4,799,405.50 |

CITY OF WHITEWATER
CASH/INVESTMENT - FUND BALANCE
As of APRIL 30,2015

| FUND NAME | FUND # | CASH/INVESTMENT | |
|--|--------|-------------------|-------------------|
| | | BALANCES | FUND BALANCE |
| <i>General Fund</i> | 100 | 1,892,535 | 1,890,471 |
| <i>Cable T.V.</i> | 200 | 69,321 | 71,338 |
| <i>27th Payroll</i> | 205 | 160,021 | 160,021 |
| <i>Parking Permit Fund</i> | 208 | 51,492 | 51,492 |
| <i>Fire/Rescue Equipment Revolving</i> | 210 | 16,446 | 16,446 |
| <i>DPW Equipment Revolving</i> | 215 | 79,757 | 79,757 |
| <i>Police Vehicle Revolving</i> | 216 | 2,089 | 2,089 |
| <i>Building Repair Fund</i> | 217 | 22,651 | 22,651 |
| <i>Library Special Revenue</i> | 220 | 472,996 | 470,996 |
| <i>Skate Park Fund</i> | 225 | 3,211 | 3,211 |
| <i>Solid Waste/Recycling</i> | 230 | 73,095 | 50,098 |
| <i>Ride-Share Grant Fund</i> | 235 | (10,943) | 17,060 |
| <i>Parkland Acquisition</i> | 240 | 12,535 | 12,535 |
| <i>Parkland Development</i> | 245 | 6,955 | 6,955 |
| <i>Park & Rec Special Revenue</i> | 248 | 51,392 | 51,392 |
| <i>Forestry Fund</i> | 250 | 9,123 | 9,123 |
| <i>Sick Leave Severence Fund</i> | 260 | 151,292 | 151,292 |
| <i>Lakes Improvement Fund</i> | 272 | 475 | 475 |
| <i>Street Repair Revolving Fund</i> | 280 | 467,024 | 467,024 |
| <i>Heldt Trust-Rescue</i> | 290 | 53,943 | 53,943 |
| <i>Police Dept-Trust Fund</i> | 295 | 42,390 | 42,390 |
| <i>Debt Service Fund</i> | 300 | 654,559 | 654,559 |
| <i>TID #4</i> | 440 | 1,721,422 | 1,011,407 |
| <i>TID #5</i> | 445 | 9,588 | 9,588 |
| <i>TID #6</i> | 446 | 58,895 | 58,895 |
| <i>TID #7</i> | 447 | 182 | (517) |
| <i>TID #8</i> | 448 | 18,377 | 18,377 |
| <i>TID #9</i> | 449 | 2,444 | 2,444 |
| <i>Capital Projects-LSP</i> | 450 | 909,783 | 1,077,517 |
| <i>Birge Fountain Restoration</i> | 452 | 20,283 | 20,283 |
| <i>Depot Restoration Project</i> | 459 | 35,232 | 35,232 |
| <i>Multi-Use Trail Extension</i> | 466 | 76,203 | 76,203 |
| <i>Water Utility</i> | 610 | 1,550,376 | 8,612,783 |
| <i>Wastewater Utility</i> | 620 | 2,797,609 | 4,184,381 |
| <i>Stormwater Utility</i> | 630 | 861,406 | 1,199,735 |
| <i>Tax Collection</i> | 800 | 5,117 | 558 |
| <i>Rescue Squad Equip/Education</i> | 810 | 241,983 | 241,983 |
| <i>Rock River Stormwater Group</i> | 820 | 53,593 | 53,593 |
| <i>CDA Operating Fund</i> | 900 | 46,869 | 47,886 |
| <i>CDA Program Fund-Prelim.</i> | 910 | 854,870 | 9,561,852 |
| <i>Innovation Center-Operations</i> | 920 | 39,210 | 15,965 |
| Grand Totals | | 13,585,801 | 30,513,483 |

| INVESTMENT DETAIL | | | | | | | | |
|-------------------------|-----|--------------|------------|------------|------------|---------|---------------------|------|
| FUND | # | BANK | TYPE-CD# | ORIG DATE | DUE DATE | TERM | AMOUNT | RATE |
| General | 100 | Assoc.Bank | PublicFund | | | | 1,103,590.82 | 0.20 |
| Cable TV | 200 | Assoc.Bank | PublicFund | | | | 42,703.35 | 0.20 |
| 27th Payroll | 205 | Assoc.Bank | PublicFund | | | | 53,509.86 | 0.20 |
| 27th Payroll | 205 | 1st Citizens | CD-3308517 | 03/06/2014 | 09/08/2015 | 18 mos. | 50,000.00 | 0.60 |
| 27th Payroll | 205 | Commercial | CD-211265 | 12/26/2014 | 12/23/2015 | 12 mos. | 30,000.00 | 0.45 |
| Sub-Total By Fund | 205 | | | | | | 133,509.86 | |
| Parking | 208 | Assoc.Bank | PublicFund | | | | 20,301.28 | 0.20 |
| Fire/Rescue Equip. | 210 | Assoc.Bank | PublicFund | | | | 81.96 | 0.20 |
| DPW Equip. | 215 | Assoc.Bank | PublicFund | | | | 54,827.66 | 0.20 |
| Library SR | 220 | Assoc.Bank | PublicFund | | | | 87,353.69 | 0.20 |
| Solid Waste/Recycling | 230 | Assoc. Bank | PublicFund | | | | 2.21 | 0.20 |
| Ride-Share | 235 | Assoc. Bank | PublicFund | | | | - | |
| Forestry Fund | 250 | Assoc.Bank | PublicFund | | | | 1,183.95 | 0.20 |
| Sick Leave | 260 | Assoc.Bank | PublicFund | | | | 103,422.86 | 0.20 |
| Sick Leave | 260 | 1st Citizens | CD-3308518 | 03/06/2014 | 09/08/2015 | 18 mos. | 40,000.00 | 0.60 |
| Sub-Total By Fund | 260 | | | | | | 143,422.86 | |
| Street Repairs | 280 | Assoc.Bank | PublicFund | | | | 435,526.22 | 0.20 |
| HeldtTrust-Res. | 290 | Assoc.Bank | PublicFund | | | | 25,855.18 | 0.20 |
| HeldtTrust-Res. | 290 | 1st Citizens | CD-3308516 | 03/06/2014 | 09/08/2015 | 18 mos. | 25,000.00 | 0.60 |
| Sub-Total By Fund | 290 | | | | | | 50,855.18 | |
| Police Dept Trust | 295 | Assoc Bank | PublicFund | | | | - | 0.20 |
| Debt Service | 300 | Assoc.Bank | PublicFund | | | | 637,879.49 | 0.20 |
| TIF #4 | 440 | Assoc Bank | PublicFund | | | | 771,556.76 | 0.20 |
| TIF #6 | 446 | Assoc Bank | PublicFund | | | | 5,547.91 | 0.20 |
| TIF #8 | 448 | Assoc.Bank | PublicFund | | | | 17,124.15 | 0.20 |
| CIP FUND | 450 | Assoc.Bank | PublicFund | | | | 659,757.94 | 0.20 |
| Birge Fountain | 452 | Assoc.Bank | PublicFund | | | | 8,503.96 | 0.20 |
| Birge Fountain | 452 | 1st Citizens | CD-3308519 | 03/06/2014 | 09/08/2015 | 18 mos. | 10,000.00 | 0.60 |
| Sub-Total By Fund | 452 | | | | | | 18,503.96 | |
| Trail Ext | 466 | Assoc Bank | PublicFund | | | | 75,321.09 | 0.20 |
| Water Operating | 610 | Assoc. Bank | PublicFund | | | | 658,601.63 | 0.20 |
| Water Operating | 610 | 1st Citizens | CD-3308791 | 03/24/2015 | 03/22/2017 | 24 mos. | 1,698.79 | 0.55 |
| Sub-Total by type | | | | | | | 660,300.42 | |
| Water Debt Srv | 610 | Assoc. Bank | PublicFund | | | | - | |
| Water Reserve | 610 | Assoc Bank | PublicFund | | | | 174,680.85 | 0.20 |
| Water Reserve | 610 | 1st Citizens | CD-3308791 | 03/24/2015 | 03/22/2017 | 24 mos. | 30,000.00 | 0.60 |
| Sub-Total by type | | | | | | | 204,680.85 | |
| Water-CIP | 610 | Assoc. Bank | PublicFund | | | | 200,032.88 | 0.20 |
| Sub-Total By Fund | 610 | | | | | | 1,065,014.15 | |
| Sewer Operating | 620 | Assoc.Bank | PublicFund | | | | 291,160.75 | 0.20 |
| Sewer Repair/Replace | 620 | Assoc.Bank | PublicFund | | | | 60,969.55 | 0.20 |
| Sewer Operating Res | 620 | Assoc.Bank | PublicFund | | | | 50,000.00 | 0.20 |
| Sewer Equipmt | 620 | Assoc.Bank | PublicFund | | | | 797,148.10 | 0.20 |
| Sewer Equipmt | 620 | 1st Citizens | CD-3308792 | 03/24/2015 | 03/22/2017 | 24 mos. | 265,250.00 | 0.60 |
| Sub-Total by type | | | | | | | 1,062,398.10 | |
| Sewer Deprectn | 620 | 1st Citizens | CD-3308624 | 07/03/2014 | 01/03/2016 | 18 mos. | 25,000.00 | 0.45 |
| Sewer-Safety Fd | 620 | Assoc. Bank | PublicFund | | | | 1,548.00 | 0.20 |
| Sewer Debt Service | 620 | Assoc. Bank | PublicFund | | | | 300,000.00 | 0.20 |
| Sewer Bond Reserve | 620 | Assoc Bank | PublicFund | | | | 223,000.00 | 0.20 |
| Sewer Connection | 620 | Assoc.Bank | PublicFund | | | | 299,124.25 | 0.20 |
| Sub-Total By Fund | 620 | | | | | | 2,202,231.10 | |
| Storm Water | 630 | Assoc. Bank | PublicFund | | | | 733,918.99 | |
| Tax Collection | 800 | Assoc. Bank | PublicFund | | | | 955.83 | 0.20 |
| Rescue Squad | 810 | Commercial | CD-210990 | 04/24/2014 | 04/23/2015 | 12 mos. | 76,034.00 | 0.45 |
| Rescue Squad | 810 | 1st Citizens | CD-3308514 | 03/06/2014 | 09/08/2015 | 18 mos. | 30,000.00 | 0.60 |
| Rescue Squad | 810 | Commercial | CD-210953 | 03/18/2014 | 09/18/2015 | 18 mos. | 90,000.00 | 0.50 |
| Sub-Total By Fund | 810 | | | | | | 196,034.00 | |
| TID#4-COUNTY-ERV | 840 | Assoc. Bank | PublicFund | | | | - | |
| CDA Operating | 900 | Assoc. Bank | PublicFund | | | | 25,188.69 | 0.20 |
| Inn Ctr-Droullard Trust | 920 | Assoc. Bank | PublicFund | | | | 7,131.17 | 0.20 |
| TOTAL | | | | | | | 8,600,493.82 | |



City of Whitewater
Doug Saubert, Finance Director

May 8, 2015

TO: City Manager and Council Members

FROM: Doug Saubert, Finance Director

RE: Manual and Authorized Checks Processed/Paid for April, 2015

DATE: May 8, 2015

Attached is a detail listing of all manual and authorized checks processed for April, 2015. The total amount equaled \$786,936.42. The amounts per fund are as follows:

| FUND | NAME | TOTAL |
|-------------|----------------------------|---------------------|
| 100 | General Fund | 58,041.06 |
| 200 | Cable TV | 738.54 |
| 220 | Library Special Revenue | 6,478.09 |
| 248 | Park & Rec Special Revenue | 3,201.08 |
| 450 | CIP Project Fund | 7,448.82 |
| 610 | Water Utility | 21,029.47 |
| 620 | Sewer Utility | 678,981.02 |
| 630 | Stormwater Utility | 3,220.77 |
| 900 | CDA Operating Fund | 1,007.25 |
| 920 | Innovation Center | 6,790.32 |
| | TOTAL | \$786,936.42 |

Report Criteria:

Report type: GL detail

Check.Check number = 900039-900040,81287-81364,81382-81438

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Invoice Number | Invoice Sequence | Invoice GL Account | Invoice Amount |
|------------|------------------|--------------|---------------|-----------------------------|----------------|------------------|--------------------|----------------|
| 100 | | | | | | | | |
| 04/15 | 04/21/2015 | 81383 | 6670 | DIETER, KAREN | 04-16-2015 | 1 | 100-51500-310 | 19.99 |
| 04/15 | 04/21/2015 | 81384 | 7526 | SANVILLE, MATTHEW | 14-0524 | 1 | 100-13115 | 160.50 |
| 04/15 | 04/21/2015 | 81385 | 197 | WHITEWATER, TOWN OF | 14-0371 | 1 | 100-13115 | 883.50 |
| 04/15 | 04/23/2015 | 81388 | 6934 | ASS'N OF GOVERNMENT ACCO | 38TH ACCT | 1 | 100-51500-211 | 70.00 |
| 04/15 | 04/23/2015 | 81391 | 6265 | BECKER, WILLIAM | DAAT TRNG | 1 | 100-52120-211 | 10.69 |
| 04/15 | 04/23/2015 | 81392 | 252 | BINNING & DICKENS INS SVC L | 29045 | 1 | 100-51200-214 | 50.00 |
| 04/15 | 04/23/2015 | 81395 | 1856 | FORT ATKINSON AREA SENIOR | BREWER TI | 1 | 100-46733-55 | 90.00 |
| 04/15 | 04/23/2015 | 81396 | 7530 | HARMON, PHILIP | ROGAN SH | 1 | 100-52300-340 | 131.88 |
| 04/15 | 04/23/2015 | 81397 | 5997 | MZIS | 223 | 1 | 100-52400-222 | 3,763.85 |
| 04/15 | 04/23/2015 | 81398 | 4504 | KIERNAN, DAWN | EASTSIDER | 1 | 100-52300-340 | 4.55 |
| 04/15 | 04/23/2015 | 81399 | 7449 | LAKES AREA GARAGE DOOR | 12398 | 1 | 100-52300-240 | 1,175.00 |
| 04/15 | 04/23/2015 | 81400 | 2274 | MUNICIPAL COURT FUND | 2274-042315 | 1 | 100-45110-52 | 62.00 |
| 04/15 | 04/23/2015 | 81400 | 2274 | MUNICIPAL COURT FUND | 2274-042315 | 2 | 100-45110-52 | 313.00 |
| 04/15 | 04/23/2015 | 81400 | 2274 | MUNICIPAL COURT FUND | 2274-042315 | 3 | 100-45110-52 | 626.00 |
| 04/15 | 04/23/2015 | 81401 | 4416 | NOWAKOWSKI, TERI | APRIL 8 201 | 1 | 100-51400-330 | 62.72 |
| 04/15 | 04/23/2015 | 81402 | 7527 | PARIS, MORGAN | 2064 | 1 | 100-46743-51 | 200.00 |
| 04/15 | 04/23/2015 | 81403 | 7064 | PARRISH, MOLLY | APRIL 14 20 | 1 | 100-51400-211 | 36.80 |
| 04/15 | 04/23/2015 | 81405 | 7528 | RAMERIEZ, ESPARANZE | 2827 | 1 | 100-46743-51 | 200.00 |
| 04/15 | 04/23/2015 | 81406 | 7509 | REGISTRATION FEE TRUST | 47843 | 1 | 100-52400-340 | 74.50 |
| 04/15 | 04/23/2015 | 81407 | 2 | SENTRY OF WHITEWATER, DA | 0040018816 | 1 | 100-52300-790 | 124.28 |
| 04/15 | 04/23/2015 | 81407 | 2 | SENTRY OF WHITEWATER, DA | 0070006515 | 1 | 100-52300-790 | 63.12 |
| 04/15 | 04/23/2015 | 81408 | 7511 | STUPPY, JUSTIN | LE ACADEM | 1 | 100-52110-211 | 104.90 |
| 04/15 | 04/23/2015 | 81409 | 7529 | TROW, MIKE | 2591 | 1 | 100-46743-51 | 200.00 |
| 04/15 | 04/23/2015 | 81410 | 25 | WE ENERGIES | 25-042315 | 1 | 100-53230-222 | 1,805.04 |
| 04/15 | 04/23/2015 | 81410 | 25 | WE ENERGIES | 25-042315 | 2 | 100-51600-222 | 18.29 |
| 04/15 | 04/23/2015 | 81410 | 25 | WE ENERGIES | 25-042315 | 3 | 100-53270-222 | 1,149.46 |
| 04/15 | 04/23/2015 | 81410 | 25 | WE ENERGIES | 25-042315 | 4 | 100-53270-224 | 193.29 |
| 04/15 | 04/23/2015 | 81411 | 49 | WELDERS SUPPLY CO BELOIT | 324729 | 1 | 100-52300-340 | 6.65 |
| 04/15 | 04/23/2015 | 81412 | 1236 | WIS DEPT OF TRANSPORTATI | 2015 | 1 | 100-56300-219 | 65.00 |
| 04/15 | 04/30/2015 | 81416 | 1700 | AT&T | 04-07-2015 | 1 | 100-55310-340 | 15.82 |
| 04/15 | 04/30/2015 | 81416 | 1700 | AT&T | 04-16-2015 | 1 | 100-53100-310 | 73.85 |
| 04/15 | 04/30/2015 | 81417 | 6265 | BECKER, WILLIAM | 04-28-2015 | 1 | 100-52120-118 | 22.09 |
| 04/15 | 04/30/2015 | 81418 | 435 | BRADFORD, DANIEL | 04-25-2015 | 1 | 100-52110-118 | 169.64 |
| 04/15 | 04/30/2015 | 81419 | 7534 | BRENTON, MARY | 2847 | 1 | 100-46743-51 | 250.00 |
| 04/15 | 04/30/2015 | 81421 | 7531 | EVANS, CLINT | 04-27-2015 | 1 | 100-45130-52 | 45.00 |
| 04/15 | 04/30/2015 | 81424 | 7533 | MARS, CHANTELE | 2922 | 1 | 100-46743-51 | 200.00 |
| 04/15 | 04/30/2015 | 81425 | 10 | MARTIN, MICHELE P | 04-30-2015 | 1 | 100-52110-118 | 293.20 |
| 04/15 | 04/30/2015 | 81426 | 2233 | MATTESON, JOSEPH | APRIL 2015 | 1 | 100-52110-211 | 64.13 |
| 04/15 | 04/30/2015 | 81427 | 6552 | MCDARISON, TAYLOR | 04-28-2015 | 1 | 100-51110-910 | 1,650.00 |
| 04/15 | 04/30/2015 | 81429 | 1418 | REIF, SHAWN | 4026193 | 1 | 100-52110-118 | 51.63 |
| 04/15 | 04/30/2015 | 81430 | 7535 | SCHMECKEL, LISA | 2785 | 1 | 100-46743-51 | 200.00 |
| 04/15 | 04/30/2015 | 81431 | 4348 | VALADEZ, SAUL | 81911 | 1 | 100-52110-118 | 116.15 |
| 04/15 | 04/30/2015 | 81432 | 7532 | VALADEZ, VERONICA | 2557 | 1 | 100-46743-51 | 200.00 |
| 04/15 | 04/30/2015 | 81437 | 195 | WI DOT TVRP | 04-30-2015 | 1 | 100-52140-360 | 70.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 1 | 100-52110-340 | 537.95 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 2 | 100-52100-219 | 39.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 3 | 100-52600-211 | 128.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 4 | 100-52120-810 | 299.60 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 5 | 100-52100-219 | 120.90- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 6 | 100-52110-810 | 719.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 7 | 100-52300-340 | 4.96 |

M = Manual Check, V = Void Check

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Invoice Number | Invoice Sequence | Invoice GL Account | Invoice Amount |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 9 | 100-51400-310 | 62.97 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 10 | 100-52200-340 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 12 | 100-52100-219 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 15 | 100-53300-219 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 16 | 100-55200-219 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 17 | 100-51500-210 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 18 | 100-52400-219 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 19 | 100-51450-219 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 21 | 100-51400-217 | 163.32 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 22 | 100-51400-320 | 58.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 23 | 100-51400-310 | 9.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 24 | 100-51400-310 | 39.50 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 25 | 100-51400-119 | 482.42 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 26 | 100-53300-211 | 1,116.00- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 29 | 100-53300-211 | 337.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 30 | 100-51600-211 | 112.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 31 | 100-51400-211 | 295.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 32 | 100-51400-310 | 39.65 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 33 | 100-53300-211 | 1,116.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 34 | 100-51400-310 | 17.50 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 35 | 100-51400-320 | 29.95 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 36 | 100-51400-211 | 199.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 37 | 100-51400-310 | 93.95 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 38 | 100-51300-219 | 242.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 39 | 100-51400-310 | 20.65 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 40 | 100-51400-310 | 37.42 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 41 | 100-53230-352 | 343.28 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 42 | 100-53230-352 | 1,779.20 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 43 | 100-46733-55 | 15.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 44 | 100-46733-55 | 2.11 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 45 | 100-55310-340 | 29.24 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 46 | 100-46733-55 | 135.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 47 | 100-46733-55 | 4.99 |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 49 | 100-46733-55 | 1.78 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 50 | 100-46733-55 | 29.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 51 | 100-16500 | 150.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 52 | 100-16500 | 150.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 53 | 100-51500-211 | 70.00- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 54 | 100-16500 | 150.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 55 | 100-16500 | 150.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 56 | 100-51500-211 | 70.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 57 | 100-51500-211 | 85.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 58 | 100-16500 | 250.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 60 | 100-51600-340 | 234.24 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 61 | 100-51200-340 | 6.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 62 | 100-52110-340 | 36.25 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 63 | 100-51500-310 | 53.17 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 64 | 100-51450-225 | 1,323.62 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 66 | 100-52300-225 | 115.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 67 | 100-53230-340 | 68.90 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 68 | 100-51500-310 | 21.42 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 69 | 100-51600-340 | 238.56 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 70 | 100-52300-211 | 145.79 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 71 | 100-51500-310 | 192.80 |

M = Manual Check, V = Void Check

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Invoice Number | Invoice Sequence | Invoice GL Account | Invoice Amount |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 73 | 100-52300-211 | 145.79 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 74 | 100-51600-340 | 205.29 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 75 | 100-51540-520 | 5,200.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 76 | 100-51500-310 | 107.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 80 | 100-51500-310 | 96.37 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 81 | 100-51500-330 | 107.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 82 | 100-53230-340 | 47.58 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 83 | 100-43765-00 | 40.03 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 84 | 100-51600-340 | 15.06 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 85 | 100-51400-225 | 39.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 86 | 100-51450-244 | 40.03 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 87 | 100-51450-244 | 279.93 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 89 | 100-53100-225 | .07 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 90 | 100-55210-225 | 178.11 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 91 | 100-56300-225 | 12.34 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 92 | 100-52400-225 | 21.03 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 93 | 100-51400-225 | 41.12 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 94 | 100-51400-225 | 34.30 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 95 | 100-53100-225 | 56.24 |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 98 | 100-55310-225 | .14 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 99 | 100-52100-225 | 253.71 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 100 | 100-52500-225 | .19 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 101 | 100-52200-225 | 119.57 |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 104 | 100-51450-225 | 1,323.62 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 106 | 100-52110-242 | 160.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 107 | 100-52100-340 | 25.76 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 108 | 100-52110-340 | 229.86 |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 113 | 100-25212 | 25.19 |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 115 | 100-52100-310 | 194.39 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 116 | 100-52100-310 | 13.89 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 117 | 100-52100-340 | 64.02 |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 122 | 100-52110-211 | 288.85- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 123 | 100-52110-360 | 171.42 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 126 | 100-51400-310 | 593.27 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 127 | 100-51500-310 | 115.87 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 134 | 100-53230-340 | 807.12 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 135 | 100-53230-340 | 21.10 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 136 | 100-51100-320 | 956.65 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 137 | 100-51400-340 | 27.94 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 138 | 100-56300-212 | 42.49 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 139 | 100-56300-212 | 26.81 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 140 | 100-56300-212 | 67.08 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 141 | 100-56300-212 | 58.82 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 143 | 100-51600-355 | 1,191.18 |

M = Manual Check, V = Void Check

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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 146 | 100-53230-352 | 49.56 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 147 | 100-53230-352 | 55.46- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 150 | 100-53320-353 | 329.78 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 152 | 100-53320-353 | 89.83 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 153 | 100-53230-352 | 3,335.39 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 154 | 100-53230-354 | 215.27 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 156 | 100-53230-340 | 99.70 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 157 | 100-53230-340 | 13.97 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 158 | 100-53230-340 | 103.20 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 159 | 100-53230-340 | 4.28 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 160 | 100-53230-340 | 17.39 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 161 | 100-53320-353 | 31.39 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 162 | 100-53320-353 | 17.39 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 164 | 100-52300-340 | 344.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 165 | 100-56300-219 | 408.50 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 166 | 100-51600-355 | 339.24 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 167 | 100-52200-241 | 23.71 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 168 | 100-53270-245 | 121.87 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 169 | 100-52400-340 | 368.79 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 170 | 100-52400-340 | 713.05 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 171 | 100-52200-241 | 43.70 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 172 | 100-51500-310 | 31.00 |
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| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 174 | 100-51100-320 | 942.29 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 175 | 100-51400-340 | 54.02 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 176 | 100-51400-340 | 21.75 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 177 | 100-56300-212 | 19.44 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 178 | 100-56300-212 | 76.01 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 179 | 100-52200-241 | 671.72 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 181 | 100-51600-211 | 65.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 182 | 100-51400-310 | 128.80 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 183 | 100-51100-310 | 94.92 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 185 | 100-51400-790 | 10.52 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 189 | 100-51400-790 | 10.52 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 190 | 100-51400-790 | 22.03- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 191 | 100-51400-790 | 53.22 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 193 | 100-55210-211 | 25.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 197 | 100-51400-211 | 72.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 198 | 100-52300-340 | 89.92 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 199 | 100-52300-340 | 77.82 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 200 | 100-52300-310 | 20.79 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 212 | 100-51110-910 | 29.13 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 214 | 100-51110-910 | 31.20 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 215 | 100-51110-910 | 37.84 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 217 | 100-52300-340 | 395.67 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 218 | 100-52300-340 | 1,007.74 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 267 | 100-51450-244 | 36.56 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 268 | 100-51450-246 | 67.73 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 269 | 100-52100-340 | 38.58 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 291 | 100-51450-225 | 345.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 299 | 100-52300-241 | 308.28 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 300 | 100-52300-790 | 58.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 301 | 100-52300-340 | 634.46 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 302 | 100-52300-211 | 104.14 |

M = Manual Check, V = Void Check

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Invoice Number | Invoice Sequence | Invoice GL Account | Invoice Amount |
|------------|------------------|--------------|---------------|-------------------------|----------------|------------------|--------------------|----------------|
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 303 | 100-52300-241 | 58.34 |
| Total 100: | | | | | | | | 58,041.06 |
| 200 | | | | | | | | |
| 04/15 | 04/23/2015 | 81390 | 4746 | AT&T LONG DISTANCE | 4746-042315 | 1 | 200-55110-225 | 5.38 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 20 | 200-55110-212 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 65 | 200-55110-225 | 133.94 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 105 | 200-55110-225 | 133.94 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 205 | 200-55110-342 | 73.94 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 206 | 200-55110-810 | 25.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 207 | 200-55110-340 | 14.97 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 208 | 200-55110-340 | 17.11 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 209 | 200-55110-340 | 19.25 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 210 | 200-55110-340 | 25.66 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 211 | 200-55110-810 | 165.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 213 | 200-55110-340 | 8.95 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 216 | 200-55110-225 | 31.64 |
| Total 200: | | | | | | | | 738.54 |
| 220 | | | | | | | | |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 11 | 220-55110-218 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 88 | 220-55110-225 | 174.93 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 132 | 220-55110-310 | 219.35 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 219 | 220-55110-321 | 19.95 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 220 | 220-55110-321 | 12.73 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 221 | 220-55110-321 | 40.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 222 | 220-55110-330 | 8.44 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 223 | 220-55110-321 | 1,413.84 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 224 | 220-55110-321 | 358.69 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 225 | 220-55110-326 | 285.68 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 226 | 220-55110-331 | 50.02 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 227 | 220-55110-324 | 22.95 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 228 | 220-55110-310 | 119.90 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 229 | 220-55110-326 | 11.84 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 230 | 220-55110-310 | 69.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 231 | 220-55110-326 | 22.38 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 232 | 220-55110-326 | 17.89 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 233 | 220-55110-326 | 26.25 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 234 | 220-55110-326 | 24.54 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 235 | 220-55110-327 | 2.00- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 236 | 220-55110-330 | 8.69 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 237 | 220-55110-310 | 186.13 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 238 | 220-55110-321 | 160.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 239 | 220-55110-310 | 113.63 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 240 | 220-55110-326 | 43.93 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 241 | 220-55110-326 | 14.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 242 | 220-55110-326 | 16.26 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 243 | 220-55110-327 | 13.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 244 | 220-55110-326 | 64.92 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 245 | 220-55110-327 | 51.66 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 246 | 220-55110-327 | 15.69 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 247 | 220-55110-327 | 45.49 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 248 | 220-55110-327 | 226.48 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 249 | 220-55110-327 | 92.29 |

M = Manual Check, V = Void Check

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Invoice Number | Invoice Sequence | Invoice GL Account | Invoice Amount |
|------------|------------------|--------------|---------------|--------------------------|----------------|------------------|--------------------|----------------|
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 250 | 220-55110-321 | 23.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 251 | 220-55110-313 | 588.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 252 | 220-55110-327 | .01- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 253 | 220-55110-321 | 20.66 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 254 | 220-55110-321 | 23.99 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 255 | 220-55110-310 | 115.50 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 256 | 220-55110-310 | 15.23 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 257 | 220-55110-331 | 641.90 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 258 | 220-55110-310 | 240.51 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 259 | 220-55110-310 | 122.04 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 260 | 220-55110-327 | 17.76 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 261 | 220-55110-330 | 8.81 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 262 | 220-55110-310 | 48.94 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 263 | 220-55110-327 | .02- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 264 | 220-55110-342 | 16.19 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 265 | 220-55110-321 | 31.44 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 266 | 220-55110-327 | 25.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 270 | 220-55110-810 | 439.61 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 271 | 220-55110-810 | 63.16 |
| Total 220: | | | | | | | | 6,478.09 |
| 248 | | | | | | | | |
| 04/15 | 04/23/2015 | 81393 | 7374 | BURNS, HANNAH | JOANNS FA | 1 | 248-55110-342 | 40.06 |
| 04/15 | 04/23/2015 | 81404 | 7376 | PATTERSON, JENESSA | DOLLAR ST | 1 | 248-55110-342 | 7.39 |
| 04/15 | 04/24/2015 | 81414 | 43 | PETTY CASH | BASEBALL T | 1 | 248-49251-55 | 150.00 |
| 04/15 | 04/30/2015 | 81420 | 6477 | BROWN, LYNETTE M | 04-30-2015 | 1 | 248-55110-342 | 276.50 |
| 04/15 | 04/30/2015 | 81423 | 7536 | HOSSAIN, MOHAMMAD | 2953 | 1 | 248-46732-55 | 70.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 184 | 248-55110-111 | 15.27 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 186 | 248-55110-342 | 79.74 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 187 | 248-55110-342 | 35.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 188 | 248-55110-342 | 1,716.35 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 192 | 248-55110-342 | 85.80 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 194 | 248-55110-342 | 686.83 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 195 | 248-55110-342 | 337.26 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 196 | 248-55110-342 | 300.00- |
| Total 248: | | | | | | | | 3,201.08 |
| 450 | | | | | | | | |
| 04/15 | 04/30/2015 | 81434 | 2018 | WI DEPT OF NATURAL RESOU | 04-30-2015 1 | 1 | 450-57500-898 | 550.00 |
| 04/15 | 04/30/2015 | 81434 | 2018 | WI DEPT OF NATURAL RESOU | 04-30-2015 4 | 1 | 450-57500-841 | 303.00 |
| 04/15 | 04/30/2015 | 81435 | 2018 | WI DEPT OF NATURAL RESOU | 04-30-2015 2 | 1 | 450-57500-898 | 140.00 |
| 04/15 | 04/30/2015 | 81436 | 2018 | WI DEPT OF NATURAL RESOU | 04-30-2015 3 | 1 | 450-57500-898 | 500.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 133 | 450-57500-873 | 630.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 180 | 450-57500-863 | 5,325.82 |
| Total 450: | | | | | | | | 7,448.82 |
| 610 | | | | | | | | |
| 04/15 | 04/23/2015 | 81389 | 1700 | AT&T | 1700-042315 | 1 | 610-61921-310 | 63.30 |
| 04/15 | 04/24/2015 | 81413 | 1920 | GMA PRINTING INC | 45411 | 1 | 610-61921-310 | 70.58 |
| 04/15 | 04/29/2015 | 81415 | 5043 | US POSTAL SERVICE | APRIL 2015 | 1 | 610-61921-310 | 251.04 |
| 04/15 | 04/30/2015 | 81428 | 4768 | MIDWEST TESTING LLC | 3452 | 1 | 610-61653-210 | 15,380.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 13 | 610-61923-210 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 27 | 610-61927-154 | 161.00 |

M = Manual Check, V = Void Check

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Invoice Number | Invoice Sequence | Invoice GL Account | Invoice Amount |
|------------|------------------|--------------|---------------|---------------------------|----------------|------------------|--------------------|----------------|
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 77 | 610-61921-310 | 96.37 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 103 | 610-61921-310 | 2.32 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 124 | 610-61651-350 | 500.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 130 | 610-61921-310 | 11.36 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 163 | 610-61935-350 | 112.07 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 201 | 610-61630-350 | 2,159.90 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 202 | 610-61620-350 | 1,722.69 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 203 | 610-61935-350 | 385.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 204 | 610-61630-350 | 30.96 |
| Total 610: | | | | | | | | 21,029.47 |
| 620 | | | | | | | | |
| 04/15 | 04/21/2015 | 81382 | 5770 | ASSOCIATED TRUST COMPAN | 04-02-2015 | 1 | 620-62810-610 | 90,000.00 |
| 04/15 | 04/21/2015 | 81382 | 5770 | ASSOCIATED TRUST COMPAN | 04-02-2015 | 2 | 620-62810-620 | 14,175.00 |
| 04/15 | 04/21/2015 | 81386 | 5455 | WI ENVIRONMENTAL IMPROVE | 13851 | 1 | 620-62810-610 | 103,803.03 |
| 04/15 | 04/21/2015 | 81386 | 5455 | WI ENVIRONMENTAL IMPROVE | 13851 | 2 | 620-62810-620 | 3,246.37 |
| 04/15 | 04/21/2015 | 81386 | 5455 | WI ENVIRONMENTAL IMPROVE | 13851 | 3 | 620-62810-610 | 127,331.19 |
| 04/15 | 04/21/2015 | 81386 | 5455 | WI ENVIRONMENTAL IMPROVE | 13851 | 4 | 620-62810-620 | 34,231.20 |
| 04/15 | 04/21/2015 | 81386 | 5455 | WI ENVIRONMENTAL IMPROVE | 13851 | 5 | 620-62810-610 | 27,041.42 |
| 04/15 | 04/21/2015 | 81386 | 5455 | WI ENVIRONMENTAL IMPROVE | 13851 | 6 | 620-62810-620 | 6,714.08 |
| 04/15 | 04/22/2015 | 81387 | 222 | FIRST CITIZENS STATE BANK | MAY 2015 D | 1 | 620-62810-610 | 210,000.00 |
| 04/15 | 04/22/2015 | 81387 | 222 | FIRST CITIZENS STATE BANK | MAY 2015 D | 2 | 620-62810-620 | 6,725.00 |
| 04/15 | 04/23/2015 | 81394 | 7077 | DONOHUE & ASSOCIATES INC | 12730-09 | 1 | 620-62820-219 | 24,705.99 |
| 04/15 | 04/24/2015 | 81413 | 1920 | GMA PRINTING INC | 45411 | 2 | 620-62820-310 | 70.58 |
| 04/15 | 04/29/2015 | 81415 | 5043 | US POSTAL SERVICE | APRIL 2015 | 2 | 620-62820-310 | 251.04 |
| 04/15 | 04/30/2015 | 81428 | 4768 | MIDWEST TESTING LLC | 3456 | 1 | 620-62850-242 | 5,180.00 |
| 04/15 | 04/30/2015 | 81433 | 25 | WE ENERGIES | 05-09-2015 | 1 | 620-62830-222 | 882.55 |
| 04/15 | 04/30/2015 | 81433 | 25 | WE ENERGIES | 05-09-2015 | 2 | 620-62840-222 | 15,833.00 |
| 04/15 | 04/30/2015 | 81433 | 25 | WE ENERGIES | 05-09-2015 | 3 | 620-62840-224 | 3,946.40 |
| 04/15 | 04/30/2015 | 81438 | 4079 | ZIMMERMAN, MARC | 2015 WWOA | 1 | 620-62820-154 | 30.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 14 | 620-62810-219 | 82.88 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 28 | 620-62820-154 | 406.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 78 | 620-62820-310 | 96.37 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 97 | 620-62820-225 | 87.05 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 129 | 620-62820-310 | 11.36 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 155 | 620-62850-357 | 65.70 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 272 | 620-62840-340 | 72.50 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 273 | 620-62870-340 | 31.25 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 274 | 620-62840-340 | 251.34 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 275 | 620-62850-357 | 108.57 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 276 | 620-62820-154 | 12.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 277 | 620-62850-357 | 136.65 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 278 | 620-62840-340 | 470.11 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 279 | 620-62850-357 | 45.24 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 280 | 620-62890-357 | 15.97 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 281 | 620-62870-340 | 178.38 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 282 | 620-62820-310 | 69.98 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 283 | 620-62840-342 | 395.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 284 | 620-62840-341 | 666.86 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 285 | 620-62860-357 | 374.94 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 286 | 620-62840-340 | 33.00 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 287 | 620-62880-357 | 40.89 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 288 | 620-62840-340 | 53.95 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 289 | 620-62850-357 | 82.33 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 290 | 620-62820-225 | 75.00 |

M = Manual Check, V = Void Check

| GL Period | Check Issue Date | Check Number | Vendor Number | Payee | Invoice Number | Invoice Sequence | Invoice GL Account | Invoice Amount |
|---------------|---------------------|-----------------|------------------|--------------------------|-------------------|---------------------|-----------------------|-------------------|
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 292 | 620-62890-357 | 182.80 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 293 | 620-62840-340 | 6.99- |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 294 | 620-62870-340 | 45.05 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 295 | 620-62840-340 | 66.25 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 296 | 620-62840-340 | 109.77 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 297 | 620-62890-295 | 414.30 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 298 | 620-62840-340 | 139.67 |
| Total 620: | | | | | | | | 678,981.02 |
| 630 | | | | | | | | |
| 04/15 | 04/24/2015 | 81413 | 1920 | GMA PRINTING INC | 45411 | 3 | 630-63300-310 | 70.59 |
| 04/15 | 04/29/2015 | 81415 | 5043 | US POSTAL SERVICE | APRIL 2015 | 3 | 630-63300-310 | 125.53 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 79 | 630-63300-310 | 32.13 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 131 | 630-63300-310 | 5.68 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 142 | 630-63440-821 | 67.85 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 148 | 630-63310-353 | 1,285.26 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 149 | 630-63600-352 | 1,633.73 |
| Total 630: | | | | | | | | 3,220.77 |
| 900 | | | | | | | | |
| 04/15 | 04/30/2015 | 81422 | 1879 | HOMETOWN NEWS LIMITED PT | 032090 | 1 | 900-56500-341 | 54.50 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 125 | 900-56500-223 | 905.62 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 128 | 900-56500-310 | 47.13 |
| Total 900: | | | | | | | | 1,007.25 |
| 920 | | | | | | | | |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 59 | 920-56500-226 | 127.98 |
| 04/15 | 04/29/2015 | 900039 | 6884 | JP MORGAN CHASE BANK NA | APRIL 2015 | 151 | 920-56500-245 | 6,662.34 |
| Total 920: | | | | | | | | 6,790.32 |
| Grand Totals: | | | | | | | | 786,936.42 |

Report Criteria:

Report type: GL detail

Check.Check number = 900039-900040,81287-81364,81382-81438

CITY OF WHITEWATER
PLAN AND ARCHITECTURAL REVIEW COMMISSION
Whitewater Municipal Building Community Room
April 13, 2015

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

Call to order and roll call.

Vice-Chairperson Binnie called the meeting of the Plan and Architectural Review Commission to order at 6:30 p.m.

Present: Bruce Parker, Lynn Binnie, Sherry Stanek, Tom Hinspater, John Tanis (Alternate).
Absent: Daniel Comfort, Kristine Zaballos, Greg Meyer. Others: Wallace McDonell (City Attorney), Chris Munz-Pritchard (City Planner).

Hearing of Citizen Comments. There were no comments.

Approval of the Plan Commission Minutes. Moved by Parker and seconded by Tanis to approve the Plan Commission minutes of March 9, 2015. Aye: Parker, Tanis, Hinspater, Stanek, Binnie. Motion approved.

Review updated Certified Survey Map for a lot line adjustment to accommodate changes to the building at 1173 W. Main Street. City Planner Chris Munz-Pritchard explained that this updated certified survey map was brought back to Plan Commission to be correctly documented. The changes were a “no building” easement and the back lot line was adjusted for the rear stairwell to have a zero lot line.

Moved by Tanis and seconded by Stanek to approve the updated certified survey map for 1173 W. Main Street. Aye: Tanis, Stanek, Parker, Hinspater, Binnie. No: None. Motion approved.

Review Extra-Territorial Certified Survey Map for three lots to create 3 residential building sites on Cold Spring Road for Marcus Tincher. City Planner Chris Munz-Pritchard recommended that the approval be subject to Jefferson County regulations, and that the final certified survey map be reviewed by City Staff and recorded with Jefferson County.

Moved by Parker and seconded by Tanis to approve the extra-territorial certified survey map subject to the City Planner recommendations. Aye: Parker, Tanis, Stanek, Hinspater, Binnie. No: None. Motion approved.

Public hearing for a conditional use permit (tavern and other places selling alcohol by the drink) for Taco Fresco Garret Witterholt, LLC., Garret Witterholt, (Agent), to serve beer by the bottle or glass at 175 W. Main Street (for a Class “B” Beer License).

City Planner Chris Munz-Pritchard explained that this is a request to be able to serve beer at Taco Fresco. The name of the agent is Amador Cortez and not Garret Witterholt. Her

recommendations were that no modifications be made to the site, if the business was going to stay a restaurant, and to establish hours of operation.

Garret Witterholt (owner of the business) and Amador Cortez (chef and general manager) introduced themselves. The business will remain a restaurant. The hours of operation will be from 11:00 a.m. until 9:00 p.m. They would like to serve beer during these hours. They will not serve beer after 9:00 p.m. They also want to be able to serve wine, but will come back to the Plan Commission at the next meeting for that request.

Chairperson Binnie noted that the application form was not completely filled out. They went through the three items to take care of that. The application also needed a signature.

Plan Commission Members asked about alcohol in the sidewalk café. (It would need to be gated off.) City Attorney McDonell stated that would require Council approval. There were also concerns of the café blocking the sidewalk. Business owners must make sure they keep at least 4 feet of sidewalk for pedestrians to pass by. Plan Commission also asked that the sidewalk area be cleaned of all debris at close of the business day.

The owner was asked if he would be extending hours of operation for weekends. The owner responded they wanted to make what they have work. They would not be extending their hours of operation at this time.

Chairperson Binnie opened the public hearing.

Jim Lewein, Owner of the building, stated that the owner of the business runs a nice shop (always clean, owner of building never received a disturbance call etc.) and he highly recommended him.

Moved by Stanek and seconded by Tanis to approve the conditional use permit with conditions of the City Planner and the additional condition of making sure the sidewalk area is cleaned up of debris etc. prior to 8 a.m. every day. (See attached conditional use permit.) Aye: Stanek, Tanis, Parker, Hinspater, Binnie. No: None. Motion approved.

Public hearing for a conditional use permit to allow for a commercial building along with residential apartments, (Proposed Phase 1 includes 5 apartments on the second floor) in a B-1 (Community Business) Zoning District located at 885 S. Janesville Street for Russell Walton. City Planner Chris Munz-Pritchard explained that the Phase 1 is actually 8 apartments on the second floor (3 efficiency, 4 one bedroom, and 1 two bedroom). He will need to have State Approved Plans showing the different phases. ADA compliance will be required for the first floor apartments. The State requires all plans for a project at once. Munz-Pritchard read her recommendations.

The Plan Commission voiced concerns of: When would Phase 2 be started?; light and ventilation for the interior apartment; is it possible to put skylights in?; what about the parking, landscaping and green space?.

City Planner Munz-Pritchard stated that they need 2,800 sq. ft. of usable open space for the proposed upper floor apartments.

Russell Walton explained that Phase 2 would start as soon as approved. They have plenty of work to keep them busy until then. The light and ventilation for the interior apartment can be done with two egresses. It is possible to put skylights in. He stated that there was plenty of green space in the front of the building.

Vice-Chairperson Binnie opened for public comment. There was none. Vice-Chairperson Binnie closed the public comment.

Plan Commission Member Stanek stated that she liked the plan. She liked that there were 2 bedroom units and efficiencies also.

Russell Walton stated that they have young professional people or older college students renting, (low impact renters).

Vice-Chairperson Binnie asked if the Plan Commission should add to the Planner condition for the 2800 sq. ft. of usable open space to be designated in the side or rear yard area.

City Planner Chris Munz-Pritchard stated that there was plenty of room for the usable open space in the side or rear yard area.

Moved by Tanis and seconded by Stanek to approve the conditional use permit with 8 apartments with the City Planner six conditions and 2800 sq. ft of usable open space in the side or rear yard area. (See attached conditional use permit.) Aye: Tanis, Stanek, Parker, Hinspater, Binnie. No: None. Motion approved.

Public hearing for a change in the District Zoning Map to enact an ordinance to impose the R-3A (University Residential Overlay District) Zoning classification under Chapter 19.22 of the Zoning Ordinance of the City of Whitewater at 1014 W. Main Street (tax parcel #'s /WUP 00173, /WUP 00173A, and /WUP 00183B) for Campus Edge Apartments LLC. (Ryan Hughes). Vice-Chairperson Binnie opened the public hearing for this item and the following item to be discussed together.

Public hearing for a conditional use permit in an R-3A Overlay Zoning District, to accommodate Phase 2 of a previous approval for a total of 9 units in a townhouse style residential apartment building at 1014 W. Main Street for Campus Edge Apartments, LLC. (Ryan Hughes). City Planner Chris Munz-Pritchard went through her recommendations. She explained that the R-3A Zoning is less restrictive and allows for higher density. This zoning allows as a permitted use up to 16 units. Munz-Pritchard recommended that the current building be removed and the area filled and graded prior to the start of construction. The first phase of this project was approved as a conditional use in an R-3 Zoning District. Ryan Hughes has since decided to do the overall project which meets the requirements of the R-3A Zoning District. Smaller lot areas are allowed in an R-3A Zoning District.

Ryan Hughes asked the Plan Commission if they would consider landscaping around the detention pond area instead of a fence. He asked if the Plan Commission would allow City Staff to use their discretion if the fence is really needed or not. He is afraid of vandalism on the fence and doesn't want an eye sore. When asked if he had made any changes to the previous plans, Ryan Hughes stated that the building was the same. He did add the stormwater detention area which will drain out within 24 hours. The building is a three story building with a prairie style look. There are 9 units, each with two baths. There is a front door either on Main Street or Prince Street. At the rear, there are either private garages or parking lot. The dumpster will be at the northwest corner of the driveway and parking lot.

Vice-Chairperson Binnie opened for public comment. There were no comments. Vice-Chairperson Binnie closed the public comment.

Plan Commission Members voiced: doing hedging (short enough for visibility) instead of fencing around the detention pond; Possibly install wrought iron fencing; any way to keep the large oak tree?; Planting trees in the W. Main Street yard to break up the elevation of the building.

City Planner Chris Munz-Pritchard explained that Strand Engineering is working with the applicant and that the approval is subject to engineering approval. Munz-Pritchard also asked for one additional tree pending engineering.

Ryan Hughes stated that he looked into keeping the large oak tree. He won't be able to keep it. The insurance company says it is too old and not safe. He says there are three trees in the terrace area along W. Main Street. He isn't sure about putting another tree in the street yard along W. Main Street due to the stormwater drainage. He is open to putting trees on the W. Main Street side of the building if approved by the engineer.

Moved by Tanis and seconded by Stanek to recommend to the City Council to approve the change in the District Zoning Map to enact an ordinance to impose the R-3A University Residential Overlay District Zoning classification under Chapter 19.22 of the Zoning Ordinance of the City of Whitewater at 1014 W. Main Street. Aye: Tanis, Stanek, Parker, Hinspater, Binnie. No: None. Motion approved.

Moved by Tanis and seconded by Stanek to approve the conditional use permit to accommodate Phase 2 of a previous approval for a total of 9 units in a townhouse style residential apartment building at 1014 W. Main Street, subject to City Council granting the R-3A University Residential Overlay Zoning District and subject to the City Planner's 3 conditions for approval with the revision of #3 to allow for the possibility of hedges instead of fences and with the additional condition of planting trees in the Main Street yard subject to Staff review. (See attached conditional use permit). Aye: Tanis, Stanek, Parker, Hinspater, Binnie. No: None. Motion approved.

Public hearing for a change in the District Zoning Map to enact an ordinance to impose the R-3A (University Residential Overlay District) Zoning classification under Chapter 19.22 of the Zoning Ordinance of the City of Whitewater at 527, 531-533, and 601 W. Main

Street (tax parcel #'s /WUP 00242, /WUP 00241, and /WUP 00240) for HIS Rentals LLC. (Robert Freiermuth). City Planner Chris Munz-Pritchard explained that Bob Freiermuth is requesting the R-3A University Residential Overlay Zoning District classification for his properties at 527, 531-533, and 601 W. Main Street. The plans he submitted for the development are conceptual only. Munz-Pritchard is requesting that a pre-development agreement be established between the property owner and the City when the plans for developing the properties are determined. This may include but is not limited to a review by the Plan and Architectural Review Commission.

Bob Freiermuth was requesting the change in the zoning at this time and would come back at a later time with plans more acceptable with the City. Freiermuth stated that he wanted to maximize what was there.

City Attorney McDonell stated that there are some things that are permitted in an R-3A Zoning District, but if the proposal would involve a developer agreement, it would come back to the Plan Commission. When asked if it was possible to amend the zoning of the property without a plan, he stated that a specific plan approval was not required at the time of the zoning change. City Attorney McDonell read the permitted uses in the R-3A Overlay Zoning District which permits up to a 16 unit building.

City Planner Munz-Pritchard asked to have the plans come back as a conditional use permit due to the shared parking and drainage issues. Looking at the 3 lots as a whole is important.

City Attorney McDonell stated that if the Plan Commission wanted to put that as a condition on the rezone, as long as the owner/developer agrees to that, he was comfortable with it. He also stated that by ordinance, the City Planner can request Plan Commission review of any proposal.

Bob Freiermuth was fine with bringing his plans back to the Plan Commission. He stated that things had to be done in a certain sequence and in a certain period of time to make the project function.

Vice-Chairperson Binnie opened for public comment for the recommendation to the City Council for the R-3A Overlay Zoning. There was no public comment. Vice-Chairperson Binnie closed the public comment.

Plan Commission members voiced concerns of: Being more comfortable at approving a zoning change if we had a project to go with it; Is there a maximum number of stalls?;

Bob Freiermuth stated that he is planning a building with 4 units. If the math dictates that he can, he will try for more units. Stormwater is one of the biggest issues. So he is being held to parameters. He just wants to build a building and rent it out. He does not want to try to get away with anything. The engineering for the conceptual plan was engineered for a 100 year event. There is a 4 foot drop that continues down Boone Court. He would be doing grading and have a water detention/rain garden area.

City Planner Munz-Pritchard stated that there is no maximum number of stalls in the ordinance, only minimum number. She also stated that the City would need floor plans of the existing buildings in order to determine the parking and easements. Every option that needs easements, needs to be looked at as a whole. The developer will need to have the proposal engineered.

Bob Freiermuth stated there were 9 bedrooms at 601-603, 10 bedrooms at 531-533, and 8 bedrooms at 527 W. Main Street. He will bring everything in the box and bring it forward. He will still come to Plan Commission even if he doesn't have to.

City Attorney McDonell stated that a condition on the zoning promised by the developer is legal. The City cannot promise anything in return.

Moved by Tanis and seconded by Stanek to recommend to the City Council to change the zoning of the properties at 527, 531-533, and 601-603 W. Main Street to R-3A (University Residential Overlay) Zoning District for HIS Rentals LLC. (Robert Freiermuth) with the condition that the developer come back to the Plan Commission for approval of the building proposal. Aye: Tanis, Stanek, Parker, Hinspater, Binnie. No: None. Motion approved.

Information Items:

- a. Possible future agenda items. City Planner Munz-Pritchard stated that there would be a rezone and a conditional use in regard to 896 S. Janesville Street. Possibly election of officers for the Plan Commission will occur at the May meeting. Munz-Pritchard explained that she would like to discuss fencing with the Plan Commission in regard to requiring a permit and to look at individual cases with fencing requests.
- b. Next regular Plan Commission Meeting – May 11, 2015.

Moved by Tanis and seconded by Stanek to adjourn. The motion was approved by unanimous voice vote. The meeting adjourned at approximately 7:45 p.m.

Vice Chairperson Lynn Binnie

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 |
|-----------------------------------|--------------------------------|----------------|---------------------------|--------------|--------------------|-------------------|
| A T & T | | | | | | |
| 1710 | A T & T | 1710-052015 | GEN BLDG/ARMORY PHONE | 05/20/2015 | 33.71 | 100-51450-225 |
| | Total A T & T: | | | | 33.71 | |
| ACCURATE APPRAISAL LLC | | | | | | |
| 4952 | ACCURATE APPRAISAL LLC | APRIL 2015 | ASSESSOR/APRIL SVC | 05/20/2015 | 11,180.00 | 100-51400-219 |
| | Total ACCURATE APPRAISAL LLC: | | | | 11,180.00 | |
| ALL PEST CONTROL | | | | | | |
| 4613 | ALL PEST CONTROL | 2015-1346 | GEN BLDG/COMMUNITY BLDG | 05/20/2015 | 120.00 | 100-51600-355 |
| | Total ALL PEST CONTROL: | | | | 120.00 | |
| AYRES ASSOCIATES INC | | | | | | |
| 4947 | AYRES ASSOCIATES INC | 157850 | BIKE PATH/WAYFINDING | 05/20/2015 | 1,532.69 | 450-57500-888 |
| | Total AYRES ASSOCIATES INC: | | | | 1,532.69 | |
| BALL, RICHARD | | | | | | |
| 1033 | BALL, RICHARD | 35841 | INNOVATION CTR/MATS & PAP | 05/20/2015 | 137.00 | 920-56500-340 |
| 1033 | BALL, RICHARD | 35878 | WASTEWATER/SHOP TOWELS | 05/20/2015 | 95.75 | 620-62840-340 |
| 1033 | BALL, RICHARD | 35879 | STREET/MATS & TOWELS | 05/20/2015 | 114.35 | 100-53230-340 |
| | Total BALL, RICHARD: | | | | 347.10 | |
| BERGEY JEWELRY | | | | | | |
| 431 | BERGEY JEWELRY | 30490 | CRASH CREW/BRASS PLATE & | 05/20/2015 | 114.50 | 100-52210-340 |
| | Total BERGEY JEWELRY: | | | | 114.50 | |
| BROWN CAB SERVICE INC | | | | | | |
| 47 | BROWN CAB SERVICE INC | 1192 | CAB SVC/APRIL SVC | 05/20/2015 | 11,718.67 | 235-51350-295 |
| | Total BROWN CAB SERVICE INC: | | | | 11,718.67 | |
| BURNS INDUSTRIAL SUPPLY | | | | | | |
| 28 | BURNS INDUSTRIAL SUPPLY | 564473 | STREET/ADAPTER | 05/20/2015 | 3.38 | 100-53230-352 |
| | Total BURNS INDUSTRIAL SUPPLY: | | | | 3.38 | |
| CHARTER COMMUNICATIONS | | | | | | |
| 1571 | CHARTER COMMUNICATIONS | 1571-052015 | LIBRARY/PHONE SVC | 05/20/2015 | 209.93 | 220-55110-225 |
| 1571 | CHARTER COMMUNICATIONS | 1571-052015 | WATER/PHONE | 05/20/2015 | 552.50 | 610-61921-310 |
| | Total CHARTER COMMUNICATIONS: | | | | 762.43 | |
| CORPORATE BUSINESS SYSTEMS | | | | | | |
| 7019 | CORPORATE BUSINESS SYSTE | 16924601 | GEN ADMN/COPIER | 05/20/2015 | 133.84 | 100-51450-244 |
| 7019 | CORPORATE BUSINESS SYSTE | 16924601 | FINANCE/COPIER | 05/20/2015 | 138.62 | 100-51450-244 |
| 7019 | CORPORATE BUSINESS SYSTE | 16924601 | DPW & PLANNING/COPIER | 05/20/2015 | 138.62 | 100-51450-244 |
| 7019 | CORPORATE BUSINESS SYSTE | 16924601 | POLICE/COPIER | 05/20/2015 | 138.62 | 100-51450-244 |

| Vendor | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | GL Account Number |
|---------------------------------------|---------------------------|----------------|----------------------------|--------------|--------------------|-------------------|
| 7019 | CORPORATE BUSINESS SYSTE | 16924601 | LIBRARY/COPIERS | 05/20/2015 | 253.34 | 220-55110-310 |
| 7019 | CORPORATE BUSINESS SYSTE | 16924601 | LIBRARY/POSTSCRIPT KITS | 05/20/2015 | 29.61 | 220-55110-310 |
| Total CORPORATE BUSINESS SYSTEMS: | | | | | 832.65 | |
| DECKER SUPPLY CO INC | | | | | | |
| 33 | DECKER SUPPLY CO INC | 886518 | STREET/SIGN SUPPLIES | 05/20/2015 | 824.45 | 100-53300-354 |
| 33 | DECKER SUPPLY CO INC | 886560 | STREET/SIGN SUPPLIES | 05/20/2015 | 463.33 | 100-53300-354 |
| Total DECKER SUPPLY CO INC: | | | | | 1,287.78 | |
| DEPT OF UTILITIES | | | | | | |
| 1 | DEPT OF UTILITIES | APRIL 2015 | CITY & PARKS/WATER UTILITE | 05/20/2015 | 1,123.36 | 100-51600-221 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | STREET/UTILITIES | 05/20/2015 | 279.59 | 100-53230-221 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | STORMWATER/JAMES ST & BL | 05/20/2015 | 29.74 | 630-63440-350 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | PARKS/UTILITIES | 05/20/2015 | 759.15 | 100-53270-221 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | PARKING LOT STORMWATER | 05/20/2015 | 225.98 | 208-51920-650 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | NEIGHBORHOOD SVC/WATER | 05/20/2015 | 6.70 | 100-52400-352 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | LIBRARY/WATER UTILITIES | 05/20/2015 | 230.61 | 100-55111-221 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | LIBRARY RENTALS/UTILITIES | 05/20/2015 | 29.87 | 220-55110-227 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | INNOVATION CTR/WATER UTILI | 05/20/2015 | 401.02 | 920-56500-221 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | WATER/WATER UTILITIES | 05/20/2015 | 47.50 | 610-61935-220 |
| 1 | DEPT OF UTILITIES | APRIL 2015 | WASTEWATER/STORMWATER | 05/20/2015 | 131.29 | 620-62860-220 |
| Total DEPT OF UTILITIES: | | | | | 3,264.81 | |
| DESIGN ALLIANCE ARCHITECTS INC | | | | | | |
| 840 | DESIGN ALLIANCE ARCHITECT | 9450 | FIRE/REDESIGN 2ND FLOOR | 05/20/2015 | 1,360.50 | 100-52200-245 |
| Total DESIGN ALLIANCE ARCHITECTS INC: | | | | | 1,360.50 | |
| DONOHUE & ASSOCIATES INC | | | | | | |
| 7077 | DONOHUE & ASSOCIATES INC | 12730-10 | WASTEWATER/#10 BID & DESI | 05/20/2015 | 46,384.87 | 620-62820-219 |
| Total DONOHUE & ASSOCIATES INC: | | | | | 46,384.87 | |
| FASTENAL COMPANY | | | | | | |
| 1255 | FASTENAL COMPANY | WIWHT22382 | STREET/REPAIR SUPPLIES | 05/20/2015 | 188.42 | 100-53230-340 |
| 1255 | FASTENAL COMPANY | WIWHT22470 | STREET/COTTER PIN | 05/20/2015 | 3.25 | 100-53230-340 |
| Total FASTENAL COMPANY: | | | | | 191.67 | |
| FORT LOCK CO | | | | | | |
| 7485 | FORT LOCK CO | 328390 | INNOVATION CTR/LEVER LOCK | 05/20/2015 | 196.50 | 920-56500-245 |
| Total FORT LOCK CO: | | | | | 196.50 | |
| FRAWLEY OIL CO INC | | | | | | |
| 133 | FRAWLEY OIL CO INC | APRIL 2015 | RESCUE/FUEL | 05/20/2015 | 80.00 | 100-52300-351 |
| 133 | FRAWLEY OIL CO INC | APRIL SVC | FUEL/APRIL 2015 | 05/20/2015 | 4,878.97 | 100-16600 |
| Total FRAWLEY OIL CO INC: | | | | | 4,958.97 | |
| GUS PIZZA PALACE LLC | | | | | | |
| 601 | GUS PIZZA PALACE LLC | 6116-2 | CRASH CREW/PIZZA | 05/20/2015 | 176.99 | 100-52210-325 |
| Total GUS PIZZA PALACE LLC: | | | | | 176.99 | |

| Vendor | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | GL Account Number |
|------------------------------------|---------------------------|----------------|---------------------------|--------------|--------------------|-------------------|
| HARRISON WILLIAMS MCDONNELL | | | | | | |
| 62 | HARRISON WILLIAMS MCDONN | 203902 | CDA/TID 5 BURTNES | 05/20/2015 | 80.00 | 900-56500-212 |
| Total HARRISON WILLIAMS MCDONNELL: | | | | | 80.00 | |
| HAUSZ BROTHERS INC | | | | | | |
| 7488 | HAUSZ BROTHERS INC | 10648 | WASTEWATER/ROAD ROCK VA | 05/20/2015 | 693.47 | 620-62830-353 |
| Total HAUSZ BROTHERS INC: | | | | | 693.47 | |
| JIM'S KEY SHOP LLC | | | | | | |
| 4833 | JIM'S KEY SHOP LLC | 3411 | GEN BLDG/LOCK SET | 05/20/2015 | 98.00 | 100-51600-355 |
| 4833 | JIM'S KEY SHOP LLC | 3433 | GEN BLDG/FIRE OFFICE DOOR | 05/20/2015 | 163.80 | 100-51600-355 |
| Total JIM'S KEY SHOP LLC: | | | | | 261.80 | |
| JOHN DEERE FINANCIAL | | | | | | |
| 6276 | JOHN DEERE FINANCIAL | IC17150A | STREET/REPAIR PARTS | 05/20/2015 | 123.41 | 100-53320-353 |
| 6276 | JOHN DEERE FINANCIAL | IC17262 | WASTEWATER/MOWER & RTV | 05/20/2015 | 56.88 | 620-62850-357 |
| 6276 | JOHN DEERE FINANCIAL | IC17323 | PARKS/CARBURETOR | 05/20/2015 | 32.45 | 100-53270-242 |
| 6276 | JOHN DEERE FINANCIAL | IC17394 | WASTEWATER/KUBOTA RTV OI | 05/20/2015 | 17.95 | 620-62850-357 |
| 6276 | JOHN DEERE FINANCIAL | IC18070 | PARKS/PLUG | 05/20/2015 | 27.08 | 100-53270-242 |
| 6276 | JOHN DEERE FINANCIAL | IW41041 | WASTEWATER/LANDALL DISC | 05/20/2015 | 130.21 | 620-62890-357 |
| 6276 | JOHN DEERE FINANCIAL | WW05055 | STREET/FORD 3930 TRACTOR | 05/20/2015 | 932.46 | 100-53320-353 |
| Total JOHN DEERE FINANCIAL: | | | | | 1,320.44 | |
| JOHNS DISPOSAL SERVICE INC | | | | | | |
| 42 | JOHNS DISPOSAL SERVICE IN | 30747 | CITY/BULK | 05/20/2015 | 4,213.62 | 230-53600-219 |
| 42 | JOHNS DISPOSAL SERVICE IN | 30747 | CITY/RECYCLING | 05/20/2015 | 6,580.53 | 230-53600-295 |
| 42 | JOHNS DISPOSAL SERVICE IN | 30747 | CITY/REFUSE | 05/20/2015 | 21,094.11 | 230-53600-219 |
| Total JOHNS DISPOSAL SERVICE INC: | | | | | 31,888.26 | |
| K.A.S. CUSTOM CLEANING | | | | | | |
| 6868 | K.A.S. CUSTOM CLEANING | 16549 | CRAVATH LAKEFRONT/MARCH | 05/20/2015 | 1,047.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16549 | CRAVATH LAKEFRONT/MARCH | 05/20/2015 | 94.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16549 | ARMORY/MARCH SVC | 05/20/2015 | 840.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16549 | INNOVATION CTR/MARCH SVC | 05/20/2015 | 750.00 | 920-56500-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16549 | LIBRARY/MARCH SVC | 05/20/2015 | 1,375.00 | 100-55111-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16549 | CITY HALL/MARCH SVC | 05/20/2015 | 3,280.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16549 | COMM BLDG/MARCH SVC | 05/20/2015 | 1,175.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16616 | CRAVATH LAKEFRONT/APRIL S | 05/20/2015 | 1,047.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16616 | CRAVATH LAKEFRONT/APRIL S | 05/20/2015 | 141.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16616 | ARMORY/APRIL SVC | 05/20/2015 | 840.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16616 | INNOVATION CTR/APRIL SVC | 05/20/2015 | 750.00 | 920-56500-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16616 | LIBRARY/APRIL SVC | 05/20/2015 | 1,375.00 | 100-55111-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16616 | CITY HALL/APRIL SVC | 05/20/2015 | 3,280.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16616 | COMM BLDG/APRIL SVC | 05/20/2015 | 1,175.00 | 100-51600-246 |
| 6868 | K.A.S. CUSTOM CLEANING | 16616 | COMM BLDG/APRIL SVC RENT | 05/20/2015 | 94.00 | 100-51600-246 |
| Total K.A.S. CUSTOM CLEANING: | | | | | 17,263.00 | |
| KB SHARPENING SERVICES INC | | | | | | |
| 110 | KB SHARPENING SERVICES IN | 84755 | STORMWATER/CHIPPER KNIFE | 05/20/2015 | 24.00 | 630-63600-340 |
| 110 | KB SHARPENING SERVICES IN | 84931 | STORMWATER/LAWN MOWER | 05/20/2015 | 15.00 | 630-63600-352 |

| Vendor | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | GL Account Number |
|--------------------------------------|---------------------------|----------------|-----------------------------|--------------|--------------------|-------------------|
| Total KB SHARPENING SERVICES INC: | | | | | 39.00 | |
| LAKESIDE INTERNATIONAL TRUCKS | | | | | | |
| 3670 | LAKESIDE INTERNATIONAL TR | 5055811P | STREET/#7 HOSE ASSEMBLY | 05/20/2015 | 43.85 | 100-53320-353 |
| Total LAKESIDE INTERNATIONAL TRUCKS: | | | | | 43.85 | |
| LYCON INC | | | | | | |
| 55 | LYCON INC | 761242-IN | FIELD OF DREAMS/PAD FOR S | 05/20/2015 | 541.25 | 450-57500-863 |
| 55 | LYCON INC | 761243-IN | FIELD OF DREAMS/FIBER BI FI | 05/20/2015 | 2,706.26 | 450-57500-863 |
| Total LYCON INC: | | | | | 3,247.51 | |
| MADISON SPRING CO INC | | | | | | |
| 1005 | MADISON SPRING CO INC | 97201 | WATER/#14 REPAIRS | 05/20/2015 | 213.33 | 610-61933-340 |
| Total MADISON SPRING CO INC: | | | | | 213.33 | |
| MCKAY NURSERY CO INC | | | | | | |
| 194 | MCKAY NURSERY CO INC | 04-27-1551702 | PARKS/FREIGHT CHARGES | 05/20/2015 | 121.45 | 100-53270-295 |
| 194 | MCKAY NURSERY CO INC | 12-17-1449131 | PARKS/TREES | 05/20/2015 | 4,125.00 | 100-53270-295 |
| Total MCKAY NURSERY CO INC: | | | | | 4,246.45 | |
| MEYER, LARRY | | | | | | |
| 177 | MEYER, LARRY | MAY 2015 | PARKS/ANIMAL DAMAGE CONT | 05/20/2015 | 120.00 | 100-53270-295 |
| Total MEYER, LARRY: | | | | | 120.00 | |
| MILPORT ENTERPRISES INC | | | | | | |
| 1408 | MILPORT ENTERPRISES INC | 214996 | WASTEWATER/PHOS REMOVA | 05/20/2015 | 4,223.75 | 620-62840-341 |
| Total MILPORT ENTERPRISES INC: | | | | | 4,223.75 | |
| MULCAHY SHAW WATER INC | | | | | | |
| 6227 | MULCAHY SHAW WATER INC | 319333 | WASTEWATER/LAMP & BULBS | 05/20/2015 | 1,133.33 | 620-62850-357 |
| Total MULCAHY SHAW WATER INC: | | | | | 1,133.33 | |
| MUNICIPAL ENVIRONMENTAL GROUP | | | | | | |
| 2309 | MUNICIPAL ENVIRONMENTAL | 2015 DUES | WASTEWATER/ANNUAL DUES | 05/20/2015 | 1,624.37 | 620-62820-219 |
| Total MUNICIPAL ENVIRONMENTAL GROUP: | | | | | 1,624.37 | |
| PETE'S TIRE SERVICE INC | | | | | | |
| 727 | PETE'S TIRE SERVICE INC | 69688 | PARKS/#71 TIRE REPAIR | 05/20/2015 | 135.00 | 100-53270-245 |
| Total PETE'S TIRE SERVICE INC: | | | | | 135.00 | |
| QUIET HUT SPORTS | | | | | | |
| 1829 | QUIET HUT SPORTS | 81683 | POLICE INV/BIKE SUPPLIES | 05/20/2015 | 215.98 | 100-52110-242 |
| Total QUIET HUT SPORTS: | | | | | 215.98 | |
| SOUTHERN LAKES NEWSPAPERS LLC | | | | | | |
| 1844 | SOUTHERN LAKES NEWSPAPE | 1844-052015 | NEIGHBORHOOD SVC/SUBSCR | 05/20/2015 | 58.00 | 100-52400-320 |

| Vendor | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | GL Account Number |
|---|----------------------------|----------------|----------------------------|--------------|--------------------|-------------------|
| Total SOUTHERN LAKES NEWSPAPERS LLC: | | | | | 58.00 | |
| STA-LITE CORP | | | | | | |
| 102 | STA-LITE CORP | 5604 | GEN BLDG/OUTSIDE LIGHTING | 05/20/2015 | 505.50 | 100-51600-355 |
| 102 | STA-LITE CORP | 5608 | PARKS/MILL POND FOUNTAIN | 05/20/2015 | 245.00 | 100-53270-295 |
| Total STA-LITE CORP: | | | | | 750.50 | |
| STRAND ASSOCIATES INC | | | | | | |
| 358 | STRAND ASSOCIATES INC | 111257 | STORMWATER/WHITEWATER | 05/20/2015 | 225.29 | 630-63440-821 |
| Total STRAND ASSOCIATES INC: | | | | | 225.29 | |
| THE CORRAL TRAILER SALES INC | | | | | | |
| 6945 | THE CORRAL TRAILER SALES I | 4815 | WATER/HITCH | 05/20/2015 | 150.00 | 610-61933-340 |
| Total THE CORRAL TRAILER SALES INC: | | | | | 150.00 | |
| TIERNEY BROTHERS INC | | | | | | |
| 6284 | TIERNEY BROTHERS INC | 688959 | INNOVATION CTR/PROJECTOR | 05/20/2015 | 350.00 | 920-56500-245 |
| Total TIERNEY BROTHERS INC: | | | | | 350.00 | |
| TRAFFIC & PARK CONTROL INC | | | | | | |
| 96 | TRAFFIC & PARK CONTROL IN | 1486259 | STREET/COUNTER | 05/20/2015 | 3,910.00 | 100-53300-354 |
| Total TRAFFIC & PARK CONTROL INC: | | | | | 3,910.00 | |
| TRI COUNTY COOLING & HEATING LLC | | | | | | |
| 5283 | TRI COUNTY COOLING & HEATI | 2113 | CITY HALL/REBUILD BOILER P | 05/20/2015 | 1,777.78 | 100-51600-244 |
| 5283 | TRI COUNTY COOLING & HEATI | 2114 | CITY HALL/REBUILD BLOWER A | 05/20/2015 | 656.00 | 100-51600-244 |
| Total TRI COUNTY COOLING & HEATING LLC: | | | | | 2,433.78 | |
| TRIEBOLD OUTDOOR POWER LLC | | | | | | |
| 418 | TRIEBOLD OUTDOOR POWER | KUBOTA UTILI | WASTEWATER/UTILITY VEHICL | 05/20/2015 | 15,892.00 | 620-62810-820 |
| Total TRIEBOLD OUTDOOR POWER LLC: | | | | | 15,892.00 | |
| UNEMPLOYMENT INSURANCE | | | | | | |
| 274 | UNEMPLOYMENT INSURANCE | 000006846519 | GEN ADMN/HILGEN | 05/20/2015 | 192.50 | 100-51400-158 |
| 274 | UNEMPLOYMENT INSURANCE | 000006846519 | LEGISLATIVE/HILGEN | 05/20/2015 | 48.12 | 100-51100-158 |
| Total UNEMPLOYMENT INSURANCE: | | | | | 240.62 | |
| WALWORTH CO PUBLIC WORKS DEPT | | | | | | |
| 2484 | WALWORTH CO PUBLIC WORK | 214 | STREET/SNOW REMOVAL | 05/20/2015 | 462.64 | 100-53320-460 |
| 2484 | WALWORTH CO PUBLIC WORK | 215 | SNOW & ICE/SALT | 05/20/2015 | 8,048.29 | 100-53320-460 |
| Total WALWORTH CO PUBLIC WORKS DEPT: | | | | | 8,510.93 | |
| WALWORTH COUNTY CLERK | | | | | | |
| 2816 | WALWORTH COUNTY CLERK | 2816-052015 | GEN ADMN/ELECTION EXPENS | 05/20/2015 | 473.01 | 100-51400-310 |
| Total WALWORTH COUNTY CLERK: | | | | | 473.01 | |

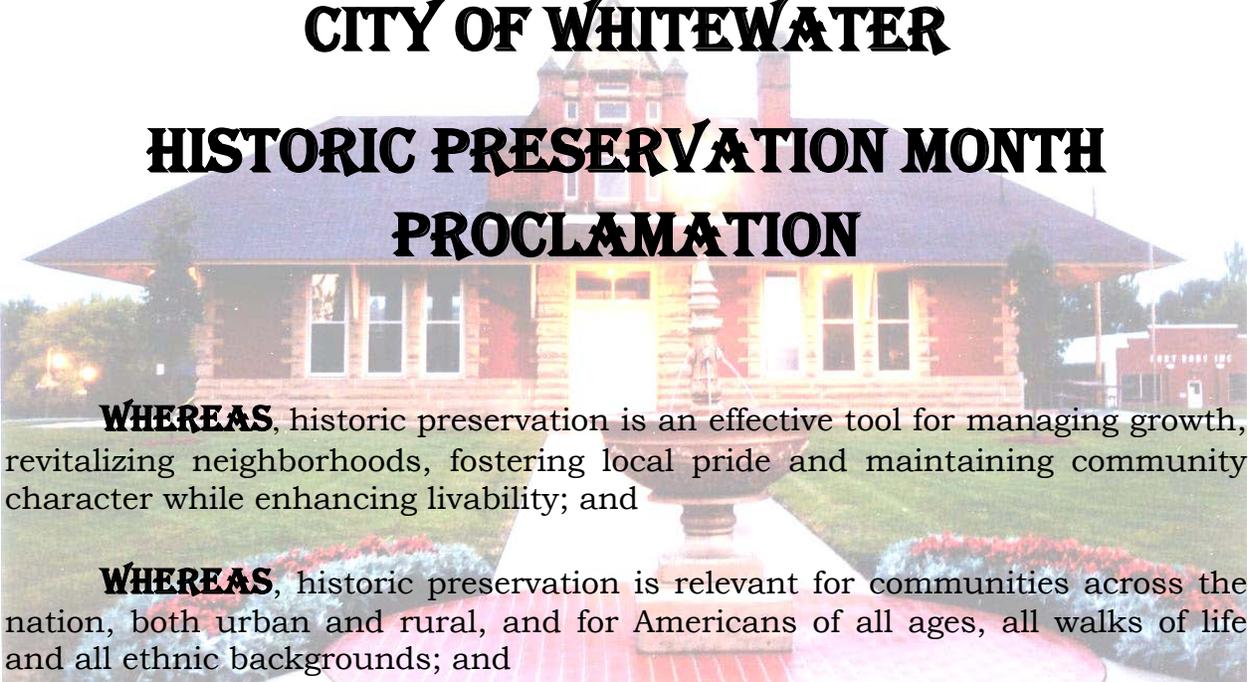
| Vendor | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | GL Account Number |
|---------------------------------------|--------------------------|----------------|--------------------------|--------------|--------------------|-------------------|
| WELDERS SUPPLY CO BELOIT INC | | | | | | |
| 49 | WELDERS SUPPLY CO BELOIT | 330025 | RESCUE/OXYGEN | 05/20/2015 | 6.65 | 100-52300-340 |
| Total WELDERS SUPPLY CO BELOIT INC: | | | | | 6.65 | |
| WHITEWATER CHAMBER OF COMMERCE | | | | | | |
| 628 | WHITEWATER CHAMBER OF C | 448 | INNOVATION CTR/2015 DUES | 05/20/2015 | 200.00 | 920-56500-323 |
| 628 | WHITEWATER CHAMBER OF C | 451 | INNOVATION CTR/CHAMBER E | 05/20/2015 | 14.00 | 920-56500-323 |
| Total WHITEWATER CHAMBER OF COMMERCE: | | | | | 214.00 | |
| WI DEPT OF JUSTICE | | | | | | |
| 2105 | WI DEPT OF JUSTICE | T19254 | DISPATCH/QUARTERLY SVC | 05/20/2015 | 2,251.50 | 100-52600-295 |
| Total WI DEPT OF JUSTICE: | | | | | 2,251.50 | |
| WWOA | | | | | | |
| 562 | WWOA | CMOM HANDS | WASTEWATER/GWALTNEY | 05/20/2015 | 15.00 | 620-62820-154 |
| Total WWOA: | | | | | 15.00 | |
| Grand Totals: | | | | | 186,698.04 | |

Dated: 05/13/2015

Finance Director: DOUG SAUBERT

Report Criteria:

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



CITY OF WHITEWATER

HISTORIC PRESERVATION MONTH

PROCLAMATION

WHEREAS, historic preservation is an effective tool for managing growth, revitalizing neighborhoods, fostering local pride and maintaining community character while enhancing livability; and

WHEREAS, historic preservation is relevant for communities across the nation, both urban and rural, and for Americans of all ages, all walks of life and all ethnic backgrounds; and

WHEREAS, it is important to celebrate the role of history in our lives and the contributions made by dedicated individuals in helping to preserve the tangible aspects of the heritage that has shaped us as a people; and

WHEREAS, the City of Whitewater desires to express their commitment to the preservation of our City's irreplaceable and invaluable historical resources.

NOW, THEREFORE, I, Cameron L. Clapper, City Manager of the City of Whitewater, Wisconsin do proclaim May 2015 as Wisconsin Preservation Month, and call upon the people of the City of Whitewater to join their fellow citizens across the State of Wisconsin in recognizing and participating in this special observance.

Cameron L. Clapper, City Manager

Wisconsin Archaeology Month

2015

Whereas, archaeological preservation gives the citizens of Wisconsin a deeper understanding and appreciation of their unique and diverse heritage; and

Whereas, Wisconsin's archaeological heritage contributes to the economic, social and cultural well-being of our cities, villages and rural areas throughout the State, and enhances our nation's heritage; and

Whereas, Wisconsin declares its commitment to the preservation of the State's irreplaceable and invaluable historical and prehistoric resources and urges all citizens and communities to preserve and protect their special heritage; and

Whereas, Wisconsin's Archaeology Month 2015 provides an opportunity for all citizens of all ages to enjoy, celebrate and take pride in our State's and Nation's diverse heritage.

Whereas, the City of Whitewater desires to express their commitment to the preservation of our City's irreplaceable and invaluable historical and prehistoric resources by celebrating Whitewater Historic Preservation Month

Now Therefore, the month of May, 2015, is proclaimed Wisconsin Archaeology month in the City of Whitewater, Wisconsin .

Cameron J. Clapper, City Manager

**WHITEWATER LANDMARKS COMMISSION
ANNUAL PRESERVATION ACTIVITIES REPORT
(January – December 2014)**

The City of Whitewater Landmarks Commission met 10 times during 2014. There were no meetings scheduled for January and July.

The Commission currently monitors 19 individually listed Local Landmarks as well as the oversight of the National Register's Main Street Historic District and works in conjunction with the City Parks and Recreation Department, the Birge Fountain Committee and the Whitewater Historical Society. In 2008, the Commission reviewed and accepted the Architectural and Historic Survey of City of Whitewater properties.

In 2014 Landmarks Commissioners:

February

Reviewed a brochure prepared by UW-Whitewater students regarding the Whitewater Effigy Mounds Preserve.

Provided copies of Joe DeRose's (Wisconsin Historical Society) presentation to commissioners.

Reviewed historical records to determine if the City Armory should be designated as a local landmark.

March

Attended "Whitewater Collects" presented by the Whitewater Historical Society at the Cravath Lake Pavilion.

Attended the presentation of local archeologist, Kurt Sampson's lecture on March 22 concerning the recent digging done at Aztalan.

Received the City Parks and Recreation Board endorsement for several projects to be considered for the Whitewater Effigy Mounds Preserve to include trail and mound signage, an informational kiosk, an instructional gathering place and visible markers to indicate boundaries between the preserve and private properties.

April

Attended "The Mound Preservation, Protection and Maintenance Conference for Land Managers" on April 12 at the Muscoda, WI.

Approved removal of two sheds at the First English Lutheran Church for renovations to their driveway and parking area.

May

Worked with City of Whitewater to issue proclamations honoring both the Wisconsin Historical Preservation Month and the Wisconsin Archeological Month.

Presented an Annual Activities report to the Whitewater City Council.

Prepared a display at the Irwin L. Young City Library to celebrate the Wisconsin Historical Preservation Month and the Wisconsin Archeological Month.

June

Considered the following for local landmark status, the Starin Park Water Tower, the City Armory and the Horse Fountain.

July

Attended a presentation on the Birge Fountain and Julius Birge given by his great granddaughter.

Staffed an informational table in conjunction with the Friends of the Effigy Mounds and the Hoard Historical Museum at the Man Mound Site near Baraboo, Wisconsin, on July 20.

Reported that the theft of tridents that had occurred at the Birge Fountain have been returned and painting of the fountain will take place in the fall when they close it for the season.

August

Implemented plans to hire Taylor McDarison, a UW-Whitewater art student, to create tiles of each historic landmark the commission wished to honor.

October

Provided a tour of the Whitewater Effigy Mounds Preserve on October 10.

Co-presented an informational talk regarding the Mounds Preserve with the Hoard Historical Museum on October 16.

Sought and received approval for purchase of plaques for designated local landmarks to be made by Taylor McDarison and received by the Commission prior to May 20, 2015.

November

Cited Michelle Smith and Kori Oberle regarding their contributions and support of the Landmarks Commission.

Shared maintenance concerns at the Mounds Preserve with the Park and Recreation Board regarding proliferation of invasive plants, downed tree limbs, animal disturbance in the mounds and the seeding of the mound tops.

December

Accepted the nomination of the City Armory as a designated local landmark.

Developed and shared web based Landmark Application forms for the City of Whitewater's web site.

Looking ahead to 2015, the Whitewater Landmarks Commission is planning:

A public hearing for and City Council approval of the City Armory as a local landmark.

Continued work on appropriate signage for the Whitewater Effigy Mounds Preserve as well as maintenance, measurement and preservation of the site.

Completion of plaques by Taylor McDarison for 13 designated individual Landmarks in Whitewater.

Revisiting the policy regarding historically significant property owned by the City and its storage.



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **05/19/2015**

ITEM: **Review and possible direction regarding City's Special Assessment Policy**

PRESENTER: **Assistant City Manager**

SUMMARY OF ITEM BEING PRESENTED:

At the May 5, 2015, council meeting staff received feedback on how to update the special assessment policy. The general consensus from council follows:

- **Do not special assess for the following improvements (Including initial construction and reconstruction)**
 - § **Steps**
 - § **Sidewalk**
 - § **New Pavement**
 - § **Driveway Aprons**
- **Continue to assess for**
 - § **Sanitary Sewer Extensions***
 - § **Watermain Extensions***
 - § **Sewage Lift Stations and Force mains***
 - § **New developments**
- **Undecided**
 - § **Curb and Gutter initial construction**
 - **General consensus was to not asses for reconstruction**
- **Hardship Program**
 - § **Council directed staff to define parameters**
 - § ***Staff recommends not applying the hardship program to utility improvements**
 - **Utility extensions/improvements are driven by development or a resident choice to connect into the sanitary or water system. A resident would not be assessed until hooked into the system**

STAFF RECOMMENDATION: Staff would like direction from council on the following:

- 1. Apply special assessments for initial curb and gutter construction?**
- 2. Do not apply the hardship program for**
 - a. Sanitary Sewer Extensions**
 - b. Watermain Extensions**
 - c. Sewage Lift Stations and Force Mains**

RECOMMENDED MOTION: Move to amend the Special Assessment Resolution of April 15, 1986; further amended March 6, 1996.

ATTACHMENT(S) INCLUDED (If none, please state that)

Draft Special Assessment Resolution (redlined), 2014 Federal Section 8 Income Limits

FOR MORE INFORMATION CONTACT:

Christopher McDonnell, cmcdonell@whitewater-wi.gov, 262.473.0139.

SPECIAL ASSESSMENT RESOLUTION
Amending the Special Assessment Resolution
Of April 15, 1986
(further Amended March 6, 1996)

IT IS HEREBY RESOLVED BY the Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, that special assessments levied against property benefited by public works project shall be as follows:

Curb and Gutter: Benefiting properties shall be assessed 100% of the city's cost, excepting street intersections. The cost to reconstruct or repair existing curb and gutter shall not be assessed.

Sanitary Sewer Extensions: Benefiting properties shall be assessed 100% of the city's cost, including manholes, but excepting that portion of the sewer within street intersections, provided that the long side of corner lots shall be assessed for one-third of the length, and the cost of the remaining two-thirds shall be distributed over the entire project. Provided further, that the additional cost of mains larger than eight inches shall be paid by the City and such oversizing costs may be assessed on a benefiting area-wide basis.

~~New Pavement: Benefiting properties shall be assessed 100% of the city's cost of new pavement required to widen or extend existing street pavement, or pave a new street or alley.~~

~~Sidewalk Construction: Benefiting properties shall be assessed 40% of the city's cost, for the first four feet of sidewalk width.~~

~~Sidewalk Repair: Benefiting properties shall be assessed 25% of the city's cost, for the first four feet of sidewalk width.~~

Watermain Extensions: Benefiting properties shall be assessed 100% of the city's cost, excepting hydrants and street intersections. Provided that the long side of the corner lots shall be assessed for one-third of the length, and the cost of the remaining two-thirds shall be paid by the utility. Provided further that the additional cost of mains larger than eight inches shall be paid by the utility.

Sewage Lift Stations and Force Mains Construction: Benefiting properties shall be assessed 50% of the city's cost. The cost to reconstruct or repair existing sewage lift stations and force mains shall not be assessed.

~~Hard Surfaced Driveway Aprons: Benefiting properties shall be specially charged 100% of the city's cost in accordance with City Ordinance 12.16.060.~~

~~Steps: Benefiting properties shall be assessed 100% of the city's cost.~~

————New Developments: If required as a condition for approval of a new development, every developer shall build and pay 100% of the costs for any required improvements in accordance with specifications established by the City.

Hardships: The City shall defer the payment of special assessments for owner occupied homes in situations where the owners have incomes at or below the federal standards (Section 8 Income Limits) for low incomes in their respective County.

1. Applicants for deferment of assessments must own and reside in the property subject to the assessment and demonstrate to the City Finance Director qualification for the deferment by presentation of a copy of their most recent federal tax return prior to the levying of the assessment. A property owner must qualify for this deferment at the time the council levies the initial assessment.
2. Where a property is owned by two or more persons, each owner must meet the eligibility requirements for the program. Property owned by any corporation, partnership, or trust is ineligible for assessment deferment.
3. Qualified low income persons shall have their assessment deferred for a period of five years from the date the first installment payment is due.
4. No interest shall accrue on assessments levied against a property during the period of deferment. Interest shall accrue on the unpaid balance of an assessment from the date upon which the property owner(s) cease being eligible for the deferment.
5. Deferment shall cease upon the expiration of the deferment period or upon the date which the ownership of the property is transferred to any other person, persons, partnership, corporation, trust, or other entity by any means whatsoever, whichever occurs first.
6. Hardship deferments are only applicable to special assessments relating to the construction of curb and gutter.

Estimated assessment shall be actual assessment. Any cost overruns shall be absorbed by the City. Any overestimates shall be reduced.

The City Council may, by majority vote, allow assessments for oversizing sanitary sewer on undeveloped land to be deferred until such time as use is made of the improvement.

Resolution introduced by Councilmember _____, who moved its adoption.
Seconded by Council member _____.

AYES:

NOES:

ABSENT:

AMENDED ADOPTED: ~~March~~ 6, 1996 ~~;~~ ~~ADOPTED: April 15, 1986.~~

Michele R. Smith, City Clerk

Cameron Clapper, City Manager

DRAFT

STATE:WISCONSIN

-----I N C O M E L I M I T S-----

| PROGRAM | 1 PERSON | 2 PERSON | 3 PERSON | 4 PERSON | 5 PERSON | 6 PERSON | 7 PERSON | 8 PERSON | |
|--|-----------------|----------|----------|----------|----------|----------|----------|----------|-------|
| Appleton, WI MSA | | | | | | | | | |
| FY 2014 MFI: 71200 | EXTR LOW INCOME | 14950 | 17100 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 24950 | 28500 | 32050 | 35600 | 38450 | 41300 | 44150 | 47000 |
| | LOW-INCOME | 39900 | 45600 | 51300 | 56950 | 61550 | 66100 | 70650 | 75200 |
| Chicago-Joliet-Naperville, IL-IN-WI MSA | | | | | | | | | |
| Kenosha County, WI HMFA | | | | | | | | | |
| FY 2014 MFI: 63500 | EXTR LOW INCOME | 13900 | 15900 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 23200 | 26500 | 29800 | 33100 | 35750 | 38400 | 41050 | 43700 |
| | LOW-INCOME | 37100 | 42400 | 47700 | 52950 | 57200 | 61450 | 65700 | 69900 |
| Duluth, MN-WI MSA | | | | | | | | | |
| FY 2014 MFI: 64300 | EXTR LOW INCOME | 13550 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 22550 | 25750 | 28950 | 32150 | 34750 | 37300 | 39900 | 42450 |
| | LOW-INCOME | 36050 | 41200 | 46350 | 51450 | 55600 | 59700 | 63800 | 67950 |
| Eau Claire, WI MSA | | | | | | | | | |
| FY 2014 MFI: 64800 | EXTR LOW INCOME | 13650 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 22700 | 25950 | 29200 | 32400 | 35000 | 37600 | 40200 | 42800 |
| | LOW-INCOME | 36300 | 41500 | 46700 | 51850 | 56000 | 60150 | 64300 | 68450 |
| Fond du Lac, WI MSA | | | | | | | | | |
| FY 2014 MFI: 66800 | EXTR LOW INCOME | 14050 | 16050 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 23400 | 26750 | 30100 | 33400 | 36100 | 38750 | 41450 | 44100 |
| | LOW-INCOME | 37450 | 42800 | 48150 | 53450 | 57750 | 62050 | 66300 | 70600 |
| Green Bay, WI MSA | | | | | | | | | |
| Green Bay, WI HMFA | | | | | | | | | |
| FY 2014 MFI: 68200 | EXTR LOW INCOME | 14350 | 16400 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 23900 | 27300 | 30700 | 34100 | 36850 | 39600 | 42300 | 45050 |
| | LOW-INCOME | 38200 | 43650 | 49100 | 54550 | 58950 | 63300 | 67650 | 72050 |
| Oconto County, WI HMFA | | | | | | | | | |
| FY 2014 MFI: 60400 | EXTR LOW INCOME | 12700 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 39900 |
| | VERY LOW INCOME | 21150 | 24200 | 27200 | 30200 | 32650 | 35050 | 37450 | 39900 |
| | LOW-INCOME | 33850 | 38650 | 43500 | 48300 | 52200 | 56050 | 59900 | 63800 |
| Janesville, WI MSA | | | | | | | | | |
| FY 2014 MFI: 61000 | EXTR LOW INCOME | 12850 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 21350 | 24400 | 27450 | 30500 | 32950 | 35400 | 37850 | 40300 |
| | LOW-INCOME | 34200 | 39050 | 43950 | 48800 | 52750 | 56650 | 60550 | 64450 |
| La Crosse, WI-MN MSA | | | | | | | | | |
| FY 2014 MFI: 66300 | EXTR LOW INCOME | 13950 | 15950 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 23250 | 26550 | 29850 | 33150 | 35850 | 38500 | 41150 | 43800 |
| | LOW-INCOME | 37150 | 42450 | 47750 | 53050 | 57300 | 61550 | 65800 | 70050 |
| Madison, WI MSA | | | | | | | | | |
| Columbia County, WI HMFA | | | | | | | | | |
| FY 2014 MFI: 70800 | EXTR LOW INCOME | 14900 | 17000 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 24800 | 28350 | 31900 | 35400 | 38250 | 41100 | 43900 | 46750 |
| | LOW-INCOME | 39700 | 45350 | 51000 | 56650 | 61200 | 65750 | 70250 | 74800 |
| Iowa County, WI HMFA | | | | | | | | | |
| FY 2014 MFI: 71900 | EXTR LOW INCOME | 15100 | 17250 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 25200 | 28800 | 32400 | 35950 | 38850 | 41750 | 44600 | 47500 |
| | LOW-INCOME | 40250 | 46000 | 51750 | 57500 | 62100 | 66700 | 71300 | 75900 |

STATE:WISCONSIN

-----I N C O M E L I M I T S-----

| PROGRAM | | 1 PERSON | 2 PERSON | 3 PERSON | 4 PERSON | 5 PERSON | 6 PERSON | 7 PERSON | 8 PERSON |
|---|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Madison, WI HMFA | | | | | | | | | |
| FY 2014 MFI: 80800 | EXTR LOW INCOME | 17000 | 19400 | 21850 | 24250 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 28300 | 32350 | 36400 | 40400 | 43650 | 46900 | 50100 | 53350 |
| | LOW-INCOME | 44750 | 51150 | 57550 | 63900 | 69050 | 74150 | 79250 | 84350 |
| Milwaukee-Waukesha-West Allis, WI MSA | | | | | | | | | |
| FY 2014 MFI: 70300 | EXTR LOW INCOME | 14800 | 16900 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 24650 | 28150 | 31650 | 35150 | 38000 | 40800 | 43600 | 46400 |
| | LOW-INCOME | 39400 | 45000 | 50650 | 56250 | 60750 | 65250 | 69750 | 74250 |
| Minneapolis-St. Paul-Bloomington, MN-WI MSA | | | | | | | | | |
| FY 2014 MFI: 82900 | EXTR LOW INCOME | 17400 | 19900 | 22400 | 24850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 29050 | 33200 | 37350 | 41450 | 44800 | 48100 | 51400 | 54750 |
| | LOW-INCOME | 44750 | 51150 | 57550 | 63900 | 69050 | 74150 | 79250 | 84350 |
| Oshkosh-Neenah, WI MSA | | | | | | | | | |
| FY 2014 MFI: 68800 | EXTR LOW INCOME | 14350 | 16400 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 23950 | 27350 | 30750 | 34150 | 36900 | 39650 | 42350 | 45100 |
| | LOW-INCOME | 38300 | 43750 | 49200 | 54650 | 59050 | 63400 | 67800 | 72150 |
| Racine, WI MSA | | | | | | | | | |
| FY 2014 MFI: 68600 | EXTR LOW INCOME | 14450 | 16500 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 24050 | 27450 | 30900 | 34300 | 37050 | 39800 | 42550 | 45300 |
| | LOW-INCOME | 38450 | 43950 | 49450 | 54900 | 59300 | 63700 | 68100 | 72500 |
| Sheboygan, WI MSA | | | | | | | | | |
| FY 2014 MFI: 65100 | EXTR LOW INCOME | 13700 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 22800 | 26050 | 29300 | 32550 | 35200 | 37800 | 40400 | 43000 |
| | LOW-INCOME | 36500 | 41700 | 46900 | 52100 | 56300 | 60450 | 64650 | 68800 |
| Wausau, WI MSA | | | | | | | | | |
| FY 2014 MFI: 65400 | EXTR LOW INCOME | 13750 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 22900 | 26200 | 29450 | 32700 | 35350 | 37950 | 40550 | 43200 |
| | LOW-INCOME | 36650 | 41850 | 47100 | 52300 | 56500 | 60700 | 64900 | 69050 |
| Adams County, WI | | | | | | | | | |
| FY 2014 MFI: 49500 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Ashland County, WI | | | | | | | | | |
| FY 2014 MFI: 47300 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Barron County, WI | | | | | | | | | |
| FY 2014 MFI: 56000 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Bayfield County, WI | | | | | | | | | |
| FY 2014 MFI: 57800 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Buffalo County, WI | | | | | | | | | |
| FY 2014 MFI: 57200 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |

STATE:WISCONSIN

-----I N C O M E L I M I T S-----

| | | PROGRAM | 1 PERSON | 2 PERSON | 3 PERSON | 4 PERSON | 5 PERSON | 6 PERSON | 7 PERSON | 8 PERSON |
|-----------------------|--|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Burnett County, WI | | | | | | | | | | |
| FY 2014 MFI: 49400 | | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Clark County, WI | | | | | | | | | | |
| FY 2014 MFI: 54100 | | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Crawford County, WI | | | | | | | | | | |
| FY 2014 MFI: 54900 | | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Dodge County, WI | | | | | | | | | | |
| FY 2014 MFI: 66300 | | EXTR LOW INCOME | 13950 | 15950 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 23250 | 26550 | 29850 | 33150 | 35850 | 38500 | 41150 | 43800 |
| | | LOW-INCOME | 37150 | 42450 | 47750 | 53050 | 57300 | 61550 | 65800 | 70050 |
| Door County, WI | | | | | | | | | | |
| FY 2014 MFI: 63500 | | EXTR LOW INCOME | 13350 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 22250 | 25400 | 28600 | 31750 | 34300 | 36850 | 39400 | 41950 |
| | | LOW-INCOME | 35600 | 40650 | 45750 | 50800 | 54900 | 58950 | 63000 | 67100 |
| Dunn County, WI | | | | | | | | | | |
| FY 2014 MFI: 63900 | | EXTR LOW INCOME | 13450 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 22400 | 25600 | 28800 | 31950 | 34550 | 37100 | 39650 | 42200 |
| | | LOW-INCOME | 35800 | 40900 | 46000 | 51100 | 55200 | 59300 | 63400 | 67500 |
| Florence County, WI | | | | | | | | | | |
| FY 2014 MFI: 50800 | | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Forest County, WI | | | | | | | | | | |
| FY 2014 MFI: 48200 | | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Grant County, WI | | | | | | | | | | |
| FY 2014 MFI: 58300 | | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Green County, WI | | | | | | | | | | |
| FY 2014 MFI: 67200 | | EXTR LOW INCOME | 14150 | 16150 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 23550 | 26900 | 30250 | 33600 | 36300 | 39000 | 41700 | 44400 |
| | | LOW-INCOME | 37650 | 43000 | 48400 | 53750 | 58050 | 62350 | 66650 | 70950 |
| Green Lake County, WI | | | | | | | | | | |
| FY 2014 MFI: 65800 | | EXTR LOW INCOME | 13850 | 15800 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 23050 | 26350 | 29650 | 32900 | 35550 | 38200 | 40800 | 43450 |
| | | LOW-INCOME | 36900 | 42150 | 47400 | 52650 | 56900 | 61100 | 65300 | 69500 |
| Iron County, WI | | | | | | | | | | |
| FY 2014 MFI: 49100 | | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |

STATE:WISCONSIN

-----I N C O M E L I M I T S-----

| | PROGRAM | 1 PERSON | 2 PERSON | 3 PERSON | 4 PERSON | 5 PERSON | 6 PERSON | 7 PERSON | 8 PERSON |
|----------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Jackson County, WI | | | | | | | | | |
| FY 2014 MFI: 54300 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Jefferson County, WI | | | | | | | | | |
| FY 2014 MFI: 68700 | EXTR LOW INCOME | 14450 | 16500 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 24050 | 27500 | 30950 | 34350 | 37100 | 39850 | 42600 | 45350 |
| | LOW-INCOME | 38500 | 44000 | 49500 | 54950 | 59350 | 63750 | 68150 | 72550 |
| Juneau County, WI | | | | | | | | | |
| FY 2014 MFI: 56600 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Lafayette County, WI | | | | | | | | | |
| FY 2014 MFI: 62000 | EXTR LOW INCOME | 13050 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 21700 | 24800 | 27900 | 31000 | 33500 | 36000 | 38450 | 40950 |
| | LOW-INCOME | 34750 | 39700 | 44650 | 49600 | 53600 | 57550 | 61550 | 65500 |
| Langlade County, WI | | | | | | | | | |
| FY 2014 MFI: 52600 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Lincoln County, WI | | | | | | | | | |
| FY 2014 MFI: 62400 | EXTR LOW INCOME | 13100 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 21850 | 25000 | 28100 | 31200 | 33700 | 36200 | 38700 | 41200 |
| | LOW-INCOME | 34950 | 39950 | 44950 | 49900 | 53900 | 57900 | 61900 | 65900 |
| Manitowoc County, WI | | | | | | | | | |
| FY 2014 MFI: 61400 | EXTR LOW INCOME | 12950 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 21600 | 24700 | 27800 | 30850 | 33350 | 35800 | 38300 | 40750 |
| | LOW-INCOME | 34550 | 39500 | 44450 | 49350 | 53300 | 57250 | 61200 | 65150 |
| Marinette County, WI | | | | | | | | | |
| FY 2014 MFI: 55900 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Marquette County, WI | | | | | | | | | |
| FY 2014 MFI: 56600 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Menominee County, WI | | | | | | | | | |
| FY 2014 MFI: 37500 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Monroe County, WI | | | | | | | | | |
| FY 2014 MFI: 62800 | EXTR LOW INCOME | 13200 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 22000 | 25150 | 28300 | 31400 | 33950 | 36450 | 38950 | 41450 |
| | LOW-INCOME | 35200 | 40200 | 45250 | 50250 | 54300 | 58300 | 62350 | 66350 |
| Oneida County, WI | | | | | | | | | |
| FY 2014 MFI: 58100 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |

STATE:WISCONSIN

-----I N C O M E L I M I T S-----

| | | PROGRAM | 1 PERSON | 2 PERSON | 3 PERSON | 4 PERSON | 5 PERSON | 6 PERSON | 7 PERSON | 8 PERSON |
|------------------------|-------|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Pepin County, WI | | | | | | | | | | |
| FY 2014 MFI: | 61500 | EXTR LOW INCOME | 12950 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 21550 | 24600 | 27700 | 30750 | 33250 | 35700 | 38150 | 40600 |
| | | LOW-INCOME | 34450 | 39400 | 44300 | 49200 | 53150 | 57100 | 61050 | 64950 |
| Polk County, WI | | | | | | | | | | |
| FY 2014 MFI: | 61900 | EXTR LOW INCOME | 13000 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 21700 | 24800 | 27900 | 30950 | 33450 | 35950 | 38400 | 40900 |
| | | LOW-INCOME | 34650 | 39600 | 44550 | 49500 | 53500 | 57450 | 61400 | 65350 |
| Portage County, WI | | | | | | | | | | |
| FY 2014 MFI: | 63700 | EXTR LOW INCOME | 13550 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 22550 | 25750 | 28950 | 32150 | 34750 | 37300 | 39900 | 42450 |
| | | LOW-INCOME | 36050 | 41200 | 46350 | 51450 | 55600 | 59700 | 63800 | 67950 |
| Price County, WI | | | | | | | | | | |
| FY 2014 MFI: | 57500 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Richland County, WI | | | | | | | | | | |
| FY 2014 MFI: | 57400 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Rusk County, WI | | | | | | | | | | |
| FY 2014 MFI: | 50200 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Sauk County, WI | | | | | | | | | | |
| FY 2014 MFI: | 67400 | EXTR LOW INCOME | 14150 | 16200 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 23600 | 27000 | 30350 | 33700 | 36400 | 39100 | 41800 | 44500 |
| | | LOW-INCOME | 37750 | 43150 | 48550 | 53900 | 58250 | 62550 | 66850 | 71150 |
| Sawyer County, WI | | | | | | | | | | |
| FY 2014 MFI: | 50100 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Shawano County, WI | | | | | | | | | | |
| FY 2014 MFI: | 56100 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Taylor County, WI | | | | | | | | | | |
| FY 2014 MFI: | 58000 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Trempealeau County, WI | | | | | | | | | | |
| FY 2014 MFI: | 61600 | EXTR LOW INCOME | 12950 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | | VERY LOW INCOME | 21600 | 24650 | 27750 | 30800 | 33300 | 35750 | 38200 | 40700 |
| | | LOW-INCOME | 34550 | 39450 | 44400 | 49300 | 53250 | 57200 | 61150 | 65100 |
| Vernon County, WI | | | | | | | | | | |
| FY 2014 MFI: | 58100 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |

STATE:WISCONSIN

-----I N C O M E L I M I T S-----

| | PROGRAM | 1 PERSON | 2 PERSON | 3 PERSON | 4 PERSON | 5 PERSON | 6 PERSON | 7 PERSON | 8 PERSON |
|---------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Vilas County, WI | | | | | | | | | |
| FY 2014 MFI: 53800 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Walworth County, WI | | | | | | | | | |
| FY 2014 MFI: 70700 | EXTR LOW INCOME | 14850 | 17000 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 24750 | 28300 | 31850 | 35350 | 38200 | 41050 | 43850 | 46700 |
| | LOW-INCOME | 39600 | 45250 | 50900 | 56550 | 61100 | 65600 | 70150 | 74650 |
| Washburn County, WI | | | | | | | | | |
| FY 2014 MFI: 52200 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Waupaca County, WI | | | | | | | | | |
| FY 2014 MFI: 62700 | EXTR LOW INCOME | 13200 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 40090 |
| | VERY LOW INCOME | 21950 | 25100 | 28250 | 31350 | 33900 | 36400 | 38900 | 41400 |
| | LOW-INCOME | 35150 | 40150 | 45150 | 50150 | 54200 | 58200 | 62200 | 66200 |
| Waushara County, WI | | | | | | | | | |
| FY 2014 MFI: 53700 | EXTR LOW INCOME | 12400 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 38900 |
| | VERY LOW INCOME | 20650 | 23600 | 26550 | 29450 | 31850 | 34200 | 36550 | 38900 |
| | LOW-INCOME | 33000 | 37700 | 42400 | 47100 | 50900 | 54650 | 58450 | 62200 |
| Wood County, WI | | | | | | | | | |
| FY 2014 MFI: 60300 | EXTR LOW INCOME | 12700 | 15730 | 19790 | 23850 | 27910 | 31970 | 36030 | 39800 |
| | VERY LOW INCOME | 21150 | 24150 | 27150 | 30150 | 32600 | 35000 | 37400 | 39800 |
| | LOW-INCOME | 33800 | 38600 | 43450 | 48250 | 52150 | 56000 | 59850 | 63700 |



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **5/19/2015**

ITEM: **Tax ID # /WUP 00316E Rezone Request**

PRESENTER: **City Planner**

PREVIOUS ACTION, IF ANY: **None.**

SUMMARY OF ITEM BEING PRESENTED: **Proposed Zoning Map Amendment for the following parcel to impose the B-1 (Community Business) Zoning District classification under Chapter 19.27 of the zoning ordinance at 896 S Janesville Street Tax ID # /WUP 00316E for Progressing Properties LLC (Michael Sina).**

BUDGET IMPACT, IF ANY: **N/A**

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: **The Plan and Architectural Review Commission took action to recommend approval on May 11th, 2015.**

STAFF RECOMMENDATION: **Please see Planner Report**

RECOMMENDED MOTION: **N/A**

ATTACHMENT(S) INCLUDED (If none, please state):
Planners Report

FOR MORE INFORMATION CONTACT:
Chris Munz-Pritchard, cmunz-pritchard@whitewater-wi.gov, 262-473-0143.

To: City of Whitewater Plan and Architectural Review Commission

From: Christine Munz-Pritchard, City Planner

Date: May 11th 2015

Re: **Item # X** Proposed Zoning Map Amendment for the following parcel to impose the B-1 (Community Business) Zoning District classification under Chapter 19.27 of the zoning ordinance at 896 S Janesville Street Tax ID # /WUP 00316E for Progressing Properties LLC (Michael Sina).

| Summary of Request | | |
|--|---|---------------------------------|
| Requested Approvals: | Zoning Map Amendment to B-1 (Community Business) | |
| Location: | 896 S Janesville Street | |
| Current Land Use: | Open Space / Used for parking for the adjacent business | |
| Proposed Land Use: | Business / Used for parking for the adjacent business | |
| Current Zoning: | AT Agricultural Transition | |
| Proposed Zoning: | B-1 (Community Business) | |
| Comprehensive Plan's Future Land Use: | Community Business | |
| | | |
| Surrounding <i>Zoning</i> and Current Land Uses: | | |
| Northwest: | Subject Property | Northeast: |
| R-1 One-Family Residence District / RR ROW | | B-1 Community Business District |
| Southwest: | Subject Property | Southeast: |
| US-12 / WI-59 | | US-12 / WI-59 |

Description of the Proposal:

This lot sits north of US-12/ WI-59 bypass. The lot is .7749 acres (Walworth County GIS) and is most likely remnant of 4.80 acres of farmland *AT* Agricultural Transition. The bulk of the 4.80 acres was acquired during the US-12/WI-59 bypass around 2003. The .7749 acreage was never rezoned out of *AT* Agricultural Transition. The lot appears to have been utilized by the adjacent lot most likely after the bypass was built.

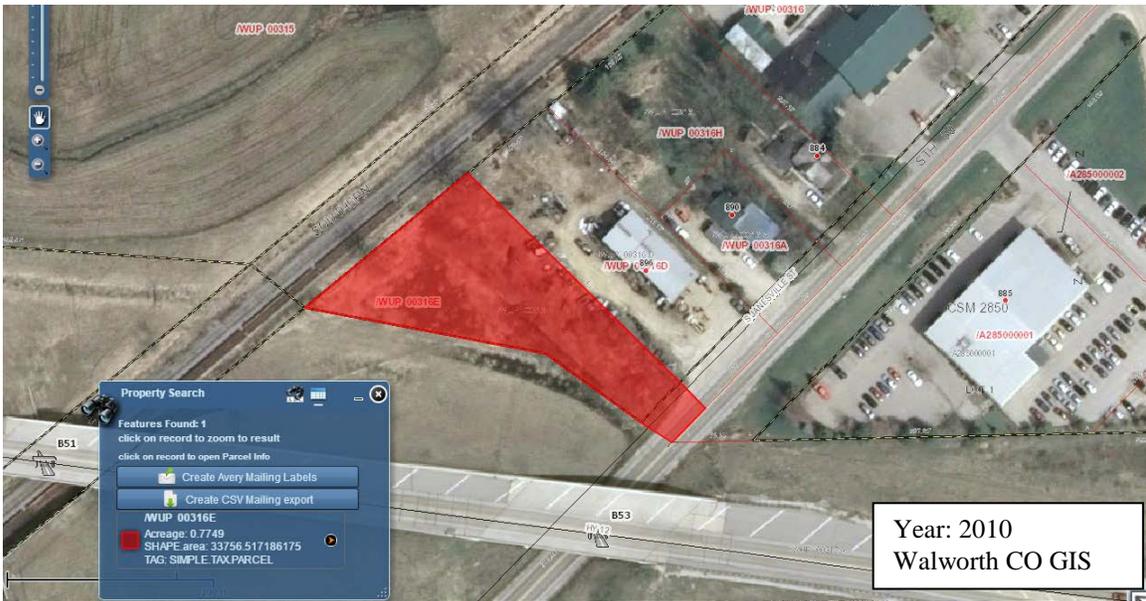
PLANNER’S RECOMMENDATIONS:

I recommend that the Plan and Architectural Review Commission recommend approval of the proposed Zoning Map Amendment to B-1 Community Business, subject to the finding presented below.

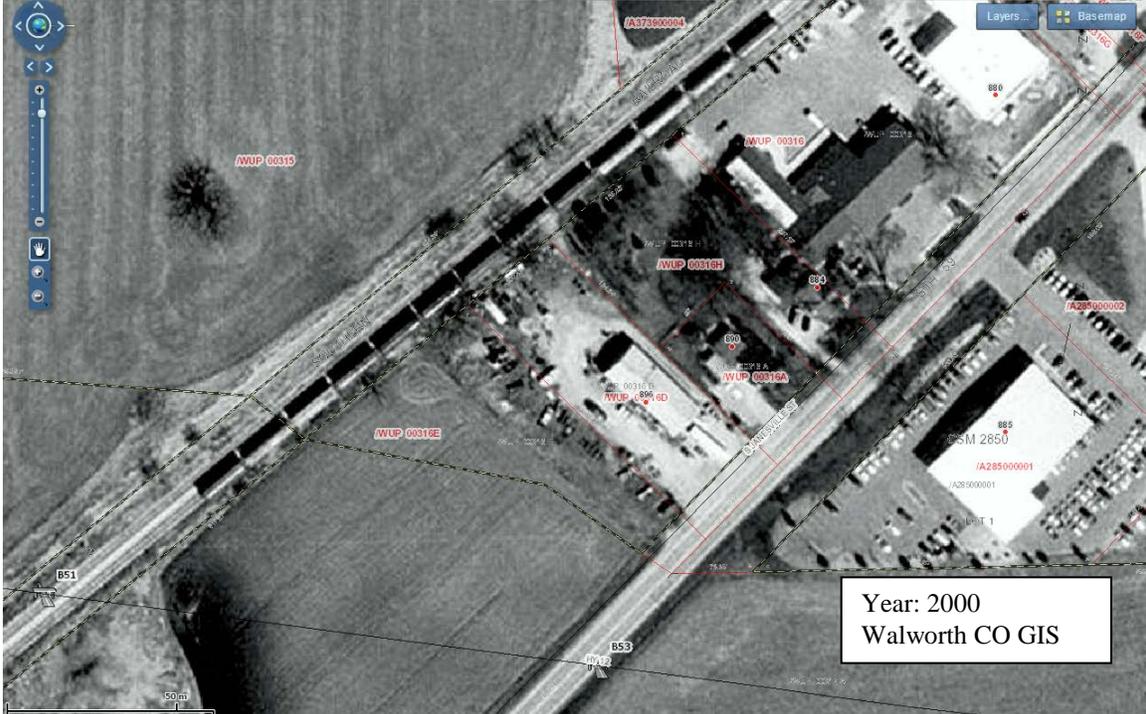
SUGGESTED FINDING TO BE MADE BY THE PLAN COMMISSION

1. Any building development on WUP 00316E will need to be reviewed by the City of Whitewater. The lot has a very small building envelope that could be problematic.
2. Any other conditions identified by City Staff or the Plan Commission.

| Amendment of Zoning for: Vacant Parcel on S. Janesville St. Parcel # /WUP 00316E | | |
|---|------------|--|
| <i>Amendment to Zoning Standards Chapter 19.63</i> | | |
| STANDARD | EVALUATION | COMMENTS |
| 1. The establishment, maintenance, or operation of the conditional use will not create a nuisance for neighboring uses or substantially reduce the values of property. | Yes | This project will involve no exterior building modifications. |
| 2. Adequate utilities, access roads, parking, drainage, landscaping, and other necessary site improvements are being provided. | Yes | All utilities are adequate. |
| 3. The conditional use conforms to all applicable regulations of the district in which it is located, unless otherwise specifically exempted in this ordinance or through variance. | Yes | No exemptions or variances are being requested. |
| 4. The conditional use conforms to the purpose and intent of the city master (comprehensive) plan. | Yes | The proposal does not change the business use of the property. |
| 5. The conditional use and structures are consistent with sound planning and zoning principles. | Yes | The project is consistent with Comprehensive Plan. |



Year: 2010
Walworth CO GIS



Year: 2000
Walworth CO GIS

ORDINANCE NO. _____
AMENDING THE CITY OF WHITEWATER ZONING MAP
AND ZONING CLASSIFICATION OF CERTAIN PROPERTY
IN THE CITY OF WHITEWATER
(896 SOUTH JANESVILLE STREET /WUP 00316E)

The Common Council of the city of Whitewater, Walworth and Jefferson Counties, do, pursuant to Municipal Code Section 19.69, hereby amend the zoning classification of the below-described property as set forth herein.

Section 1: Pursuant to Whitewater Municipal Code 19.69, the below-described property is hereby rezoned to 19.27 (B-1 Community Business District).

| | |
|-----------------------------|----------------|
| <u>Address</u> | <u>Tax ID#</u> |
| 896 South Janesville Street | /WUP 00316E |

Section 2: The official zoning map of the City of Whitewater is hereby amended to show the above action.

Section 3: This ordinance shall take effect upon passage and publication as provided by law.

Ordinance introduced by Councilmember _____, who moved its adoption. Seconded by Councilmember _____.

AYES:

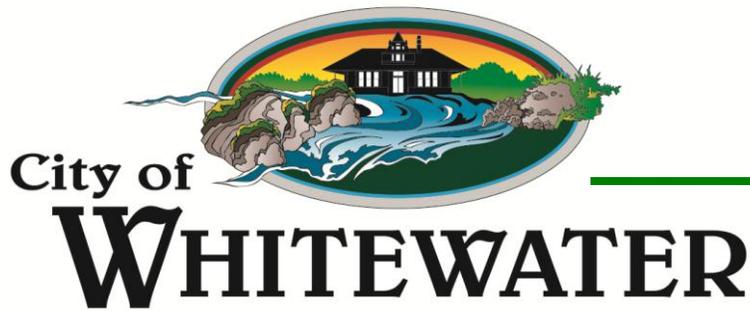
NOES:

Cameron Clapper, City Manager

ABSENT:

Michele R. Smith, City Clerk

ADOPTED:



Doug Saubert
Finance Director
P.O. Box 690
Whitewater, WI 53190

PHONE: (262) 473-1380
FAX: (262) 473-0589
Email: DSaubert@whitewater-wi.gov
WEBSITE: www.whitewater-wi.gov

TO: Council Members & City Manager

FROM: Doug Saubert, Finance Director

RE: Presentation of 2014 Audited Financial Statement and Reports

DATE: May 11, 2015

Enclosed in your packets are the following audited financial statements for 2014:

- Financial Statement Overview
- Required Audit Communications
- Financial Statements-Government Wide
- Financial Statements-Utilities

Kevin Krysinski of Johnson Block and Company will make a presentation at the May 19th council meeting. Kevin will review and discuss all of the above reports with primary emphasis on the "Financial Statement Overview", which highlights the 2014 Financial Statement results.

Please let me know if you have any questions prior to the meeting.

CITY OF WHITEWATER
FINANCIAL STATEMENT OVERVIEW
For the Year Ended December 31, 2014

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

2014 AUDIT OVERVIEW

Content of Audit Report

- Independent Auditor's Report – our report is unmodified
- 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, Other Capital Projects, 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)

Management Letter Comments

- Budget Comparisons
- TIF #4 Advance
- Fund Balance Policy
- Internal Accounting Controls

**CITY OF WHITEWATER
2014 Financial Statement Highlights**

| | <u>2014</u> | <u>2013</u> |
|--|---------------------|---------------------|
| General Fund | | |
| Assets | | |
| Cash | \$ 2,586,162 | \$ 2,666,452 |
| Taxes Receivable | 3,071,734 | 3,017,446 |
| Other Assets | <u>419,472</u> | <u>611,306</u> |
| Total Assets | <u>\$ 6,077,368</u> | <u>\$ 6,295,204</u> |
| Liabilities | | |
| Current Liabilities | \$ 481,941 | \$ 567,068 |
| Total Liabilities | <u>481,941</u> | <u>567,068</u> |
| Deferred Inflows of Resources | | |
| Total Deferred Inflows of Resources | <u>3,156,222</u> | <u>3,176,065</u> |
| Fund Balance | | |
| Total Fund Balance | <u>2,439,205</u> | <u>2,552,071</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$ 6,077,368</u> | <u>\$ 6,295,204</u> |
| Detail of General Fund Balance | | |
| Nonspendable | \$ 95,748 | \$ 80,079 |
| Assigned | 750,016 | 834,047 |
| Unassigned | <u>1,593,441</u> | <u>1,637,945</u> |
| | <u>\$ 2,439,205</u> | <u>\$ 2,552,071</u> |
| Unassigned general fund balance | \$ 1,593,441 | \$ 1,637,945 |
| Subsequent year general fund budget (original) | 9,472,401 | 9,381,446 |
| | <u>16.82%</u> | <u>17.46%</u> |

Note: As a result of GASB 54, the General Fund includes other funds.

| | 2014 <u>Budget</u> | 2014 <u>Actual</u> | 2014 <u>Variance</u> |
|--------------------------------|-----------------------|-----------------------|-------------------------|
| Revenues | \$ 8,455,258 | \$ 8,415,625 | \$ 39,633 |
| Expenditures | 7,528,162 | 7,512,796 | 15,366 |
| Other financing sources (uses) | <u>(927,096)</u> | <u>(927,386)</u> | <u>290</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ (24,557)</u> | <u>\$ 24,557</u> |

CITY OF WHITEWATER
2014 Financial Statement Highlights (Continued)

| |
|-------------|
| Major Funds |
|-------------|

Fund Balance (Deficit)

| <u>General Fund</u> | <u>Nonspendable</u> | <u>Restricted</u> | <u>Assigned</u> | <u>Unassigned</u> |
|--|---------------------|-------------------|-------------------|---------------------|
| Delinquent personal property tax | \$ 11,148 | \$ - | \$ - | \$ - |
| Prepaid expenses | 83,900 | - | - | - |
| Advances | 700 | - | - | - |
| 27th Payroll | - | - | - | 159,864 |
| Fire Department Equipment | - | - | 16,393 | - |
| Dept. of Public Works Equipment Revolving Fund | - | - | 79,671 | - |
| Police Vehicle Revolving Fund | - | - | 2,090 | - |
| Government Equipment | - | - | 22,651 | - |
| Skate Park | - | - | 3,211 | - |
| Solid Waste/Recycling (deficit) | - | - | - | (22,572) |
| Sick Leave Severance | - | - | 158,659 | - |
| Lakes Improvements | - | - | 475 | - |
| Street Repair Revolving Fund | - | - | 466,866 | - |
| Unassigned | - | - | - | 1,456,149 |
| Total General Fund | <u>\$ 95,748</u> | <u>\$ -</u> | <u>\$ 750,016</u> | <u>\$ 1,593,441</u> |

Debt Service Fund

| | |
|----------------------------------|-------------------|
| Restricted for TIF debt payments | \$ 330,796 |
| Restricted for other debt | 311,271 |
| | <u>\$ 642,067</u> |

TID 4 Capital Projects Fund

| | |
|-----------------|--------------------|
| TID 4 (deficit) | <u>\$ (11,046)</u> |
|-----------------|--------------------|

Other Capital Projects Funds

| | |
|--|---------------------|
| Restricted for capital outlay projects | <u>\$ 1,536,844</u> |
|--|---------------------|

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

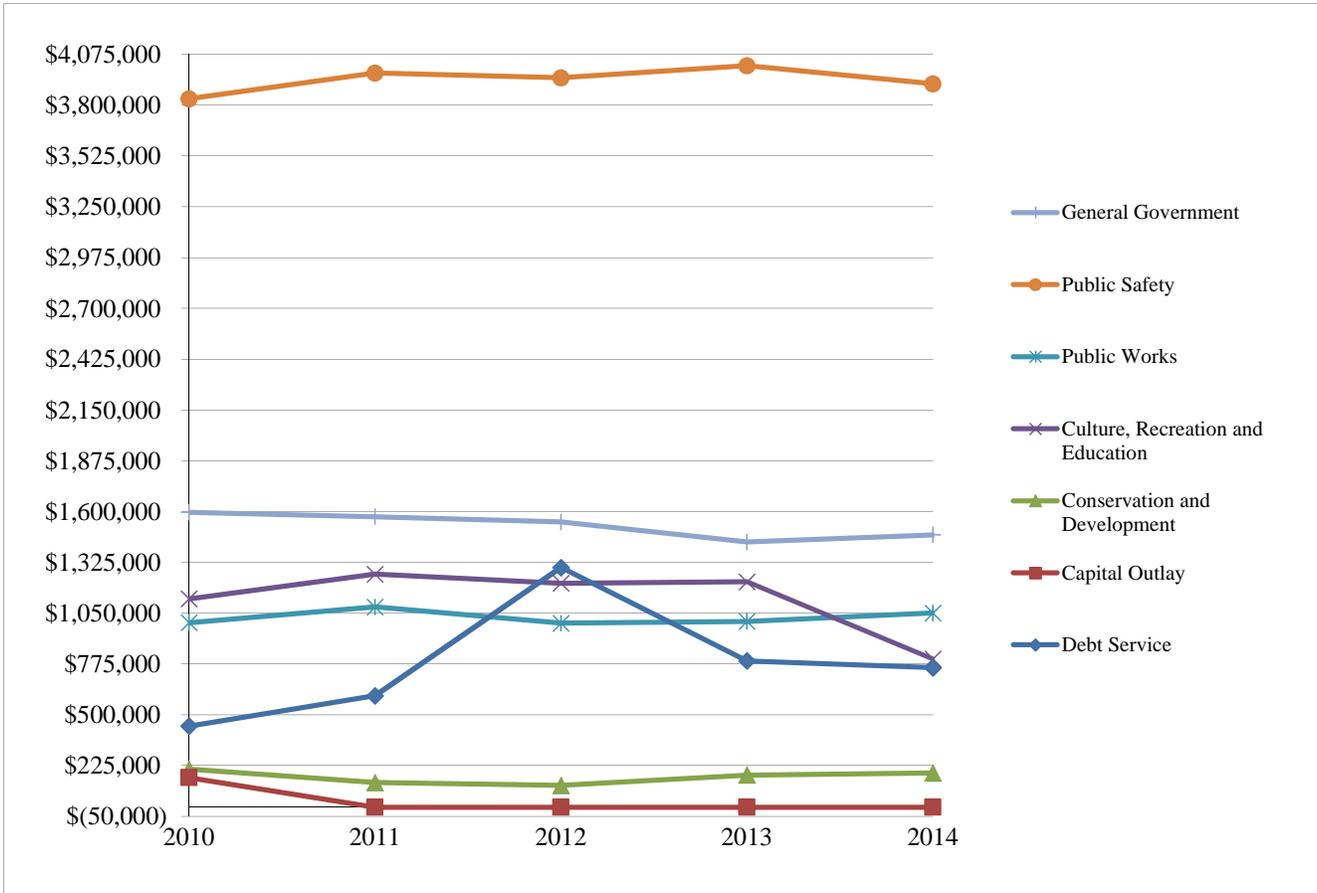
Fund Balance (Deficit)

| <u>Special Revenue Funds</u> | <u>Nonspendable</u> | <u>Restricted</u> | <u>Assigned</u> | <u>Unassigned</u> |
|------------------------------|---------------------|---------------------|-----------------|-------------------|
| Cable Television | \$ - | \$ 97,374 | \$ - | \$ - |
| Library Special Revenue | - | 583,081 | - | - |
| Taxi Cab Grant | - | 30,386 | - | - |
| Parkland Acquisition | - | 12,535 | - | - |
| Parkland Development | - | 9,408 | - | - |
| Forestry Fund | - | 9,116 | - | - |
| Rescue Squad Equipment | - | 246,620 | - | - |
| Parking Permit | - | 48,533 | - | - |
| Rescue Squad Trust | - | 53,925 | - | - |
| Police Dept. Trust | - | 41,429 | - | - |
| Rock River Stormwater Group | - | 26,412 | - | - |
| Parks and Recreation Fund | - | 8,338 | - | - |
| TID #5 | - | 8,561 | - | - |
| TID #6 | - | 20,669 | - | - |
| TID #7 (deficit) | - | - | - | (662) |
| TID #8 | - | 18,251 | - | - |
| TID #9 | - | 2,444 | - | - |
| Total Non-Major Funds | <u>\$ -</u> | <u>\$ 1,217,082</u> | <u>\$ -</u> | <u>\$ (662)</u> |

CITY OF WHITEWATER
2014 Financial Statement Highlights (Continued)

| | <u>2014</u> | <u>2013</u> |
|--|---------------------|---------------------|
| Water Utility | | |
| Water Rate of Return | | |
| Authorized rate of return | 6.00% | 6.00% |
| Actual rate of return | 4.13% | 2.84% |
| | <u>2014</u> | <u>2013</u> |
| Water and Sewer Utility Operations | | |
| Water | | |
| Operating Revenues | \$ 1,709,494 | \$ 1,706,404 |
| Operating Expenses | <u>1,289,145</u> | <u>1,354,746</u> |
| Water Operating Income | <u>\$ 420,349</u> | <u>\$ 351,658</u> |
| Sewer | | |
| Operating Revenues | \$ 2,271,294 | \$ 2,301,153 |
| Operating Expenses | <u>2,721,474</u> | <u>2,501,369</u> |
| Sewer Operating Income (Loss) | <u>\$ (450,180)</u> | <u>\$ (200,216)</u> |
| | <u>2014</u> | <u>2013</u> |
| Utility Cash Flow | | |
| Water | | |
| Net cash flows from operating activities | \$ 584,552 | \$ 450,318 |
| Net cash flows from financing activities | (351,356) | (620,098) |
| Net cash flows from investing activities | <u>1,176</u> | <u>1,399</u> |
| Net increase (decrease) in cash and cash equivalents | <u>\$ 234,372</u> | <u>\$ (168,381)</u> |
| Sewer | | |
| Net cash flows from operating activities | \$ 790,287 | \$ 847,799 |
| Net cash flows from financing activities | (1,375,577) | (819,084) |
| Net cash flows from investing activities | <u>4,236</u> | <u>5,684</u> |
| Net increase (decrease) in cash and cash equivalents | <u>\$ (581,054)</u> | <u>\$ 34,399</u> |

CITY OF WHITEWATER
General Fund (Fund 100) and Debt Service Expenditures
(Excluding TIF and Refinanced Debts)
Actual 2010-2014

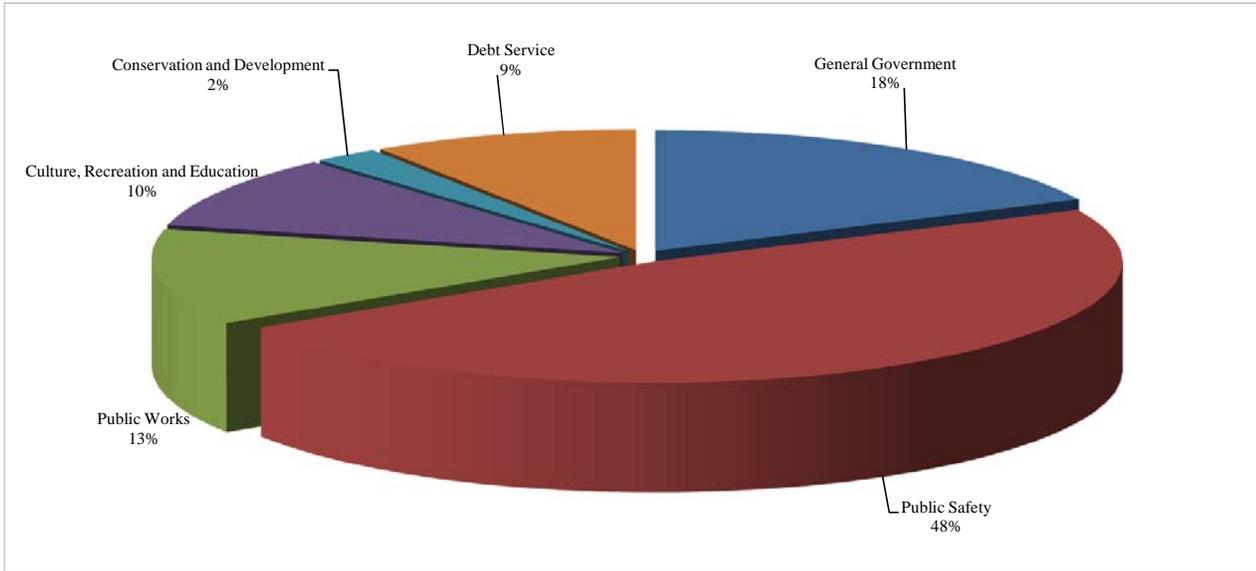


| | 2010 | 2011 | 2012 | 2013 | 2014 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Government | \$ 1,597,138 | \$ 1,573,247 | \$ 1,544,448 | \$ 1,435,644 | \$ 1,474,869 |
| Public Safety | 3,834,954 | 3,974,665 | 3,948,587 | 4,014,100 | 3,915,779 |
| Public Works | 999,651 | 1,084,225 | 996,915 | 1,005,996 | 1,052,144 |
| Culture, Recreation and Education | 1,128,761 | 1,261,693 | 1,213,169 | 1,220,634 | 803,016 |
| Conservation and Development | 206,502 | 133,897 | 118,474 | 174,312 | 185,495 |
| Capital Outlay | 160,919 | - | - | - | - |
| Debt Service | 439,446 | 604,313 | 1,298,217 | 792,611 | 755,339 |
| Totals | \$ 8,367,371 | \$ 8,632,040 | \$ 9,119,810 | \$ 8,643,297 | \$ 8,186,642 |

CITY OF WHITEWATER

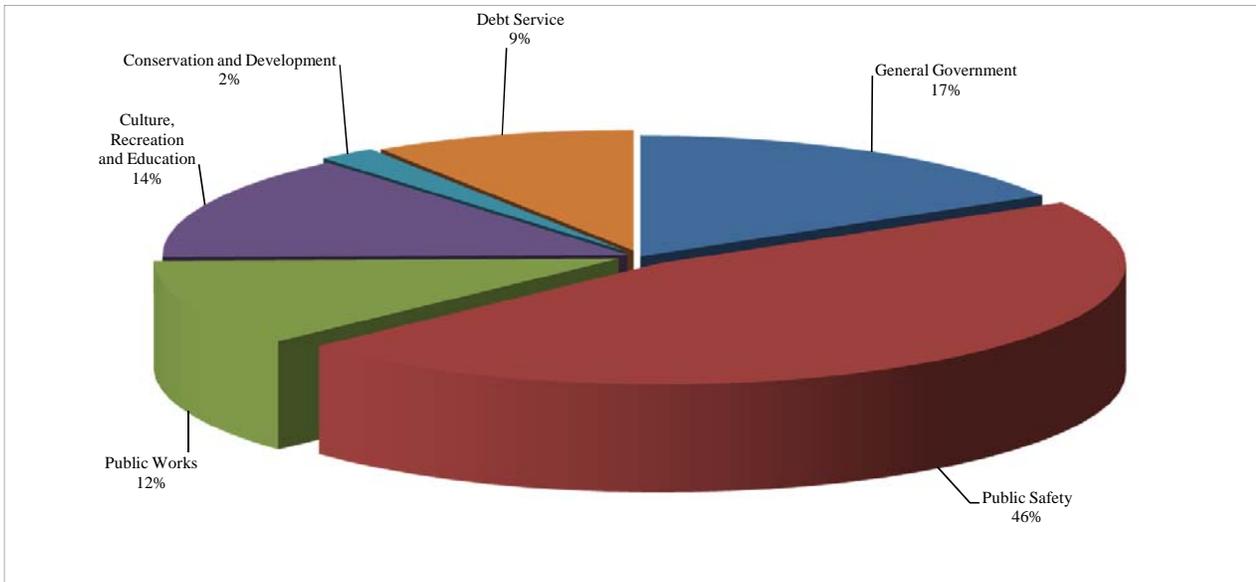
**2014 General Fund (Fund 100) and Debt Service Expenditures
(Excluding TIF and Refinanced Debt)**

Total Expenditures: \$8,186,642



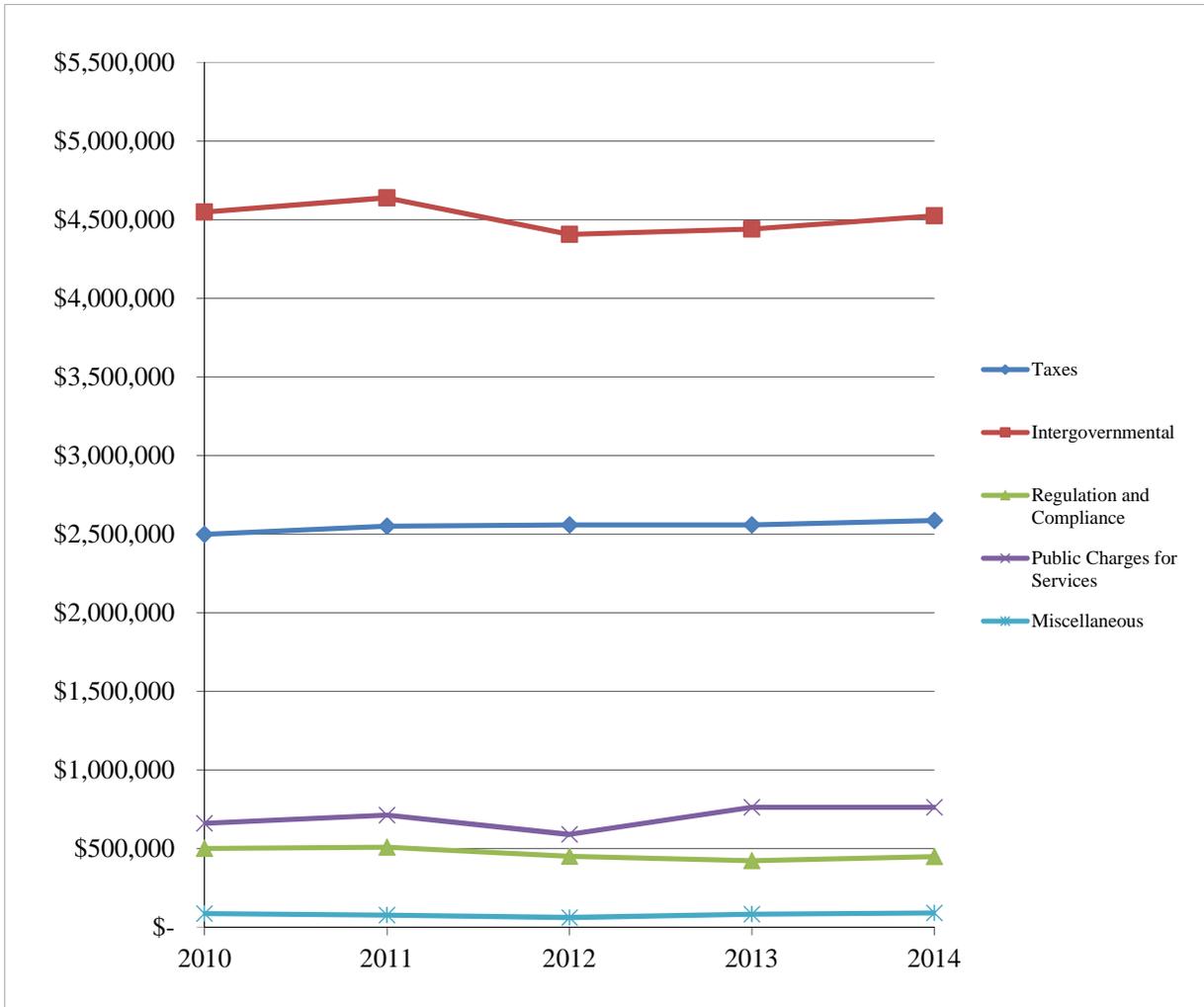
**2013 General Fund (Fund 100) and Debt Service Expenditures
(Excluding TIF and Refinanced Debt)**

Total Expenditures: \$8,643,297



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

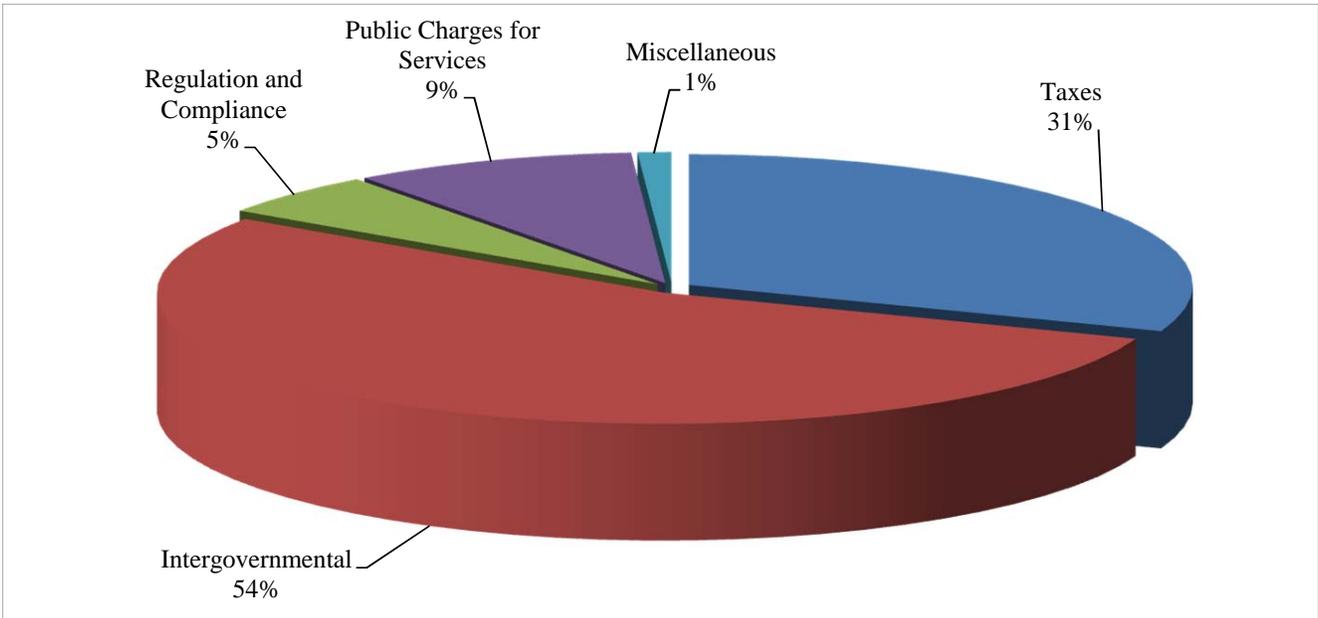
Actual 2010-2014



| | 2010 | 2011 | 2012 | 2013 | 2014 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Taxes | \$ 2,499,152 | \$ 2,551,652 | \$ 2,559,974 | \$ 2,558,968 | \$ 2,587,255 |
| Intergovernmental | 4,548,895 | 4,639,718 | 4,406,617 | 4,440,824 | 4,524,743 |
| Regulation and Compliance | 500,358 | 508,694 | 451,612 | 422,795 | 449,617 |
| Public Charges for Services | 661,060 | 713,075 | 590,117 | 762,350 | 763,318 |
| Miscellaneous | 86,315 | 76,322 | 61,755 | 83,064 | 90,692 |
| Totals | \$ 8,295,780 | \$ 8,489,461 | \$ 8,070,075 | \$ 8,268,001 | \$ 8,415,625 |

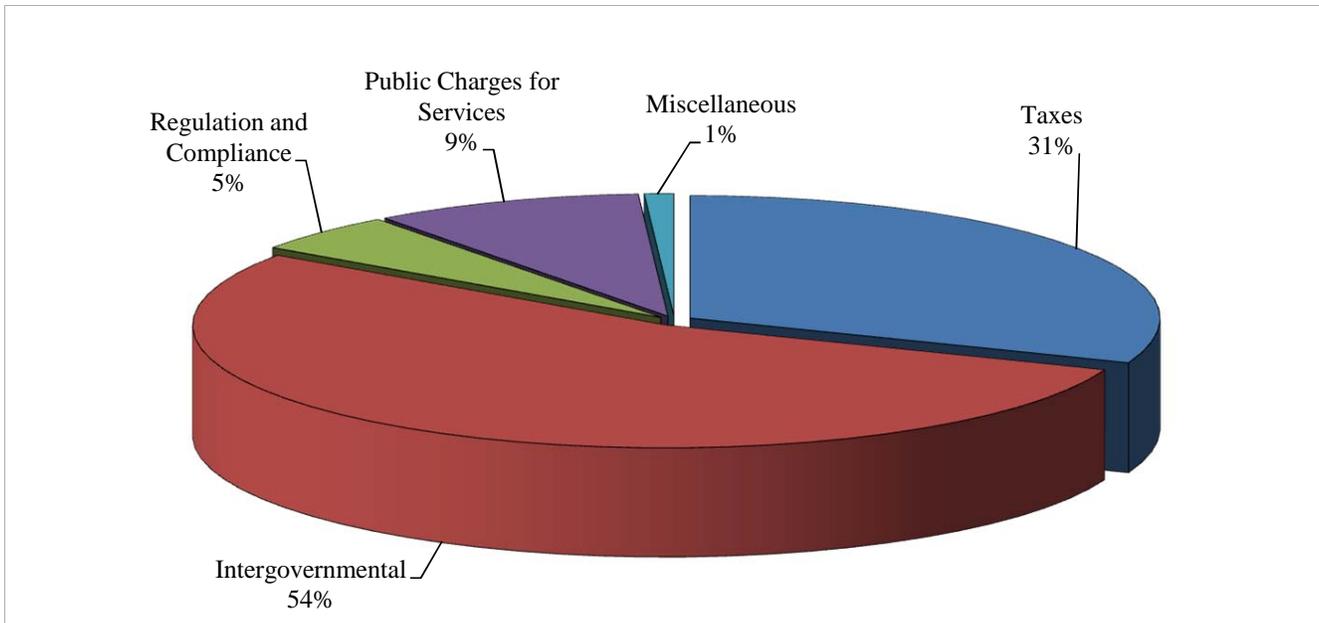
CITY OF WHITEWATER
2014 General Fund (Fund 100) Revenues

Total Revenues: \$8,415,625



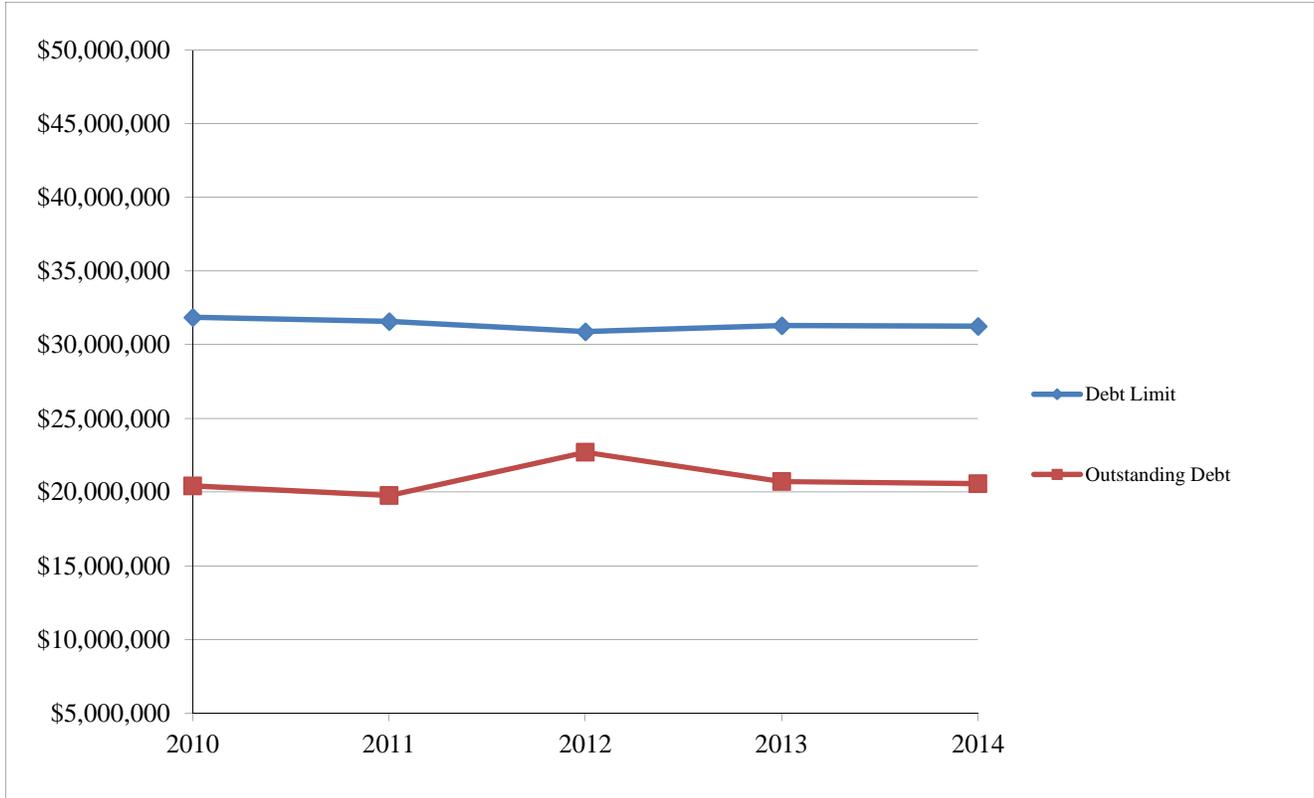
2013 General Fund (Fund 100) Revenues

Total Revenues: \$8,268,001



CITY OF WHITEWATER

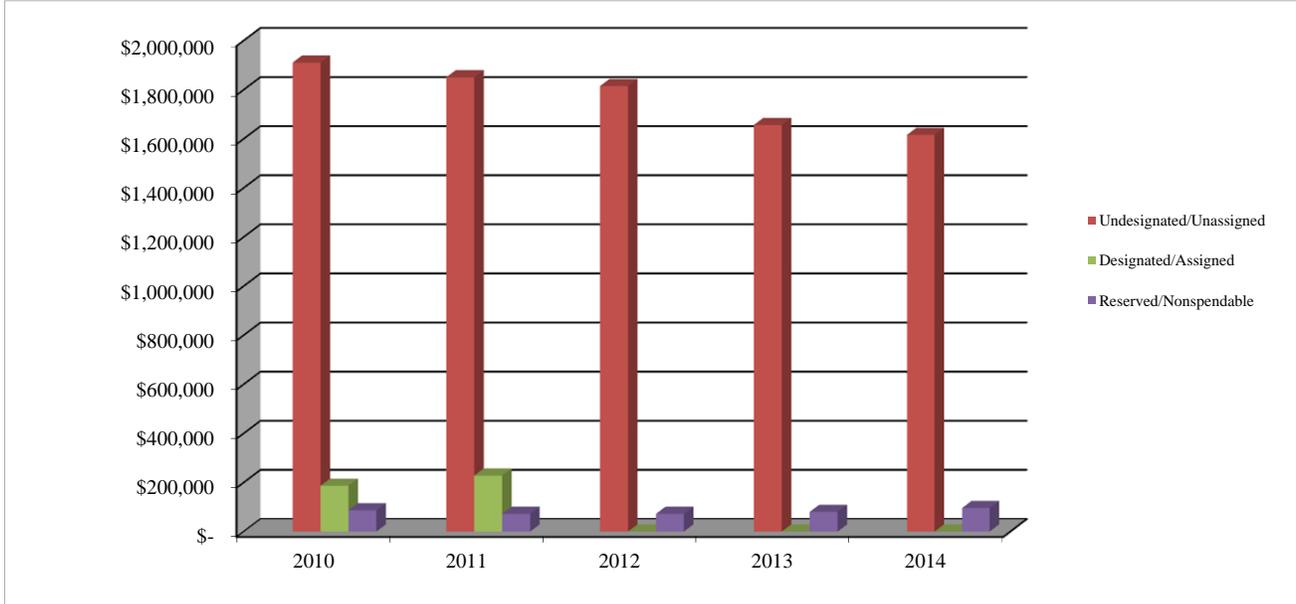
**G. O. Debt vs. Capacity
Actual 2010-2014**



| | 2010 | 2011 | 2012 | 2013 | 2014 |
|------------------|----------------|----------------|-----------------|----------------|----------------|
| Debt Limit | \$ 31,868,210 | \$ 31,587,565 | \$ 30,891,105 | \$ 31,293,040 | \$ 31,259,605 |
| Outstanding Debt | 20,410,000 | 19,777,000 | 22,700,000 | 20,720,000 | 20,570,000 |
| Difference | \$ 11,458,210 | \$ 11,810,565 | \$ 8,191,105 | \$ 10,573,040 | \$ 10,689,605 |
| % Available | 35.95% | 37.39% | 26.52% | 33.79% | 34.20% |
| Equalized Value | \$ 637,364,200 | \$ 631,751,300 | \$ 617,822,100 | \$ 625,860,800 | \$ 625,192,100 |
| Growth | \$ (767,000) | \$ (5,612,900) | \$ (13,929,200) | \$ 8,038,700 | \$ (668,700) |
| % Growth | -0.12% | -0.88% | -2.20% | 1.30% | -0.11% |

CITY OF WHITEWATER

**General Fund Balance (Fund 100)
Actual 2010-2014**

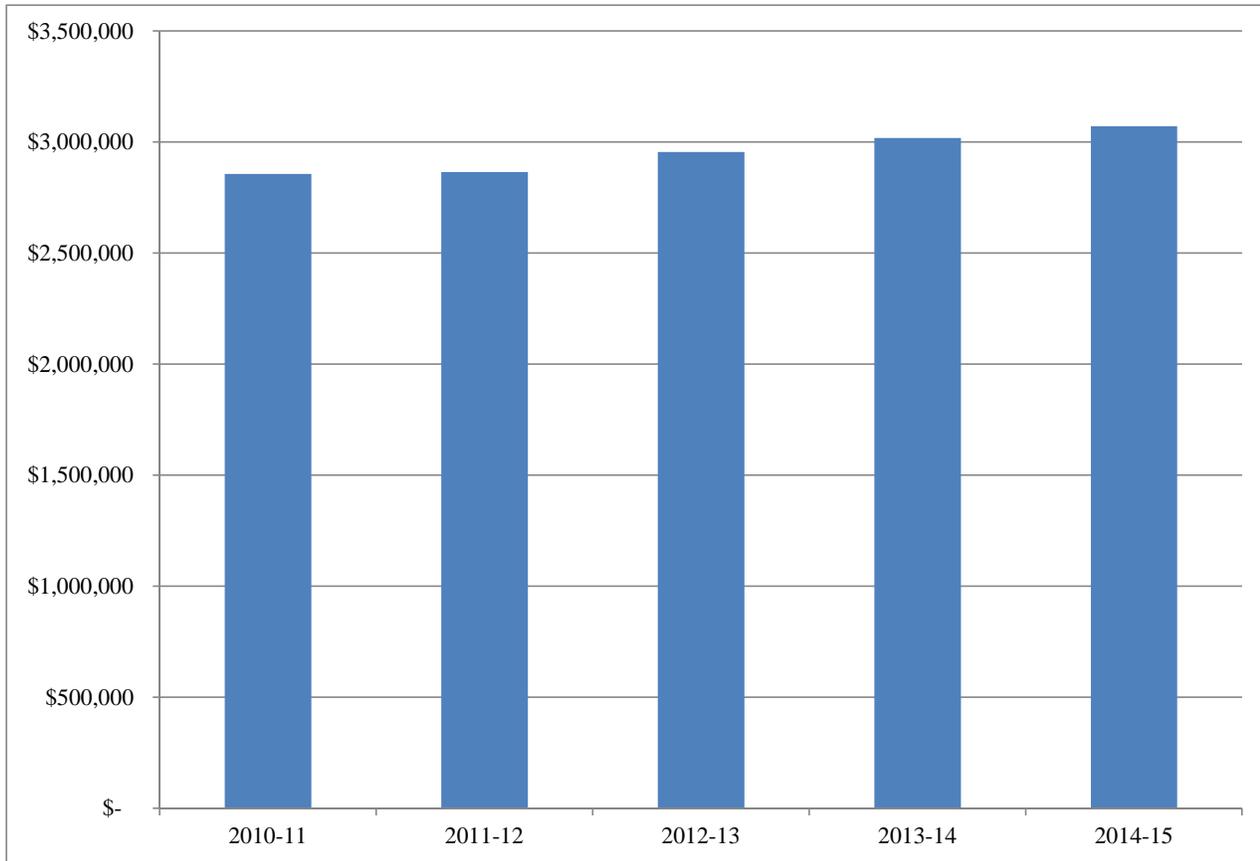


General Fund Balance

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Undesignated/Unassigned | 1,910,164 \$ | 1,850,582 \$ | 1,814,680 \$ | 1,656,239 \$ | 1,616,013 \$ |
| Designated/Assigned | 186,240 | 228,084 | - | - | - |
| Reserved/Nonspendable | 86,689 | 71,926 | 72,057 | 80,079 | 95,748 |
| Total | \$ 2,183,093 | \$ 2,150,592 | \$ 1,886,737 | \$ 1,736,318 | \$ 1,711,761 |

CITY OF WHITEWATER

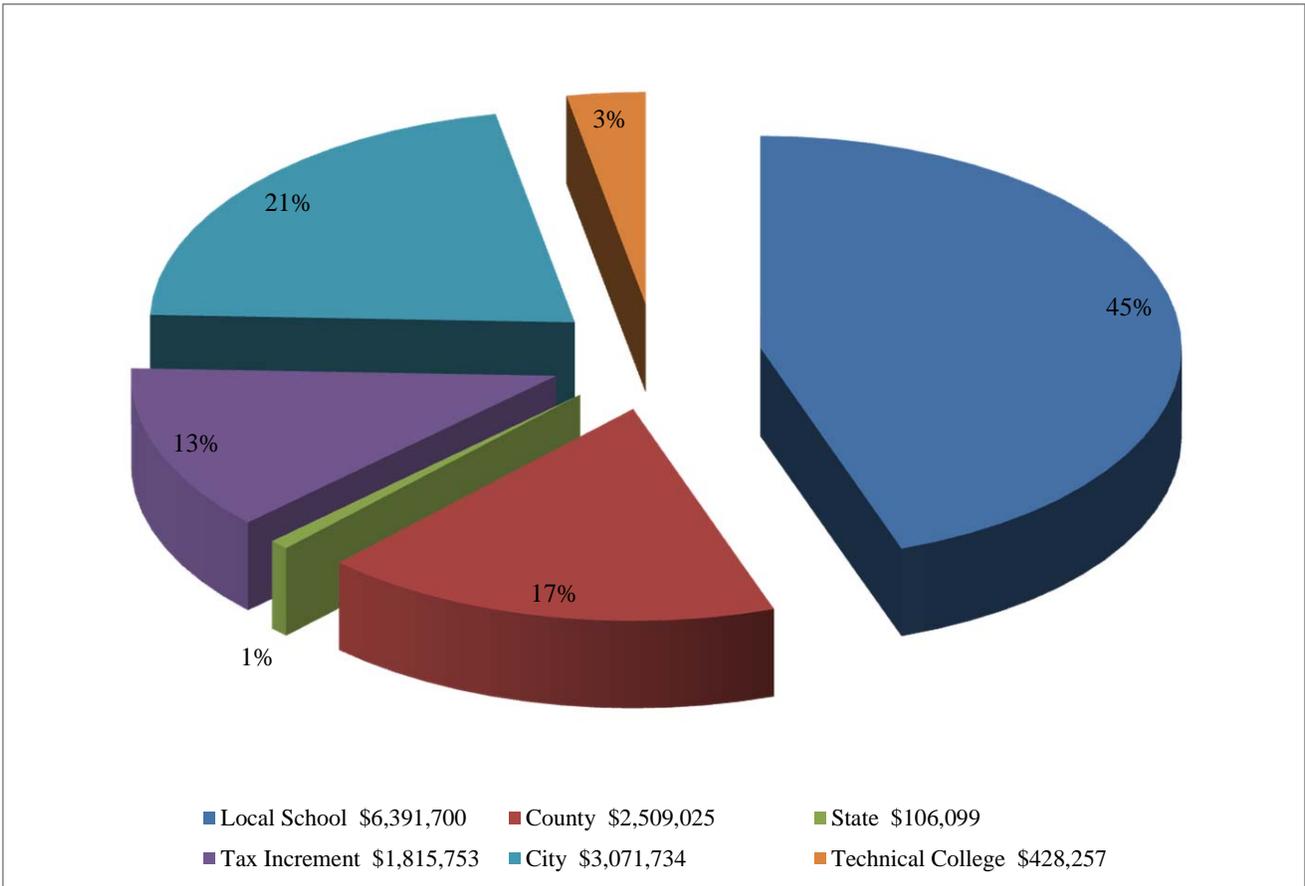
**Property Taxes
Actual 2010-2014**



City Levy Taxes (Excluding TIF)

| 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|--------------|--------------|--------------|--------------|--------------|
| \$ 2,856,656 | \$ 2,864,990 | \$ 2,955,009 | \$ 3,017,446 | \$ 3,071,734 |

CITY OF WHITEWATER
Property Tax Roll
2014 Tax Levy Collected in 2015



**CITY OF WHITEWATER
WHITEWATER, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE CITY COUNCIL**

Year Ended December 31, 2014

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

**CITY OF WHITEWATER
WHITEWATER, WISCONSIN**

Year Ended December 31, 2014

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Certified Public Accountants

406 Science Drive, Suite 100 ▲ Madison, Wisconsin 53711-1097 ▲ TEL 608-274-2002 ▲ FAX 608-274-4320

**AUDIT MATTERS REQUIRING COMMUNICATION
TO THE GOVERNING BODY**

May 4, 2015

To the City Council
City of Whitewater
Whitewater, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Whitewater for the year ended December 31, 2014 and issued our report thereon dated May 4, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 24, 2014. Professional standards require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Whitewater are described in Note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the City. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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



Corrected and Uncorrected Misstatements

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

- Reclassify debt proceeds between funds
- Accrue additional year-end payables
- Reclassify utility fixed assets and construction in progress
- Adjust taxicab receivables
- Adjust deferred revenue for PILOT agreements
- Accrue depreciation expense and joint meter allocation for fixed assets

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 4, 2015.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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



Other Matters

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

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

Sincerely,

Johnson Block & Company, Inc.

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

May 4, 2015

To the City Council
City of Whitewater
Whitewater, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Whitewater as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Whitewater's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Whitewater's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Whitewater's internal control.

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

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

2014-1 Financial Reporting

A consequence of the size, combined with the specific expertise of your accounting and financial reporting department, is that management has elected to rely on the knowledge of its auditors to prepare its annual financial statements and related disclosures. Your City, like many others, has made the determination that because of the ever changing and numerous reporting requirements associated with preparing financial statements that are in conformity with accounting principles generally accepted in the United States of America, it is more cost advantageous to rely on the expertise of its outside auditors to assist in the preparation of its financial statements.



However, since the financial statements are the responsibility of the City's management, the control over the financial statements being prepared in conformity with accounting principles generally accepted in the United States of America, lies with management. Currently, the City has elected not to dedicate its resources to providing for sufficient internal control over the preparation of its financial statements in conformity with accounting principles generally accepted in the United States of America, resulting in a more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City's internal control.

In addition, we noted other matters involving the internal control and its operation that we have reported to management of the City of Whitewater in a separate letter dated May 4, 2015.

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

Johnson Block & Company, Inc.

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



Certified Public Accountants

406 Science Drive, Suite 100 ▲ Madison, Wisconsin 53711-1097 ▲ TEL 608-274-2002 ▲ FAX 608-274-4320

May 4, 2015

To the City Council
City of Whitewater
Whitewater, Wisconsin

In planning and performing our audit of the financial statements of the City of Whitewater for the year ended December 31, 2014, we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated May 4 2015, on the financial statements of the City of Whitewater.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work.

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

A handwritten signature in black ink that reads 'Johnson Block & Company, Inc.' The signature is written in a cursive, flowing style.

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

**CITY OF WHITEWATER
WHITEWATER, WISCONSIN
Year Ended December 31, 2014**

ADJUSTING JOURNAL ENTRIES

As your auditor, our role is to substantiate year end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances. Please see the attached journal entries in the appendix.

The proposed entries were accepted by the City's management. All of these changes are reflected properly in your audited financial statements. A copy of the adjusting entries has been provided to your staff and they have been posted to your 2014 general ledger.

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

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

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

PASSED JOURNAL ENTRIES

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

ADDITIONAL COMMENTS

CURRENT YEAR COMMENTS

Budget Comparisons

We previously commented that the City budget had several categories where expenditures exceeded the budget and several revenues were short of budget. In 2014, the net result was that the general fund balance (fund 100 only) decreased by approximately \$25,000. This compared with a net loss of approximately \$150,000 in 2014.

We previously recommended that the City review the assumptions in its budget to determine if the City is on track with its fund balance projections. In addition, we recommend that the City provide concise, department level budget to actual reports to the Council monthly. If budget variances exist for a particular department, more detail comparisons could be provided for the particular department. This should be taken into consideration for the City's next budget.

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 previously recommended 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. Our understanding is that the City is reviewing the original resolution authorizing the advance to determine if terms were outlined.

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.

We have provided the city with a sample policy. We understand the City will be updating its policy.

Internal Accounting Controls
Departmental Controls

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 continue to note the following items:

- 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.

CONCLUDING REMARKS

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

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

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

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



Johnson & Block
AND COMPANY, INC.

Certified Public Accountants

CITY OF WHITEWATER
AUDITED FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

Quality service through our commitment to clients and staff.

City of Whitewater

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City of Whitewater

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

May 4, 2015

To the City Council
City of Whitewater
Whitewater, Wisconsin

We have audited the accompanying financial statements of the governmental activities, business-type activities, the aggregate 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, 2014, which collectively comprise the City's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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



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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitewater, Wisconsin, as of December 31, 2014, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Required Supplementary Information

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

Report on Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Whitewater, Wisconsin's financial statements as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Johnson Block & Company, Inc.

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

**MANAGEMENT'S DISCUSSION
AND ANALYSIS
FOR 2014**



CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended December 31, 2014 and 2013

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, 2014. 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 position increased \$708,757, or 1.33% from the prior year. The net position for governmental activities increased \$1,115,480 while net position of the business-type activities declined by \$406,723. The Community Development Authority-CDA-a component unit of the city, net position increased by \$36,881.

The assets of the City of Whitewater exceeded its liabilities and deferred inflows of resources as of December 31, 2014 by \$53,922,421 (net position). Of this amount, \$5,233,668 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The breakout of the unrestricted net position is \$3,294,394 and \$1,959,274 for governmental and business-type activities, respectively.

As of December 31, 2014, the City of Whitewater's governmental funds reported combined ending fund balances of \$5,823,490, a decrease of \$506,376 in comparison with the prior year. Approximately 27.2% of this total, or \$1,581,733 (unassigned fund balance), is available for spending at the government's discretion.

The city's water utility had an operating income in 2014 of \$420,349. Unrestricted net position increased by \$145,959. The water utility's total net position increased by \$55,635 to \$10,870,929. The approved Rate of Return is 6%. For 2014, the Rate of Return equaled 4.13%. The utility filed a Simplified Rate Case application with the Wisconsin PSC in April, 2014. The 2014 approved rate factor is 3.0%. The increase was approved and was effective with water usage after June 26.

The wastewater utility had an operating loss of \$450,181 in 2014. The utility's total net position decreased by \$525,700. 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. No rate adjustment was made in 2012. Rates were increased by 3% on March 1, 2013; by 3% on June 26, 2014. The wastewater utility is currently reviewing user rate in anticipation of a Clean Water Fund project of approximately \$20.7 million in plant improvements. Rate would be adjusted in early 2016.

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.

CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended December 31, 2014 and 2013

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

- 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.

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 position includes all of the government's assets and liabilities and deferred inflows of resources. 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 position and how they have changed. Net Position – the difference between the City's assets and liabilities and deferred inflows of resources – is one way to measure the City's financial health, or position. Over time, increases or decreases in the City's net position 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 position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of 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, 2014 and 2013

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 41 individual governmental funds. Several of the funds are included with the general fund. 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, Capital Projects 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 Position and the Statement of Revenues, Expenses, and Changes in Net Position. These two statements report the City's net position 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 position (approximately 82.4%) 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 net investment in 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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013**

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

| CITY OF WHITEWATER'S NET POSITION | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Governmental Activities | | Business-type Activities | | Total | |
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Current and Other Assets | 12,196,696 | 12,939,856 | 6,239,409 | 5,882,219 | 18,436,105 | 18,822,075 |
| Capital Assets | <u>39,997,312</u> | <u>38,040,457</u> | <u>32,562,949</u> | <u>32,499,074</u> | <u>72,560,261</u> | <u>70,539,531</u> |
| Total Assets | <u>52,194,008</u> | <u>50,980,313</u> | <u>38,802,358</u> | <u>38,381,293</u> | <u>90,996,366</u> | <u>89,361,606</u> |
| Non-Current Liabilities | 18,669,431 | 18,312,147 | 7,962,974 | 7,449,548 | 26,632,405 | 25,761,695 |
| Other Liabilities | <u>4,044,650</u> | <u>4,136,613</u> | <u>1,509,403</u> | <u>1,195,041</u> | <u>5,554,053</u> | <u>5,331,654</u> |
| Total Liabilities | <u>22,714,081</u> | <u>22,448,760</u> | <u>9,472,377</u> | <u>8,644,589</u> | <u>32,186,458</u> | <u>31,093,349</u> |
| Deferred Inflows of Resources | 4,887,487 | 5,054,593 | - | - | 4,887,487 | 5,054,593 |
| Net Position: | | | | | | |
| Net Investment in Capital Assets | 19,427,312 | 19,656,681 | 25,019,056 | 24,694,317 | 44,446,368 | 44,350,998 |
| Restricted | 1,870,734 | 2,238,180 | 2,351,651 | 2,571,171 | 4,222,385 | 4,809,351 |
| Unrestricted | <u>3,294,394</u> | <u>1,582,099</u> | <u>1,959,274</u> | <u>2,471,216</u> | <u>5,253,668</u> | <u>4,053,315</u> |
| TOTAL NET POSITION | <u>24,592,440</u> | <u>23,476,960</u> | <u>29,329,981</u> | <u>29,736,704</u> | <u>53,922,421</u> | <u>53,213,664</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & NET POSITION | <u>52,194,008</u> | <u>50,980,313</u> | <u>38,802,358</u> | <u>38,381,293</u> | <u>90,996,366</u> | <u>89,361,606</u> |

NET POSITION: The City of Whitewater's combined net position increased 1.34% between fiscal years 2013 and 2014 to \$53,922,421. 54.39% of the 2014 net position are business-type activities of the City Water, Wastewater, and Stormwater Utilities. The governmental activities had a increase in net position-\$1,115,480 for the year, while the business-type activities experienced a decline of \$406,723.

ASSETS: Governmental Activities: Taxes Receivable increased by \$117,887. Special Assessment Receivable, Accounts Receivables, and Other Receivables decreased by \$152,765. Due from Other Governmental Units increased by \$352,700. Net Capital Assets increased by \$1,956,855 to a total of \$39,997,312.

LIABILITIES: Governmental Activities: Non-Current Liabilities increased by \$357,284. Deferred inflows of resources decreased by \$167,106. Due to Component Unit equals \$762,500 which represents the advance from the CDA-Fund 910 for the building of the Innovation Center plus \$12,500 for an operating transfer. The Innovation Center is an asset of the CDA. The net book value of the Innovation Center as of 12/31/14 was \$5,600,413.

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013**

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

| CITY OF WHITEWATER | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION | | | | | | |
| | Governmental Activities | | Business-type Activities | | Combined-Total | |
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 1,336,960 | 1,349,964 | 4,426,541 | 4,256,163 | 5,763,501 | 5,606,127 |
| Operating grants and contributions | 1,675,198 | 1,348,035 | 1,388 | 2,413 | 1,676,586 | 1,350,448 |
| Capital grants and contributions | 37,325 | 1,894 | 57,019 | 60,667 | 94,344 | 62,561 |
| General Revenues: | | | | | | |
| Property Taxes | 4,773,816 | 4,628,910 | - | - | 4,773,816 | 4,628,910 |
| Other Taxes | 103,104 | 113,753 | - | - | 103,104 | 113,753 |
| Intergovernmental | 3,738,859 | 3,734,674 | - | - | 3,738,859 | 3,734,674 |
| Investment Income | 17,927 | 20,313 | 5,412 | 7,083 | 23,339 | 27,396 |
| Miscellaneous | 467,587 | 858,869 | 1,550 | - | 469,137 | 858,869 |
| Total Revenues | <u>12,150,776</u> | <u>12,056,412</u> | <u>4,491,910</u> | <u>4,326,326</u> | <u>16,642,686</u> | <u>16,382,738</u> |
| Expenses: | | | | | | |
| General government | 1,667,774 | 1,616,705 | - | - | 1,667,774 | 1,616,705 |
| Public Safety | 4,325,384 | 4,470,621 | - | - | 4,325,384 | 4,470,621 |
| Public Works | 2,749,492 | 2,218,394 | - | - | 2,749,492 | 2,218,394 |
| Leisure activities | 1,795,911 | 1,752,251 | - | - | 1,795,911 | 1,752,251 |
| Conservation and Development | 133,297 | 141,430 | - | - | 133,297 | 141,430 |
| Interest and fiscal charges | 602,845 | 761,338 | 221,886 | 232,291 | 824,731 | 993,629 |
| Water Utility | - | - | 1,289,144 | 1,357,825 | 1,289,144 | 1,357,825 |
| Sewer Utility | - | - | 2,721,474 | 2,503,256 | 2,721,474 | 2,503,256 |
| Stormwater Utility | - | - | 341,419 | 328,148 | 341,419 | 328,148 |
| Total Expenses | <u>11,274,703</u> | <u>10,960,739</u> | <u>4,573,923</u> | <u>4,421,520</u> | <u>15,848,626</u> | <u>15,382,259</u> |
| Increases in net position before transfers | 876,073 | 1,095,673 | (82,013) | (95,194) | 794,060 | 1,000,479 |
| Transfers | 239,407 | 113,179 | (324,710) | (174,981) | (85,303) | (61,802) |
| Increase in net position | <u>1,115,480</u> | <u>1,208,852</u> | <u>(406,723)</u> | <u>(270,175)</u> | <u>708,757</u> | <u>938,677</u> |
| NET Position-January 1 | <u>23,476,960</u> | <u>22,268,108</u> | <u>29,736,704</u> | <u>30,006,879</u> | <u>53,213,664</u> | <u>52,274,987</u> |
| Net Position-December 31 | <u>24,592,440</u> | <u>23,476,960</u> | <u>29,329,981</u> | <u>29,736,704</u> | <u>53,922,421</u> | <u>53,213,664</u> |

CITY OF WHITEWATER

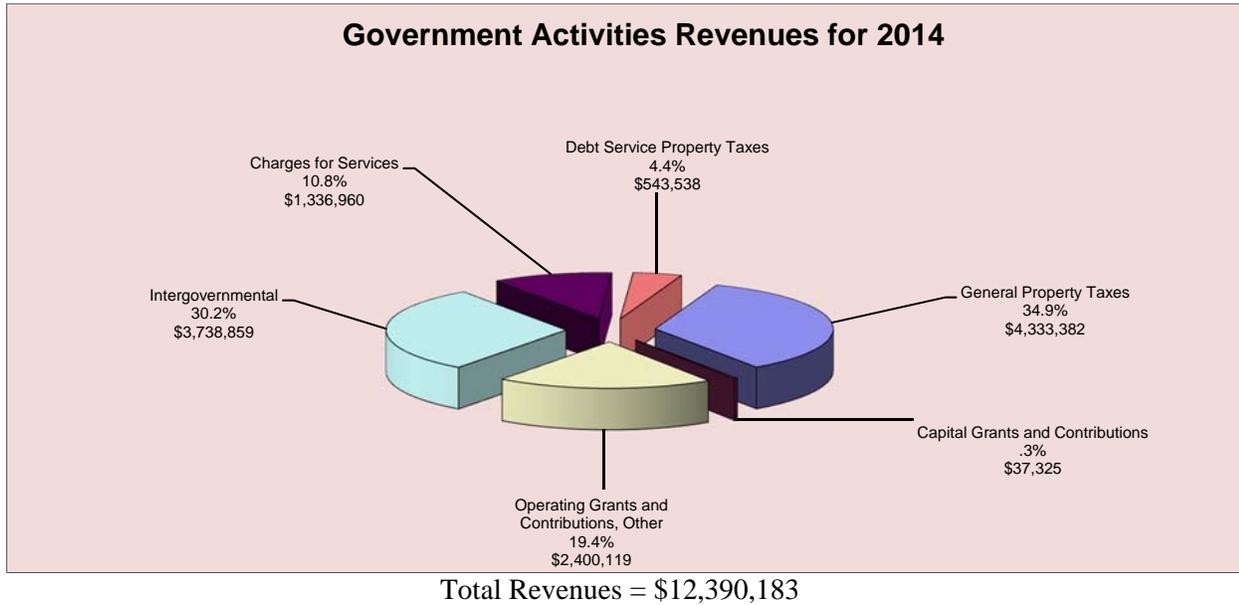
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013

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

Governmental Activities:

Change in Net Position: The City's 2014 revenues for both governmental and business-type activities total \$16,642,686 and expenses total \$15,848,626. These totals plus transfers resulted in an increase in net position of \$708,757. Net position increased by \$1,115,480 for **governmental activities**. One cause of the increase was due to property taxes increase of \$144,906. Program revenues increased \$349,590 due to a increase in capital grants and contributions; general revenues declined by \$255,226 while total expenses increased by \$313,964.

Revenues for the City of Whitewater's governmental activities total \$12,390,183 with intergovernmental revenues (largely state shared-revenues) being the largest revenue source for governmental activities, accounting for 30.2% (\$3,738,859) 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 4.4% (\$543,538) of total revenues, were collected to pay for the principal and interest due in 2014. General property taxes accounted for 34.9% (\$4,333,382) of governmental revenues in 2014. Charges for services contributed 10.8% (\$1,336,960); operating/capital grants, other taxes, interest income, contributed 19.4% (\$2,400,119) of the total revenues. Capital grants were \$37,325 of revenues.



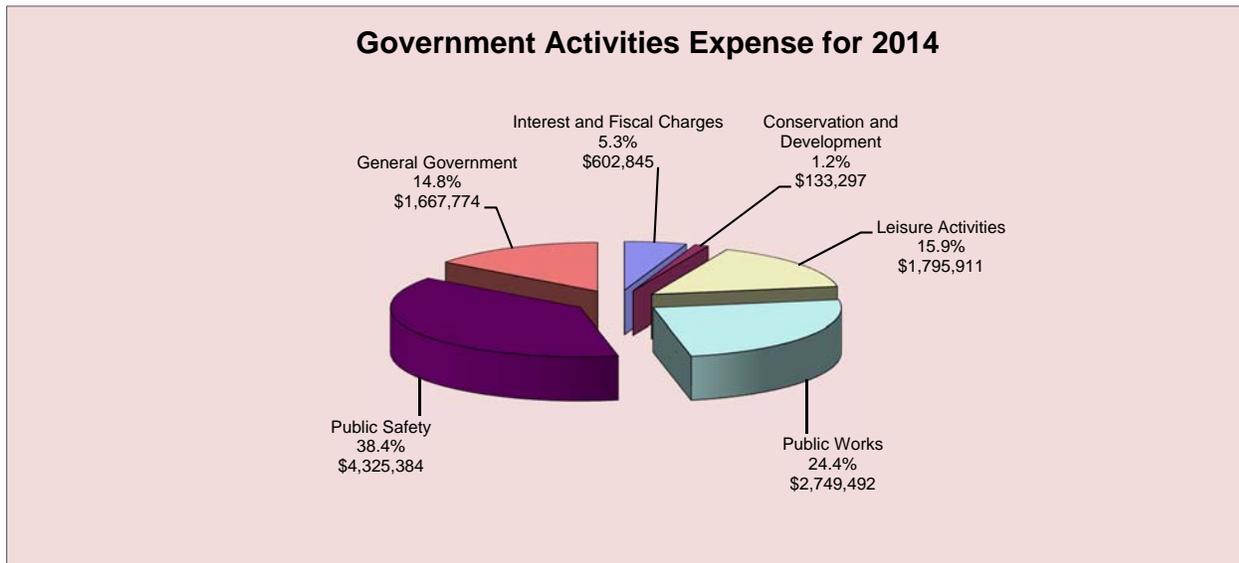
CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013

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

Governmental Activities (cont.) :

Governmental activities expenditures total \$11,274,703. Public Safety activities amount for 38.4% (\$4,325,384), or the largest single portion of expenditures. Public Safety includes Police, Fire, Rescue, Crash and Building Inspections. Public Works, General Government and Leisure activities account for 24.4% (\$2,749,492), 14.8% (\$1,667,774), and 15.9% (\$1,795,911), respectively, of total expenditures for 2014. Conservation/Development--1.2% (\$133,297); Interest/Fiscal Charges—5.3% (\$602,845).



Total Expenses = \$11,274,703

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (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 2014 was \$11,274,703. However, the amount paid through the City's property tax was only \$4,773,816. The breakout of property taxes are \$2,473,908 (General Properties), \$543,538 (Debt Service); \$1,756,369 (TIF Districts); \$103,104 (Other Taxes). Some of the costs were paid by:

- Those directly benefiting from the programs-Charges for Service/Fees/Permits - (\$866,534)
- State of Wisconsin Shared Revenue-Aidable - (\$2,833,899)
- Utility Shared Revenues-State of Wisconsin - (\$495,697)
- State Aids-Roads/Highways - (\$688,415)
- Fines and Forfeitures - (\$346,401)

| | | | Cost of Services | Charges for Services, Operating & Capital Grants, Contributions | Net Cost of Services |
|------------------------------|--|--------------|-------------------------|--|-----------------------------|
| General Government | | | 1,667,774 | 283,627 | 1,384,147 |
| Public Safety | | | 4,325,384 | 1,049,017 | 3,276,367 |
| Public Works | | | 2,710,039 | 1,131,740 | 1,578,299 |
| Culture and Recreation | | | 1,795,911 | 480,580 | 1,315,331 |
| Conservation and Development | | | 133,297 | 104,519 | 28,778 |
| Interest and Fiscal Charges | | | 602,845 | - | 602,845 |
| Capital Outlays | | | 39,453 | - | 39,453 |
| | | Total | 11,274,703 | 3,049,483 | 8,225,220 |

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 decreased \$112,866 to \$2,439,205 which represents 25.75% of the expenditures for calender/budget year 2015 expenses. Of that amount, \$1,593,441 or 65.33% is unassigned.

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. The expenditure period for TID # 4 closed on September 12, 2012. Projected final closure of the TID is projected to be in 2022.

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013**

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

WATER, WASTEWATER, AND STORMWATER UTILITY

The **Water Utility** earned a 4.13% return on its rate base in 2014 compared to 2.77% in 2013. The water utilities (GAAP Basis) operating revenues increased \$3,090 to \$1,709,494 and the operating expenses decreased by \$65,601 to \$1,289,145. The primary reason for the decrease in operating expenses was due to the fact that in 2013 a well rehab was performed on well # 5. Normal operating expenses resumed in 2014. The Cogentrix power plant water usage remained stable when compared to 2013. Total usage for the Cogentrix power plant was 209,497,000 or 41.26% of the water sold. Charges for services attributed to the Cogentrix power plant increased by \$10,030 to \$320,141.

The **Wastewater Utility** operating income declined \$29,859 in 2014 to \$2,271,294. Operating expenses increased by \$220,107 to \$2,721,455. Water rates were adjusted by 3% on June 24, 2014.

The **Stormwater Utility** operating revenues increased by \$32,950 to \$445,753. The operating income was \$112,629 in 2014. The monthly charge is \$5.58 per ERU (Equivalent Runoff Unit). Most residential properties equal 1.0 ERU. The Stormwater utility ERU monthly rate was increased from \$4.75 to \$5.58 as of July 1, 2014. The increase provided funding for the debt service costs of improvements primarily in Basin 15.

| | <u>Operating Revenues</u> | | <u>Operating Expenses</u> | | <u>Operating Income (Loss)</u> | |
|--------------------|---------------------------|-------------|---------------------------|-------------|--------------------------------|-------------|
| | <u>2014</u> | <u>2013</u> | <u>2014</u> | <u>2013</u> | <u>2014</u> | <u>2013</u> |
| Water Utility | \$ 1,709,494 | 1,706,404 | 1,289,145 | 1,354,746 | 420,349 | 351,658 |
| Wastewater Utility | 2,271,294 | 2,301,153 | 2,721,475 | 2,501,368 | (450,181) | (200,215) |
| Stormwater Utility | 445,753 | 412,803 | 333,124 | 326,342 | 112,629 | 86,461 |

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

| | <u>Governmental Activities</u> | | |
|--|--------------------------------|--------------------------|-------------------------|
| | <u>2014</u> | <u>2013</u> | <u>Total Change</u> |
| Land/Right of Way/Improvements | 10,048,889 | 9,699,248 | 349,641 |
| Construction in Progress | 44,486 | 334,206 | (289,720) |
| Traffic and street lights | 654,381 | 682,377 | (27,996) |
| Buildings and Improvements | 8,037,623 | 7,268,643 | 768,980 |
| Machinery & Equipment | 2,276,540 | 2,194,367 | 82,173 |
| Streets/Sidewalks/Curb & Gutter | 18,935,393 | 17,861,616 | 1,073,777 |
| Capital Assets, Net of Depreciation | <u>39,997,312</u> | <u>38,040,457</u> | <u>1,956,855</u> |

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.

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013**

CAPITAL ASSETS AND DEBT ADMINISTRATION (cont.)

The City (Primary Government) had capital assets of \$39,997,312 in the governmental activities and \$32,562,949 in the business-like activities for a total of \$72,560,261 at the end of 2014. 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 55.13% and the business-type activities total 44.87%. The business-type activities represent the water utility with 36.50%, the wastewater utility having 51.49%, and the stormwater utility 12.01% of the capital assets.

| BUSINESS-TYPE ACTIVITIES | | | | 2014 | 2013 | Change |
|--|--|----|--------------------------|--------------------------|-------------------------|---------------|
| Water | | | | | | |
| Land and Land Rights | | \$ | 6,727 | 6,727 | - | |
| Source of Supply | | | 633,563 | 633,562 | 1 | |
| Pumping | | | 1,197,906 | 1,197,906 | - | |
| Water Treatment | | | 1,458,742 | 1,458,742 | - | |
| Transmission and Distribution | | | 14,199,310 | 13,839,071 | 360,239 | |
| General | | | 441,970 | 437,413 | 4,557 | |
| Construction in Progress | | | - | - | - | |
| Less: Accumulated Depreciation | | | (6,054,135) | (5,671,034) | (383,101) | |
| Net Assets-Water Utility Plant | | | <u>11,884,083</u> | <u>11,902,387</u> | <u>(18,305)</u> | |
| Wastewater | | | | | | |
| Land and Land Rights | | | 168,179 | 168,179 | - | |
| Collection System | | | 13,037,020 | 12,856,941 | 180,079 | |
| Treatment and Disposal | | | 25,913,581 | 25,913,581 | - | |
| General | | | 1,017,718 | 997,285 | 20,433 | |
| Construction in Progress | | | 559,403 | - | 559,403 | |
| Less: Accumulated Depreciation | | | (23,931,004) | (22,794,245) | (1,136,759) | |
| Net Assets-Wastewater Utility Plant | | | <u>16,764,897</u> | <u>17,141,741</u> | <u>(376,844)</u> | |
| Stormwater | | | | | | |
| Capital Assets | | | 4,142,328 | 3,702,246 | 440,082 | |
| Construction in Progress | | | 59,232 | - | 59,232 | |
| Less: Accumulated Depreciation | | | (287,591) | (247,301) | (40,290) | |
| Net Assets-Stormwater Utility Plant | | | <u>3,913,969</u> | <u>3,454,945</u> | <u>459,024</u> | |
| Total Utility's Capital Assets | | | <u>32,562,949</u> | <u>32,499,073</u> | <u>63,875</u> | |

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013**

CAPITAL ASSETS AND DEBT ADMINISTRATION (cont.)

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, 2014 was \$31,259,605. Total general obligation debt outstanding at year end was \$22,850,000, which represents 73.1% of the allowable debt limit.

| Comparison of Outstanding Debt by Activity | | | | | | |
|--|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
| | Governmental Activities | | Business-type Activities | | TOTAL | |
| | 2014 | 2013 | 2014 | 2013 | 2014 | 2013 |
| General Obligation | | | | | | |
| Bonds and Notes | 20,570,000 | 19,985,000 | 2,280,000 | 735,000 | 22,850,000 | 20,720,000 |
| Revenue Bond/Notes | - | - | 6,657,969 | 7,558,809 | 6,657,969 | 7,558,809 |
| Total Outstanding | 20,570,000 | 19,985,000 | 8,937,969 | 8,293,809 | 29,507,969 | 28,278,809 |

The total outstanding **general obligation debt** of \$22,850,000 is distributed:

| | |
|-----------------------------|------------|
| City-CIP | 8,370,000 |
| LSP-CIP | 420,000 |
| TID'S (#4 & #6) | 11,800,000 |
| Utility (Water/Sewer/Storm) | 2,260,000 |

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 zero.

| AMOUNTS DUE WITHIN ONE YEAR | | | |
|-----------------------------|-------------------------|--------------------------|-----------------------------|
| | Governmental Activities | Business-type Activities | Amounts Due Within One Year |
| General Obligation | | | |
| Bonds and Notes | 2,115,000 | 195,000 | 2,310,000 |
| Capital Leases | - | - | - |
| Revenue Bond | - | 918,175 | 918,175 |
| Totals | 2,115,000 | 1,113,175 | 3,228,175 |

The City maintained the Moody's Investors Service rating of A1/Aa3, which was reconfirmed in 2011, 2012, and 2014.

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014 and 2013**

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgets are adopted at the function level of expenditures. General Fund revenues and transfers were lower than the final budget by \$39,923. Expenses, including transfers were \$15,366 lower than the final budget of \$9,381,446. General Government was under by \$47,915; Public Safety under by \$74,337; Public Works over by \$111,025. Fund Balance was budgeted with no decline in 2014. The actual change in Fund Balance was a decline of \$24,557 to a balance of \$1,711,761.

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 \$625 million, has shown steady growth over the past two decades. For 2015, the equalized value did decline by \$668,700.

The 2015 General Fund-Operating Budget was balanced at \$9,472,401, a 0.97 percent increase over the 2014 budget. Total general government property tax contribution increased \$54,288 to \$3,071,734. The \$54,288 increase is made up of a \$26,066 increase in general property taxes, and a \$28,222 increase of the debt service levy. The City in 2015 was limited to new construction of 1.00% 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 2015, the monthly cost for one household is \$12.41. The distribution of this cost is \$9.81 for Solid Waste and \$2.60 for Recycling. This represents a 1.2% 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, P.O. Box 690, Whitewater, WI 53190.

**City of Whitewater
Whitewater, WI**

**Statement of Net Position
December 31, 2014**

| | Governmental Activities | Business-type Activities | Primary Government | Component Unit |
|---|------------------------------------|-------------------------------------|-------------------------------|-----------------------|
| ASSETS | | | | |
| Cash and Equivalents | \$ 5,998,384 | \$ 5,771,443 | \$ 11,769,827 | \$ 1,181,983 |
| Receivables | | | | |
| Taxes | 4,898,635 | - | 4,898,635 | - |
| Special Assessment | 16,848 | 951 | 17,799 | - |
| Accounts | 146,219 | 425,178 | 571,397 | - |
| Other | 369,959 | 6,039 | 375,998 | - |
| Due from Other Governments | 430,680 | - | 430,680 | - |
| Loans | - | - | - | 1,826,085 |
| Internal Balances | 181,584 | (181,584) | - | - |
| Due From Agency Fund | 40,188 | - | 40,188 | - |
| Due From City | - | - | - | 762,500 |
| Inventories | - | 12,356 | 12,356 | - |
| Other Assets | 83,900 | - | 83,900 | - |
| Property Held for Resale | 30,299 | 205,026 | 235,325 | - |
| Capital Assets | | | | |
| Land, Improvements, and Construction in Progress | 9,692,795 | 793,541 | 10,486,336 | 275,172 |
| Other Capital Assets, net of depreciation | 30,304,517 | 31,769,408 | 62,073,925 | 5,601,362 |
| Net Capital Assets | <u>39,997,312</u> | <u>32,562,949</u> | <u>72,560,261</u> | <u>5,876,534</u> |
| Total Assets | <u>\$ 52,194,008</u> | <u>\$ 38,802,358</u> | <u>\$ 90,996,366</u> | <u>\$ 9,647,102</u> |
| LIABILITIES | | | | |
| Accounts Payable and Accrued Expenses | \$ 592,931 | \$ 268,940 | \$ 861,871 | \$ 11,701 |
| Due to Component Unit | 762,500 | - | 762,500 | - |
| Due to Other Governmental Agencies | 1,011 | - | 1,011 | - |
| Accrued Interest | 171,870 | 49,597 | 221,467 | - |
| Long-Term Liabilities | | | | |
| Due Within One Year | | | | |
| Bonds and Notes Payable | 2,115,000 | 1,113,175 | 3,228,175 | - |
| Compensated Absences | 267,367 | 77,691 | 345,058 | - |
| Due in More Than One Year | | | | |
| Bonds and Notes Payable | 18,455,000 | 7,824,795 | 26,279,795 | - |
| Compensated Absences | 214,431 | 138,179 | 352,610 | - |
| Total Liabilities | <u>22,714,081</u> | <u>9,472,377</u> | <u>32,186,458</u> | <u>11,701</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| 2014 Tax Apportionment | <u>4,887,487</u> | <u>-</u> | <u>4,887,487</u> | <u>-</u> |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 19,427,312 | 25,019,056 | 44,446,368 | 5,876,534 |
| Restricted | 1,870,734 | 2,351,651 | 4,222,385 | 3,669,989 |
| Unrestricted | <u>3,294,394</u> | <u>1,959,274</u> | <u>5,253,668</u> | <u>88,878</u> |
| Total Net Position | <u>24,592,440</u> | <u>29,329,981</u> | <u>53,922,421</u> | <u>9,635,401</u> |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | <u>\$ 52,194,008</u> | <u>\$ 38,802,358</u> | <u>\$ 90,996,366</u> | <u>\$ 9,647,102</u> |

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Activities
For the Year Ended December 31, 2014

| Functions/Programs | Program Revenue | | | | Net (Expense) Revenue and Changes in Net Position | | | Component Unit |
|--|-------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|----------------------|---------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Primary Government | |
| Primary government | | | | | | | | |
| Governmental Activities | | | | | | | | |
| General Government | \$ 1,667,774 | \$ 243,627 | \$ 40,000 | \$ - | \$ (1,384,147) | | \$ (1,384,147) | |
| Public Safety | 4,325,384 | 914,297 | 134,720 | - | (3,276,367) | | (3,276,367) | |
| Public Works | 2,710,039 | - | 1,104,479 | 27,261 | (1,578,299) | | (1,578,299) | |
| Culture and Recreation | 1,795,911 | 179,036 | 291,480 | 10,064 | (1,315,331) | | (1,315,331) | |
| Conservation and Development | 133,297 | - | 104,519 | - | (28,778) | | (28,778) | |
| Interest on Long-term debt | 602,845 | - | - | - | (602,845) | | (602,845) | |
| Capital Outlay | 39,453 | - | - | - | (39,453) | | (39,453) | |
| Total governmental activities | <u>11,274,703</u> | <u>1,336,960</u> | <u>1,675,198</u> | <u>37,325</u> | <u>(8,225,220)</u> | | <u>(8,225,220)</u> | |
| Business-type activities | | | | | | | | |
| Water | 1,352,474 | 1,709,494 | 175 | 475 | - | 357,670 | 357,670 | |
| Wastewater | 2,860,538 | 2,271,294 | 1,213 | 56,544 | - | (531,487) | (531,487) | |
| Storm Sewer | 360,911 | 445,753 | - | - | - | 84,842 | 84,842 | |
| Total business-type activities | <u>4,573,923</u> | <u>4,426,541</u> | <u>1,388</u> | <u>57,019</u> | <u>-</u> | <u>(88,975)</u> | <u>(88,975)</u> | |
| Total primary government | <u>15,848,626</u> | <u>5,763,501</u> | <u>1,676,586</u> | <u>94,344</u> | <u>(8,225,220)</u> | <u>(88,975)</u> | <u>(8,314,195)</u> | |
| Component Unit | | | | | | | | |
| Community Development Authority | 615,794 | 165,887 | 277,284 | - | | | | \$ (172,623) |
| Total component units | <u>\$ 615,794</u> | <u>\$ 165,887</u> | <u>\$ 277,284</u> | <u>\$ -</u> | | | | <u>(172,623)</u> |
| General revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property taxes, levied for general purposes | | | | | 4,230,278 | - | 4,230,278 | - |
| Property taxes, levied for debt service | | | | | 543,538 | - | 543,538 | - |
| Other taxes | | | | | 103,104 | - | 103,104 | - |
| Grants and contributions not restricted to specific programs | | | | | 3,738,859 | - | 3,738,859 | - |
| Unrestricted investment earnings | | | | | 17,927 | 5,412 | 23,339 | 30,436 |
| Public gifts and grants | | | | | 116,962 | - | 116,962 | - |
| Miscellaneous | | | | | 446,070 | - | 446,070 | 93,765 |
| Special item - gain (loss) on retirement of asset(s) | | | | | (95,445) | 1,550 | (93,895) | - |
| Transfer to CDA | | | | | (85,303) | - | (85,303) | 85,303 |
| Transfers | | | | | 324,710 | (324,710) | - | - |
| Total general revenues, transfers, and special items | | | | | <u>9,340,700</u> | <u>(317,748)</u> | <u>9,022,952</u> | <u>209,504</u> |
| Change in net position | | | | | 1,115,480 | (406,723) | 708,757 | 36,881 |
| Net position - beginning | | | | | 23,476,960 | 29,736,704 | 53,213,664 | 9,598,520 |
| Net position - ending | | | | | <u>\$ 24,592,440</u> | <u>\$ 29,329,981</u> | <u>\$ 53,922,421</u> | <u>\$ 9,635,401</u> |

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, WI**

**Balance Sheet
Governmental Funds
December 31, 2014**

| | <u>General Fund</u> | <u>Debt Service</u> | <u>TIF 4</u> | <u>Other Capital Projects Funds</u> | <u>Non-Major Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|---------------------|---------------------|---|---|---|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 2,586,162 | \$ 642,067 | \$ 471,990 | \$ 1,058,632 | \$ 1,239,533 | \$ 5,998,384 |
| Receivables: | | | | | | |
| Taxes | 3,071,734 | - | 1,751,538 | - | 64,215 | 4,887,487 |
| Delinquent Personal Property Taxes | 11,148 | - | - | - | - | 11,148 |
| Special Assessments | 16,848 | - | - | - | - | 16,848 |
| Accounts | 146,219 | - | - | - | - | 146,219 |
| Other | 70,362 | - | 266,964 | 5,615 | 27,017 | 369,958 |
| Due from Other Governments | 12,887 | - | - | 374,289 | 42,493 | 429,669 |
| Due from Other Funds | 77,408 | - | - | 168,374 | - | 245,782 |
| Prepaid Expenses | 83,900 | - | - | - | - | 83,900 |
| Advances Receivable | 700 | - | - | - | - | 700 |
| Total Assets | <u>\$ 6,077,368</u> | <u>\$ 642,067</u> | <u>\$ 2,490,492</u> | <u>\$ 1,606,910</u> | <u>\$ 1,373,258</u> | <u>\$ 12,190,095</u> |
| LIABILITIES | | | | | | |
| Liabilities: | | | | | | |
| Accounts Payable | \$ 171,950 | \$ - | \$ - | \$ 70,066 | \$ 42,926 | \$ 284,942 |
| Accrued Liabilities | 286,991 | - | - | - | 20,998 | 307,989 |
| Due to Other Funds | 23,000 | - | - | - | 1,010 | 24,010 |
| Due to Component Unit | - | - | - | - | 12,500 | 12,500 |
| Advance Payable to CDA | - | - | 750,000 | - | - | 750,000 |
| Advances Payable | - | - | - | - | 700 | 700 |
| Total Liabilities | <u>481,941</u> | <u>-</u> | <u>750,000</u> | <u>70,066</u> | <u>78,134</u> | <u>1,380,141</u> |
| DEFERRED INFLOWS OF RESOURCES | <u>3,156,222</u> | <u>-</u> | <u>1,751,538</u> | <u>-</u> | <u>78,704</u> | <u>4,986,464</u> |
| FUND BALANCE | | | | | | |
| Nonspendable | 95,748 | - | - | - | - | 95,748 |
| Restricted | - | 642,067 | - | 1,536,844 | 1,217,082 | 3,395,993 |
| Assigned | 750,016 | - | - | - | - | 750,016 |
| Unassigned | 1,593,441 | - | (11,046) | - | (662) | 1,581,733 |
| Total Fund Balance | <u>2,439,205</u> | <u>642,067</u> | <u>(11,046)</u> | <u>1,536,844</u> | <u>1,216,420</u> | <u>5,823,490</u> |
| Total Liabilities, Deferred Inflows and Fund Balance | <u>\$ 6,077,368</u> | <u>\$ 642,067</u> | <u>\$ 2,490,492</u> | <u>\$ 1,606,910</u> | <u>\$ 1,373,258</u> | <u>\$ 12,190,095</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 Position
December 31, 2014**

| | | |
|--|----|-----------|
| Total fund balance, governmental funds | \$ | 5,823,490 |
|--|----|-----------|

Amounts reported for governmental activities in the Statement of Net Position are different because:

| | | |
|---|--|------------|
| Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. | | 39,997,312 |
|---|--|------------|

| | | |
|---|--|--------|
| Property held for resale | | 30,299 |
| Deferred inflows are reported in the fund financial statement, but are already recognized as earned in the Statement of Position. | | 98,978 |

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 Position.

| | | |
|--|------------|---------------|
| Long-term debt current portion | 2,115,000 | |
| Long-term debt non-current portion | 18,455,000 | |
| Unamortized premium on debt | 133,971 | |
| Compensated absences current portion | 267,367 | |
| Compensated absences long-term portion | 214,431 | |
| Accrued interest | 171,870 | (21,357,639) |
| Net Position of Governmental Activities in the Statement of Net Position | | \$ 24,592,440 |

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, 2014**

| | <u>General Fund</u> | <u>Debt Service</u> | <u>TIF 4</u> | <u>Other Capital Projects Funds</u> | <u>Non-Major Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|---------------------|--------------------|---|---|---|
| REVENUES | | | | | | |
| Property Taxes | \$ 2,577,281 | \$ 543,538 | \$ 1,694,694 | \$ - | \$ 61,675 | \$ 4,877,188 |
| Other Taxes | - | - | 379,610 | - | - | 379,610 |
| Special Assessment Revenue | 9,974 | - | - | - | - | 9,974 |
| Intergovernmental | 4,582,963 | - | 32,299 | 247,845 | 414,459 | 5,277,566 |
| License and Permits | 103,216 | - | - | - | 32,009 | 135,225 |
| Fines, Forfeits and Penalties | 346,401 | - | - | - | 12,373 | 358,774 |
| Public Charges for Services | 763,318 | - | - | - | 166,558 | 929,876 |
| Interest Income | 7,288 | 284 | 594 | 4,161 | 4,060 | 16,387 |
| Miscellaneous Income | 87,806 | 78,441 | - | 7,631 | 172,096 | 345,974 |
| Total Revenues | <u>8,478,247</u> | <u>622,263</u> | <u>2,107,197</u> | <u>259,637</u> | <u>863,230</u> | <u>12,330,574</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General Government | 1,541,079 | - | - | - | 128,216 | 1,669,295 |
| Public Safety | 4,166,008 | - | - | - | 16,338 | 4,182,346 |
| Public Works | 1,444,433 | - | - | - | 151,125 | 1,595,558 |
| Culture, Recreation and Education | 803,016 | - | - | - | 891,636 | 1,694,652 |
| Conservation and Development | 185,495 | - | 150 | - | 927 | 186,572 |
| Capital Outlay | 131,896 | - | 12,475 | 3,068,963 | 429,623 | 3,642,957 |
| Debt Service | | | | | | |
| Principal Repayment | 81,493 | 2,060,000 | - | - | - | 2,141,493 |
| Interest Expense | - | 656,796 | - | 24,490 | - | 681,286 |
| Total Expenditures | <u>8,353,420</u> | <u>2,716,796</u> | <u>12,625</u> | <u>3,093,453</u> | <u>1,617,865</u> | <u>15,794,159</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>124,827</u> | <u>(2,094,533)</u> | <u>2,094,572</u> | <u>(2,833,816)</u> | <u>(754,635)</u> | <u>(3,463,585)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Proceeds from Long-Term Debt | - | - | - | 2,645,000 | - | 2,645,000 |
| Transfers In | 399,942 | 2,067,440 | - | 143,167 | 494,468 | 3,105,017 |
| Transfers Out | (637,635) | - | (2,044,008) | (18,732) | (92,433) | (2,792,808) |
| Total Other Financing Sources and Uses | <u>(237,693)</u> | <u>2,067,440</u> | <u>(2,044,008)</u> | <u>2,769,435</u> | <u>402,035</u> | <u>2,957,209</u> |
| Net Change in Fund Balances | (112,866) | (27,093) | 50,564 | (64,381) | (352,600) | (506,376) |
| Fund Balances - Beginning | 2,552,071 | 669,160 | (61,610) | 1,601,225 | 1,569,020 | 6,329,866 |
| Fund Balances (Deficits) - Ending | <u>\$ 2,439,205</u> | <u>\$ 642,067</u> | <u>\$ (11,046)</u> | <u>\$ 1,536,844</u> | <u>\$ 1,216,420</u> | <u>\$ 5,823,490</u> |

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, 2014**

Net change in fund balances - total governmental funds: \$ (506,376)

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 \$3,307,066 were more than depreciation \$1,225,581 in the current period. 2,081,485

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold. (124,635)

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. (84,347)

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 | (2,645,000) | |
| Debt repayment - capital lease | 262,681 | |
| Debt repayment - general obligation | 2,060,000 | (322,319) |
| | | |

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 | 46,070 |
| Adjustment for decrease in compensated absences | 17,721 |
| Adjustment for amortization expense not reflected on Governmental Funds | 7,881 |
| Change in net position of governmental activities | \$ 1,115,480 |

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, Wisconsin**

**Statement of Net Position
Proprietary Funds
December 31, 2014**

| | Enterprise Funds | | | |
|-------------------------------|-------------------------|-------------------|-------------------|---------------|
| | Water | Wastewater | Stormwater | Total |
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and Cash Equivalents | \$ 994,333 | \$ 944,458 | \$ 193,440 | \$ 2,132,231 |
| Receivables | | | | |
| Accounts | 144,220 | 246,390 | 34,568 | 425,178 |
| Interest | 4,480 | 1,559 | - | 6,039 |
| Due from Other Funds | 33,835 | - | - | 33,835 |
| Inventories | 12,356 | - | - | 12,356 |
| Total Current Assets | 1,189,224 | 1,192,407 | 228,008 | 2,609,639 |
| Restricted: | | | | |
| Restricted Cash | 459,873 | 2,479,339 | 700,000 | 3,639,212 |
| Total Restricted Assets | 459,873 | 2,479,339 | 700,000 | 3,639,212 |
| Capital Assets: | | | | |
| Construction Work-In-Progress | - | 559,403 | 59,232 | 618,635 |
| Utility Plant | 17,938,218 | 40,136,498 | 4,142,328 | 62,217,044 |
| Less Accumulated Depreciation | (6,054,135) | (23,931,004) | (287,591) | (30,272,730) |
| Net Capital Assets | 11,884,083 | 16,764,897 | 3,913,969 | 32,562,949 |
| Noncurrent Assets | | | | |
| Property Held for Resale | - | 205,026 | - | 205,026 |
| Special Assessments | 951 | - | - | 951 |
| Total Noncurrent Assets | 951 | 205,026 | - | 205,977 |
| Total Assets | \$ 13,534,131 | \$ 20,641,669 | \$ 4,841,977 | \$ 39,017,777 |

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, Wisconsin**

**Statement of Net Position
Proprietary Funds
December 31, 2014**

| | Enterprise Funds | | | |
|------------------------------------|-------------------------|-------------------|-------------------|---------------|
| | Water | Wastewater | Stormwater | Total |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | \$ 32,864 | \$ 149,697 | \$ 53,524 | \$ 236,085 |
| Accrued Liabilities | 10,877 | 21,979 | - | 32,856 |
| Accrued Interest Payable | 17,443 | 21,691 | 10,463 | 49,597 |
| Due to Other Funds | 74,810 | 74,901 | 65,707 | 215,418 |
| Compensated Absences | 26,565 | 41,094 | 10,032 | 77,691 |
| Current Portion of Long-Term Debt | 449,083 | 599,092 | 65,000 | 1,113,175 |
| Total Current Liabilities | 611,642 | 908,454 | 204,726 | 1,724,822 |
| Non-Current Liabilities: | | | | |
| Long-Term Debt | | | | |
| Notes Payable | 64,083 | 30,917 | 435,000 | 530,000 |
| Bonds and Loans Payable | 1,925,000 | 4,509,795 | 860,000 | 7,294,795 |
| Total Long-Term Debt | 1,989,083 | 4,540,712 | 1,295,000 | 7,824,795 |
| Other Liabilities | | | | |
| Compensated Absences | 62,477 | 52,846 | 22,856 | 138,179 |
| Total Other Liabilities | 62,477 | 52,846 | 22,856 | 138,179 |
| Total Non-Current Liabilities | 2,051,560 | 4,593,558 | 1,317,856 | 7,962,974 |
| Total Liabilities | 2,663,202 | 5,502,012 | 1,522,582 | 9,687,796 |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 9,711,968 | 12,053,119 | 3,253,969 | 25,019,056 |
| Restricted | 162,893 | 2,188,758 | - | 2,351,651 |
| Unrestricted | 996,068 | 897,780 | 65,426 | 1,959,274 |
| Total Net Position | 10,870,929 | 15,139,657 | 3,319,395 | 29,329,981 |
| Total Liabilities and Net Position | \$ 13,534,131 | \$ 20,641,669 | \$ 4,841,977 | \$ 39,017,777 |

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, Wisconsin**

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014**

| | <u>Enterprise Funds</u> | | | |
|--|-------------------------|----------------------|---------------------|----------------------|
| | <u>Water</u> | <u>Wastewater</u> | <u>Stormwater</u> | <u>Total</u> |
| OPERATING REVENUES | | | | |
| Charges for Services | \$ 1,709,494 | \$ 2,271,294 | \$ 445,753 | \$ 4,426,541 |
| Total Operating Revenues | <u>1,709,494</u> | <u>2,271,294</u> | <u>445,753</u> | <u>4,426,541</u> |
| OPERATING EXPENSES | | | | |
| Operation and Maintenance | 901,268 | 1,547,012 | 280,174 | 2,728,454 |
| Depreciation | 387,877 | 1,174,463 | 52,950 | 1,615,290 |
| Total Operating Expenses | <u>1,289,145</u> | <u>2,721,475</u> | <u>333,124</u> | <u>4,343,744</u> |
| Operating Income (Loss) | <u>420,349</u> | <u>(450,181)</u> | <u>112,629</u> | <u>82,797</u> |
| NON-OPERATING REVENUES (EXPENSES) | | | | |
| Interest and Investment Revenue | 1,176 | 4,236 | - | 5,412 |
| Grants and Contributions | 175 | 2,765 | - | 2,940 |
| Interest Expense | <u>(63,330)</u> | <u>(139,064)</u> | <u>(27,787)</u> | <u>(230,181)</u> |
| Total Non-Operating Revenue (Expenses) | <u>(61,979)</u> | <u>(132,063)</u> | <u>(27,787)</u> | <u>(221,829)</u> |
| Income (Loss) Before Contributions and Transfers | 358,370 | (582,244) | 84,842 | (139,032) |
| Capital Contributions | 475 | 56,544 | - | 57,019 |
| Transfers Out | <u>(303,210)</u> | <u>-</u> | <u>(21,500)</u> | <u>(324,710)</u> |
| Change in Net Position | 55,635 | (525,700) | 63,342 | (406,723) |
| Total Net Position - Beginning | <u>10,815,294</u> | <u>15,665,357</u> | <u>3,256,053</u> | <u>29,736,704</u> |
| Total Net Position - Ending | <u>\$ 10,870,929</u> | <u>\$ 15,139,657</u> | <u>\$ 3,319,395</u> | <u>\$ 29,329,981</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, 2014

| | Water | Wastewater | Stormwater | Totals 2014 |
|--|---------------------|---------------------|-------------------|---------------------|
| <u>Cash Flows From Operating Activities:</u> | | | | |
| Receipts from customers | \$ 1,704,845 | \$ 2,245,754 | \$ 453,480 | \$ 4,404,079 |
| Payments to suppliers | (337,560) | (605,523) | (103,643) | (1,046,726) |
| Payments to employees | (479,523) | (849,944) | (185,444) | (1,514,911) |
| Taxes paid | (303,210) | - | - | (303,210) |
| Net cash provided (used) by operating activities | <u>584,552</u> | <u>790,287</u> | <u>164,393</u> | <u>1,539,232</u> |
| <u>Cash Flows From Capital and Related Financing Activities:</u> | | | | |
| Proceeds of special assessments | 475 | - | - | 475 |
| Acquisition and construction of plant assets | (390,947) | (857,837) | (460,884) | (1,709,668) |
| Proceeds of debt | 510,000 | 220,000 | 905,000 | 1,635,000 |
| Principal payments on long-term debt | (410,710) | (598,690) | - | (1,009,400) |
| Interest paid | (60,174) | (139,050) | (19,130) | (218,354) |
| Net cash provided (used) by capital and related financing activities | <u>(351,356)</u> | <u>(1,375,577)</u> | <u>424,986</u> | <u>(1,301,947)</u> |
| <u>Cash Flows From Investing Activities:</u> | | | | |
| Interest on investments | 1,176 | 4,236 | - | 5,412 |
| Net cash provided (used) by investing activities | <u>1,176</u> | <u>4,236</u> | <u>-</u> | <u>5,412</u> |
| Net increase (decrease) in cash and equivalents | 234,372 | (581,054) | 589,379 | 242,697 |
| Cash and equivalents - beginning of year | <u>1,189,834</u> | <u>3,714,601</u> | <u>304,061</u> | <u>5,208,496</u> |
| Cash and equivalents - end of year | <u>\$ 1,424,206</u> | <u>\$ 3,133,547</u> | <u>\$ 893,440</u> | <u>\$ 5,451,193</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, 2014

| | Water | Wastewater | Stormwater | Totals 2014 |
|--|--------------|--------------|------------|----------------|
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities | | | | |
| Operating income (loss) | \$ 420,349 | \$ (450,181) | \$ 112,629 | \$ 82,797 |
| Adjustments to Reconcile Operating Income (Loss): | | | | |
| Joint meter | 21,849 | (21,849) | - | - |
| Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation | 387,877 | 1,174,463 | 52,951 | 1,615,291 |
| Transfer out | (303,210) | - | (21,500) | (324,710) |
| Changes in Assets and Liabilities: | | | | |
| Customer accounts receivable | (4,649) | (25,540) | 7,727 | (22,462) |
| Due from/to other funds | 44,697 | 41,069 | 26,753 | 112,519 |
| Other assets | 175 | 2,765 | - | 2,940 |
| Accounts payable | 14,725 | 63,688 | (16,690) | 61,723 |
| Accrued liabilities | 2,739 | 5,872 | 2,523 | 11,134 |
| Net cash provided (used) by operating activities | \$ 584,552 | \$ 790,287 | \$ 164,393 | \$ 1,539,232 |
| <u>Noncash Activity</u> | | | | |
| Plant financed through accounts payable | \$ - | \$ 66,414 | \$ 51,091 | \$ 117,505 |
| Contributions for plant | 475 | 56,544 | - | 57,019 |
| Net noncash activity | \$ 475 | \$ 122,958 | \$ 51,091 | \$ 174,524 |
| Reconciliation of cash and cash equivalents to statement of net position accounts | | | | |
| Cash and cash equivalents | \$ 994,333 | \$ 944,458 | \$ 893,440 | \$ 2,832,231 |
| Restricted Cash | 459,873 | 2,479,339 | - | 2,939,212 |
| Total cash and investments | 1,454,206 | 3,423,797 | 893,440 | 5,771,443 |
| Less: Noncash equivalents | (30,000) | (290,250) | - | (320,250) |
| Cash and Cash Equivalents | \$ 1,424,206 | \$ 3,133,547 | \$ 893,440 | \$ 5,451,193 |

See accompanying notes to the financial statements

**City of Whitewater
Whitewater, WI**

**Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014**

| | <u>Tax Agency</u> |
|---------------------------|---------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 5,126,487 |
| Receivables: | |
| Taxes Receivable | 4,309,625 |
| Other Receivables | 39,157 |
| Total Assets | <u>\$ 9,475,269</u> |
| LIABILITIES | |
| Due to Other Funds | \$ 40,188 |
| Due to Other Governments | 9,435,081 |
| Total Liabilities | <u>\$ 9,475,269</u> |

See accompanying notes to the basic financial statements

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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 13. 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 2014. The authority does not issue separate financial statements.

Excluded Component Unit

The City considered the potential of the Whitewater Fire Department as a component unit, but excluded it since the City does not control the Department nor can it access its financial resources. See Note 13.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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 position 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 position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other 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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

- 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 and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and
2. Total assets and deferred outflows, liabilities and deferred inflows, 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.

Other Capital Projects Funds – accounts for City capital outlay projects

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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
- Parks and Recreation
- Forestry
- Rescue Squad Equipment/Education
- Parking Permit Fund
- Rescue Squad Trust
- Police Department Trust
- Rock River Stormwater Group
- TIF #4 – County Escrow

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)

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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. The City accounts for its Tax Agency Fund as an agency fund.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Deferred outflows of resources represents a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represents an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue 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 inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

1. Summary of Significant Accounting Policies (Continued)
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Fund Financial Statements (Continued)

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 inflows. Amounts received prior to the entitlement period are also recorded as deferred inflows.

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows. 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 inflows on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows 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 inflows 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. 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, 2014

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position 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.

See Footnote 2 for additional information.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity (Continued)

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 inflows in the funds budgeted therefore. Taxes are levied in December on the assessed value as of the prior January 1.

Property tax calendar – 2014 tax roll

| | |
|---|------------------|
| Lien date and levy date | December, 2014 |
| Tax Bills mailed | December, 2014 |
| Payment in full, or | January 31, 2015 |
| First installment due | January 31, 2015 |
| Second installment due | July 31, 2015 |
| Personal property taxes in full | January 31, 2015 |
| Tax sale – 2014 delinquent real estate taxes | October, 2017 |

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 position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity (Continued)

5) Interfund Transactions (Continued)

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 inflows for 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 inflows for 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.

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 position.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity (Continued)

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 2014.

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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

- 1. Summary of Significant Accounting Policies (Continued)**
- D. Assets, Liabilities, and Net Position 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) Debt Issuance Costs**

Debt issuance costs are recognized in the current period for the government-wide, proprietary, and governmental fund statements.

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, 2014 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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Position or Equity (Continued)

12) Long-Term Obligations/Conduit Debt (Continued)

For the government-wide statements and the proprietary fund statements, bond premiums and discounts amortized over the life of the issue using the straight-line method. Gains or losses on prior refunding are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year end for both premiums/discounts and gains/losses, as applicable, is shown in the deferred outflows or inflows of resources sections of the balance sheet.

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 zero.

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 position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted – 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 – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

- 1. Summary of Significant Accounting Policies (Continued)**
- D. Assets, Liabilities, and Net Position or Equity (Continued)**

- 14) Equity Classifications (Continued)**

Fund Statements

Government fund equity is classified as fund balance.

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either a) externally imposed by 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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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. Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2014, the following individual funds held a deficit balance:

| Fund | Amount | Reason |
|-------------|---------------|-------------------------------------|
| TID 4 | \$(11,046) | Project costs in excess of revenues |
| TID 7 | (662) | Project costs in excess of revenues |

The TID 7 deficit is anticipated to be replenished with future increments.

I. 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.

J. Capital Contributions

Capital contributions represent the value of infrastructure contributed or paid by developers for plant. They are recorded as additions to net position in the government-wide statements and proprietary fund statements. These amounts are not subject to repayment.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

1. Summary of Significant Accounting Policies (Continued)
K. 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, 2014, 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 | \$ 16,896,314 | \$ 17,855,352 | Custodial credit risk, interest rate risk |
| Deposits in financial institutions - CDA | <u>1,181,983</u> | <u>1,188,164</u> | Custodial credit risk, interest rate risk |
| Total Cash and Investments | <u><u>\$ 18,078,297</u></u> | <u><u>\$ 19,043,516</u></u> | |
| Reconciliation to financial statements | | | |
| Per statement of net position | | | |
| Primary government | \$ 11,769,827 | | |
| Component unit | 1,181,983 | | |
| Per statement of net position - | | | |
| Fiduciary Funds | | | |
| Agency | <u>5,126,487</u> | | |
| Total Cash and Investments | <u><u>\$ 18,078,297</u></u> | | |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

2. Cash and Investments (Continued)

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings deposit accounts and \$250,000 for demand deposit accounts. 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. The City has collateral agreements with three separate financial institutions in varying amounts. The total collateral for the three institutions is \$19,485,347.

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 also had certificates of deposits with varying maturities as follows:

| | |
|----------------------|---------------------|
| Total of CDs City | \$ 672,983 |
| Total of CDs CDA | 544,010 |
| | <u>\$ 1,216,993</u> |
| | |
| maturing by 6/30/15 | \$ 597,983 |
| maturing by 12/31/15 | 594,010 |
| maturing by 6/30/16 | 25,000 |
| | <u>\$ 1,216,993</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, 2014

2. Cash and Investments (Continued)

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, 2014, 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><u>\$ 15,076,181</u></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.

3. Receivables

The following accounts receivable amounts are not expected to be collected within one year:

| | |
|------------------------------------|-------------------------|
| | <u>General</u> |
| Delinquent personal property taxes | \$ 6,861 |
| Special assessments | <u>16,847</u> |
| Total | <u><u>\$ 23,708</u></u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

3. Receivables (Continued)

Governmental funds report deferred inflows 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 inflows and unearned revenue reported in the governmental funds were as follows:

| | <u>Unavailable</u> | <u>Unearned</u> | <u>Total</u> |
|---|--------------------|-----------------|--------------|
| Property taxes receivable for subsequent year | \$ - | \$4,887,487 | \$4,887,487 |
| Special assessments not yet due | 17,115 | - | 17,115 |
| Taxi-cab grant | 14,489 | - | 14,489 |
| Other items | 27,373 | - | 27,373 |
| Ambulance receivable | 40,000 | - | 40,000 |
| Total Deferred Inflows of Resources | | | |
| For Governmental Funds | \$ 98,977 | \$4,887,487 | \$4,986,464 |

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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

4. Restricted Assets (Continued)

Following is a list of restricted assets at December 31, 2014:

| | Water Utility | Wastewater Utility | Totals |
|-------------------------|------------------|-----------------------|--------------|
| Restricted Assets | | | |
| Redemption account | \$ 180,336 | \$ 280,725 | \$ 461,061 |
| Depreciation account | - | 25,000 | 25,000 |
| Reserve account | 279,537 | 268,890 | 548,427 |
| Connection account | - | 304,998 | 304,998 |
| DNR Replacement account | - | 1,599,726 | 1,599,726 |
| | \$ 459,873 | \$ 2,479,339 | \$ 2,939,212 |
| Total Restricted Assets | | | |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

5. Capital Assets

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

| | 1/1/2014 Beginning Balance | Additions | Deletions | 12/31/2014 Ending Balance |
|---------------------------------------|----------------------------------|---------------------|-------------------|---------------------------------|
| Governmental Activities | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Construction in Progress | \$ 334,206 | \$ 23,659 | \$ 334,206 | \$ 23,659 |
| Infrastructure in Progress | - | 20,827 | - | 20,827 |
| Land | 2,947,791 | - | - | 2,947,791 |
| Right of way | 1,830,165 | - | - | 1,830,165 |
| Land improvements | 4,841,168 | - | - | 4,841,168 |
| Total Capital Assets | | | | |
| Not Being Depreciated | <u>9,953,330</u> | <u>44,486</u> | <u>334,206</u> | <u>9,663,610</u> |
| | | | | |
| Capital Assets Being Depreciated | | | | |
| Land Improvements | 399,134 | 357,987 | 21,378 | 735,743 |
| Buildings | 11,116,607 | 1,026,820 | 11,504 | 12,131,923 |
| Traffic and Street Lights | 903,349 | - | 1,862 | 901,487 |
| Machinery and Equipment | 7,995,607 | 509,995 | 220,103 | 8,285,499 |
| Streets | 23,590,262 | 1,672,799 | 189,706 | 25,073,355 |
| Sidewalks | 981,688 | - | 8,121 | 973,567 |
| Curb and Gutter | 695,594 | - | 4,127 | 691,467 |
| Total Capital Assets | | | | |
| Being Depreciated | <u>45,682,241</u> | <u>3,567,601</u> | <u>456,801</u> | <u>48,793,041</u> |
| | | | | |
| Accumulated Depreciation | | | | |
| Land improvements | 319,010 | 7,638 | 20,670 | 305,978 |
| Buildings | 3,847,964 | 257,838 | 11,502 | 4,094,300 |
| Traffic and street lights | 220,972 | 26,507 | 373 | 247,106 |
| Machinery and equipment | 5,801,240 | 423,449 | 215,730 | 6,008,959 |
| Streets | 7,151,733 | 471,497 | 111,619 | 7,511,611 |
| Sidewalks | 152,539 | 21,365 | 998 | 172,906 |
| Curb and gutter | 101,656 | 17,287 | 464 | 118,479 |
| Total Accumulated Depreciation | <u>17,595,114</u> | <u>1,225,581</u> | <u>361,356</u> | <u>18,459,339</u> |
| | | | | |
| Capital Assets, | | | | |
| Net of Depreciation | <u>\$ 38,040,457</u> | <u>\$ 2,386,506</u> | <u>\$ 429,651</u> | <u>\$ 39,997,312</u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

5. Capital Assets (Continued)

Depreciation expense for the governmental activities is as follows:

| | | |
|---|----|-------------------------|
| Government Activities | | |
| General Government | \$ | 150,233 |
| Public Safety | | 287,545 |
| Public Works, which includes the depreciation of streets (including curb and gutter) and sidewalks | | 666,192 |
| Culture, Recreation and Education | | <u>121,611</u> |
| Total Governmental Activities Depreciation Expense | \$ | <u><u>1,225,581</u></u> |

Capital asset activity in the business-type activities for the year ended December 31, 2014 was as follows:

| <u>Water</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|---|------------------------------|--------------------|------------------|---------------------------|
| Capital Assets Not Being Depreciated | | | | |
| Land and land rights | \$ 6,727 | \$ - | \$ - | \$ 6,727 |
| Total Capital Assets Not Being Depreciated | <u>6,727</u> | <u>-</u> | <u>-</u> | <u>6,727</u> |
| Capital Assets Being Depreciated | | | | |
| Source of supply | 633,563 | - | - | 633,563 |
| Pumping | 1,197,906 | - | - | 1,197,906 |
| Water treatment | 1,458,742 | - | - | 1,458,742 |
| Transmission and distribution | 13,839,070 | 386,865 | 26,625 | 14,199,310 |
| Administrative and general assets | 437,413 | 4,557 | - | 441,970 |
| Total Capital Assets Being Depreciated | <u>17,566,694</u> | <u>391,422</u> | <u>26,625</u> | <u>17,931,491</u> |
| Total Capital Assets | <u>17,573,421</u> | <u>391,422</u> | <u>26,625</u> | <u>17,938,218</u> |
| Less: Accumulated depreciation | <u>5,671,034</u> | <u>409,726</u> | <u>26,625</u> | <u>6,054,135</u> |
| Net Capital Assets | <u>\$ 11,902,387</u> | <u>\$ (18,304)</u> | <u>\$ -</u> | <u>\$ 11,884,083</u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

5. Capital Assets (Continued)

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|----------------------|---------------------|-------------|----------------------|
| <u>Wastewater</u> | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Construction in progress | \$ - | \$ 559,403 | \$ - | \$ 559,403 |
| Land and land rights | 168,179 | - | - | 168,179 |
| Total Capital Assets Not Being Depreciated | 168,179 | 559,403 | - | 727,582 |
| Capital Assets Being Depreciated | | | | |
| Collection system | 12,856,941 | 195,934 | 15,855 | 13,037,020 |
| Treatment and disposal | 25,913,581 | - | - | 25,913,581 |
| General | 997,285 | 20,433 | - | 1,017,718 |
| Total Capital Assets Being Depreciated | 39,767,807 | 216,367 | 15,855 | 39,968,319 |
| Total Capital Assets | 39,935,986 | 775,770 | 15,855 | 40,695,901 |
| Less: Accumulated depreciation | 22,794,245 | 1,152,614 | 15,855 | 23,931,004 |
| Net Capital Assets | <u>\$ 17,141,741</u> | <u>\$ (376,844)</u> | <u>\$ -</u> | <u>\$ 16,764,897</u> |
| | Beginning Balance | Additions | Deletions | Ending Balance |
| <u>Stormwater</u> | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Construction in progress | \$ - | \$ 59,232 | \$ - | \$ 59,232 |
| Total Capital Assets Not Being Depreciated | - | 59,232 | - | 59,232 |
| Capital Assets Being Depreciated | | | | |
| Infrastructure | 3,702,246 | 452,742 | 12,660 | 4,142,328 |
| Less: Accumulated depreciation | 247,301 | 52,950 | 12,660 | 287,591 |
| Net Capital Assets | <u>\$ 3,454,945</u> | <u>\$ 459,024</u> | <u>\$ -</u> | <u>\$ 3,913,969</u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

5. Capital Assets (Continued)

Listed below is the depreciation expense for the utilities.

| Business Type Activities | |
|---|----------------------------|
| Water Utility | \$ 387,877 |
| Sewer Utility | 1,174,463 |
| Stormwater Utility | <u>52,950</u> |
| Total Business-Type Activities Depreciation Expense | <u><u>\$ 1,615,290</u></u> |

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 | Police Department Trust Fund | \$ 1,010 |
| General Fund | Water Utility | 13,210 |
| General Fund | Tax Collection Fund | 40,188 |
| General Fund | Solid Waster Recycling | <u>23,000</u> |
| Subtotal - General Fund | | <u>77,408</u> |
| Other Capital Projects Funds | Water Utility | 61,600 |
| Other Capital Projects Funds | Sewer Utility | 41,067 |
| Other Capital Projects Funds | Stormwater Utility | <u>65,707</u> |
| Subtotal - Other Funds | | <u>168,374</u> |
| Water Utility | Sewer Utility | <u>33,835</u> |
| Subtotal - Proprietary Funds | | <u>33,835</u> |
| Subtotal - Fund Financial Statements | | 279,617 |
| Less: Fund Eliminations | | <u>(98,033)</u> |
| Total - Government-Wide Statements | | <u><u>\$ 181,584</u></u> |
| Receivable Fund | Payable Fund | Amount |
| Governmental Activity | Business-type Activity | \$ (181,584) |
| Business-type Activity | Governmental Activity | <u>181,584</u> |
| | Total | <u><u>\$ -</u></u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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 position, 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, but it is anticipated to be repaid from future increment.

The following is a schedule of interfund advances:

| Receivable Fund | Payable Fund | Amount | Amount Due Within One Year |
|--|--------------|------------|----------------------------------|
| CDA Fund | TID #4 | \$ 750,000 | \$ - |
| General Fund | TID #7 | 700 | - |
| Total - Government-Wide Statement of Net Position | | \$ 750,700 | \$ - |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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 | Cable TV Fund | \$ 22,000 | Administrative reimbursement |
| General Fund | Parking Maintenance | 22,000 | Administrative reimbursement |
| General Fund | Water Utility | 303,210 | Tax equivalent |
| General Fund | TID No. 6 | 12,500 | Administrative reimbursement |
| Fire Dept. Equipment | Other Capital Projects | 18,732 | Capital equipment |
| DPW Equipment | Stormwater Utility | 21,500 | Capital equipment |
| Subtotal - General Fund | | <u>399,942</u> | |
| Debt Service Fund | TID No. 4 | 2,044,008 | Debt service payment |
| Debt Service Fund | TID No. 6 | 23,432 | Debt service payment |
| Other Capital Projects | General Fund | 143,167 | Appropriation |
| Library Special Revenue Fund | General Fund | 486,968 | Operations |
| Taxicab Grant Program | General Fund | 1,500 | City portion |
| Forestry Fund | General Fund | 6,000 | Operations |
| Subtotal - Other Funds | | <u>2,705,075</u> | |
| Sub-Total – Fund Financial Statements | | 3,105,017 | |
| Less: Fund Eliminations | | <u>(3,429,727)</u> | |
| Total – Government-Wide Statement of Activities | | <u>\$ (324,710)</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, 2014

7. Long-Term Obligations

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2014.

| | Beginning Balance | Increases | Decreases | Ending Balance | Amounts Due Within One Year |
|---------------------------------|----------------------|---------------------|---------------------|---------------------|-----------------------------------|
| GOVERNMENTAL ACTIVITIES | | | | | |
| Bonds and Notes Payable | | | | | |
| General Obligation Debt | \$ 19,985,000 | \$ 2,645,000 | \$ 2,060,000 | \$20,570,000 | \$ 2,115,000 |
| Sub-Total | <u>19,985,000</u> | <u>2,645,000</u> | <u>2,060,000</u> | <u>20,570,000</u> | <u>2,115,000</u> |
| Other Liabilities | | | | | |
| Vested Compensated Absences | 499,519 | - | 17,721 | 481,798 | 267,367 |
| Capital Leases | 262,681 | - | 262,681 | - | - |
| Total Other Liabilities | <u>762,200</u> | <u>-</u> | <u>280,402</u> | <u>481,798</u> | <u>267,367</u> |
| Total Governmental Activities | | | | | |
| Long-Term Liabilities | <u>\$ 20,747,200</u> | <u>\$ 2,645,000</u> | <u>\$ 2,340,402</u> | <u>\$21,051,798</u> | <u>\$ 2,382,367</u> |
| BUSINESS-TYPE ACTIVITIES | | | | | |
| Bonds and Notes Payable | | | | | |
| Revenue Bonds | \$ 7,558,809 | \$ - | \$ 900,838 | \$ 6,657,971 | \$ 918,175 |
| General obligation debt | 735,000 | 1,635,000 | 90,000 | 2,280,000 | 195,000 |
| Capital Lease | 18,561 | - | 18,561 | - | - |
| Total Long-Term Debt | <u>8,312,370</u> | <u>1,635,000</u> | <u>1,009,399</u> | <u>8,937,971</u> | <u>1,113,175</u> |
| Other Liabilities | | | | | |
| Vested Compensated Absences | 206,695 | 9,175 | - | 215,870 | 77,691 |
| Total Other Liabilities | <u>206,695</u> | <u>9,175</u> | <u>-</u> | <u>215,870</u> | <u>77,691</u> |
| Total Business-type Activities | | | | | |
| Long-Term Liabilities | <u>\$ 8,519,065</u> | <u>\$ 1,644,175</u> | <u>\$ 1,009,399</u> | <u>\$ 9,153,841</u> | <u>\$ 1,190,866</u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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, 2014 is \$31,259,605. Debt subject to the limit is \$22,850,000. 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 12/31/14</u> | <u>Current Portion</u> |
|--|----------------------|-----------------------|-----------------------|------------------------------|-------------------------|------------------------|
| Governmental Activities | | | | | | |
| 2005 GO | | | | | | |
| Promissory Note | 10/15/2005 | 9/1/2015 | 3.1-3.6 | \$ 3,300,000 | \$ 495,000 | \$ 495,000 |
| 2008 GO Refunding | | | | | | |
| Bonds | 1/7/2008 | 9/1/2017 | 3.956 | \$ 5,000,000 | 2,620,000 | 835,000 |
| 2009 GO Refunding | | | | | | |
| Bonds | 9/3/2009 | 12/1/2016 | 2.3-3.0 | \$ 1,005,000 | 285,000 | 145,000 |
| 2010 GO Refunding | | | | | | |
| Bonds | 2/9/2010 | 12/1/2017 | 1.2-2.7 | \$ 1,500,000 | 355,000 | 190,000 |
| 2010 Taxable GO | | | | | | |
| Bonds | 2/9/2010 | 12/1/2029 | 2.8-6.05 | \$ 3,290,000 | 3,125,000 | 165,000 |
| 2010 GO Refunding | | | | | | |
| Bonds | 9/1/2010 | 9/1/2020 | 2.3-3.0 | \$ 5,000,000 | 4,280,000 | 135,000 |
| 2010 Taxable GO | | | | | | |
| Bonds | 10/12/2010 | 9/1/2027 | .75-5.0 | \$ 2,110,000 | 1,915,000 | 60,000 |
| 2012 GO Refunding | | | | | | |
| Bonds | 5/17/2012 | 9/1/2031 | .85-3.25 | \$ 5,020,000 | 4,850,000 | 90,000 |
| 2014 Taxable GO | | | | | | |
| Bonds | 6/10/2014 | 9/1/2029 | .5-3.0 | \$ 2,645,000 | 2,645,000 | - |
| Total Governmental Activities -- General Obligation Debt | | | | | <u>\$ 20,570,000</u> | <u>\$ 2,115,000</u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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> |
| 2015 | \$ 2,115,000 | \$ 591,966 |
| 2016 | 2,580,000 | 524,529 |
| 2017 | 2,565,000 | 454,711 |
| 2018 | 1,690,000 | 385,293 |
| 2019-2023 | 5,330,000 | 1,372,956 |
| 2024-2028 | 4,860,000 | 632,496 |
| 2029-2031 | 1,430,000 | 82,008 |
| Totals | <u>\$ 20,570,000</u> | <u>\$ 4,043,959</u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

7. Long-Term Obligations (Continued)
B. Business-Type Debt

The following is business-type debt outstanding:

| | <u>Date of Issuance</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance 12/31/14</u> | <u>Current Portion</u> |
|---|---|-----------------------|-----------------------|------------------------------|-------------------------|------------------------|
| <u>Water Utility</u> | | | | | | |
| 2010 Mortgage Revenue Bonds | 9/7/2010 | 10/1/2015 | 2.00% | \$ 1,215,000 | \$ 255,000 | \$ 255,000 |
| 2011 Mortgage Revenue Bonds | 6/7/2011 | 10/1/2026 | 1.6-4.0% | \$ 940,000 | 790,000 | 55,000 |
| 2012 Mortgage Revenue Bonds | 5/17/2012 | 10/1/2027 | .85-2.85% | \$ 855,000 | 755,000 | 50,000 |
| | Total water utility revenue bonds | | | | <u>1,800,000</u> | <u>360,000</u> |
| 2010 GO Promissory Notes | 2/9/2010 | 12/1/2016 | 1.2-2.7% | \$ 428,343 | 128,166 | 64,083 |
| 2014 Taxable GO Bonds | 6/10/2014 | 9/1/2029 | 0.5-3.0% | \$ 510,000 | 510,000 | 25,000 |
| | Total Water Utility long-term debt | | | | <u>\$ 2,438,166</u> | <u>\$ 449,083</u> |
| <u>Wastewater Utility</u> | | | | | | |
| 1996 Clean Water fund loan | 7/24/1996 | 5/1/2016 | 3.08% | \$ 1,563,900 | \$ 210,805 | \$ 103,803 |
| 2009 Clean Water Fund Loan | 12/9/2009 | 5/1/2029 | 2.91% | \$ 50,000 | 2,352,659 | 127,331 |
| 2010 Mortgage Revenue Bonds | 2/9/2010 | 5/1/2016 | 2.0-3.25% | \$ 1,230,000 | 430,000 | 210,000 |
| 2011 Clean Water Fund Loan | 7/27/2011 | 5/1/2031 | 2.40% | \$ 115,954 | 559,506 | 27,041 |
| 2012 Mortgage Revenue Bonds | 5/17/2012 | 11/1/2027 | .85-2.85% | \$ 1,485,000 | 1,305,000 | 90,000 |
| | Total sewer utility revenue bonds | | | | <u>4,857,970</u> | <u>558,175</u> |
| 2010 GO Promissory Notes | 2/9/2010 | 12/1/2016 | 1.2-2.7% | \$ 206,657 | 61,834 | 30,917 |
| 2014 Taxable GO Bonds | 6/10/2014 | 9/1/2029 | 0.5-3.0% | \$ 220,000 | 220,000 | 10,000 |
| | Total Wastewater Utility long-term debt | | | | <u>\$ 5,139,804</u> | <u>\$ 599,092</u> |
| <u>Stormwater Utility</u> | | | | | | |
| 2012 GO Refunding Bonds | 5/17/2012 | 9/1/2031 | .85-3.25% | \$ 455,000 | 455,000 | 20,000 |
| 2014 Taxable GO Bonds | 6/10/2014 | 9/1/2029 | 0.5-3.0% | \$ 905,000 | 905,000 | 45,000 |
| | Total Stormwater Utility long-term debt | | | | <u>1,360,000</u> | <u>65,000</u> |
| Total Business-type Activities Debt (excluding capital lease) | | | | | <u>\$ 8,937,970</u> | <u>\$ 1,113,175</u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

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> | Business-type Activities | |
|--------------|--------------------------|--------------------|
| | <u>Debt</u> | |
| | <u>Principal</u> | <u>Interest</u> |
| 2015 | \$ 1,113,176 | \$ 215,202 |
| 2016 | 885,727 | 197,328 |
| 2017 | 483,205 | 177,538 |
| 2018 | 497,809 | 167,015 |
| 2019 | 502,544 | 155,855 |
| 2020-2024 | 2,783,584 | 583,617 |
| 2025-2029 | 2,533,808 | 202,335 |
| 2030-2031 | 138,117 | 4,811 |
| Total | <u>\$ 8,937,970</u> | <u>\$1,703,701</u> |

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.

8. 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, 2014 may be impaired. In the opinion of management, no material adjustments will result from any such audits.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

8. Commitments and Contingencies (Continued)

Legal

From time to time the City is involved in legal actions, most of which normally occur in governmental operations. Legal actions are generally defended by the City's various insurance carriers, since most claims brought against the City are covered by insurance policies. In the opinion of City management, any legal actions and any other proceedings known to exist at December 31, 2014 are not likely to have material adverse impact on the City's financial position.

Wastewater Treatment Plant Upgrades

The City has plans for wastewater treatment plant upgrades that will cost \$18-20 million. To date, they are committed to engineering costs of approximately \$1,168 million. Financing is anticipated through the state's Clean Water fund Loan Program. Bids and financing are anticipated to commence in 2015.

9. Net Position/Fund Balances

Governmental Activities

Net position reported on the government-wide statement of net position at December 31, 2014 includes the following:

| | |
|--|---------------|
| Capital Assets net of depreciation | \$ 39,997,312 |
| Less: long-term debt outstanding | (20,570,000) |
| Total Net Investment in Capital Assets | 19,427,312 |
| Restricted | |
| Subdividers park fees | 21,943 |
| Rescue Squad Equipment | 246,620 |
| Rock River Stormwater Group | 26,412 |
| Taxicab | 30,386 |
| Library | 583,081 |
| Cable TV | 97,374 |
| Forestry | 9,116 |
| Parking Permits | 48,533 |
| Rescue Squad Trust | 53,925 |
| Police Department Trust | 53,676 |
| Parks and Recreation Fund | 8,338 |
| TIF districts | 49,263 |
| Debt service | 642,067 |
| Total Restricted | 1,870,734 |
| Unrestricted | |
| Total Governmental Activities Net Position | \$ 24,592,440 |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

9. Net Position/Fund Balances (Continued)
Governmental Activities (Continued)

Fund balances as of December 31, 2014 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 | \$ 11,148 | \$ - | \$ - | \$ - |
| Prepaid expenses | 83,900 | - | - | - |
| Advances | 700 | - | - | - |
| 27th Payroll | - | - | - | 159,864 |
| Fire Department Equipment | - | - | 16,393 | - |
| DPWs Equipment Revolving Fund | - | - | 79,671 | - |
| Police Vehicle Revolving Fund | - | - | 2,090 | - |
| Government Equipment | - | - | 22,651 | - |
| Skate Park | - | - | 3,211 | - |
| Solid Waste/Recycling (deficit) | - | - | - | (22,572) |
| Sick Leave Severance | - | - | 158,659 | - |
| Lakes Improvements | - | - | 475 | - |
| Street Repair Revolving Fund | - | - | 466,866 | - |
| Unassigned | - | - | - | 1,456,149 |
| Total General Fund | <u>\$ 95,748</u> | <u>\$ -</u> | <u>\$ 750,016</u> | <u>\$ 1,593,441</u> |

Debt Service Fund

| | |
|----------------------------------|-------------------|
| Restricted for TIF debt payments | \$ 330,796 |
| Restricted for other debt | 311,271 |
| Total debt service | <u>\$ 642,067</u> |

TID 4 Capital Projects Fund

| | |
|----------|--------------------|
| TIF fund | <u>\$ (11,046)</u> |
|----------|--------------------|

Other Capital Projects Funds

| | |
|--|---------------------|
| Restricted for capital outlay projects | <u>\$ 1,536,844</u> |
|--|---------------------|

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

9. Net Position/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 | \$ - | \$ 97,374 | \$ - | \$ - |
| Library Special Revenue | - | 583,081 | - | - |
| Taxi Cab Grant | - | 30,386 | - | - |
| Parkland Acquisition | - | 12,535 | - | - |
| Parkland Development | - | 9,408 | - | - |
| Forestry Fund | - | 9,116 | - | - |
| Rescue Squad Equipment | - | 246,620 | - | - |
| Parking Permit | - | 48,533 | - | - |
| Rescue Squad Trust | - | 53,925 | - | - |
| Police Dept. Trust | - | 41,429 | - | - |
| Rock River Stormwater Gro | - | 26,412 | - | - |
| Parks and Recreation Fund | - | 8,338 | - | - |
| TID #5 | - | 8,561 | - | - |
| TID #6 | - | 20,669 | - | - |
| TID #7 (deficit) | - | - | - | (662) |
| TID #8 | - | 18,251 | - | - |
| TID #9 | - | 2,444 | - | - |
| Total Non-Major Funds | <u>\$ -</u> | <u>\$ 1,217,082</u> | <u>\$ -</u> | <u>\$ (662)</u> |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

9. Net Position/Fund Balances (Continued)

Business-Type Activities

The following calculation supports the water, wastewater, and stormwater utilities' balance of net investment in capital assets:

| | 2014 |
|---|---------------|
| Water Utility | |
| Capital Assets net of depreciation | \$ 11,884,082 |
| Less: related long-term debt outstanding | (2,438,166) |
| Total Invested in Capital Assets | 9,445,916 |
| Reserve from borrowing | 266,052 |
| Total Net Position - Net Investment in Capital Assets | \$ 9,711,968 |

| | 2014 |
|---|---------------|
| Wastewater Utility | |
| Capital Assets net of depreciation | \$ 16,969,923 |
| Less: related long-term debt outstanding | (5,139,804) |
| Total Invested in Capital Assets | 11,830,119 |
| Reserve from borrowing | 223,000 |
| Total Net Position - Net Investment in Capital Assets | \$ 12,053,119 |

| | 2014 |
|---|--------------|
| Stormwater Utility | |
| Capital Assets net of depreciation | \$ 3,913,969 |
| Less: related long-term debt outstanding | (1,360,000) |
| Plus: unspent bond proceeds | 700,000 |
| Total Invested in Capital Assets | 3,253,969 |
| Total Net Position - Net Investment in Capital Assets | \$ 3,253,969 |

10. Defined Benefit Pension Plan

All eligible City employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work over 600 hours a year (440 hours for teachers and school district educational support employees) are eligible to participate in the WRS. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

10. Defined Benefit Pension Plan (continued)

participate in the WRS. Note: Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Effective the first day of the pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executives and Elected Officials. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. 2014 Contribution rates are:

| | <u>Employee</u> | <u>Employer</u> |
|------------------------------------|-----------------|-----------------|
| General (including Teachers) | 7.00% | 7.00% |
| Executives & Elected Officials | 7.75% | 7.75% |
| Protective with Social Security | 7.00% | 10.10% |
| Protective without Social Security | 7.00% | 13.70% |

The payroll for the City's employees covered by the WRS for the year ended December 31, 2014 was \$4,826,161; the employer's total payroll was \$5,351,697. The total required contribution for the year ended December 31, 2014 was \$732,785, which consisted of \$463,121, or 9.6% of payroll from the employer and \$269,664, or 5.6% of payroll from employees. Total contributions for the years ending December 31, 2013 and 2012 were \$679,608 and \$620,556, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings is 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 on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 are immediately vested. Participants hired after June 30, 2011 are fully vested after five years.

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.

11. 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, 2014

12. Expenditures in Excess of Budget

The City's general fund had expenditures in excess of budget as follows:

| | Final Budget | Actual Expenditures | Variance |
|-----------------------------------|-----------------|------------------------|-----------|
| Public Works | 941,119 | 1,052,144 | (111,025) |
| Culture, Recreation and Education | 801,640 | 803,016 | (1,376) |

13. Joint Venture – Whitewater Fire Department

The City and the Whitewater Volunteer Fire Department have a mutual understanding regarding the providing of fire and emergency medical services. They are in the process of working up a final agreement. The Department currently provides fire and emergency medical services to the City as well as some rural townships.

The Department has been operating as a separate organization. The Department Chief and assistant chiefs are elected by the Fire Department membership. Even though the Department has operated as a separate entity, the City may be liable for actions undertaken by the Department.

The City has provided payroll billing and accounting services for the Department. The City's financial statements included financial transactions related to the City's portion of the Department expenses. For 2014, these expenditures were \$234,547 in the fire department, \$21,747 for the crash crew, and \$390,269 for rescue services.

The City reviews and the City provides funding as set forth in the budget. The determination of the amount of the City's contribution to the Fire Department is vested with the City council.

14. Component Unit

This report contains the City of Whitewater Community Development Authority (CDA), 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 CDA follows the full accrual basis of accounting and the flow of economic resources measurement focus.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

14. Component Unit (Continued)

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 | \$ 1,181,983 | \$ 1,188,164 | 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 demand deposit accounts and \$250,000 for time and savings deposit 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.

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, 2014, none of the CDA's total bank balance of \$1,188,164 was exposed to custodial credit.

The CDA has CDs of \$544,010 as of 12/31/14. 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 |
| Equipment | 12,629 | - | (5,639) | 6,990 | 5-10 |
| Buildings | 6,087,994 | - | - | 6,087,994 | 35-40 |
| Accumulated Depreciation | | | | | |
| Equipment | (11,570) | (111) | 5,639 | (6,042) | |
| Buildings | (365,604) | (121,976) | - | (487,580) | |
| Totals | \$ 5,998,621 | \$ (122,087) | \$ - | \$ 5,876,534 | |

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2014

14. Component Unit (Continued)

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 9.

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>\$1,826,805</u> |
|-----------------|--------------------|

f. Transfers in

The CDA recorded a transfer of \$72,803 from the City.

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.

15. Economic Dependency

One of the City’s Water Utility customers provides approximately 26% of the water revenue.

REQUIRED SUPPLEMENTARY INFORMATION

**City of Whitewater
Whitewater, WI
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (with Budget to GAAP Differences)
General Fund
For the year ended December 31, 2014**

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts,</u> | <u>Budget to GAAP</u> | <u>Actual Amounts,</u> |
|---|-------------------------|---------------------|------------------------|-----------------------|------------------------|
| | <u>Original</u> | <u>Final</u> | <u>Budgetary Basis</u> | <u>Differences</u> | <u>GAAP Basis</u> |
| REVENUES | | | | | |
| Property Taxes | \$ 2,586,974 | \$ 2,586,974 | \$ 2,577,281 | - | \$ 2,577,281 |
| Special Assessment Revenue | 18,900 | 18,900 | 9,974 | - | 9,974 |
| Intergovernmental | 4,536,204 | 4,536,204 | 4,524,743 | 58,220 | 4,582,963 |
| License and Permits | 97,725 | 97,725 | 103,216 | - | 103,216 |
| Fines, Forfeits and Penalties | 402,600 | 402,600 | 346,401 | - | 346,401 |
| Public Charges for Services | 724,787 | 724,787 | 763,318 | - | 763,318 |
| Intergovernmental Charges for Services | 0 | 0 | - | - | - |
| Interest Income | 12,000 | 12,000 | 6,231 | 1,057 | 7,288 |
| Other Revenue 1 | 0 | 0 | - | - | - |
| Miscellaneous Income | 76,068 | 76,068 | 84,461 | 3,345 | 87,806 |
| Total Revenues | <u>8,455,258</u> | <u>8,455,258</u> | <u>8,415,625</u> | <u>62,622</u> | <u>8,478,247</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | 1,522,784 | 1,522,784 | 1,474,869 | 66,210 | 1,541,079 |
| Public Safety | 3,990,116 | 3,990,116 | 3,915,779 | 250,229 | 4,166,008 |
| Public Works | 941,119 | 941,119 | 1,052,144 | 392,289 | 1,444,433 |
| Culture, Recreation and Education | 801,640 | 801,640 | 803,016 | - | 803,016 |
| Conservation and Development | 191,010 | 191,010 | 185,495 | - | 185,495 |
| Capital Outlay | - | - | - | 131,896 | 131,896 |
| Debt Service | | | | | |
| Capital lease | 81,493 | 81,493 | 81,493 | - | 81,493 |
| Total Expenditures | <u>7,528,162</u> | <u>7,528,162</u> | <u>7,512,796</u> | <u>840,624</u> | <u>8,353,420</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>927,096</u> | <u>927,096</u> | <u>902,829</u> | <u>(778,002)</u> | <u>124,827</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | 382,650 | 382,650 | 382,360 | 17,582 | 399,942 |
| Transfers Out | (1,309,746) | (1,309,746) | (1,309,746) | 672,111 | (637,635) |
| Total Other Financing Sources and Uses | <u>(927,096)</u> | <u>(927,096)</u> | <u>(927,386)</u> | <u>689,693</u> | <u>(237,693)</u> |
| Net Change in Fund Balances | - | - | (24,557) | (88,309) | (112,866) |
| Fund Balances - Beginning | 1,736,318 | 1,736,318 | 1,736,318 | 815,753 | 2,552,071 |
| Fund Balances - Ending | <u>\$ 1,736,318</u> | <u>\$ 1,736,318</u> | <u>\$ 1,711,761</u> | <u>\$ 727,444</u> | <u>\$ 2,439,205</u> |

SUPPLEMENTARY INFORMATION

City of Whitwater
Whitwater, WI

Balance Sheet
Combining General Fund
December 31, 2014

| | General Fund | Fire Dept. Equipment Fund | DPW Equipment Revolving Fund | Police Vehicle Revolving Fund | Building Repair Fund | Skate Park Fund | Solid Waste Recycling Fund | Sick Leave Severance Fund | Lakes Improvement Fund | Street Repair Rev. Fund | Total General Fund |
|--|---------------------|---------------------------------|------------------------------------|-------------------------------------|-------------------------|--------------------|-------------------------------|------------------------------|------------------------------|----------------------------|-----------------------|
| ASSETS | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 1,834,104 | \$ 16,393 | \$ 79,671 | \$ 2,090 | \$ 22,651 | \$ 3,211 | \$ 428 | \$ 158,659 | \$ 475 | \$ 468,480 | \$ 2,586,162 |
| Receivables: | | | | | | | | | | | |
| Taxes | 3,071,734 | - | - | - | - | - | - | - | - | - | 3,071,734 |
| Delinquent Personal Property Taxes | 11,148 | - | - | - | - | - | - | - | - | - | 11,148 |
| Special Assessments | 16,848 | - | - | - | - | - | - | - | - | - | 16,848 |
| Accounts | 146,219 | - | - | - | - | - | - | - | - | - | 146,219 |
| Other | 70,362 | - | - | - | - | - | - | - | - | - | 70,362 |
| Due from Other Governments | 12,887 | - | - | - | - | - | - | - | - | - | 12,887 |
| Due from Other Funds | 77,408 | - | - | - | - | - | - | - | - | - | 77,408 |
| Prepaid Expenses | 83,900 | - | - | - | - | - | - | - | - | - | 83,900 |
| Advances receivable | 700 | - | - | - | - | - | - | - | - | - | 700 |
| Total Assets | <u>\$ 5,325,310</u> | <u>\$ 16,393</u> | <u>\$ 79,671</u> | <u>\$ 2,090</u> | <u>\$ 22,651</u> | <u>\$ 3,211</u> | <u>\$ 428</u> | <u>\$ 158,659</u> | <u>\$ 475</u> | <u>\$ 468,480</u> | <u>\$ 6,077,368</u> |
| LIABILITIES | | | | | | | | | | | |
| Accounts Payable | \$ 170,336 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,614 | \$ 171,950 |
| Accrued Liabilities | 286,991 | - | - | - | - | - | - | - | - | - | 286,991 |
| Due to Other Funds | - | - | - | - | - | - | 23,000 | - | - | - | 23,000 |
| Total Liabilities | <u>457,327</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>23,000</u> | <u>-</u> | <u>-</u> | <u>1,614</u> | <u>481,941</u> |
| DEFERRED INFLOWS OF RESOURCES | <u>3,156,222</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,156,222</u> |
| FUND BALANCE | | | | | | | | | | | |
| Nonspendable | 95,748 | - | - | - | - | - | - | - | - | - | 95,748 |
| Assigned | - | 16,393 | 79,671 | 2,090 | 22,651 | 3,211 | - | 158,659 | 475 | 466,866 | 750,016 |
| Unassigned | 1,616,013 | - | - | - | - | - | (22,572) | - | - | - | 1,593,441 |
| Total Fund Balance (Deficit) | <u>1,711,761</u> | <u>16,393</u> | <u>79,671</u> | <u>2,090</u> | <u>22,651</u> | <u>3,211</u> | <u>(22,572)</u> | <u>158,659</u> | <u>475</u> | <u>466,866</u> | <u># 2,439,205</u> |
| Total Liabilities, Deferred Inflows and Fund Balance | <u>\$ 5,325,310</u> | <u>\$ 16,393</u> | <u>\$ 79,671</u> | <u>\$ 2,090</u> | <u>\$ 22,651</u> | <u>\$ 3,211</u> | <u>\$ 428</u> | <u>\$ 158,659</u> | <u>\$ 475</u> | <u>\$ 468,480</u> | <u># \$ 6,077,368</u> |

City of Whitewater
Whitewater, WI

Statement of Revenues, Expenditures and Changes in Fund Balances
Combining General Fund
For the Year Ended December 31, 2014

| | General Fund | Fire Dept. Equipment Fund | DPW Equipment Revolving Fund | Police Vehicle Revolving Fund | Building Repair Fund | Skate Park Fund | Solid Waste Recycling Fund | Sick Leave Severance Fund | Lakes Improvement Fund | Street Repair Rev. Fund | Total General Fund |
|---|---------------------|------------------------------|---------------------------------|----------------------------------|-------------------------|-----------------|-------------------------------|------------------------------|------------------------------|-------------------------------|-----------------------|
| REVENUES | | | | | | | | | | | |
| Property Taxes | \$ 2,577,281 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,577,281 |
| Special Assessment Revenue | 9,974 | - | - | - | - | - | - | - | - | - | 9,974 |
| Intergovernmental | 4,524,743 | - | 26,416 | - | - | - | 31,804 | - | - | - | 4,582,963 |
| License and Permits | 103,216 | - | - | - | - | - | - | - | - | - | 103,216 |
| Fines, Forfeits and Penalties | 346,401 | - | - | - | - | - | - | - | - | - | 346,401 |
| Public Charges for Services | 763,318 | - | - | - | - | - | - | - | - | - | 763,318 |
| Interest Income | 6,231 | 166 | 238 | - | - | - | 8 | 376 | - | 269 | 7,288 |
| Miscellaneous Income | 84,461 | - | 2,574 | - | 110 | - | - | 661 | - | - | 87,806 |
| Total Revenues | <u>8,415,625</u> | <u>166</u> | <u>29,228</u> | <u>-</u> | <u>110</u> | <u>-</u> | <u>31,812</u> | <u>1,037</u> | <u>-</u> | <u>269</u> | <u>8,478,247</u> |
| EXPENDITURES | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General Government | 1,474,869 | - | - | - | - | - | - | 34,295 | - | 31,915 | 1,541,079 |
| Public Safety | 3,915,779 | 215,122 | - | 35,107 | - | - | - | - | - | - | 4,166,008 |
| Public Works | 1,052,144 | - | 9,088 | - | - | - | 383,201 | - | - | - | 1,444,433 |
| Culture, Recreation and Education | 803,016 | - | - | - | - | - | - | - | - | - | 803,016 |
| Conservation and Development | 185,495 | - | - | - | - | - | - | - | - | - | 185,495 |
| Capital Outlay | - | - | 131,896 | - | - | - | - | - | - | - | 131,896 |
| Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Principal Repayment | 81,493 | - | - | - | - | - | - | - | - | - | 81,493 |
| Total Expenditures | <u>7,512,796</u> | <u>215,122</u> | <u>140,984</u> | <u>35,107</u> | <u>-</u> | <u>-</u> | <u>383,201</u> | <u>34,295</u> | <u>-</u> | <u>31,915</u> | <u>8,353,420</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>902,829</u> | <u>(214,956)</u> | <u>(111,756)</u> | <u>(35,107)</u> | <u>110</u> | <u>-</u> | <u>(351,389)</u> | <u>(33,258)</u> | <u>-</u> | <u>(31,646)</u> | <u>124,827</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | |
| Transfers In | 382,360 | 18,732 | 21,500 | - | - | - | - | (22,650) | - | - | 399,942 |
| Transfers Out | (1,309,746) | 50,000 | 40,000 | 35,000 | 15,000 | - | 347,111 | - | - | 185,000 | (637,635) |
| Total Other Financing Sources and Uses | <u>(927,386)</u> | <u>68,732</u> | <u>61,500</u> | <u>35,000</u> | <u>15,000</u> | <u>-</u> | <u>347,111</u> | <u>(22,650)</u> | <u>-</u> | <u>185,000</u> | <u>(237,693)</u> |
| Net Change in Fund Balances | (24,557) | (146,224) | (50,256) | (107) | 15,110 | - | (4,278) | (55,908) | - | 153,354 | (112,866) |
| Fund Balances (Deficit) - Beginning | 1,736,318 | 162,617 | 129,927 | 2,197 | 7,541 | 3,211 | (18,294) | 214,567 | 475 | 313,512 | 2,552,071 |
| Fund Balances (Deficit) - Ending | <u>\$ 1,711,761</u> | <u>\$ 16,393</u> | <u>\$ 79,671</u> | <u>\$ 2,090</u> | <u>\$ 22,651</u> | <u>\$ 3,211</u> | <u>\$ (22,572)</u> | <u>\$ 158,659</u> | <u>\$ 475</u> | <u>\$ 466,866</u> | <u>\$ 2,439,205</u> |

**City of Whitewater
Whitewater, WI**

**Balance Sheet
Non-Major Governmental Funds
December 31, 2014**

| | Non-Major Special Revenue Funds | Non-Major Capital Projects Funds | Non-Major Governmental Funds |
|--|--|---|---|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 1,177,070 | \$ 62,463 | \$ 1,239,533 |
| Receivables: | | | |
| Taxes | - | 64,215 | 64,215 |
| Other | 27,017 | - | 27,017 |
| Due from Other Governments | 42,493 | - | 42,493 |
| Total Assets | \$ 1,246,580 | \$ 126,678 | \$ 1,373,258 |
| LIABILITIES | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 42,926 | \$ - | \$ 42,926 |
| Accrued Liabilities | 20,998 | - | 20,998 |
| Due to Other Funds | 1,010 | - | 1,010 |
| Due to Component Unit | - | 12,500 | 12,500 |
| Advances Payable | - | 700 | 700 |
| Total Liabilities | 64,934 | 13,200 | 78,134 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred Inflows | 14,489 | 64,215 | 78,704 |
| FUND BALANCE | | | |
| Restricted | 1,167,157 | 49,925 | 1,217,082 |
| Unassigned | - | (662) | (662) |
| Total Fund Balance | 1,167,157 | 49,263 | 1,216,420 |
| Total Liabilities, Deferred Inflows and Fund Balance | \$ 1,246,580 | \$ 126,678 | \$ 1,373,258 |

**City of Whitewater
Whitewater, WI**

**Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2014**

| | Non-Major Special Revenue Funds | Non-Major Capital Project Funds | Non-Major Governmental Funds |
|--|--|--|---|
| REVENUES | | | |
| Property Taxes | \$ - | \$ 61,675 | \$ 61,675 |
| Intergovernmental | 414,459 | - | 414,459 |
| Fines, Forfeits and Penalties | 12,373 | - | 12,373 |
| Public Charges for Services | 166,558 | - | 166,558 |
| Interest Income | 4,021 | 39 | 4,060 |
| Miscellaneous Income | 172,024 | 72 | 172,096 |
| Total Revenues | <u>801,444</u> | <u>61,786</u> | <u>863,230</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General Government | 128,216 | - | 128,216 |
| Public Safety | 16,338 | - | 16,338 |
| Public Works | 151,125 | - | 151,125 |
| Culture, Recreation and Education | 891,636 | - | 891,636 |
| Conservation and Development | - | 927 | 927 |
| Capital Outlay | 429,623 | - | 429,623 |
| Total Expenditures | <u>1,616,938</u> | <u>927</u> | <u>1,617,865</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(815,494)</u> | <u>60,859</u> | <u>(754,635)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers In | 494,468 | - | 494,468 |
| Transfers Out | (44,000) | (48,433) | (92,433) |
| Total Other Financing Sources and Uses | <u>450,468</u> | <u>(48,433)</u> | <u>402,035</u> |
| Net Change in Fund Balances | (365,026) | 12,426 | (352,600) |
| Fund Balances - Beginning | 1,532,183 | 36,837 | 1,569,020 |
| Fund Balances - Ending | <u>\$ 1,167,157</u> | <u>\$ 49,263</u> | <u>\$ 1,216,420</u> |

**City of Whitewater
Whitewater, WI**

**Non-Major Special Revenue Funds
Combining Balance Sheet
December 31, 2014**

| | <u>Cable TV Fund</u> | <u>Library Special Revenue Fund</u> | <u>Taxicab Grant Program Fund</u> | <u>Parkland Acquisition Fund</u> | <u>Parkland Development Fund</u> | <u>Forestry Fund</u> | <u>Rescue Squad Equipment/ Educ. Fund</u> |
|--|--------------------------|---|---------------------------------------|--------------------------------------|--|----------------------|---|
| ASSETS | | | | | | | |
| Cash and Cash Equivalents | \$ 73,199 | \$ 609,616 | \$ 24,183 | \$ 12,535 | \$ 9,408 | \$ 9,116 | \$ 246,893 |
| Receivables: | | | | | | | |
| Other | 27,017 | - | - | - | - | - | - |
| Due from Other Governments | - | - | 42,493 | - | - | - | - |
| Total Assets | <u>\$ 100,216</u> | <u>\$ 609,616</u> | <u>\$ 66,676</u> | <u>\$ 12,535</u> | <u>\$ 9,408</u> | <u>\$ 9,116</u> | <u>\$ 246,893</u> |
| LIABILITIES | | | | | | | |
| Accounts Payable | \$ 609 | \$ 7,770 | \$ 21,801 | \$ - | \$ - | \$ - | \$ 273 |
| Accrued Liabilities | 2,233 | 18,765 | - | - | - | - | - |
| Total Liabilities | <u>2,842</u> | <u>26,535</u> | <u>21,801</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>273</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Deferred Inflows | - | - | 14,489 | - | - | - | - |
| FUND BALANCE | | | | | | | |
| Restricted | 97,374 | 583,081 | 30,386 | 12,535 | 9,408 | 9,116 | 246,620 |
| Total Fund Balance | <u>97,374</u> | <u>583,081</u> | <u>30,386</u> | <u>12,535</u> | <u>9,408</u> | <u>9,116</u> | <u>246,620</u> |
| Total Liabilities, Deferred Inflows and Fund Balance | <u>\$ 100,216</u> | <u>\$ 609,616</u> | <u>\$ 66,676</u> | <u>\$ 12,535</u> | <u>\$ 9,408</u> | <u>\$ 9,116</u> | <u>\$ 246,893</u> |

**City of Whitewater
Whitewater, WI**

**Non-Major Special Revenue Funds
Combining Balance Sheet
December 31, 2014**

| | Parking Permit Fund | Rescue Squad Trust Fund | Police Dept. Trust Fund | Rock River Storm Water Group | TIF 4 - County Escrow | Parks and Recreation Fund | Non-Major Special Revenue Funds |
|---|--------------------------------|------------------------------------|------------------------------------|---|----------------------------------|--|--|
| ASSETS | | | | | | | |
| Cash and Cash Equivalents | \$ 48,759 | \$ 53,925 | \$ 54,686 | \$ 26,412 | \$ - | \$ 8,338 | \$ 1,177,070 |
| Receivables: | | | | | | | |
| Other | - | - | - | - | - | - | 27,017 |
| Due from Other Governments | - | - | - | - | - | - | 42,493 |
| Total Assets | <u>\$ 48,759</u> | <u>\$ 53,925</u> | <u>\$ 54,686</u> | <u>\$ 26,412</u> | <u>\$ -</u> | <u>\$ 8,338</u> | <u>\$ 1,246,580</u> |
| LIABILITIES | | | | | | | |
| Accounts Payable | \$ 226 | \$ - | \$ 12,247 | \$ - | \$ - | \$ - | \$ 42,926 |
| Accrued Liabilities | - | - | - | - | - | - | 20,998 |
| Due to Other Funds | - | - | 1,010 | - | - | - | 1,010 |
| Total Liabilities | <u>226</u> | <u>-</u> | <u>13,257</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>64,934</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Deferred Inflows | - | - | - | - | - | - | 14,489 |
| FUND BALANCE | | | | | | | |
| Restricted | 48,533 | 53,925 | 41,429 | 26,412 | - | 8,338 | 1,167,157 |
| Total Fund Balance | <u>48,533</u> | <u>53,925</u> | <u>41,429</u> | <u>26,412</u> | <u>-</u> | <u>8,338</u> | <u>1,167,157</u> |
| Total Liabilities, Deferred Inflows and Fund Balance | <u>\$ 48,759</u> | <u>\$ 53,925</u> | <u>\$ 54,686</u> | <u>\$ 26,412</u> | <u>\$ -</u> | <u>\$ 8,338</u> | <u>\$ 1,246,580</u> |

**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, 2014**

| | <u>Cable TV Fund</u> | <u>Library Special Revenue Fund</u> | <u>Taxicab Grant Program Fund</u> | <u>Parkland Acquisition Fund</u> | <u>Parkland Development Fund</u> | <u>Forestry Fund</u> | <u>Rescue Squad Equipment/ Educ. Fund</u> |
|--|----------------------|---|---------------------------------------|--------------------------------------|--|----------------------|---|
| REVENUES | | | | | | | |
| Intergovernmental | \$ - | \$ 276,690 | \$ 137,769 | \$ - | \$ - | \$ - | \$ - |
| Fines, Forfeits and Penalties | - | 12,373 | - | - | - | - | - |
| Public Charges for Services | 102,162 | 5,855 | - | - | 10,064 | - | - |
| Interest Income | 171 | 1,928 | - | - | - | 22 | 1,617 |
| Miscellaneous Income | 490 | 117,118 | - | 4,272 | - | - | - |
| Total Revenues | <u>102,823</u> | <u>413,964</u> | <u>137,769</u> | <u>4,272</u> | <u>10,064</u> | <u>22</u> | <u>1,617</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| Public Safety | - | - | - | - | - | - | 12,885 |
| Public Works | - | - | 151,125 | - | - | - | - |
| Culture, Recreation and Education | 90,639 | 792,299 | - | - | - | - | 8,698 |
| Capital Outlay | - | 29,754 | - | - | 16,071 | - | - |
| Total Expenditures | <u>90,639</u> | <u>822,053</u> | <u>161,125</u> | <u>-</u> | <u>16,071</u> | <u>-</u> | <u>21,583</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>12,184</u> | <u>(408,089)</u> | <u>(23,356)</u> | <u>4,272</u> | <u>(6,007)</u> | <u>22</u> | <u>(19,966)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers In | - | 486,968 | 1,500 | - | - | 6,000 | - |
| Transfers Out | (22,000) | - | - | - | - | - | - |
| Total Other Financing Sources and Uses | <u>(22,000)</u> | <u>486,968</u> | <u>1,500</u> | <u>-</u> | <u>-</u> | <u>6,000</u> | <u>-</u> |
| Net Change in Fund Balances | (9,816) | 78,879 | (21,856) | 4,272 | (6,007) | 6,022 | (19,966) |
| Fund Balances - Beginning | 107,190 | 504,202 | 52,242 | 8,263 | 15,415 | 3,094 | 266,586 |
| Fund Balances - Ending | <u>\$ 97,374</u> | <u>\$ 583,081</u> | <u>\$ 30,386</u> | <u>\$ 12,535</u> | <u>\$ 9,408</u> | <u>\$ 9,116</u> | <u>\$ 246,620</u> |

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, 2014

| | <u>Parking Permit Fund</u> | <u>Rescue Squad Trust Fund</u> | <u>Police Dept. Trust Fund</u> | <u>Rock River Storm Water Group</u> | <u>TIF 4 - County Escrow</u> | <u>Parks and Recreation Fund</u> | <u>Non-Major Special Revenue Funds</u> |
|---|--------------------------------|------------------------------------|------------------------------------|---|----------------------------------|--|--|
| REVENUES | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 414,459 |
| License and Permits | - | - | - | 32,009 | - | - | 32,009 |
| Fines, Forfeits and Penalties | - | - | - | - | - | - | 12,373 |
| Public Charges for Services | 40,139 | - | - | - | - | 8,338 | 166,558 |
| Interest Income | 25 | 168 | 32 | 58 | - | - | 4,021 |
| Miscellaneous Income | - | - | 50,144 | - | - | - | 172,024 |
| Total Revenues | <u>40,164</u> | <u>168</u> | <u>50,176</u> | <u>32,067</u> | <u>-</u> | <u>8,338</u> | <u>801,444</u> |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| General Government | - | - | 62,239 | 55,977 | - | - | 128,216 |
| Public Safety | 3,453 | - | - | - | - | - | 16,338 |
| Public Works | - | - | - | - | - | - | 151,125 |
| Culture, Recreation and Education | - | - | - | - | - | - | 891,636 |
| Capital Outlay | - | - | - | - | 383,798 | - | 429,623 |
| Total Expenditures | <u>3,453</u> | <u>-</u> | <u>62,239</u> | <u>55,977</u> | <u>383,798</u> | <u>-</u> | <u>1,616,938</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 36,711 | 168 | (12,063) | (23,910) | (383,798) | 8,338 | (815,494) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers In | - | - | - | - | - | - | 494,468 |
| Transfers Out | (22,000) | - | - | - | - | - | (44,000) |
| Total Other Financing Sources and Uses | <u>(22,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>450,468</u> |
| Net Change in Fund Balances | 14,711 | 168 | (12,063) | (23,910) | (383,798) | 8,338 | (365,026) |
| Fund Balances - Beginning | 33,822 | 53,757 | 53,492 | 50,322 | 383,798 | - | 1,532,183 |
| Fund Balances - Ending | <u>\$ 48,533</u> | <u>\$ 53,925</u> | <u>\$ 41,429</u> | <u>\$ 26,412</u> | <u>\$ -</u> | <u>\$ 8,338</u> | <u>\$ 1,167,157</u> |

**City of Whitewater
Whitewater, WI**

**Non-Major Capital Project Funds
Combining Balance Sheet
December 31, 2014**

| | <u>TID #5</u> | <u>TID #6</u> | <u>TID #7</u> | <u>TID #8</u> | <u>TID #9</u> | <u>Non-Major Capital Project Funds</u> |
|--|-----------------|------------------|---------------|------------------|-----------------|--|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 8,561 | \$ 33,169 | \$ 38 | \$ 18,251 | \$ 2,444 | \$ 62,463 |
| Receivables: | | | | | | |
| Taxes | 1,027 | 62,738 | - | 450 | - | 64,215 |
| Total Assets | <u>\$ 9,588</u> | <u>\$ 95,907</u> | <u>\$ 38</u> | <u>\$ 18,701</u> | <u>\$ 2,444</u> | <u>\$ 126,678</u> |
| LIABILITIES | | | | | | |
| Liabilities: | | | | | | |
| Due to Component Unit | \$ - | \$ 12,500 | \$ - | \$ - | \$ - | \$ 12,500 |
| Advances Payable | - | - | 700 | - | - | 700 |
| Total Liabilities | <u>-</u> | <u>12,500</u> | <u>700</u> | <u>-</u> | <u>-</u> | <u>13,200</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| 2014 Tax Apportionment | <u>1,027</u> | <u>62,738</u> | <u>-</u> | <u>450</u> | <u>-</u> | <u>64,215</u> |
| FUND BALANCE | | | | | | |
| Restricted | 8,561 | 20,669 | - | 18,251 | 2,444 | 49,925 |
| Unassigned (Deficit) | - | - | (662) | - | - | (662) |
| Total Fund Balance (Deficit) | <u>8,561</u> | <u>20,669</u> | <u>(662)</u> | <u>18,251</u> | <u>2,444</u> | <u>49,263</u> |
| Total Liabilities, Deferred Inflows and Fund Balance | <u>\$ 9,588</u> | <u>\$ 95,907</u> | <u>\$ 38</u> | <u>\$ 18,701</u> | <u>\$ 2,444</u> | <u>\$ 126,678</u> |

**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, 2014**

| | <u>TID #5</u> | <u>TID #6</u> | <u>TID #7</u> | <u>TID #8</u> | <u>TID #9</u> | <u>Non-Major Capital Projects Funds</u> |
|---|-----------------|------------------|-----------------|------------------|-----------------|---|
| REVENUES | | | | | | |
| Property Taxes | \$ - | \$ 61,114 | \$ - | \$ 407 | \$ 154 | \$ 61,675 |
| Interest Income | - | 22 | - | 17 | - | 39 |
| Total Revenues | <u>-</u> | <u>61,136</u> | <u>-</u> | <u>424</u> | <u>226</u> | <u>61,786</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Conservation and Development | 150 | 327 | 150 | 150 | 150 | 927 |
| Total Expenditures | <u>150</u> | <u>327</u> | <u>150</u> | <u>150</u> | <u>150</u> | <u>927</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(150)</u> | <u>60,809</u> | <u>(150)</u> | <u>274</u> | <u>76</u> | <u>60,859</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers Out | - | (48,433) | - | - | - | (48,433) |
| Total Other Financing Sources and Uses | <u>-</u> | <u>(48,433)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(48,433)</u> |
| Net Change in Fund Balances | (150) | 12,376 | (150) | 274 | 76 | 12,426 |
| Fund Balances (Deficit) - Beginning | 8,711 | 8,293 | (512) | 17,977 | 2,368 | 36,837 |
| Fund Balances (Deficit) - Ending | <u>\$ 8,561</u> | <u>\$ 20,669</u> | <u>\$ (662)</u> | <u>\$ 18,251</u> | <u>\$ 2,444</u> | <u>\$ 49,263</u> |

**City of Whitewater
Whitewater, WI
Combining Statement of Net Position - Component Unit
December 31, 2014**

| | Community Development Authority (Operating) | Community Development Authority (Program) | Innovation Center | Total |
|--|--|--|----------------------|---------------------|
| ASSETS | | | | |
| Cash and Investments | \$ 26,441 | \$ 1,138,904 | \$ 16,638 | \$ 1,181,983 |
| Loans Receivable | - | 1,826,085 | - | 1,826,085 |
| Due from Other Funds | 12,500 | - | - | 12,500 |
| Due from Other CDA Funds | 45,000 | - | - | 45,000 |
| 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 | 948 | 5,600,414 | - | 5,601,362 |
| Total Capital Assets | <u>948</u> | <u>5,875,586</u> | <u>-</u> | <u>5,876,534</u> |
| Total Assets | <u>\$ 84,889</u> | <u>\$ 9,590,575</u> | <u>\$ 16,638</u> | <u>\$ 9,692,102</u> |
| LIABILITIES | | | | |
| Accounts Payable and Accrued Expenses | \$ 8,884 | \$ - | \$ 2,817 | \$ 11,701 |
| Due to Other CDA funds | - | 45,000 | - | 45,000 |
| Total Liabilities | <u>8,884</u> | <u>45,000</u> | <u>2,817</u> | <u>56,701</u> |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 948 | 5,875,586 | - | 5,876,534 |
| Restricted | - | 3,669,989 | - | 3,669,989 |
| Unrestricted | 75,057 | - | 13,821 | 88,878 |
| Total Net Position | <u>76,005</u> | <u>9,545,575</u> | <u>13,821</u> | <u>9,635,401</u> |
| Total Liabilities and Net Position | <u>\$ 84,889</u> | <u>\$ 9,590,575</u> | <u>\$ 16,638</u> | <u>\$ 9,692,102</u> |

**City of Whitewater
Whitewater, WI**

**Combining Statement of Revenues, Expenses and Changes in
Net Position - Component Unit
For the Year Ended December 31, 2014**

| | Community Development Authority (Operating) | Community Development Authority (Program) | Innovation Center | Total |
|-----------------------------------|--|--|----------------------|---------------------|
| Operating Revenues | \$ - | \$ 14,790 | \$ 151,097 | \$ 165,887 |
| Operating Expenses | | | | |
| Operating Expenses | 154,764 | 128,651 | 210,291 | 493,706 |
| Depreciation | 112 | 121,976 | - | 122,088 |
| Total Operating Expenses | <u>154,876</u> | <u>250,627</u> | <u>210,291</u> | <u>615,794</u> |
| Operating Income (Loss) | (154,876) | (235,837) | (59,194) | (449,907) |
| Non-Operating Revenues (Expenses) | | | | |
| Investment Income | 75 | 30,361 | - | 30,436 |
| Miscellaneous | - | 46,728 | 47,037 | 93,765 |
| Intergovernmental and Other | <u>27,284</u> | <u>250,000</u> | <u>-</u> | <u>277,284</u> |
| Total Non Operating Revenues | <u>27,359</u> | <u>327,089</u> | <u>47,037</u> | <u>401,485</u> |
| Transfer In from City | 85,303 | - | - | 85,303 |
| Transfer In from Other CDA Funds | 45,000 | - | - | 45,000 |
| Transfer Out to Other CDA Funds | <u>-</u> | <u>(45,000)</u> | <u>-</u> | <u>(45,000)</u> |
| Change in Net Position | 2,786 | 46,252 | (12,157) | 36,881 |
| Total Net Position - Beginning | <u>73,219</u> | <u>9,499,323</u> | <u>25,978</u> | <u>9,598,520</u> |
| Total Net Position - Ending | <u>\$ 76,005</u> | <u>\$ 9,545,575</u> | <u>\$ 13,821</u> | <u>\$ 9,635,401</u> |

**City of Whitewater
Whitewater, WI**

**Combining Statement of Cash Flows - Component Unit
For the Year Ended December 31, 2014**

| | Community Development Authority (Operating) | Community Development Authority (Program) | Innovation Center | Total |
|---|--|--|----------------------|-------------------|
| Cash Flows From Operating Activities | | | | |
| Received from customers | \$ - | \$ 14,790 | \$ 151,097 | \$ 165,887 |
| New loans issued | - | (734,937) | - | (734,937) |
| Intergovernmental charges | 27,284 | 250,000 | - | 277,284 |
| Paid to suppliers for goods and services | (226,011) | (21,212) | (228,212) | (475,435) |
| Payments to employees for services | (363) | - | - | (363) |
| Net cash flows from operating activities | <u>(199,090)</u> | <u>(504,669)</u> | <u>(77,115)</u> | <u>(780,874)</u> |
| Cash Flows From Investing Activities | | | | |
| Long-term investments disbursed | - | 675,000 | - | 675,000 |
| Investment income | 75 | 30,361 | - | 30,436 |
| Net cash flows from investing activities | <u>75</u> | <u>705,361</u> | <u>-</u> | <u>705,436</u> |
| Cash Flows From Non-Capital Financing Activities | | | | |
| Transfers in from City | 85,303 | - | - | 85,303 |
| Transfer in/(out) | 45,000 | (45,000) | - | - |
| Net cash flow from noncapital financing activities | <u>130,303</u> | <u>(45,000)</u> | <u>-</u> | <u>85,303</u> |
| Net increase (decrease) in cash and cash equivalents | (68,712) | 155,692 | (77,115) | 9,865 |
| Cash And Cash Equivalents - Beginning Of Year | <u>95,153</u> | <u>439,202</u> | <u>93,753</u> | <u>628,108</u> |
| Cash And Cash Equivalents - End Of Year | <u>\$ 26,441</u> | <u>\$ 594,894</u> | <u>\$ 16,638</u> | <u>\$ 637,973</u> |

**City of Whitewater
Whitewater, WI**

**Combining Statement of Cash Flows - Component Unit
For the Year Ended December 31, 2014**

| | Community Development Authority (Operating) | Community Development Authority (Program) | Innovation Center | Total |
|--|--|--|----------------------|---------------------|
| Reconciliation Of Operating Income (Loss) To Net | | | | |
| Cash Flows From Operating Activities | | | | |
| Operating income (loss) | \$ (154,876) | \$ (235,837) | \$ (59,194) | \$ (449,907) |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities | | | | |
| Miscellaneous | 27,284 | 296,728 | 47,037 | 371,049 |
| Noncash items included in income (loss) | | | | |
| Depreciation | 112 | 121,976 | - | 122,088 |
| Change in Assets and Liabilities | | | | |
| Loans receivable | - | (748,247) | - | (748,247) |
| Due from other funds | (12,500) | - | - | (12,500) |
| Due from Other CDA Funds | (45,000) | 15,711 | - | (29,289) |
| Accounts payable | 1,601 | - | (958) | 643 |
| Due to Other CDA Funds | (15,711) | 45,000 | - | 29,289 |
| Due to City | - | - | (64,000) | (64,000) |
| | <u>\$ (199,090)</u> | <u>\$ (504,669)</u> | <u>\$ (77,115)</u> | <u>\$ (780,874)</u> |
| Net Cash Flows From Operating Activities | | | | |
| Reconciliation Of Cash And Cash Equivalents To The Statement Of Net Position | | | | |
| Cash and investments - statement of net position - component unit | \$ 26,441 | \$ 1,138,904 | \$ 16,638 | \$ 1,181,983 |
| less: Non-cash equivalents | - | (544,010) | - | (544,010) |
| | <u>\$ 26,441</u> | <u>\$ 594,894</u> | <u>\$ 16,638</u> | <u>\$ 637,973</u> |
| Cash And Cash Equivalents - End Of Year | | | | |

City of Whitewater

Schedule of Long-Term Debt Principal Payments - Governmental Activities
December 31, 2014

| Year | Totals | 2005 TIF #4 General Obligation Refunding Notes | 2008 TIF #4 General Obligation Refunding | 2009 General Obligation Refunding Bonds | 2010 General Obligation Refunding Bonds | 2010 Taxable General Obligation Community Development Bonds | 2010 General Obligation Refunding Bonds | 2010 Taxable General Obligation Community Development Bonds | 2012 General Obligation Refunding Bonds | 2014 Taxable General Obligation Bonds |
|--------|----------------------|---|--|---|---|--|---|--|---|---|
| 2015 | \$ 2,115,000 | \$ 495,000 | \$ 835,000 | \$ 145,000 | \$ 190,000 | \$ 165,000 | \$ 135,000 | \$ 60,000 | \$ 90,000 | \$ - |
| 2016 | 2,580,000 | - | 875,000 | 140,000 | 125,000 | 170,000 | 895,000 | 35,000 | 225,000 | 115,000 |
| 2017 | 2,565,000 | - | 910,000 | - | 40,000 | 175,000 | 915,000 | 75,000 | 335,000 | 115,000 |
| 2018 | 1,690,000 | - | - | - | - | 180,000 | 935,000 | 90,000 | 340,000 | 145,000 |
| 2019 | 1,370,000 | - | - | - | - | 185,000 | 690,000 | 95,000 | 260,000 | 140,000 |
| 2020 | 1,400,000 | - | - | - | - | 190,000 | 710,000 | 95,000 | 265,000 | 140,000 |
| 2021 | 830,000 | - | - | - | - | 195,000 | - | 220,000 | 270,000 | 145,000 |
| 2022 | 855,000 | - | - | - | - | 205,000 | - | 225,000 | 275,000 | 150,000 |
| 2023 | 875,000 | - | - | - | - | 210,000 | - | 235,000 | 280,000 | 150,000 |
| 2024 | 905,000 | - | - | - | - | 220,000 | - | 240,000 | 290,000 | 155,000 |
| 2025 | 1,060,000 | - | - | - | - | 230,000 | - | 250,000 | 295,000 | 285,000 |
| 2026 | 1,065,000 | - | - | - | - | 235,000 | - | 145,000 | 300,000 | 385,000 |
| 2027 | 1,100,000 | - | - | - | - | 245,000 | - | 150,000 | 305,000 | 400,000 |
| 2028 | 730,000 | - | - | - | - | 255,000 | - | - | 315,000 | 160,000 |
| 2029 | 750,000 | - | - | - | - | 265,000 | - | - | 325,000 | 160,000 |
| 2030 | 335,000 | - | - | - | - | - | - | - | 335,000 | - |
| 2031 | 345,000 | - | - | - | - | - | - | - | 345,000 | - |
| Totals | <u>\$ 20,570,000</u> | <u>\$ 495,000</u> | <u>\$ 2,620,000</u> | <u>\$ 285,000</u> | <u>\$ 355,000</u> | <u>\$ 3,125,000</u> | <u>\$ 4,280,000</u> | <u>\$ 1,915,000</u> | <u>\$ 4,850,000</u> | <u>\$ 2,645,000</u> |

City of Whitewater

**Schedule of Long-Term Debt Interest Payments - Governmental Activities
December 31, 2014**

| Year | Totals | 2005 TIF #4 General Obligation Refunding Notes | 2008 TIF #4 General Obligation Refunding | 2009 General Obligation Refunding Bonds | 2010 General Obligation Refunding Bonds | 2010 Taxable General Obligation Community Development Bonds | 2010 General Obligation Refunding Bonds | 2010 Taxable General Obligation Community Development Bonds | 2012 General Obligation Refunding Bonds | 2014 Taxable General Obligation Bonds |
|---------------|---------------------|---|--|---|---|--|---|--|---|---|
| 2015 | \$ 591,966 | \$ 17,820 | \$ 98,250 | \$ 8,188 | \$ 9,015 | \$ 158,680 | \$ 104,550 | \$ 78,648 | \$ 116,815 | \$ 70,199 |
| 2016 | 524,529 | - | 66,938 | 4,200 | 4,455 | 153,400 | 102,188 | 77,298 | 116,050 | 57,305 |
| 2017 | 454,711 | - | 34,125 | - | 1,080 | 147,280 | 84,288 | 76,388 | 111,550 | 56,500 |
| 2018 | 385,293 | - | - | - | - | 140,280 | 65,988 | 74,175 | 104,850 | 55,580 |
| 2019 | 342,205 | - | - | - | - | 132,630 | 40,275 | 71,250 | 98,050 | 53,840 |
| 2020 | 305,961 | - | - | - | - | 124,028 | 21,300 | 67,783 | 92,850 | 51,740 |
| 2021 | 266,487 | - | - | - | - | 114,812 | - | 64,125 | 87,550 | 49,360 |
| 2022 | 241,972 | - | - | - | - | 105,062 | - | 55,435 | 81,475 | 46,605 |
| 2023 | 216,331 | - | - | - | - | 94,608 | - | 46,435 | 75,288 | 43,605 |
| 2024 | 189,135 | - | - | - | - | 83,582 | - | 36,565 | 68,988 | 40,305 |
| 2025 | 140,290 | - | - | - | - | 71,702 | - | 26,125 | 42,463 | 36,818 |
| 2026 | 129,366 | - | - | - | - | 58,938 | - | 14,750 | 55,678 | 29,978 |
| 2027 | 101,520 | - | - | - | - | 45,542 | - | 7,500 | 48,478 | 20,000 |
| 2028 | 72,185 | - | - | - | - | 31,332 | - | - | 40,853 | 9,360 |
| 2029 | 48,695 | - | - | - | - | 16,032 | - | - | 32,663 | 4,800 |
| 2030 | 22,100 | - | - | - | - | - | - | - | 22,100 | - |
| 2031 | 11,213 | - | - | - | - | - | - | - | 11,213 | - |
| Totals | \$ 4,043,959 | \$ 17,820 | \$ 199,313 | \$ 12,388 | \$ 14,550 | \$ 1,477,908 | \$ 418,589 | \$ 696,477 | \$ 1,206,914 | \$ 625,995 |



Johnson & Block
AND COMPANY, INC.

Certified Public Accountants

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND
STORMWATER UTILITIES**

Enterprise Funds of the
City of Whitewater, Wisconsin

FINANCIAL STATEMENTS

December 31, 2014 and 2013

Quality service through our commitment to clients and staff.

Whitewater Municipal Water, Stormwater and Wastewater Utilities
Enterprise Funds of the City of Whitewater, Wisconsin

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December 31, 2014 and 2013

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

May 4, 2015

To the City Council
Whitewater Municipal Water, Wastewater, and Stormwater Utilities
Whitewater, Wisconsin

We have audited the accompanying financial statements of the Whitewater Municipal Water, Wastewater, and Stormwater Utilities, enterprise funds of the City of Whitewater, Wisconsin, as of the years ended December 31, 2014 and 2013, which collectively comprise the utilities' basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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



Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Whitewater Municipal Water, Wastewater, and Stormwater Utilities, enterprise funds of the City of Whitewater, Wisconsin, as of the years ended December 31, 2014 and 2013, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Whitewater Municipal Water, Wastewater, and Stormwater Utilities enterprise funds and are not intended to present fairly the financial position of the City of Whitewater, Wisconsin, and the changes in its financial position and its cash flows in conformity with accounting principles generally accepted in the United States of America.

Report on Required Supplementary Information

Whitewater Municipal Water, Wastewater, and Stormwater Utilities has not presented the Management's Discussion and Analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We note the significant financial events of the Whitewater Municipal Water, Wastewater, and Stormwater Utilities are included in the Management's Discussion and Analysis of the City of Whitewater financial statements.

Report on Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Whitewater Municipal Water, Wastewater, and Stormwater Utilities of the City of Whitewater, Wisconsin's financial statements as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Johnson Block & Company, Inc.

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

WATER UTILITY

WHITEWATER MUNICIPAL WATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2014 and 2013

| | 2014 | 2013 |
|-------------------------------|---------------|---------------|
| ASSETS | | |
| Current Assets: | | |
| Cash and Cash Equivalents | \$ 994,333 | \$ 803,873 |
| Receivables | | |
| Accounts | 144,220 | 139,571 |
| Interest | 4,480 | 4,480 |
| Due from Other Funds | 33,835 | 27,832 |
| Inventories | 12,356 | 12,356 |
| Total Current Assets | 1,189,224 | 988,112 |
| Restricted: | | |
| Restricted Cash | 459,873 | 415,961 |
| Total Restricted Assets | 459,873 | 415,961 |
| Capital Assets: | | |
| Land and Improvements | 17,938,218 | 17,573,421 |
| Less Accumulated Depreciation | (6,054,135) | (5,671,034) |
| Net Capital Assets | 11,884,083 | 11,902,387 |
| Noncurrent Assets: | | |
| Special Assessments | 951 | 1,426 |
| Total Noncurrent Assets | 951 | 1,426 |
| Total Assets | \$ 13,534,131 | \$ 13,307,886 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2014 and 2013

| | 2014 | 2013 |
|-----------------------------------|---------------|---------------|
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | \$ 32,864 | \$ 18,139 |
| Accrued Liabilities | 10,877 | 9,237 |
| Accrued Interest Payable | 17,443 | 14,287 |
| Due to Other Funds | 74,810 | 24,110 |
| Compensated Absences | 26,565 | 26,688 |
| Current Portion of Long-Term Debt | 449,083 | 410,710 |
| Total Current Liabilities | 611,642 | 503,171 |
| Non-Current Liabilities: | | |
| Long-Term Debt | | |
| Notes and Bonds Payable | 1,989,083 | 1,928,166 |
| Total Long-Term Debt | 1,989,083 | 1,928,166 |
| Other Liabilities | | |
| Compensated Absences | 62,477 | 61,255 |
| Total Other Liabilities | 62,477 | 61,255 |
| Total Non-Current Liabilities | 2,051,560 | 1,989,421 |
| Total Liabilities | 2,663,202 | 2,492,592 |
| NET POSITION | | |
| Net Investment in Capital Assets | 9,711,968 | 9,829,563 |
| Restricted | 162,893 | 135,622 |
| Unrestricted | 996,068 | 850,109 |
| Total Net Postion | 10,870,929 | 10,815,294 |
| Total Liabilities and Position | \$ 13,534,131 | \$ 13,307,886 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WATER UTILITY
Whitewater, WI

Statements of Revenues, Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

| | 2014 | 2013 |
|---|---------------|---------------|
| OPERATING REVENUES | | |
| Charges for Services | \$ 1,709,494 | \$ 1,706,404 |
| Total Operating Revenues | 1,709,494 | 1,706,404 |
| OPERATING EXPENSES | | |
| Operation and Maintenance | 901,268 | 972,461 |
| Depreciation | 387,877 | 382,285 |
| Total Operating Expenses | 1,289,145 | 1,354,746 |
| Operating Income (Loss) | 420,349 | 351,658 |
| NON-OPERATING REVENUES (EXPENSES) | | |
| Interest and Investment Revenue | 1,176 | 1,399 |
| Miscellaneous Non-Operating Revenue | 175 | 1,113 |
| Interest Expense | (63,330) | (70,371) |
| Total Non-Operating Revenue (Expenses) | (61,979) | (67,859) |
| Income (Loss) Before Contributions and Transfers | 358,370 | 283,799 |
| Special Item - Refund of Prior Years' Revenue | - | (32,851) |
| Capital Contributions | 475 | 475 |
| Capital Contributions transferred in from City | - | 57,779 |
| Transfers Out (Tax Equivalent) | (303,210) | (289,101) |
| Change in Net Position | 55,635 | 20,101 |
| Total Net Position - Beginning | 10,815,294 | 10,795,193 |
| Total Net Position - Ending | \$ 10,870,929 | \$ 10,815,294 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

| | 2014 | 2013 |
|--|--------------|--------------|
| <u>Cash Flows From Operating Activities:</u> | | |
| Receipts from customers | \$ 1,704,845 | \$ 1,710,324 |
| Payments to suppliers | (337,560) | (539,294) |
| Payments to employees | (479,523) | (431,611) |
| Taxes paid | (303,210) | (289,101) |
| Net cash provided (used) by operating activities | 584,552 | 450,318 |
| <u>Cash Flows From Capital and Related Financing Activities:</u> | | |
| Proceeds of special assessments | 475 | 475 |
| Acquisition and construction of plant assets | (390,947) | (152,571) |
| Proceeds of debt | 510,000 | - |
| Principal payments on long-term debt | (410,710) | (400,710) |
| Interest paid | (60,174) | (67,292) |
| Net cash provided (used) by capital and related financing activities | (351,356) | (620,098) |
| <u>Cash Flows From Investing Activities:</u> | | |
| Interest on investments | 1,176 | 1,399 |
| Net cash provided from investing activities | 1,176 | 1,399 |
| Net increase (decrease) in cash and equivalents | 234,372 | (168,381) |
| Cash and equivalents - beginning of year | 1,189,834 | 1,358,215 |
| Cash and equivalents - end of year | \$ 1,424,206 | \$ 1,189,834 |
| <u>Noncash Capital and Related Financing Activities:</u> | | |
| City financed additions to utility plant | \$ 475 | \$ 58,254 |

See accompanying notes to the basic financial statements.

WHITEWATER MUNICIPAL WATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

| Reconciliation of operating income (loss) to net cash provided (used) by operating activities | 2014 | 2013 |
|--|--------------|--------------|
| | 2014 | 2013 |
| Operating income | \$ 420,349 | \$ 318,807 |
| Joint meter | 21,849 | 21,274 |
| Cash Provided by Operating Activities: | | |
| Depreciation | 387,877 | 382,285 |
| Transfer out (tax equivalent) | (303,210) | (289,101) |
| Changes in Assets and Liabilities: | | |
| Customer accounts receivable | (4,649) | 3,920 |
| Due from/to other funds | 44,697 | 8,445 |
| Other | 175 | 1,113 |
| Accounts payable | 14,725 | (15,397) |
| Accrued liabilities | 2,739 | 18,972 |
| Net cash provided (used) by operating activities | \$ 584,552 | \$ 450,318 |
| Reconciliation of cash and cash equivalents to statements of net assets accounts | | |
| Cash and cash equivalents | \$ 994,333 | \$ 803,873 |
| Restricted Cash | 459,873 | 415,961 |
| Total cash and investments | 1,454,206 | 1,219,834 |
| Less: Noncash equivalents | (30,000) | (30,000) |
| Cash and Cash Equivalents | \$ 1,424,206 | \$ 1,189,834 |

See accompanying notes to the basic financial statements.

WASTEWATER UTILITY

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2014 and 2013

| | 2014 | 2013 |
|--------------------------------------|---------------|---------------|
| ASSETS | | |
| Current Assets: | | |
| Cash and Cash Equivalents | \$ 944,458 | \$ 1,324,625 |
| Receivables | | |
| Accounts | 246,390 | 220,850 |
| Interest | 1,559 | 1,559 |
| Total Current Assets | 1,192,407 | 1,547,034 |
| Restricted: | | |
| Restricted Cash and Cash Equivalents | 2,479,339 | 2,680,226 |
| Total Restricted Assets | 2,479,339 | 2,680,226 |
| Capital Assets: | | |
| Land and Improvements | 40,695,901 | 39,935,987 |
| Less Accumulated Depreciation | (23,931,004) | (22,794,245) |
| Net Capital Assets | 16,764,897 | 17,141,742 |
| Noncurrent Assets | | |
| Property Held for Resale | 205,026 | - |
| Total Noncurrent Assets | 205,026 | - |
| Total Assets | \$ 20,641,669 | \$ 21,369,002 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2014 and 2013

| | 2014 | 2013 |
|------------------------------------|---------------|---------------|
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | \$ 149,697 | \$ 19,597 |
| Accrued Liabilities | 21,979 | 21,058 |
| Accrued Interest Payable | 21,691 | 21,677 |
| Due to Other Funds | 74,901 | 33,832 |
| Compensated Absences | 41,094 | 37,735 |
| Current Portion of Long-Term Debt | 599,092 | 585,215 |
| Total Current Liabilities | 908,454 | 719,114 |
| Non-Current Liabilities: | | |
| Long-Term Debt | | |
| Capital Lease Obligation | - | 13,476 |
| Compensated Absences | 52,846 | 51,252 |
| Notes Payable | 30,917 | 61,834 |
| Bonds and Loans Payable | 4,509,795 | 4,857,969 |
| Total Long-Term Debt | 4,593,558 | 4,984,531 |
| Total Liabilities | 5,502,012 | 5,703,645 |
| NET POSITION | | |
| Net Investment in Capital Assets | 12,053,119 | 11,864,809 |
| Restricted | 2,188,758 | 2,435,549 |
| Unrestricted | 897,780 | 1,364,999 |
| Total Net Position | 15,139,657 | 15,665,357 |
| Total Liabilities and Net Position | \$ 20,641,669 | \$ 21,369,002 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Revenues, Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

| | 2014 | 2013 |
|---|---------------|---------------|
| OPERATING REVENUES | | |
| Charges for Services | \$ 2,271,294 | \$ 2,301,153 |
| Total Operating Revenues | 2,271,294 | 2,301,153 |
| OPERATING EXPENSES | | |
| Operation and Maintenance | 1,547,012 | 1,342,542 |
| Depreciation | 1,174,463 | 1,158,826 |
| Total Operating Expenses | 2,721,475 | 2,501,368 |
| Operating Income (Loss) | (450,181) | (200,215) |
| NON-OPERATING REVENUES (EXPENSES) | | |
| Interest and Investment Revenue | 4,236 | 5,684 |
| Miscellaneous Non-Operating Revenue | 2,765 | 1,300 |
| Interest Expense | (139,064) | (152,922) |
| Total Non-Operating Revenue (Expenses) | (132,063) | (145,938) |
| Income (Loss) Before Contributions and Transfers | (582,244) | (346,153) |
| Special Item - Refund of Prior Years' Revenue | - | (131,346) |
| Capital Contributions | 56,544 | 60,192 |
| Capital Contributions transferred in from City | - | 10,250 |
| Change in Net Position | (525,700) | (407,057) |
| Total Net Position - Beginning | 15,665,357 | 16,072,414 |
| Total Net Position - Ending | \$ 15,139,657 | \$ 15,665,357 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

| | 2014 | 2013 |
|--|--------------|--------------|
| <u>Cash Flows From Operating Activities:</u> | | |
| Receipts from customers | \$ 2,245,754 | \$ 2,309,155 |
| Payments to suppliers | (605,523) | (661,322) |
| Payments to employees | (849,944) | (800,034) |
| Net cash provided (used) by operating activities | 790,287 | 847,799 |
| <u>Cash Flows From Capital and Related Financing Activities:</u> | | |
| Acquisition and construction of plant assets | (857,837) | (209,153) |
| Proceeds of debt | 220,000 | 47,502 |
| Principal payments on long-term debt | (598,690) | (565,430) |
| Interest paid | (139,050) | (152,195) |
| Capital grants | - | 60,192 |
| Net cash provided (used) by capital and related financing activities | (1,375,577) | (819,084) |
| <u>Cash Flows From Investing Activities:</u> | | |
| Interest on investments | 4,236 | 5,684 |
| Net cash provided (used) by investing activities | 4,236 | 5,684 |
| Net increase (decrease) in cash and equivalents | (581,054) | 34,399 |
| Cash and equivalents - beginning of year | 3,714,601 | 3,680,202 |
| Cash and equivalents - end of year | \$ 3,133,547 | \$ 3,714,601 |
| <u>Noncash capital and related Financing Activities:</u> | | |
| Plant additions financed through accounts payable | \$ 66,414 | \$ - |
| City financed additions to utility plant | \$ 56,544 | \$ 10,250 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

| Reconciliation of operating income (loss) to net cash provided (used) by operating activities | 2014 | 2013 |
|--|--------------|--------------|
| Operating income (loss) | \$ (450,181) | \$ (331,561) |
| Prior period adjustment | - | - |
| Joint meter | (21,849) | (21,274) |
| Cash Provided by Operating Activities: | | |
| Amortization | - | - |
| Depreciation | 1,174,463 | 1,158,826 |
| Changes in Assets and Liabilities: | | |
| Customer accounts receivable | (25,540) | 8,002 |
| Due from/to other funds | 41,069 | 4,702 |
| Other assets | 2,765 | 1,300 |
| Accounts payable | 63,688 | 10,043 |
| Accrued liabilities | 5,872 | 17,761 |
| Net cash provided (used) by operating activities | \$ 790,287 | \$ 847,799 |

**Reconciliation of cash and cash equivalents to statements
of net assets accounts**

| | | |
|----------------------------|--------------|--------------|
| Cash and cash equivalents | \$ 944,458 | \$ 1,324,625 |
| Restricted Cash | 2,479,339 | 2,680,226 |
| Total cash and investments | 3,423,797 | 4,004,851 |
| Less: Noncash equivalents | (290,250) | (290,250) |
| Cash and Cash Equivalents | \$ 3,133,547 | \$ 3,714,601 |

See accompanying notes to the financial statements.

STORMWATER UTILITY

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2014 and 2013

| | 2014 | 2013 |
|-------------------------------|--------------|--------------|
| ASSETS | | |
| Current Assets: | | |
| Cash and Cash Equivalents | \$ 193,440 | \$ 304,061 |
| Receivables | | |
| Accounts | 34,568 | 42,295 |
| Total Current Assets | 228,008 | 346,356 |
| Restricted: | | |
| Restricted Cash Equivalents | 700,000 | - |
| Total Restricted Assets | 700,000 | - |
| Capital Assets: | | |
| Utility Plant | 4,201,560 | 3,702,246 |
| Less Accumulated Depreciation | (287,591) | (247,301) |
| Net Capital Assets | 3,913,969 | 3,454,945 |
| Total Assets | \$ 4,841,977 | \$ 3,801,301 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2014 and 2013

| | 2014 | 2013 |
|------------------------------------|--------------|--------------|
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | \$ 53,524 | \$ 19,123 |
| Accrued Liabilities | - | 600 |
| Accrued Interest Payable | 10,463 | 1,806 |
| Due to Other Funds | 65,707 | 38,954 |
| Compensated Absences | 10,032 | 9,169 |
| Current Portion of Long-Term Debt: | 65,000 | - |
| Total Current Liabilities | 204,726 | 69,652 |
| Non-Current Liabilities: | | |
| Compensated Absences | 22,856 | 20,596 |
| Notes Payable | 435,000 | 455,000 |
| Bonds and Loans Payable | 860,000 | - |
| Total Other Liabilities | 1,317,856 | 475,596 |
| Total Liabilities | 1,522,582 | 545,248 |
| NET POSITION | | |
| Net Investment in Capital Assets | 3,253,969 | 2,999,945 |
| Unrestricted | 65,426 | 256,108 |
| Total Net Position | 3,319,395 | 3,256,053 |
| Total Liabilities and Net Position | \$ 4,841,977 | \$ 3,801,301 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statement of Revenues, Expenses and Changes in Fund Net Position
For the Years Ended December 31, 2014 and 2013

| | 2014 | 2013 |
|--|--------------|--------------|
| OPERATING REVENUES | | |
| Charges for Services | \$ 445,753 | \$ 412,803 |
| Total Operating Revenues | 445,753 | 412,803 |
| OPERATING EXPENSES | | |
| Operation and Maintenance | 280,173 | 277,258 |
| Depreciation | 52,951 | 49,084 |
| Total Operating Expenses | 333,124 | 326,342 |
| Operating Income (Loss) | 112,629 | 86,461 |
| NON-OPERATING REVENUES (EXPENSES) | | |
| Interest Expense | (27,787) | (15,771) |
| Total Non-Operating Revenue (Expenses) | (27,787) | (15,771) |
| Income (Loss) Before Contributions and Transfers | 84,842 | 70,690 |
| Capital Contributions transferred in from City | - | 67,590 |
| Transfers Out | (21,500) | (21,500) |
| Change in Net Position | 63,342 | 116,780 |
| Total Net Position - Beginning | 3,256,053 | 3,139,273 |
| Total Net Position - Ending | \$ 3,319,395 | \$ 3,256,053 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

| | 2014 | 2013 |
|--|------------|------------|
| <u>Cash Flows From Operating Activities:</u> | | |
| Receipts from customers | \$ 453,480 | \$ 393,940 |
| Payments to suppliers | (103,643) | (65,291) |
| Payments to employees | (185,444) | (192,302) |
| Net cash provided (used) by operating activities | 164,393 | 136,347 |
| <u>Cash Flows From Capital and Related Financing Activities:</u> | | |
| Acquisition and construction of plant assets | (460,884) | (51,307) |
| Proceeds of debt | 905,000 | - |
| Interest paid | (19,130) | (13,965) |
| Net cash provided for (used by) for capital and related financing activities | 424,986 | (65,272) |
| Net increase (decrease) in cash and equivalents | 589,379 | 71,075 |
| Cash and equivalents - beginning of year | 304,061 | 232,986 |
| Cash and equivalents - end of year | \$ 893,440 | \$ 304,061 |
| <u>Noncash capital and related Financing Activities:</u> | | |
| Plant additions financed through accounts payable | \$ 51,091 | \$ 16,794 |
| City financed additions to utility plant | \$ - | \$ 67,590 |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2014 and 2013

| Reconciliation of operating income (loss) to net cash provided (used) by operating activities | <u>2014</u> | <u>2013</u> |
|--|-------------------|-------------------|
| Operating income (loss) | \$ 112,629 | \$ 86,461 |
| Adjustments to Reconcile Operating Income (Loss) to Net Assets | | |
| Cash Provided by Operating Activities: | | |
| Depreciation | 52,951 | 49,084 |
| Transfer out | (21,500) | (21,500) |
| Changes in Assets and Liabilities: | | |
| Customer accounts receivable | 7,727 | (18,863) |
| Due from/to other funds | 26,753 | 37,942 |
| Accounts payable | (16,690) | (3,133) |
| Accrued liabilities | 2,523 | 6,356 |
| Net cash provided for (used by) by operating activities | <u>\$ 164,393</u> | <u>\$ 136,347</u> |
| | | |
| Reconciliation of cash and cash equivalents to statements of net assets accounts | | |
| Cash and cash equivalents | <u>\$ 893,440</u> | <u>\$ 304,061</u> |
| Total cash and investments | 893,440 | 304,061 |
| | | |
| Cash and Cash Equivalents | <u>\$ 893,440</u> | <u>\$ 304,061</u> |

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER UTILITIES

Notes to Financial Statements December 31, 2014 and 2013

1. Summary of Significant Accounting Policies

The financial statements of Whitewater Municipal Water, Stormwater, and Wastewater Utilities (utilities) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The financial statements present only the Whitewater Municipal Water, Wastewater, and Stormwater Utilities enterprise funds and are not intended to present fairly the financial position of the City of Whitewater, Wisconsin. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The significant accounting principles and policies utilized by the utilities are described below.

A. Reporting Entity

The utilities are separate enterprise funds of the City of Whitewater (municipality). The utilities are managed by a city council. The utilities provide water, wastewater treatment and stormwater service to properties within the municipality.

The water utility operates under service rules and rates established by the Public Service Commission of Wisconsin (PSCW). The wastewater and stormwater utility operates under rules and rates established by the city council.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The utilities are presented as enterprise funds of the municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

The financial statements 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 deferred outflows of resources, and liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The utilities 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.

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the 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 expenses during the reporting period. Actual results could differ from those estimates.

WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER UTILITIES

Notes to Financial Statements December 31, 2014 and 2013

1. Summary of Significant Accounting Policies (Continued)

C. Assets, Liabilities and Net Position

1) Deposits and Investments

For purposes of the statement of cash flows, cash and cash equivalents have original maturities of three months or less from the date of acquisition.

Investments of the utilities' funds are restricted by state statutes. 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 Board, 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 utilities have adopted an investment policy. The policy follows the state statutes for allowable investments.

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. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

C. Assets, Liabilities and Net Position (Continued)

2) Receivables/Payables

Transactions between the utilities and other funds of the municipality that are representative of lending/borrowing arrangements outstanding at year end are referred to as advances to/from other funds. All other outstanding balances between the utilities and other funds of the municipality are reported as due to/from other funds.

The utilities have the right under Wisconsin statutes to place delinquent utility bills on the tax roll for collection. As such, no allowance for uncollectible customer accounts is considered necessary.

3) Materials and Supplies

Materials and supplies are generally used for construction, operation and maintenance work, not for resale. They are valued at the lower of cost or market utilizing the average cost method and charged to construction or expense when used.

4) 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.

5) Special Assessments Receivable

The account represents the balances of special assessments levied against property owners for infrastructure improvements. The balances are receivable over various time periods with interest accrued annually.

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

C. Assets, Liabilities and Net Position (Continued)

6) Capital Assets

Capital assets are generally defined by the utilities as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital assets of the utilities are recorded at cost or the fair market value at the time of contribution to the utilities. Major outlays for utility plant are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the capital assets constructed, net of interest earned on the invested proceeds over the same period. Capital assets in service are depreciated using the straight-line method over the following useful lives:

| | Years |
|-------------------------------|--------|
| Water Plant | |
| Source of supply | 31-56 |
| Pumping | 23-31 |
| Water treatment | 30-31 |
| Transmission and distribution | 18-77 |
| General | 4-34 |
| Wastewater Plant | |
| Collecting system | 50-100 |
| Treatment and disposal | 15-40 |
| General | 4-40 |

Stormwater Plant

Stormwater infrastructure is depreciated at varying rates. Average useful life is approximately 74 years.

7) Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. Vested vacation and sick leave pay is accrued when earned in the financial statements. The liability is liquidated from general operating revenues of the utilities.

8) Long-Term Obligations

Long-term debt and other obligations are reported as utility liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Gains or losses on prior refundings are amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter.

WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER UTILITIES

Notes to Financial Statements December 31, 2014 and 2013

C. Assets, Liabilities and Net Position (Continued)

9) Revenues and Expenses

The utilities 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 the utility's principal ongoing operations. The principal operating revenues of the utilities are charges to customers for sales and services. Operating expenses for enterprise 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.

10) Charges for Services

Billings are rendered and recorded quarterly based on metered usage. The utilities do not accrue revenues beyond billing dates.

Current water rates were approved by the PSCW on November 23, 2011.

Current wastewater rates and stormwater rates were approved by the city council.

11) Capital Contributions

Cash and capital assets are contributed in the utilities from customers, the municipality or external parties. The values of property contributed to the utilities are reported as revenue on the statements of revenues, expenses and changes in net assets.

12) Connection Fees

The wastewater utility charges new customers a connection fee to connect to the system. Fees collected are recorded as capital contributions on the statements of revenues, expenses and changes in net assets.

13) Transfers

Transfers include the payment in lieu of taxes to the municipality.

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

2. Deposits and Investments

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for demand deposit accounts and \$250,000 for time and savings deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund (SDGF) 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, recover of material principal losses may not be significant to individual municipalities.

The utilities may also maintain separate cash and investment accounts at the same financial institutions utilized by the municipality. Federal depository insurance and the State of Wisconsin Guarantee Fund Insurance apply to all municipal accounts, and accordingly, the amount of insured funds is not determinable for the utilities alone. Investment income on commingled investments of the entire municipality is allocated based on average investment balances.

Investment insurance coverage of the FDIC and SDGF apply to the municipality's total investments. Therefore, coverage for the utilities may be reduced.

Custodial Credit Risk

Deposits:

Custodial credit risk is the risk that in the event of a financial institution failure, the utilities' deposits may not be returned to the utilities. The utilities maintain certain deposits at the same institutions as the municipality. The custodial credit risk pertaining specifically to the utilities' resources at those institutions cannot be determined individually for those accounts.

The following is a summary of the utilities' total deposit balances at these institutions:

| | <u>2014</u> | <u>2013</u> |
|---|---------------------|---------------------|
| | Carrying | Carrying |
| | Value | Value |
| Deposits in local financial institutions | <u>\$ 6,165,644</u> | <u>\$ 5,528,746</u> |
| Deposits exposed to custodial credit risk | <u>\$ 6,165,644</u> | <u>\$ 5,528,746</u> |

The bank balance of the deposits varies with carrying value. The bank balance was not listed since many of the cash accounts are co-mingled with other City funds. The custodial credit risk applies to the City as a whole and not specifically with utilities. Accordingly, the City's financial statements should be read in conjunction with the utilities.

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

2. Deposits and Investments (Continued)

Investments:

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the utilities will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The utilities do not have any investments exposed to custodial credit risk.

The utilities' investment policy does not address this risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation.

The utilities do not have any investments exposed to credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment.

The utilities do not have any investments exposed to interest rate risk.

Reconciliation to the Financial Statements

A reconciliation of the cash and investments to the financial statements:

| | 2014 | 2013 |
|--------------------------------------|---------------------|---------------------|
| Carrying value of deposits | <u>\$ 6,165,644</u> | <u>\$ 5,528,746</u> |
| | <u>\$ 6,165,644</u> | <u>\$ 5,528,746</u> |
| Cash and cash equivalents water | \$ 994,333 | \$ 803,873 |
| Cash and cash equivalents wastewater | 944,458 | 1,324,625 |
| Restricted cash water | 459,873 | 415,961 |
| Restricted cash wastewater | 2,479,339 | 2,680,226 |
| Cash and cash equivalents stormwater | 893,440 | 304,061 |
| | <u>\$ 5,771,443</u> | <u>\$ 5,528,746</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

3. Interfund Receivables/Payables and Transfers

The following is a schedule of interfund balances for the years ending December 31, 2014 and 2013:

| Due To | Due From | 2014 | | 2013 | |
|--------------|------------|-----------|--------------------|-----------|--------------------|
| | | Amount | Principal Purpose | Amount | Principal Purpose |
| Water | Wastewater | \$ 33,835 | General operations | \$ 27,832 | General operations |
| Municipality | Water | \$ 74,810 | General operations | \$ 24,110 | General operations |
| Municipality | Wastewater | \$ 41,067 | General operations | \$ 6,000 | General operations |
| Municipality | Stormwater | \$ 65,707 | Operations | \$ 17,454 | Operations |
| Municipality | Stormwater | \$ - | | \$ 21,500 | Equipment |

The following is a schedule of transfer balances for the years ending December 31, 2014 and 2013:

| Transfer to | Transfer from | 2014 | | 2013 | |
|--------------|---------------|------------|-----------------------|------------|-----------------------|
| | | Amount | Principal Purpose | Amount | Principal Purpose |
| Municipality | Water | \$ 303,210 | Tax equivalent | \$ 289,101 | Tax equivalent |
| Municipality | Stormwater | \$ 21,500 | Capital contributions | \$ 57,779 | Capital contributions |
| Wastewater | Municipality | \$ - | | \$ 10,250 | Capital contributions |
| Municipality | Stormwater | \$ - | | \$ 21,500 | Operations equipment |
| Stormwater | Municipality | \$ - | | \$ 67,590 | Capital contributions |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

4. Restricted Assets

Revenue Bond Accounts

Certain proceeds of the utilities' revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants. The following revenue bond accounts are reported as restricted assets:

- Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.
- Reserve - Used to report resources set aside to make up potential future deficiencies in the redemption account.
- Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Replacement Account

As a condition of receiving state and federal funds for wastewater plant construction, the utilities have established an account for replacement of certain mechanical equipment.

Restricted Net Position

The following calculation supports the amount of water restricted net position:

| | <u>2014</u> | <u>2013</u> |
|--|--------------------------|--------------------------|
| Restricted Assets | | |
| Redemption account | \$ 180,336 | \$ 149,909 |
| Reserve account | <u>279,537</u> | <u>266,052</u> |
| Total Restricted Assets | <u>459,873</u> | <u>415,961</u> |
| Less: Restricted Assets Not Funded by Revenues | | |
| Reserve from borrowing | <u>(279,537)</u> | <u>(266,052)</u> |
| Current Liabilities Payable From Restricted Assets | <u>(17,443)</u> | <u>(14,287)</u> |
| Total Restricted Net Position as Calculated | <u><u>\$ 162,893</u></u> | <u><u>\$ 135,622</u></u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

4. Restricted Assets (Continued)

The following calculation supports the amount of wastewater restricted net position:

| | <u>2014</u> | <u>2013</u> |
|--|----------------------------|----------------------------|
| Restricted Assets | | |
| Redemption account | \$ 280,725 | \$ 507,864 |
| Reserve account | 268,890 | 223,000 |
| Depreciation account | 25,000 | 25,000 |
| Connection account | 304,998 | 306,988 |
| Replacement account | 1,599,726 | 1,617,374 |
| Total Restricted Assets | <u>2,479,339</u> | <u>2,680,226</u> |
| Less: Restricted Assets Not Funded by Revenues | | |
| Reserve from borrowing | <u>(268,890)</u> | <u>(223,000)</u> |
| Current Liabilities Payable From Restricted Assets | <u>(21,691)</u> | <u>(21,677)</u> |
| Total Restricted Net Position as Calculated | <u><u>\$ 2,188,758</u></u> | <u><u>\$ 2,435,549</u></u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

5. Changes in Capital Assets

Water Utility

A summary of changes in water capital assets for 2014 follows:

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|----------------------|--------------------|---------------|----------------------|
| <u>Water</u> | | | | |
| Capital assets not being depreciated | | | | |
| Land and land rights | \$ 6,727 | \$ - | \$ - | \$ 6,727 |
| Total Capital Assets Not Being Depreciated | <u>6,727</u> | <u>-</u> | <u>-</u> | <u>6,727</u> |
| Capital assets being depreciated | | | | |
| Source of supply | 633,563 | - | - | 633,563 |
| Pumping | 1,197,906 | - | - | 1,197,906 |
| Water treatment | 1,458,742 | - | - | 1,458,742 |
| Transmission and distribution | 13,839,070 | 386,865 | 26,625 | 14,199,310 |
| Administrative and general assets | 437,413 | 4,557 | - | 441,970 |
| Total Capital Assets Being Depreciated | <u>17,566,694</u> | <u>391,422</u> | <u>26,625</u> | <u>17,931,491</u> |
| Total Capital Assets | <u>17,573,421</u> | <u>391,422</u> | <u>26,625</u> | <u>17,938,218</u> |
| Less: Accumulated depreciation | <u>5,671,034</u> | <u>409,726</u> | <u>26,625</u> | <u>6,054,135</u> |
| Net Capital Assets | <u>\$ 11,902,387</u> | <u>\$ (18,304)</u> | <u>\$ -</u> | <u>\$ 11,884,083</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

5. Changes in Capital Assets (Continued)

A summary of changes in water capital assets for 2013 follows:

| <u>Water</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|---|------------------------------|---------------------|------------------|---------------------------|
| Capital assets not being depreciated | | | | |
| Land and land rights | \$ 6,727 | \$ - | \$ - | \$ 6,727 |
| Total Capital Assets Not Being Depreciated | <u>6,727</u> | <u>-</u> | <u>-</u> | <u>6,727</u> |
| Capital assets being depreciated | | | | |
| Source of supply | 633,563 | | - | 633,563 |
| Pumping | 1,185,927 | 11,979 | - | 1,197,906 |
| Water treatment | 1,458,742 | - | - | 1,458,742 |
| Transmission and distribution | 13,659,048 | 185,646 | 5,624 | 13,839,070 |
| Administrative and general assets | 424,213 | 13,200 | - | 437,413 |
| Total Capital Assets Being Depreciated | <u>17,361,493</u> | <u>210,825</u> | <u>5,624</u> | <u>17,566,694</u> |
| Total Capital Assets | <u>17,368,220</u> | <u>210,825</u> | <u>5,624</u> | <u>17,573,421</u> |
| Less: Accumulated depreciation | <u>5,273,099</u> | <u>403,559</u> | <u>5,624</u> | <u>5,671,034</u> |
| Net Capital Assets | <u>\$ 12,095,121</u> | <u>\$ (192,734)</u> | <u>\$ -</u> | <u>\$ 11,902,387</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

5. Changes in Capital Assets (Continued)

Wastewater Utility

A summary of changes in wastewater capital assets for 2014 follows:

| <u>Wastewater</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|---|------------------------------|---------------------|------------------|---------------------------|
| Capital Assets Not Being Depreciated | | | | |
| Construction in progress | \$ - | \$ 559,403 | \$ - | \$ 559,403 |
| Land and land rights | 168,179 | - | - | 168,179 |
| Total Capital Assets Not Being Depreciated | <u>168,179</u> | <u>559,403</u> | <u>-</u> | <u>727,582</u> |
| Capital Assets Being Depreciated | | | | |
| Collection system | 12,856,941 | 195,934 | 15,855 | 13,037,020 |
| Treatment and disposal | 25,913,581 | - | - | 25,913,581 |
| General | 997,285 | 20,433 | - | 1,017,718 |
| Total Capital Assets Being Depreciated | <u>39,767,807</u> | <u>216,367</u> | <u>15,855</u> | <u>39,968,319</u> |
| Total Capital Assets | 39,935,986 | 775,770 | 15,855 | 40,695,901 |
| Less: Accumulated Depreciation | <u>22,794,245</u> | <u>1,152,614</u> | <u>15,855</u> | <u>23,931,004</u> |
| Net Capital Assets | <u>\$ 17,141,741</u> | <u>\$ (376,844)</u> | <u>\$ -</u> | <u>\$ 16,764,897</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

5. Changes in Capital Asset (Continued)

A summary of changes in wastewater capital assets for 2013 follows:

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|----------------------|---------------------|-------------------|----------------------|
| <u>Wastewater</u> | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Construction in progress | \$ 560,542 | \$ - | 560,542 | \$ - |
| Land and land rights | 168,179 | - | - | 168,179 |
| Total Capital Assets Not Being Depreciated | <u>728,721</u> | <u>-</u> | <u>560,542</u> | <u>168,179</u> |
| Capital Assets Being Depreciated | | | | |
| Collection system | 12,685,414 | 171,901 | 374 | 12,856,941 |
| Treatment and disposal | 25,305,538 | 608,044 | - | 25,913,582 |
| General | 997,285 | - | - | 997,285 |
| Total Capital Assets Being Depreciated | <u>38,988,237</u> | <u>779,945</u> | <u>374</u> | <u>39,767,808</u> |
| Total Capital Assets | 39,716,958 | 779,945 | 560,916 | 39,935,987 |
| Less: Accumulated Depreciation | <u>21,657,067</u> | <u>1,137,552</u> | <u>374</u> | <u>22,794,245</u> |
| Net Capital Assets | <u>\$ 18,059,891</u> | <u>\$ (357,607)</u> | <u>\$ 560,542</u> | <u>\$ 17,141,742</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

5. Changes in Capital Asset (Continued)

Stormwater Utility

A summary of changes in stormwater capital assets for 2014 follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|---|------------------------------|-------------------|------------------|---------------------------|
| <u>Stormwater</u> | | | | |
| Capital Assets Not Being Depreciated | | | | |
| Construction in progress | \$ - | \$ 59,232 | \$ - | \$ 59,232 |
| Total Capital Assets Not Being Depreciated | <u>-</u> | <u>59,232</u> | <u>-</u> | <u>59,232</u> |
| Capital Assets Being Depreciated | | | | |
| Infrastructure | 3,702,246 | 452,742 | 12,660 | 4,142,328 |
| Less: Accumulated depreciation | <u>247,301</u> | <u>52,950</u> | <u>12,660</u> | <u>287,591</u> |
| Net Capital Assets | <u>\$ 3,454,945</u> | <u>\$ 459,024</u> | <u>\$ -</u> | <u>\$ 3,913,969</u> |

A summary of changes in stormwater capital assets for 2013 follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|----------------------------------|------------------------------|------------------|------------------|---------------------------|
| <u>Stormwater</u> | | | | |
| Capital Assets Being Depreciated | | | | |
| Infrastructure | \$ 3,569,449 | \$ 135,691 | \$ 2,894 | \$ 3,702,246 |
| Less: Accumulated depreciation | <u>201,111</u> | <u>49,084</u> | <u>2,894</u> | <u>247,301</u> |
| Net Capital Assets | <u>\$ 3,368,338</u> | <u>\$ 86,607</u> | <u>\$ -</u> | <u>\$ 3,454,945</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

6. Long-Term Obligations

Long-Term Obligations Summary – Water

Long term debt activity for the year ended December 31, 2014 for the water utility is as follows:

| | Balance 1/01/2014 | Additions | Reductions | Balance 12/31/2014 | Due Within One Year |
|-----------------------------|----------------------|-------------------|-------------------|-----------------------|------------------------|
| Revenue Bonds | \$ 2,150,000 | \$ - | \$ 350,000 | \$ 1,800,000 | \$ 360,000 |
| GO Notes and Bonds | 188,876 | 510,000 | 60,710 | 638,166 | 89,083 |
| Vested Compensated Absences | 61,255 | 1,222 | - | 62,477 | - |
| Total Other Liabilities | <u>\$ 2,400,131</u> | <u>\$ 511,222</u> | <u>\$ 410,710</u> | <u>\$ 2,500,643</u> | <u>\$ 449,083</u> |

Long-term debt activity for the year ended December 31, 2013 for the water utility is as follows:

| | Balance 1/01/2013 | Additions | Reductions | Balance 12/31/2013 | Due Within One Year |
|-----------------------------|----------------------|------------------|-------------------|-----------------------|------------------------|
| Revenue Bonds | \$ 2,490,000 | \$ - | \$ 340,000 | \$ 2,150,000 | \$ 350,000 |
| GO Notes and Bonds | 249,586 | - | 60,710 | 188,876 | 60,710 |
| Vested Compensated Absences | 50,259 | 10,996 | - | 61,255 | - |
| Total Other Liabilities | <u>\$ 2,789,845</u> | <u>\$ 10,996</u> | <u>\$ 400,710</u> | <u>\$ 2,400,131</u> | <u>\$ 410,710</u> |

Long-Term Obligations Summary – Wastewater

Long-term debt activity for the year ended December 31, 2014 for the wastewater utility is as follows:

| | Balance 1/01/2014 | Additions | Reductions | Balance 12/31/2014 | Due Within One Year |
|-----------------------------|----------------------|-------------------|-------------------|-----------------------|------------------------|
| Revenue Bonds | \$ 5,408,809 | \$ - | \$ 550,839 | \$ 4,857,970 | \$ 558,175 |
| GO Notes and Bonds | 91,124 | 220,000 | 29,290 | 281,834 | 40,917 |
| Capital Lease | 18,561 | - | 18,561 | - | - |
| Vested Compensated Absences | 51,252 | 1,594 | - | 52,846 | - |
| Total Other Liabilities | <u>\$ 5,569,746</u> | <u>\$ 221,594</u> | <u>\$ 598,690</u> | <u>\$ 5,192,650</u> | <u>\$ 599,092</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

6. Long-Term Obligations (Continued)

Long-Term Obligations Summary – Wastewater (Continued)

Long-term debt activity for the year ended December 31, 2013 for the wastewater utility is as follows:

| | Balance 1/01/2013 | Additions | Reductions | Balance 12/31/2013 | Due Within One Year |
|-----------------------------|----------------------|------------------|-------------------|-----------------------|------------------------|
| Revenue Bonds | \$ 5,892,929 | \$ 47,502 | \$ 531,622 | \$ 5,408,809 | \$ 550,840 |
| GO Notes and Bonds | 120,414 | - | 29,290 | 91,124 | 29,290 |
| Capital Lease | 23,081 | - | 4,520 | 18,561 | 5,085 |
| Vested Compensated Absences | 42,834 | 8,418 | - | 51,252 | - |
| Total Other Liabilities | <u>\$ 6,079,258</u> | <u>\$ 55,920</u> | <u>\$ 565,432</u> | <u>\$ 5,569,746</u> | <u>\$ 585,215</u> |

Long-Term Obligations Summary – Stormwater

Long-term debt activity for the year ended December 31, 2014 for the stormwater utility is as follows:

| | Balance 1/01/2014 | Additions | Reductions | Balance 12/31/2014 | Due Within One Year |
|-----------------------------|----------------------|-------------------|-------------|-----------------------|------------------------|
| GO Notes and Bonds | \$ 455,000 | \$ 905,000 | \$ - | \$ 1,360,000 | \$ 65,000 |
| Vested Compensated Absences | 20,596 | 2,260 | - | 22,856 | - |
| Total Other Liabilities | <u>\$ 475,596</u> | <u>\$ 907,260</u> | <u>\$ -</u> | <u>\$ 1,382,856</u> | <u>\$ 65,000</u> |

Long-term debt activity for the year ended December 31, 2013 for the stormwater utility is as follows:

| | Balance 1/01/2013 | Additions | Reductions | Balance 12/31/2013 | Due Within One Year |
|---------------------------|----------------------|-----------------|-------------|-----------------------|------------------------|
| GO Notes and Bonds | \$ 455,000 | \$ - | \$ - | \$ 455,000 | \$ - |
| Vest Compensated Absences | 15,581 | 5,015 | - | 20,596 | - |
| Total Other Liabilities | <u>\$ 470,581</u> | <u>\$ 5,015</u> | <u>\$ -</u> | <u>\$ 475,596</u> | <u>\$ -</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

6. Long-Term Obligations (Continued)

Long-term Debt – Water

The following are water debt issues outstanding:

| | <u>Date of Issuance</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance 12/31/14</u> |
|-----------------------------|-----------------------------|------------------------------------|-----------------------|----------------------------------|-----------------------------|
| <u>Water Utility</u> | | | | | |
| 2010 Mortgage Revenue Bonds | 9/7/2010 | 10/1/2015 | 2.0% | \$ 1,215,000 | \$ 255,000 |
| 2011 Mortgage Revenue Bonds | 6/7/2011 | 10/1/2026 | 1.6-4.0% | 940,000 | 790,000 |
| 2012 Mortgage Revenue Bonds | 5/17/2012 | 10/1/2027 | 0.85-2.85% | 855,000 | 755,000 |
| | | Total Water Utility Revenue Bonds | | | <u>1,800,000</u> |
| 2010 GO Promissory Note | 2/9/2010 | 12/1/2016 | 1.2-2.7% | 428,343 | 128,166 |
| 2014 GO Bonds | 6/10/2014 | 9/1/2029 | 0.5-3.0% | 510,000 | 510,000 |
| | | Total Water Utility Long-Term Debt | | | <u><u>\$ 2,438,166</u></u> |

Water debt service requirements to maturity are as follows:

| | Water Totals | | |
|-------------|---------------------|-------------------|---------------------|
| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 2015 | 449,083 | 52,674 | 501,757 |
| 2016 | 199,083 | 56,661 | 255,744 |
| 2017 | 140,000 | 50,089 | 190,089 |
| 2018 | 145,000 | 47,046 | 192,046 |
| 2019 | 145,000 | 43,829 | 188,829 |
| 2020-2024 | 815,000 | 159,586 | 974,586 |
| 2025-2029 | 545,000 | 42,063 | 587,063 |
| | <u>\$ 2,438,166</u> | <u>\$ 451,948</u> | <u>\$ 2,890,114</u> |

Substantially all utility plant is subject to a mortgage lien until the bonds are defeased.

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

6. Long-Term Obligations (Continued)

Long-term Debt – Wastewater

The following wastewater debt issues are outstanding:

| | <u>Date of Issuance</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance 12/31/14</u> |
|----------------------------|---|-----------------------|-----------------------|----------------------------------|-----------------------------|
| <u>Wastewater Utility</u> | | | | | |
| 1996 Clean Water Fund Loan | 7/24/1996 | 5/1/2016 | 3.08% | \$ 1,563,900 | \$ 210,805 |
| 2009 Clean Water Fund Loan | 12/9/2009 | 5/1/2029 | 2.91% | 784,109 | 2,352,659 |
| 2011 Clean Water Fund Loan | 7/27/2011 | 5/1/2031 | 2.40% | 115,954 | 430,000 |
| 2010 Revenue Bonds | 2/9/2010 | 5/1/2016 | 2.0-3.25% | 1,230,000 | 559,506 |
| 2012 Revenue Bonds | 5/17/2012 | 11/1/2027 | 0.85-2.85% | 1,485,000 | <u>1,305,000</u> |
| | Total Wasterwater Utility Revenue Bonds | | | | 4,857,970 |
| 2010 GO Promissory Note | 2/9/2010 | 12/1/2016 | 1.2-2.7% | 206,657 | 61,834 |
| 2014 GO Bonds | 6/10/2014 | 9/1/2029 | 0.5-3.0% | 220,000 | <u>220,000</u> |
| | Total Wastewater Utility Long-Term Debt | | | | <u><u>\$ 5,139,804</u></u> |

Wastewater debt service requirements to maturity are as follows:

| <u>Year</u> | Wastewater Totals | | |
|-------------|--------------------------|-------------------|---------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 2015 | 599,093 | 129,753 | 728,846 |
| 2016 | 616,644 | 112,317 | 728,961 |
| 2017 | 268,205 | 99,849 | 368,054 |
| 2018 | 277,809 | 93,209 | 371,018 |
| 2019 | 282,544 | 86,326 | 368,870 |
| 2020-2024 | 1,523,584 | 318,586 | 1,842,170 |
| 2025-2029 | 1,493,808 | 108,371 | 1,602,179 |
| 2030-2031 | 78,117 | 1,886 | 80,003 |
| | <u>\$ 5,139,804</u> | <u>\$ 950,297</u> | <u>\$ 6,090,101</u> |

Substantially all utility plant is subject to a mortgage lien until the bonds are defeased. All utility revenues are pledged as security of the revenue bonds until the bonds are defeased.

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

6. Long-Term Obligations (Continued)

Long-term Debt – Stormwater

The following stormwater debt issue is outstanding:

| | <u>Date of Issuance</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance 12/31/14</u> |
|---------------------------|-----------------------------|-----------------------|--------------------------|----------------------------------|-----------------------------|
| <u>Stormwater Utility</u> | | | | | |
| 2012 GO Refunding Bonds | 5/17/2012 | 9/1/2031 | 0.85-3.25% | \$ 455,000 | \$ 455,000 |
| 2014 GO Bonds | 6/10/2014 | 9/1/2029 | 0.5-3.0% | 905,000 | 905,000 |
| | | | Total Stormwater Utility | | <u><u>\$ 1,360,000</u></u> |

Stormwater debt service requirements to maturity are as follows:

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------|----------------------------|--------------------------|----------------------------|
| 2015 | 65,000 | 32,775 | 97,775 |
| 2016 | 70,000 | 28,350 | 98,350 |
| 2017 | 75,000 | 27,600 | 102,600 |
| 2018 | 75,000 | 26,760 | 101,760 |
| 2019 | 75,000 | 25,700 | 100,700 |
| 2020-2024 | 445,000 | 105,445 | 550,445 |
| 2025-2029 | 495,000 | 51,901 | 546,901 |
| 2030-2031 | 60,000 | 2,925 | 62,925 |
| | <u><u>\$ 1,360,000</u></u> | <u><u>\$ 301,456</u></u> | <u><u>\$ 1,661,456</u></u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

6. Long-Term Obligations (Continued)

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the 2000 revenue bonds:

Insurance

The utilities are 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. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

The utilities are covered under the following insurance policies as of December 31, 2014:

| Type | Coverage | |
|--|---------------|---------|
| Cities and Villages Mutual Insurance | | |
| General Liability | \$ 10,000,000 | BI & PD |
| Automobile | 10,000,000 | BI & PD |
| Workers Compensation | Statutory | |
| Law Enforcement | 10,000,000 | |
| Public Officials | 10,000,000 | |
| Employment Liability | 1,000,000 | |
| Motor Vehicle Comprehensive – | | |
| Replacement Cost | 6,870,348 | |
| Motor Vehicle Collision | 6,870,348 | |
| Uninsured Motorist | 25,000 | |
| Prior Acts | 10,000,000 | |
| Prior Errors & Omission | 10,000,000 | |
| Local Government Insurance Fund | | |
| Building/Personal Property/Inland Marine | 70,341,676 | |
| Contractors Equipment | 2,346,881 | |
| Monies and Securities | 10,000 | |
| Employee Tools | 52,000 | |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

6. Long-Term Obligations (Continued)

Debt Coverage – Water

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.2 times the highest annual debt service of the bonds. The coverage requirement was met as follows:

| | 2014 | 2013 |
|---|-----------------------|-----------------------|
| Operating revenues | \$ 1,709,494 | \$ 1,673,553 |
| Investment income | 1,176 | 1,399 |
| Less: Operation and maintenance expenses | <u>(901,268)</u> | <u>(972,461)</u> |
| Net Defined Earnings | <u>\$ 809,402</u> | <u>\$ 702,491</u> |
| Minimum Required Earnings per Resolution: | | |
| Highest annual debt service revenue bonds | \$ 418,156 | \$ 418,156 |
| Coverage factor | <u>1.20</u> | <u>1.20</u> |
| Minimum Required Earnings | <u>\$ 501,787</u> | <u>\$ 501,787</u> |

The water utility increased rates late in 2011.

Debt Coverage – Wastewater

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.2 times the highest annual debt service of the bonds. The coverage requirement was met as follows:

| | 2014 | 2013 |
|---|-----------------------|-----------------------|
| Operating revenues | \$ 2,271,294 | \$ 2,169,807 |
| Investment income | 4,236 | 5,684 |
| Connection fees | 56,544 | 30,192 |
| Less: Operation and maintenance expenses | <u>(1,547,012)</u> | <u>(1,342,542)</u> |
| Net Defined Earnings | <u>\$ 785,062</u> | <u>\$ 863,141</u> |
| Minimum Required Earnings per Resolution: | | |
| Highest annual debt service revenue bonds | 345,260 | 688,151 |
| Coverage factor | <u>1.20</u> | <u>1.20</u> |
| Minimum Required Earnings | <u>\$ 414,312</u> | <u>\$ 825,781</u> |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

6. Long-Term Obligations (Continued)

Number of Customers – Water

The utility has the following number of customers and billed volumes for 2014 and 2013:

| | Customers | | Sales (000 gals) | |
|------------------|--------------|--------------|------------------|----------------|
| | 2014 | 2013 | 2014 | 2013 |
| Residential | 3,071 | 3,041 | 104,674 | 125,761 |
| Commercial | 390 | 385 | 103,942 | 85,591 |
| Industrial | 41 | 45 | 223,622 | 223,158 |
| Public Authority | 120 | 120 | 75,500 | 77,837 |
| Totals | <u>3,622</u> | <u>3,591</u> | <u>507,738</u> | <u>512,347</u> |

Number of Customers – Wastewater

The utility has the following number of customers and billed volumes for 2014 and 2013:

| | Customers | | Sales (000 gals) | |
|------------------|--------------|--------------|------------------|----------------|
| | 2014 | 2013 | 2014 | 2013 |
| Residential | 3,018 | 2,980 | 114,241 | 118,404 |
| Commercial | 376 | 367 | 86,844 | 81,272 |
| Industrial | 37 | 31 | 12,206 | 13,674 |
| Public Authority | 94 | 59 | 65,929 | 66,886 |
| Totals | <u>3,525</u> | <u>3,437</u> | <u>279,220</u> | <u>280,236</u> |

7. Net Position

Governmental accounting standards require the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net Investment in Capital Assets – This component of net position 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. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

7. Net Position (Continued)

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, laws, or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This component of net position consists of net position that do not meet the definition of “restricted” or “net investment in capital assets.”

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

The following calculation supports the water utility net assets invested in capital assets, net of related debt:

| | 2014 | 2013 |
|---|---------------|---------------|
| Water Utility | | |
| Capital Assets net of depreciation | \$ 11,884,082 | \$ 11,902,387 |
| Less: related long-term debt outstanding | (2,438,166) | (2,338,876) |
| Total Invested in Capital Assets | 9,445,916 | 9,563,511 |
| Reserve from borrowing | 266,052 | 266,052 |
| Total Net Position - Net Investment in Capital Assets | \$ 9,711,968 | \$ 9,829,563 |

The following calculation supports the wastewater utility net assets invested in capital assets, net of related debt:

| | 2014 | 2013 |
|---|---------------|---------------|
| Wastewater Utility | | |
| Capital Assets net of depreciation | \$ 16,969,923 | \$ 17,141,742 |
| Less: related long-term debt outstanding | (5,139,804) | (5,499,933) |
| Total Invested in Capital Assets | 11,830,119 | 11,641,809 |
| Reserve from borrowing | 223,000 | 223,000 |
| Total Net Position - Net Investment in Capital Assets | \$ 12,053,119 | \$ 11,864,809 |

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

7. Net Position (Continued)

The following calculation supports the stormwater net assets invested in capital assets, net of related debt:

| | 2014 | 2013 |
|---|--------------|--------------|
| Stormwater Utility | | |
| Capital Assets net of depreciation | \$ 3,913,969 | \$ 3,454,945 |
| Less: related long-term debt outstanding | (1,360,000) | (455,000) |
| Plus: unspent bond proceeds | 700,000 | - |
| Total Invested in Capital Assets | 3,253,969 | 2,999,945 |
| Total Net Position - Net Investment in Capital Assets | \$ 3,253,969 | \$ 2,999,945 |

8. Employees Retirement System

All eligible employees of the utilities participate in the Wisconsin Retirement System (WRS), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All permanent employees expected to work over 600 hours a year and hired prior to July 1, 2011 are eligible to participate in the WRS. Employees hired after July 1, 2011 are eligible to participate if expected to work at least 1,200 hours per year and are expected to be employed for at least one year from the hire date. Covered employees in the General category are required by statute to contribute 7.00% and 6.65% of their salary to the plan in 2014 and 2013, respectively. For pay periods prior to June 29, 2011, employers generally made these contributions to the plan on behalf of employees. For pay periods after June 29, 2011, employers were no longer allowed to pay the employee required contributions for most employees. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits. Covered payroll listed below is substantially the same as total payroll.

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER
UTILITIES**

**Notes to Financial Statements
December 31, 2014 and 2013**

8. Employees Retirement System (Continued)

Details of the plan are disclosed in the basic financial statement of the City of Whitewater.

Water Utility

| | Year Ended December 31 | | |
|--------------------------------|------------------------|------------|------------|
| | 2014 | 2013 | 2012 |
| Total Covered Employee Payroll | \$ 363,419 | \$ 329,088 | \$ 338,033 |
| Total Required Contributions | \$ 25,401 | \$ 21,352 | \$ 19,191 |
| Total Required Contribution % | 7.0% | 6.5% | 5.7% |

Wastewater Utility

| | Year Ended December 31 | | |
|--------------------------------|------------------------|------------|------------|
| | 2014 | 2013 | 2012 |
| Total Covered Employee Payroll | \$ 595,836 | \$ 565,753 | \$ 569,489 |
| Total Required Contributions | \$ 39,056 | \$ 35,098 | \$ 30,385 |
| Total Required Contribution % | 6.6% | 6.2% | 5.3% |

Stormwater Utility

| | Year Ended December 31 | | |
|--------------------------------|------------------------|------------|------------|
| | 2014 | 2013 | 2012 |
| Total Covered Employee Payroll | \$ 131,204 | \$ 123,388 | \$ 136,154 |
| Total Required Contributions | \$ 8,452 | \$ 7,590 | \$ 7,036 |
| Total Required Contribution % | 6.4% | 6.2% | 5.2% |

9. Significant Customers

Water Utility

The utility has one significant customer who was responsible for approximately 26% of operating revenues.

10. Commitments and Contingencies

Claims and Legal Items

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

SUPPLEMENTAL INFORMATION

Whitewater Municipal Water Utility

**Water Utility Plant
December 31, 2014**

| | Balance 1/01/2014 | Additions | Retirements | Balance 12/31/2014 |
|--|----------------------|-------------------|------------------|-----------------------|
| Source of Supply | | | | |
| Land and land rights | \$ 3,603 | \$ - | \$ - | \$ 3,603 |
| Structures and improvements | 30,984 | - | - | 30,984 |
| Wells and springs | 585,549 | - | - | 585,549 |
| Supply mains | 17,029 | - | - | 17,029 |
| Total Source of Supply | <u>637,165</u> | <u>-</u> | <u>-</u> | <u>637,165</u> |
| Pumping | | | | |
| Structures and improvements | 463,697 | - | - | 463,697 |
| Electric pumping equipment | 659,052 | - | - | 659,052 |
| Diesel pumping equipment | 51,851 | - | - | 51,851 |
| Other pumping equipment | 23,306 | - | - | 23,306 |
| Total Pumping | <u>1,197,906</u> | <u>-</u> | <u>-</u> | <u>1,197,906</u> |
| Water Treatment | | | | |
| Structures and improvements | 370,874 | - | - | 370,874 |
| Water treatment equipment | 1,087,868 | - | - | 1,087,868 |
| Total Water Treatment | <u>1,458,742</u> | <u>-</u> | <u>-</u> | <u>1,458,742</u> |
| Transmission and Distribution | | | | |
| Land and land rights | 898 | - | - | 898 |
| Distribution reservoirs and standpipes | 504,482 | - | - | 504,482 |
| Transmission and distribution mains | 10,115,554 | 295,869 | 16,340 | 10,395,083 |
| Services | 1,351,205 | 30,402 | 6,860 | 1,374,747 |
| Meters | 773,585 | 43,795 | 1,925 | 815,455 |
| Hydrants | 1,094,244 | 16,800 | 1,500 | 1,109,544 |
| Total Transmission and Distribution | <u>13,839,968</u> | <u>386,866</u> | <u>26,625</u> | <u>14,200,209</u> |
| General | | | | |
| Land and land rights | 2,226 | - | - | 2,226 |
| Structures and improvements | 92,182 | - | - | 92,182 |
| Office furniture and equipment | 19,334 | - | - | 19,334 |
| Computer equipment | 54,246 | - | - | 54,246 |
| Transportation equipment | 92,649 | - | - | 92,649 |
| Stores equipment | 392 | - | - | 392 |
| Tools, shop and garage equipment | 33,245 | - | - | 33,245 |
| Laboratory equipment | 1,371 | - | - | 1,371 |
| Power-operated equipment | 43,747 | - | - | 43,747 |
| Communication equipment | 15,082 | 4,557 | - | 19,639 |
| SCADA equipment | 79,700 | - | - | 79,700 |
| Miscellaneous equipment | 5,465 | - | - | 5,465 |
| Total General | <u>439,639</u> | <u>4,557</u> | <u>-</u> | <u>444,196</u> |
| Total Water Utility Plant | <u>\$ 17,573,420</u> | <u>\$ 391,423</u> | <u>\$ 26,625</u> | <u>\$ 17,938,218</u> |

**Whitewater Municipal Water Utility
Rate of Return - Regulatory Basis**

December 31, 2014 and 2013

| | Water | |
|--|--------------|---------------|
| | 2014 | 2013 |
| Utility Plant in Service (excluding contributed plant) | | |
| Beginning of year | \$10,291,106 | \$ 10,085,905 |
| End of year | 10,655,903 | 10,291,106 |
| Average | 10,473,505 | 10,188,506 |
| Accumulated Depreciation | | |
| Beginning of year | (3,041,359) | (2,801,993) |
| End of year | (3,265,888) | (3,041,359) |
| Average | (3,153,624) | (2,921,676) |
| Materials and Supplies | | |
| Beginning of year | 12,356 | 12,356 |
| End of year | 12,356 | 12,356 |
| Average | 12,356 | 12,356 |
| Regulatory Liability | | |
| Beginning of year | (509,914) | (560,906) |
| End of year | (458,924) | (509,914) |
| Average | (484,419) | (535,410) |
| Average Net Rate Base | \$ 6,847,818 | \$ 6,743,776 |
| Operating Income - Regulatory Basis | \$ 283,050 | \$ 191,626 |
| Rate of Return (Percent) | 4.13% | 2.84% |

This schedule is computed based on Public Service Commission of Wisconsin regulatory accounting which differs from accounting principles generally accepted in the United States of America due to GASB No. 34 as described in the Notes to the Financial Statements as well as PSC order 05-US-105, which was effective January 1, 2003 as amended September 8, 2004.

Whitewater Municipal Wastewater Utility

**Wastewater Utility Plant
December 31, 2014**

| | <u>Balance 1/01/2014</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance 12/31/2014</u> |
|---|------------------------------|--------------------------|-------------------------|-------------------------------|
| Collecting System | | | | |
| Lift stations | \$ 1,070,206 | \$ - | \$ - | \$ 1,070,206 |
| Collecting mains | 8,897,032 | 195,933 | 15,855 | 9,077,110 |
| Interceptor mains | 2,773,904 | - | - | 2,773,904 |
| Force mains | 115,800 | - | - | 115,800 |
| Total Collecting System | <u>12,856,942</u> | <u>195,933</u> | <u>15,855</u> | <u>13,037,020</u> |
| Treatment and Disposal | | | | |
| Land and improvements | 168,179 | - | - | 168,179 |
| Structures and improvements | 7,956,929 | - | - | 7,956,929 |
| Preliminary treatment equipment | 1,743,138 | - | - | 1,743,138 |
| Primary treatment equipment | 655,419 | - | - | 655,419 |
| Secondary treatment equipment | 5,133,209 | - | - | 5,133,209 |
| Advanced treatment equipment | 1,603,274 | - | - | 1,603,274 |
| Chlorination equipment | 786,910 | - | - | 786,910 |
| Sludge treatment and disposal equipment | 5,634,642 | - | - | 5,634,642 |
| Plant site piping | 1,953,828 | - | - | 1,953,828 |
| Flow metering and monitoring equipment | 159,203 | - | - | 159,203 |
| Flow metering and monitoring equipment | 232,936 | - | - | 232,936 |
| Flow metering and monitoring equipment | 54,093 | - | - | 54,093 |
| Total Treatment and Disposal | <u>26,081,760</u> | <u>-</u> | <u>-</u> | <u>26,081,760</u> |
| General | | | | |
| Structures and improvements | 61,637 | - | - | 61,637 |
| Office furniture and equipment | 62,556 | - | - | 62,556 |
| Computer equipment | 57,898 | - | - | 57,898 |
| Transportation equipment | 346,286 | - | - | 346,286 |
| Communication equipment | 186,132 | 20,433 | - | 206,565 |
| Other general equipment | 282,776 | - | - | 282,776 |
| Total General | <u>997,285</u> | <u>20,433</u> | <u>-</u> | <u>1,017,718</u> |
| Construction Work In Progress | <u>-</u> | <u>559,403</u> | <u>-</u> | <u>559,403</u> |
| Total Wastewater Utility Plant | <u><u>\$ 39,935,987</u></u> | <u><u>\$ 775,769</u></u> | <u><u>\$ 15,855</u></u> | <u><u>\$ 40,695,901</u></u> |



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **05/19/15**

ITEM: **Wastewater Facility Upgrade Rate Study Report**

PRESENTER: **City Manager**

PREVIOUS ACTION, IF ANY: **None.**

SUMMARY OF ITEM BEING PRESENTED:

As part of the initial planning for the proposed upgrades to the wastewater treatment facility, Donohue & Associates conducted an extensive study on utility rates for the wastewater utility. Donohue presented an initial estimate of future rate adjustments to staff in March. After the initial meeting, staff provided Donohue with updated information and additional edits. The estimates were shared with a variety of community groups and businesses including a majority of the top ten rate paying utility customers.

Donohue has come back with an updated draft report on the expected rate adjustments related to the proposed project. Final rates will not be set until after final bids for the project are received later this year.

Sewer rates for the city include a fixed charge (identified on the bill as the Sewer Base Charge), and a volume charge (identified on the bill as the Sewer Usage). Donohue will present a rate adjustment for both the fixed and volume charges at this meeting.

Donohue will present two options for the fixed charge. Each option is the result of a different methodology for determining the fixed charge amount. With the first option, the fixed charge is calculated based on the size of the water meter(s) under a given account. With the second option, the fixed charge is the same for all users regardless of meter size. Staff requests Council direction regarding which calculation model to pursue for calculating the final rates later this year.

Staff requests Common Council direction regarding proposed rates, including guidance on which fixed charge calculation model to use in calculations moving forward.

BUDGET IMPACT, IF ANY: The overall cost of the project is expected to be \$20.7 million. This rate adjustment would meet borrowing requirements for the project.

STAFF RECOMMENDATION: Staff continues to review the two options for the fixed charge. If it is determined that the “single fixed charge” in option 2 is the more equitable fixed charge rate beginning in 2016, then the City Manager would recommend approval of option 2 moving forward. However, this will result in a fixed charge increase for a majority of users in Whitewater. Some users will also see a reduction in cost as a result. These two options will be discussed as part of the presentation on Tuesday. Staff is also polling additional communities on how they calculate their fixed sewer charges.

ATTACHMENT(S) INCLUDED (If none, please state):

Draft Slide Presentation

FOR MORE INFORMATION CONTACT:

Cameron Clapper, cclapper@whitewater-wi.gov, 262-473-0100.

Tuesday, May 19, 2015

Wastewater Facility Improvements Project Update

Preliminary Rate Study Results

Whitewater Wisconsin



Background

- ▶ Wastewater facility improvements project will require an increase in user rates
- ▶ Design project includes comprehensive user rate study
- ▶ Current residential user rates

| User Rate Element | Current Monthly User Rates |
|------------------------------|----------------------------|
| Fixed Monthly Service Charge | \$9.56 |
| Volume Charge (\$/1000 gal) | \$6.57 |



Background

- ▶ Rate increase must provide sufficient revenue for new Clean Water Fund loan

| | |
|---|---------------------|
| Total Estimated Project Cost | \$20,700,000 |
| Hardship Grant | (\$500,000) |
| Subject to Change Based on Construction Bid Results Fund | (\$1,000,000) |
| Loan Amount Fund | \$19,200,000 |
| Estimated Annual Loan Payment (18 payments) | \$1,305,000 |



Preliminary Rate Study Results

Rate Structure includes two categories of charges

Fixed Monthly Service Charge

- Covers customer service expenses including administration, billing, and general expenses
- These charges are not related to wastewater flow and loadings

Volume Charge

- Covers all costs related to treatment of wastewater including operation, maintenance, and debt service
- Cost of treatment, \$/1000 gallons basis



Preliminary Rate Study Results

- ▶ Preliminary study includes two options for the fixed monthly service charge
 - Option 1 – Fixed Charge By Meter Size
 - Fixed charge is based on meter size
 - Current rate structure considers meter size
 - Option 2 – Single Fixed Charge
 - Fixed charge is the same for all users
 - WEF Financing and Charges for Wastewater Systems, Manual of Practice No. 27, pg 176



Preliminary Rate Study Results

- ▶ Option 1 – Fixed Charge By Meter Size

| Meter Size | Current Monthly Fixed Charge | Proposed Monthly Fixed Charge |
|------------|------------------------------|-------------------------------|
| ¾" Meter | \$9.56 | \$9.00 |
| 1" Meter | \$15.23 | \$15.00 |
| 1½" Meter | \$24.68 | \$33.00 |
| 2" Meter | \$36.02 | \$58.00 |
| 3" Meter | \$62.46 | \$130.00 |
| 4" Meter | \$98.28 | \$230.00 |



Preliminary Rate Study Results

▶ Option 2 – Single Fixed Charge

| Meter Size | Current Monthly Fixed Charge | Proposed Monthly Fixed Charge |
|------------|------------------------------|-------------------------------|
| ¾" Meter | \$9.56 | \$11.00 |
| 1" Meter | \$15.23 | \$11.00 |
| 1½" Meter | \$24.68 | \$11.00 |
| 2" Meter | \$36.02 | \$11.00 |
| 3" Meter | \$62.46 | \$11.00 |
| 4" Meter | \$98.28 | \$11.00 |



Residential Users

Residential Users – Preliminary Results

Option 1 – Fixed Charge By Meter Size Summary for Typical Residential User, ¾" Meter Size

| User Rate Elements | Current Monthly User Rates | Proposed Monthly User Rates |
|--------------------------------------|----------------------------|-----------------------------|
| Fixed Monthly Service Charge | \$9.56 | \$9.00 |
| Volume Charge (\$/1000 gal) | \$6.57 | \$10.45 |
| Average Monthly Volume (1000 gal) | 3.11 | 3.11 |
| Volume Charge | \$20.44 | \$32.50 |
| Total Charge (Fixed + Volume) | \$30.00 | \$41.50 |

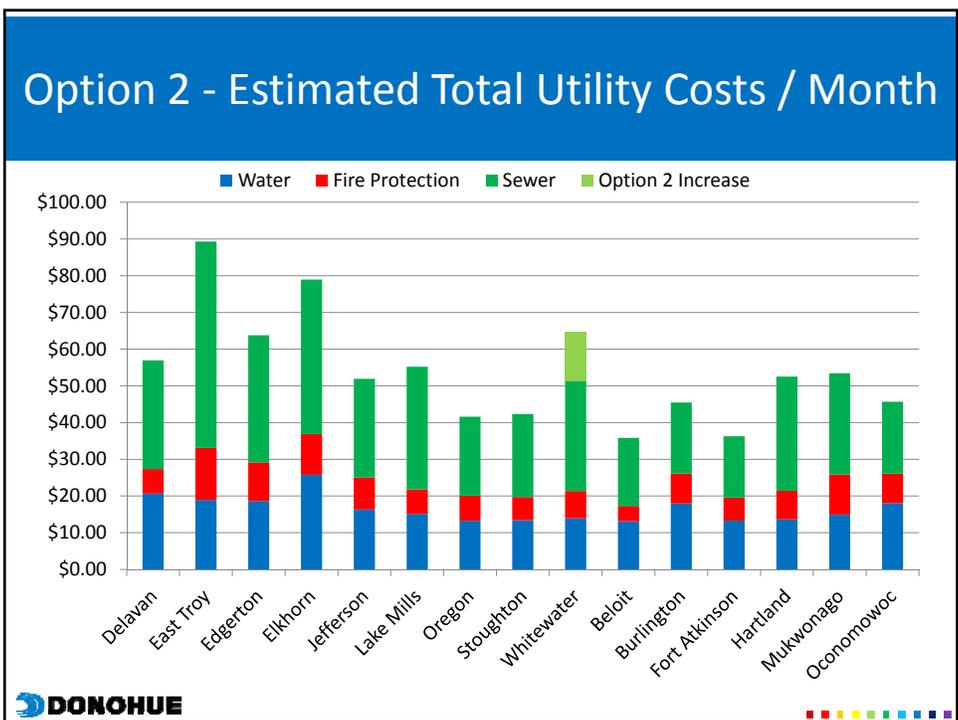
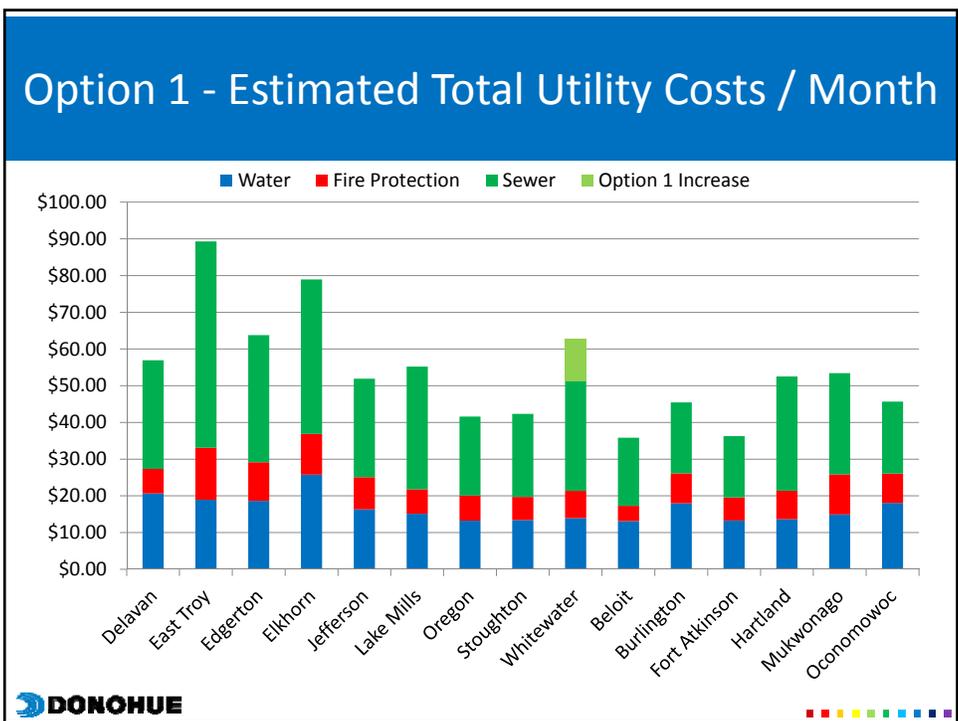


Residential Users – Preliminary Results

Option 2 – Single Fixed Charge Summary for Typical Residential User

| User Rate Elements | Current Monthly User Rates | Proposed Monthly User Rates |
|--------------------------------------|----------------------------|-----------------------------|
| Fixed Monthly Service Charge | \$9.56 | \$11.00 |
| Volume Charge (\$/1000 gal) | \$6.57 | \$10.45 |
| Average Monthly Volume (1000 gal) | 3.11 | 3.11 |
| Volume Charge | \$20.44 | \$34.50 |
| Total Charge (Fixed + Volume) | \$30.00 | \$43.50 |





Residential Users – Example Users

| Example Users | Average Monthly Usage (1000gals/month) | Current Monthly User Rate | Option 1 Monthly User Rate | Option 2 Monthly User Rate |
|---------------|--|---------------------------|----------------------------|----------------------------|
| User 1 | 2.36 | \$25.03 | \$33.61 | \$35.61 |
| User 2 | 2.45 | \$25.68 | \$34.64 | \$36.64 |
| User 3 | 2.64 | \$26.88 | \$36.55 | \$38.55 |
| User 4 | 3.27 | \$31.07 | \$43.21 | \$45.21 |
| User 5 | 3.84 | \$34.78 | \$49.11 | \$51.11 |
| User 6 | 6.07 | \$49.43 | \$72.41 | \$74.41 |
| User 7 | 6.36 | \$51.35 | \$75.47 | \$77.47 |
| User 8 | 6.41 | \$51.67 | \$75.98 | \$77.98 |
| User 9 | 7.17 | \$56.68 | \$83.94 | \$85.94 |



Commercial Users

Commercial Users – Preliminary Results

Option 1 – Fixed Charge By Meter Size Summary for Typical Commercial User, ¾" Meter Size

| User Rate Elements | Current Monthly User Rates | Proposed Monthly User Rates |
|--------------------------------------|----------------------------|-----------------------------|
| Fixed Monthly Service Charge | \$9.56 | \$9.00 |
| Volume Charge (\$/1000 gal) | \$6.57 | \$10.45 |
| Average Monthly Volume (1000 gal) | 24.63 | 24.63 |
| Volume Charge | \$161.82 | \$257.38 |
| Total Charge (Fixed + Volume) | \$171.38 | \$266.38 |



Commercial Users – Preliminary Results

Option 2 – Single Fixed Charge Summary for Typical Commercial User

| User Rate Elements | Current Monthly User Rates | Proposed Monthly User Rates |
|--------------------------------------|----------------------------|-----------------------------|
| Fixed Monthly Service Charge | \$9.56 | \$11.00 |
| Volume Charge (\$/1000 gal) | \$6.57 | \$10.45 |
| Average Monthly Volume (1000 gal) | 24.63 | 24.63 |
| Volume Charge | \$161.82 | \$257.38 |
| Total Charge (Fixed + Volume) | \$171.38 | \$268.38 |



Industrial Users

Industrial Users – Preliminary Results

Option 1 – Fixed Charge By Meter Size Summary for Typical Industrial User, ¾” Meter Size

| User Rate Elements | Current Monthly User Rates | Proposed Monthly User Rates |
|--------------------------------------|----------------------------|-----------------------------|
| Fixed Monthly Service Charge | \$9.56 | \$9.00 |
| Volume Charge (\$/1000 gal) | \$6.57 | \$10.45 |
| Average Monthly Volume (1000 gal) | 26.52 | 26.52 |
| Volume Charge | \$174.24 | \$277.13 |
| Total Charge (Fixed + Volume) | \$183.80 | \$286.13 |

Industrial Users – Preliminary Results

Option 2 – Single Fixed Charge Summary for Typical Industrial User

| User Rate Elements | Current Monthly User Rates | Proposed Monthly User Rates |
|--------------------------------------|----------------------------|-----------------------------|
| Fixed Monthly Service Charge | \$9.56 | \$11.00 |
| Volume Charge (\$/1000 gal) | \$6.57 | \$10.45 |
| Average Monthly Volume (1000 gal) | 26.52 | 26.52 |
| Volume Charge | \$174.24 | \$277.13 |
| Total Charge (Fixed + Volume) | \$183.80 | \$288.13 |



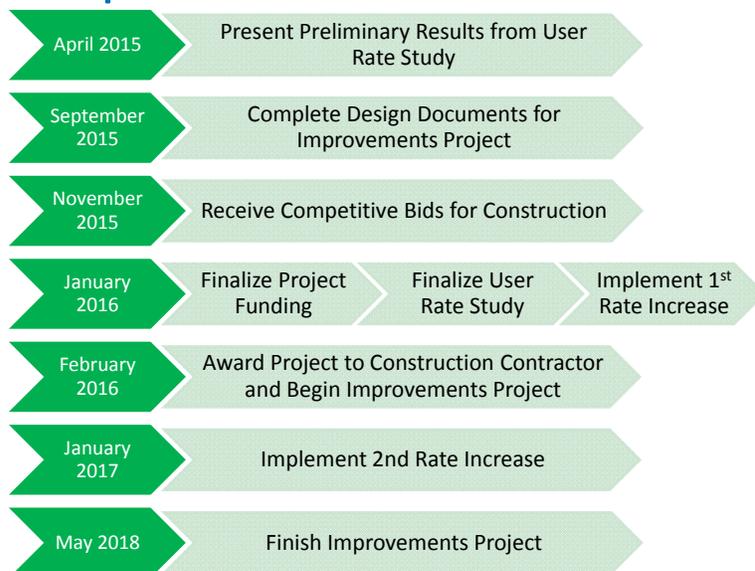
Implementation

2 Year Phased Rate Increase

- ▶ City has been working with the DNR on implementing a 2 year phased rate increase
 - Requires split Clean Water Fund loan
 - Advantage
 - Rate increases can be phased in 2016 and 2017
 - Disadvantages
 - Additional costs with funding application and bond counsel (approximately \$25,000)
 - Interest rates could change for 2017 portion of loan



Implementation Schedule

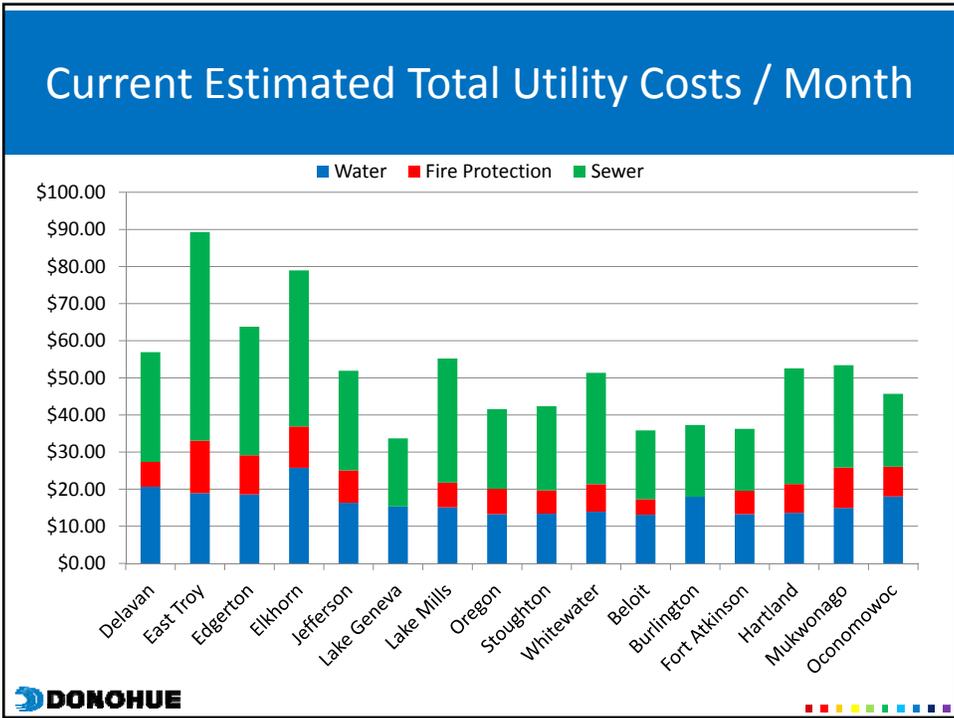


Tuesday, May 19, 2015

Wastewater Facility Improvements Project Update

Preliminary Rate Study Results

Whitewater Wisconsin

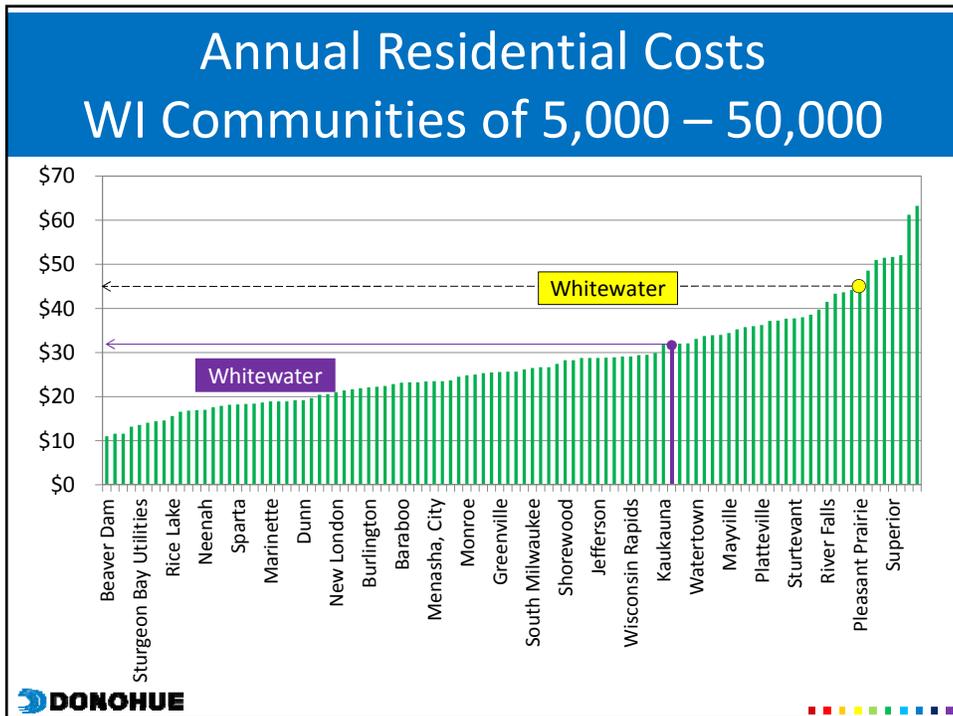
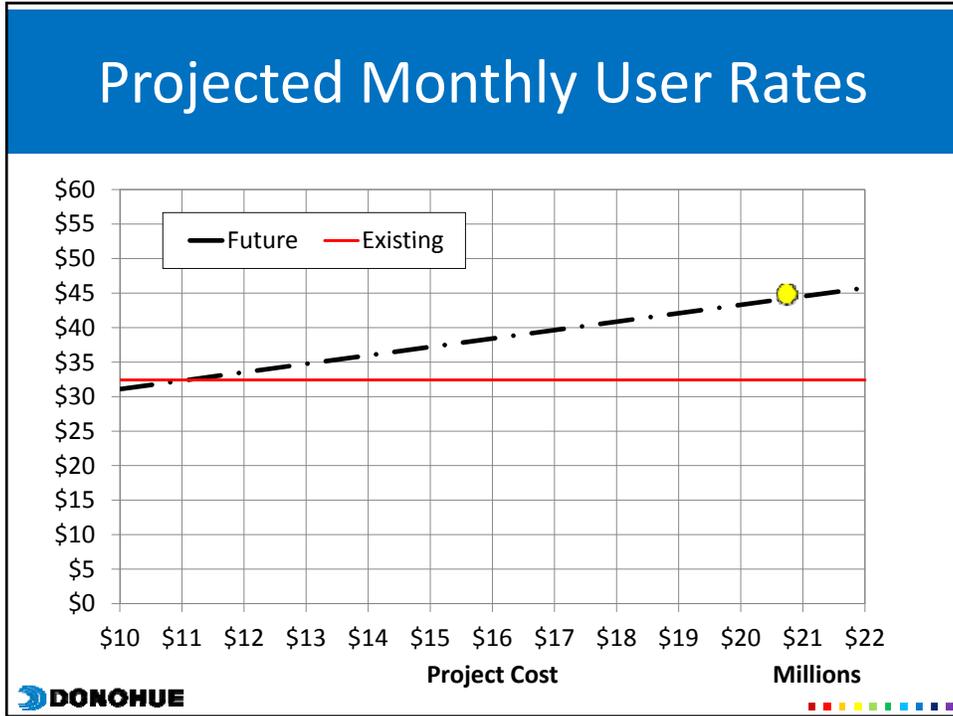



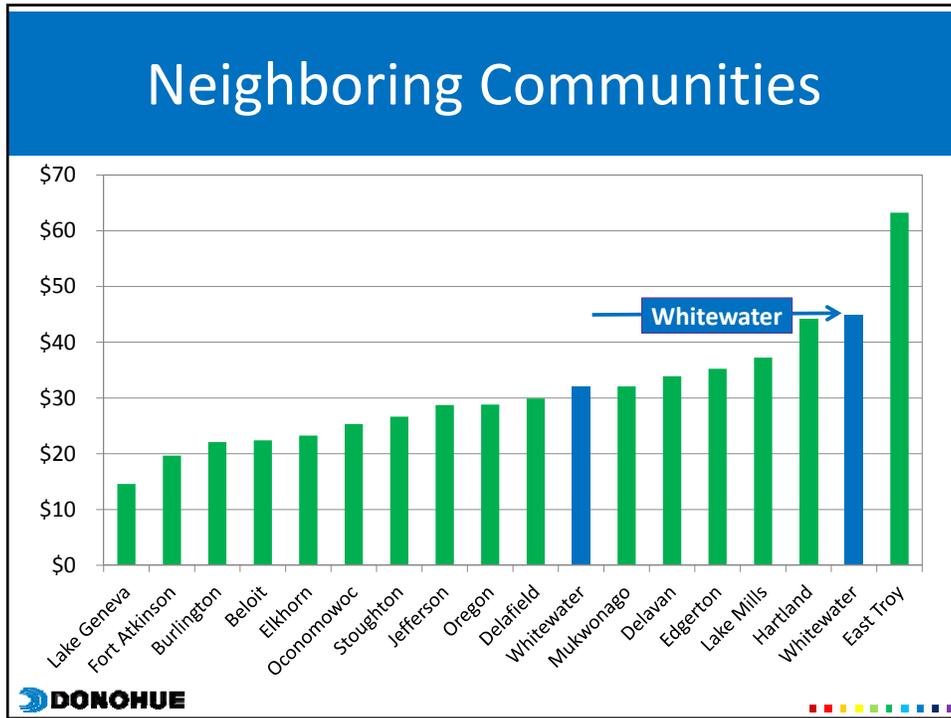
Background

- ▶ Bond language from previous projects specifies 1.2 x revenue coverage in place prior to close of new obligations
 - City has received approval from DNR to use surplus revenue for facility's Equipment Replacement Fund (DNR mandated fund for process equipment)
 - Used for future capital and operating costs (delays future rate increases)



user rates – previous slides







City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **05/19/15**

ITEM: **Whitewater Wideband LLC Agreement**

PRESENTER: **City Manager**

PREVIOUS ACTION, IF ANY: **None.**

SUMMARY OF ITEM BEING PRESENTED:

Staff recently met with representatives from Downtown Whitewater and Whitewater Wideband LLC to discuss a potential lease agreement between Whitewater Wideband and the City for use of space atop the Cravath Street water tower.

Whitewater Wideband LLC is proposing to provide free internet access to portions of the downtown area which would include the Depot, Cravath Lakefront Park, and the Cravath Lakefront Center, in exchange for space on the Cravath Street water tower at a reduced monthly rate.

In exchange for the free service, the City would be providing space on the water tower at a significantly reduced rate. Recent lease agreements with cellular services for water tower space have included a monthly charge of \$1,000-\$1,500. However, no new cellular services have approached the City about leasing space for several years. The included agreement would require Whitewater Wideband to pay a monthly rate of \$400-\$800 over five (5) years and provides the City with authority to request removal of Whitewater Wideband equipment at anytime as long as sufficient time (60 days) is provided to Whitewater Wideband for removal of equipment.

It is anticipated that if a cellular service provider or other competing internet service were to approach the City regarding the leasing of water tower space at a rate more consistent with previous rate levels (\$1,000-\$1,500), the City could require removal of Whitewater Wideband equipment in favor of a lease with another company at a higher monthly rate.

The City would not take advantage of this service for daily operations, but could benefit from access within the park.

BUDGET IMPACT, IF ANY: No cost is anticipated currently for the City.

STAFF RECOMMENDATION: At the drafting of this memo, a few minor changes to the agreement remained under negotiation. Staff would request approval with the addition of any changes proposed by the city attorney or city manager.

ATTACHMENT(S) INCLUDED (If none, please state):

**Whitewater Wideband Proposal
Whitewater Water Tower Agreement (Draft)**

FOR MORE INFORMATION CONTACT:

Cameron Clapper, cclapper@whitewater-wi.gov, 262-473-0100.

DOWNTOWN WHITEWATER

WIFI HOTSPOT PROPOSAL

*Cameron -
this was dropped
off by ~~the~~
Tammy of DTWW
(council backup)*

Whitewater Wideband, LLC.

Downtown Whitewater, Inc.

May, 2015

PURPOSE & OBJECTIVES

The goal of this Wifi Hotspot is to fill the need and desire for free wireless service for customers and visitors to the downtown and lake front areas. This service would also become a key marketing tool to attract local visitors, tourists and conventioners, and new businesses, particularly those emphasizing technology, innovation and creativity.

Intended uses include:

- Conventions/ travelers
- Attracting and retaining “Digital Nomads” – sales people, consultants, freelancers, web workers, technical workers and students who work on the go
- Increased use of outdoor spaces such as parks and plazas
- District apps/mobile sites for shopping, dining and entertainment
- Festival apps
- Public art tours
- WiFi walking tours
- Increasing street activity

Parameters:

- Service is intended to be used primarily outdoors, on streets, sidewalks, and in parks and other public gathering areas.
- The goal is not to supplant current services designed for businesses and residents. The primary audience will be customers and visitors to The District.
- Service should not prevent businesses from providing their own wireless service to their customers nor should it prevent businesses or residents from subscribing to the wireless service of their choice.
- A landing page which includes terms and conditions and opportunities for marketing.
- The system will protect against misuse, ranging from hogging bandwidth to illegal activities.

Specifications:

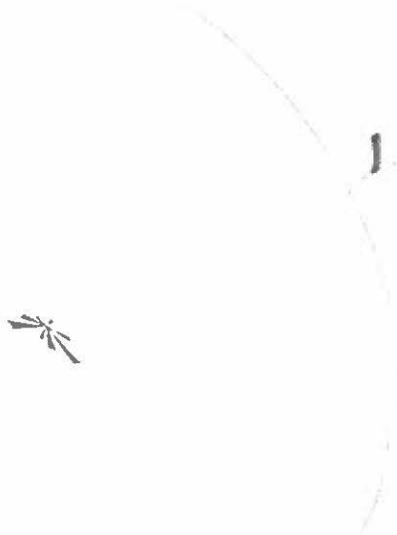
- Access Points/Radio antennas measure 7.87 x 8.03 x 1.06 in
- Access Points operate off standard 110V power
- Access Points are powered via an outdoor, low voltage Ethernet cable
- Access Points generally use under \$1/m in power consumption
- Antennas will be mounted outdoors in specific locations to provide coverage in targeted areas
- Proposed antenna locations are shown in attached photographs
- Sample installation photos are also attached
- Installation locations can be adjusted according with those in charge of respective buildings
- All access points will wirelessly connect to City Water tower, where Whitewater Wideband LLC will lease space to house additional equipment which will then connect directly to fiber optic internet

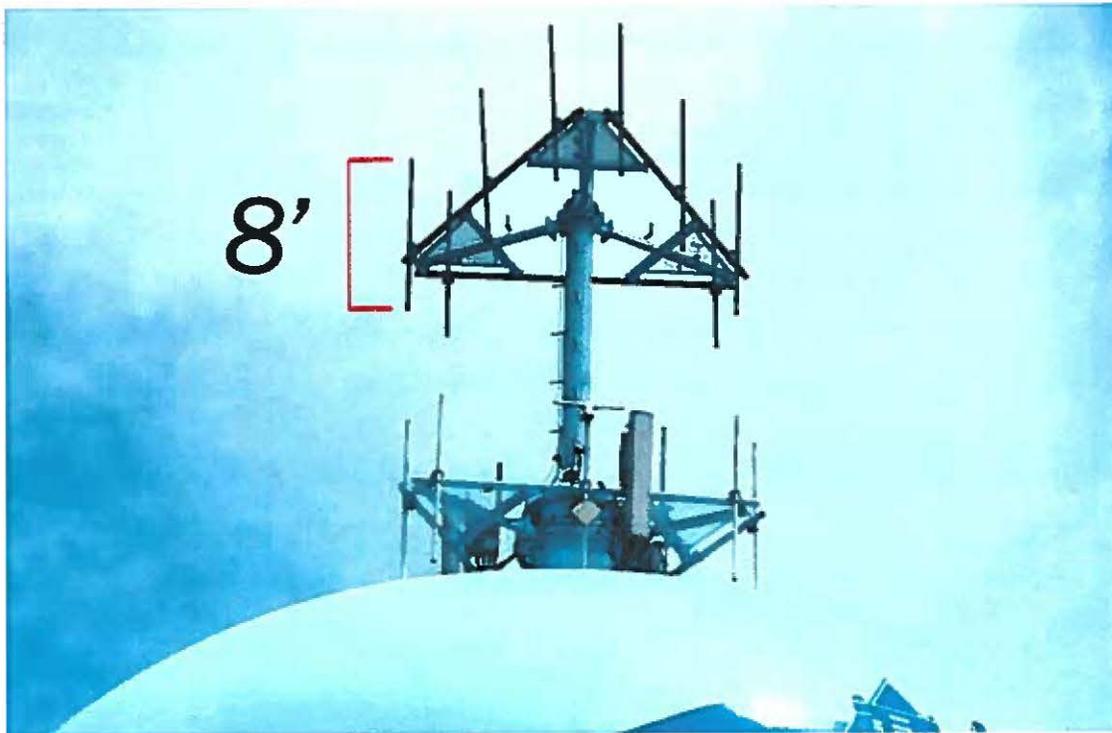
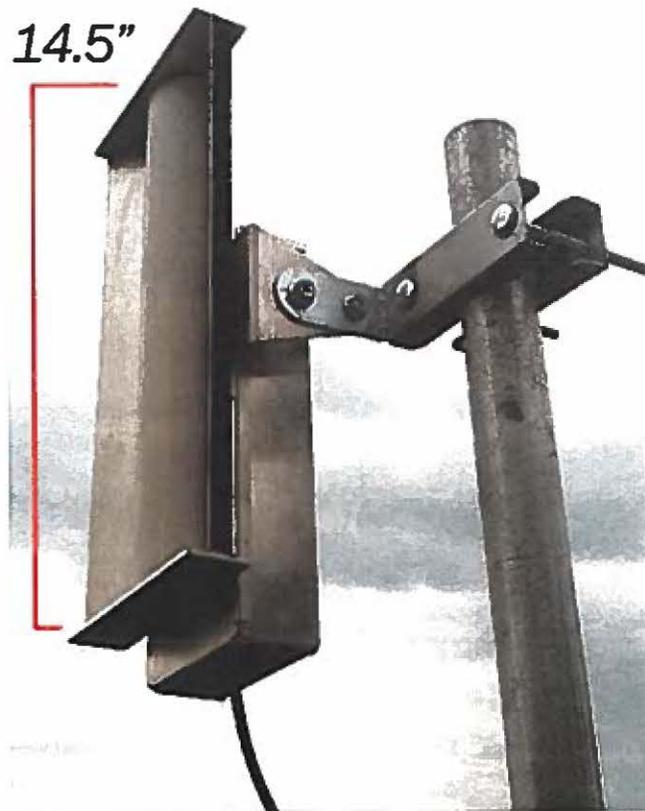
Financials:

- Each hot spot cost is estimated at \$1900. The proposed plan has 3 of these hotspots for full coverage, a total of \$5,700.
- The equipment on the water tower that will connect and control the WiFi hotspots is estimated at \$1,400.
- Monthly operating costs, including maintenance, support, and bandwidth costs, are estimated at \$250/m. These will rise during large events, the goal would be to benefit from advertising to offset those increased costs.



Product Photos:







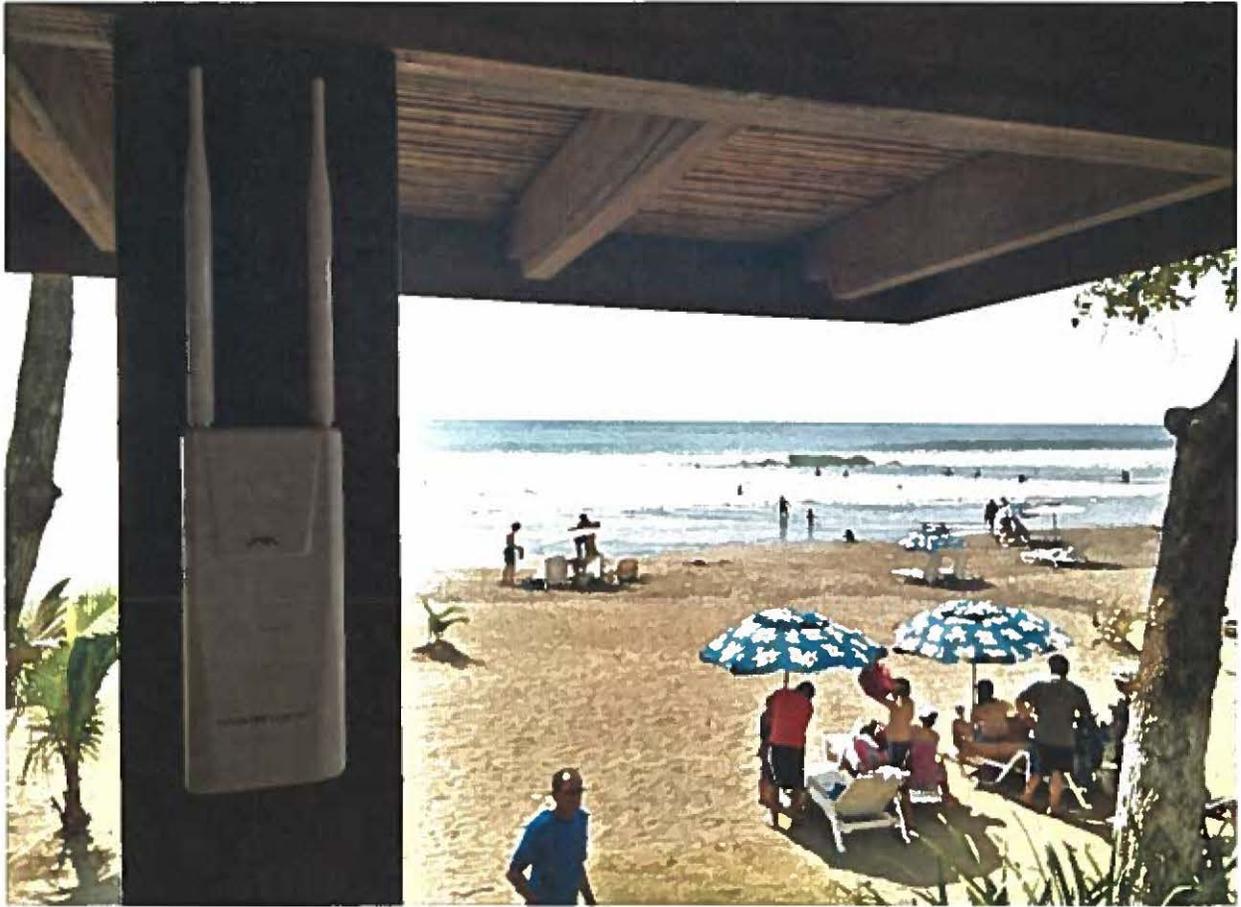
7.8"

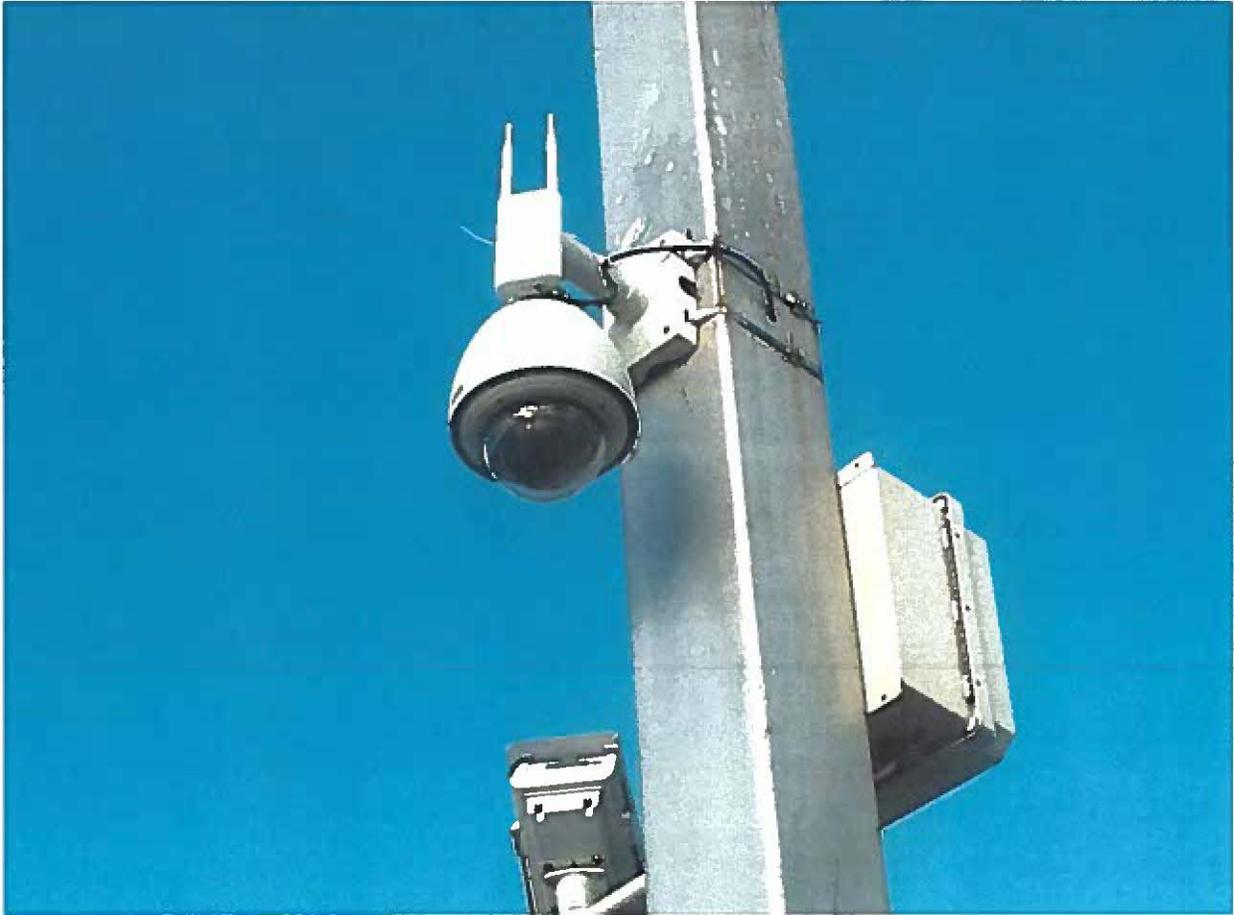


5.5"



Example Installations:



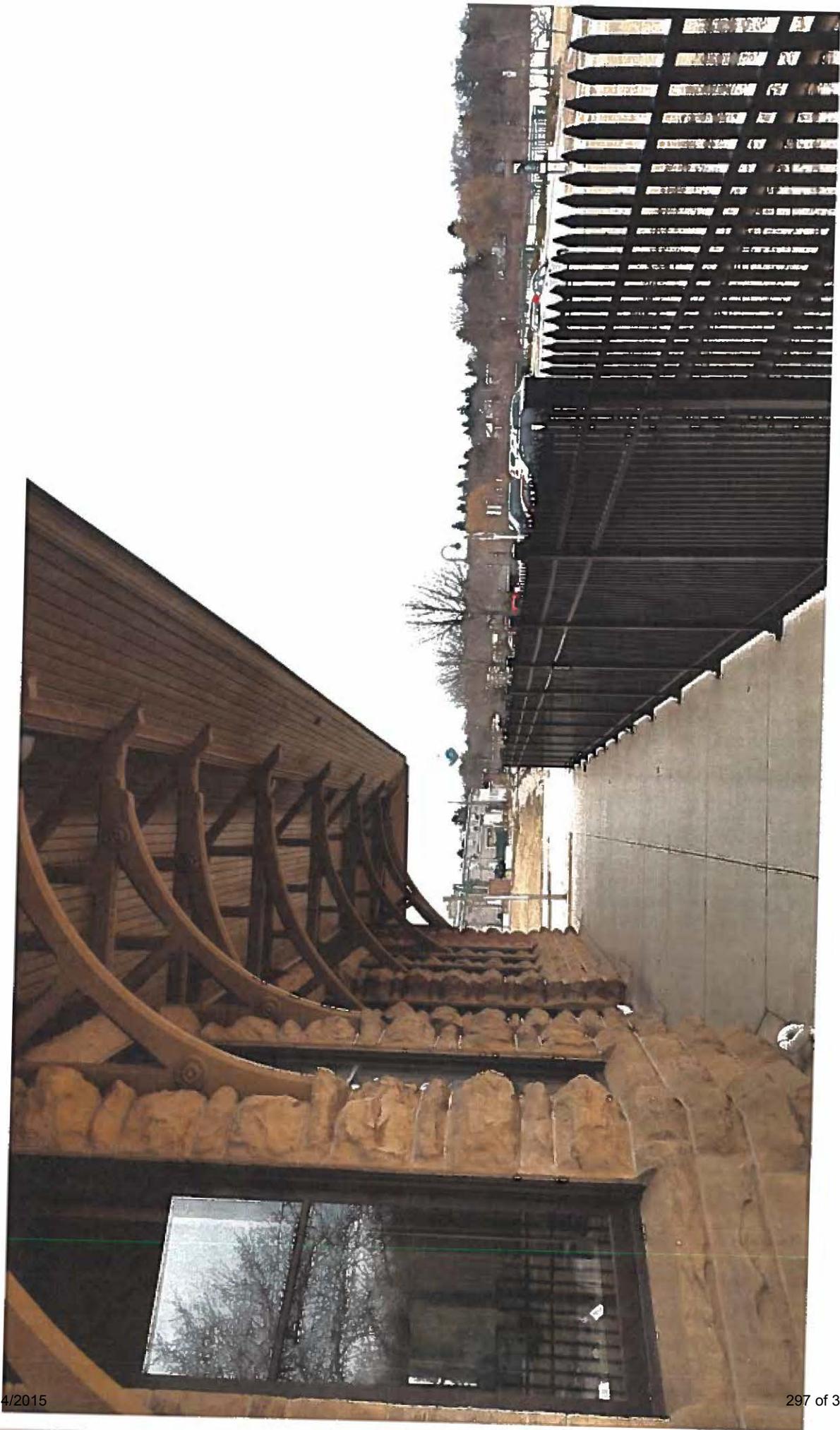














WATER TOWER SPACE / LEASE AGREEMENT

(4-24-15 – 9:15 a.m. draft)

THIS AGREEMENT leasing space on a water tower ("this Lease") is between the City of Whitewater, (CITY) a municipal corporation, and WHITEWATER WIDEBAND, LLC, (COMPANY).

In consideration of the terms and covenants of this Agreement, and for other good and valuable consideration, the parties agree as follows:

1. Leased Property. Subject to the terms and conditions of this Lease, the City of Whitewater (CITY) leases to WHITEWATER WIDEBAND, LLC, (COMPANY) and COMPANY leases from CITY a certain portion of the space on the water tower located on real property owned by CITY, which property is located in Walworth County, Wisconsin, and legally described in Exhibit "B" (the "Property") which Property is subject to all existing easements, covenants, conditions, and restriction of record, if any. Legal description of the Property is included in Exhibit "B." CITY leases to COMPANY and COMPANY leases from CITY certain space on CITY's water tower (the "Tower") located on the Property, which location and orientation of space is more particularly described in Exhibit "A" attached hereto. The actual location of the leased premises on the Tower is depicted by drawings shown in Exhibit A attached hereto.

2. Term. The initial term of this Lease shall be five (5) years, commencing upon the date this document is executed by CITY and COMPANY ("Commencement Date"). If COMPANY fails to begin installation and use of the Tower within 60 days of execution, this lease will lapse unless rent payments as set out below are made. If COMPANY has failed to install its equipment upon the site described in this Lease within 12 months of execution, even though all rent payments have been made, CITY may choose to terminate this Lease with 60 days' notice. If termination is chosen, CITY will inform COMPANY in writing.

3. Rent.

a. This Agreement shall be for a term of five (5) years, subject to other provisions of this document, commencing on the date this lease is fully executed. Rent shall be paid in equal annual installments, on the same day of the year as the Commencement Date, each year, in advance, to the CITY, or to such other person, firm, or place as CITY may, from time to time, designate in writing at least thirty (30) days in advance of any rental payment date.

b. The rent for this Lease shall be as follows:

| | |
|------------------------------|------------------------------|
| 1 st year \$4,800 | 4 th year \$8,400 |
| 2 nd year \$6,000 | 5 th year \$9,600 |
| 3 rd year \$7,200 | |

c. If this Lease is terminated at a time other than on the last day of a lease term, rent shall be prorated as of the date the water tower and premises are restored to their condition on the commencement date of this Lease, normal wear and tear excepted and, in the event of termination for any reason other than nonpayment of Rent, all prepaid Rents prorated after said date shall be refunded to COMPANY. In the event of termination for any other reason than nonpayment of rent, the prorated rent to be returned to COMPANY are subject to deductions of costs incurred by CITY if COMPANY fails to remove equipment within sixty (60) days of notice of termination.

d. If this lease is terminated at a time other than on the last day of a lease term, Rent shall be prorated as of the date of termination, and, in the event of termination for any reason other than nonpayment of Rent, all prepaid Rents shall be refunded to COMPANY.

4. Use. COMPANY may use the leased premises for the installation, operation, and maintenance of facilities for the transmission and reception of radio communication signals in such frequencies as may be assigned to COMPANY by the Federal Communications Commission ("FCC") and for the operation of related equipment in accordance with the

provisions of this Lease. COMPANY shall use the leased premises in compliance with all federal, state, local laws and regulations. If for any reason Company's use of the leased premises fails to comply with any federal, state or local law and COMPANY fails to bring its use within compliance within thirty days of written notice of such noncompliance, this Lease shall be terminated as provided herein, unless sooner authorized by such law. CITY agrees to reasonably cooperate with COMPANY in obtaining, at COMPANY'S expense, all licenses and permits required for COMPANY's use of the leased premises.

5. Installation of Improvements. Access. Utilities.

a. COMPANY shall have the right, at its sole cost and expense, to install, operate and maintain the facilities on the leased portions of the Tower described in Exhibit "A" attached hereto, which facilities include radio transmitting and receiving antennas (the "Antenna Facilities"). COMPANY's installation of all such equipment, personal property, and facilities shall be done according to plans approved by CITY, and no equipment or property shall be subsequently relocated without CITY's approval which approvals shall not be unreasonably withheld or delayed. The Antenna Facilities shall remain the exclusive property of COMPANY, subject to the provisions of Paragraph 7 of this Lease.

b. COMPANY may update or replace the Antenna facilities from time to time with the prior written approval of CITY, provided that the replacement facilities are not greater in number or size than the existing facilities and provided that their location on the leased portions of the tower is satisfactory to CITY. COMPANY shall submit to CITY a proposal for any such replacement facilities, and for any supplemental materials as may be reasonably requested for CITY's evaluation and approval, which approval shall not be unreasonably withheld or delayed. All costs for required structural studies will be paid by COMPANY within 30 days of receipt of a detailed invoice.

c. COMPANY shall have the right, at its sole cost and expense, to install, operate and maintain on the leased portions of the Tower the improvements described in Exhibit "A" attached hereto. All such improvements shall be constructed in accordance with CITY's specifications and according to a plan approved by CITY. The Equipment shall remain the exclusive property of COMPANY, subject to the provisions of Paragraph 7 of this Lease. No equipment shall be stored on the Property.

d. At all times during this Lease, CITY hereby grants to COMPANY a nonexclusive easement for ingress, egress, and access over the Property which gives COMPANY access to the base of the water tower at no additional charge to COMPANY.

e. COMPANY, at all times during this Lease, shall have access to the Property in order to install, operate and maintain its transmission facilities. COMPANY shall have access to the Tower only with the approval of CITY and in the presence of an employee of CITY. COMPANY shall request access to the Tower twenty-four hours in advance and CITY's approval thereof shall not be unreasonably withheld or delayed.

f. COMPANY shall separately meter charges for the consumption of electricity and any other utilities associated with its use of the Property and shall pay all costs associated therewith. All utilities will be buried.

g. COMPANY shall provide CITY with "as built" drawings of the equipment installed on the water tower which show the actual location of all equipment. Such drawings shall be accompanied by a complete and detailed inventory of all equipment, personal property, and Antenna Facilities actually placed on the Tower.

h. COMPANY shall have sole responsibility for the maintenance, repair, and security of its equipment, personal property, Antenna Facilities, and any other leasehold improvements, and shall keep the same in good repair and condition during the Lease term.

i. COMPANY will adhere to all OSHA safety requirements.

j. COMPANY shall place no advertising on the site or on any structure on the site.

k. All antennae panels will be painted to match the water tower.

l. Any additional costs for servicing or maintaining the tower that are due to the presence of the COMPANY's equipment, will be the responsibility of COMPANY.

m. Equipment belonging to COMPANY will comply with the Noise Ordinance of the CITY.

n. CITY will notify COMPANY at least forty-five (45) days in advance of the date when the water tower is scheduled to be painted, repaired, rebuilt or scheduled for general maintenance. The parties will cooperate to determine which of the following two options will be used to address the impact of the Antenna Facility on the cost of painting or repairing the water tower: 1) Shortly before the painting date, COMPANY will place a temporary antenna array on a crane parked near the site. COMPANY will then remove the antennas from the water tower and the painting will proceed as it normally does. Once the painting or repair is finished, COMPANY will then re-attach the antennas where they were and will have them painted to match the newly repaired/painted water tower. All costs incurred in removing the antenna, placement of a temporary antenna array, reattaching and painting the antennas shall be the sole responsibility of COMPANY. 2) The contractor will bid on the cost of painting/repairing the tower without the Antenna Facility. The contractor will then bid on the cost of painting/repairing the tower with COMPANY antennas left in place. The contractor will then proceed to paint/repair the tower with COMPANY'S antennas left in place. COMPANY will reimburse CITY for the difference between the two bids.

6. Reasonable Approval. Both parties shall not unreasonably withhold or delay approvals required under this lease.

7. Interference.

a. COMPANY's installation, operation, and use of its transmission facilities under this Lease shall not damage or interfere in any way with CITY's water tower operations or related repair and maintenance activities. CITY, at all times during this Lease, reserves the right to take any action it deems necessary, in its sole discretion, to repair, maintain, alter, or improve the leased premises and to temporarily interfere with COMPANY'S equipment as may be necessary in order to carry out any of such activities. CITY agrees to give reasonable advance notice of such activities to COMPANY and to reasonably cooperate with COMPANY to carry out such activities with a minimum amount of interference with COMPANY's transmission operations.

b. COMPANY shall operate its telecommunication facility in a manner that will not cause radio frequency interference to any and all of the City's current and future communications equipment. COMPANY shall operate its telecommunications facility in a manner that will not cause radio frequency interference to the operations of other subtenants, lessees, and/or licensees' operations which predate installation of COMPANY'S telecommunications facilities under this lease.

c. This lease is made with the knowledge of both parties that there is a current tenant on the water tower.

d. In the event that COMPANY'S transmission operations interfere with any type of electronic reception or transmission of any other parties in the surrounding area, COMPANY agrees to use its reasonable best efforts to remedy such interference in accordance with applicable regulations and standards of the FCC and any other governing body. COMPANY warrants that it shall maintain all of its Antenna Facilities in full compliance with all applicable regulations of the FCC and other governing bodies. COMPANY will be responsible for correcting any intermod problems with other users of the property, should they occur due to the equipment installed and operated by COMPANY. In the event the interference cannot be eliminated, CITY may immediately terminate this agreement, whereafter COMPANY shall immediately remove all of its personal property and fixtures which interfere with City's use of the premises and remove all remaining personal property and fixtures in accordance with paragraph 8.

8. Termination.

a. Either party may terminate this Lease at any time with 60 days written notice to the other party;

b. Except as otherwise provided herein, this Lease may be terminated by one party upon thirty (30) days written notice to the other party as follows:

1) By either party, upon a default of any covenant or term hereof by the other party, which default is not cured within thirty (30) days of receipt of written notice of default to the other party;

2) By COMPANY, if it is unable to obtain or maintain any license, permit, or other governmental approval necessary for the construction and/or operation of the transmission facilities or COMPANY business;

3) By CITY, if it determines in its sole discretion and for any reason, that the tower is structurally unsound for use as a water tower, including but not limited to consideration of age of the structure, damage or destruction of all or part of the water tower or the Property from any source, or factors relating to condition of the Property; or

4) By CITY, if COMPANY'S use of the Property becomes illegal under any federal, state or local law, rule or regulation.

c. Upon termination of this Lease for any reason, COMPANY shall remove all of its equipment, personal property, Antenna Facilities, and leasehold improvements from the water tower and the Property within sixty (60) days after the date of termination, and shall restore the water tower and the Property to the condition it was in on the Commencement Date of the term of this Lease ordinary wear and tear excepted, all at COMPANY's sole cost and expense. Any such property which is not removed by end of said sixty (60) day period shall become the property of CITY.

d. In the event this agreement is terminated by CITY any prepaid rents prorated from the date the water tower and property are reasonably restored to their condition on the commencement date of this Lease will be refunded to COMPANY. In the event of termination for any other reason than nonpayment of rent, the prorated rent to be returned to COMPANY are subject to deductions of costs incurred by CITY if COMPANY fails to remove equipment within 60 days of notice of termination.

9. Insurance.

a. COMPANY shall provide Comprehensive General Liability insurance coverage, including premises/operations coverage, independent contractor's liability, completed operations coverage, contractual liability coverage, and CITY will be held harmless for acts of outside vendors in a combined single limit of not less than Five Hundred Thousand Dollars (\$500,000.00) per occurrence, and One Million Dollars (\$1,000,000.00) aggregate, and name CITY as an additional insured on such policy or policies. COMPANY may satisfy this requirement by an endorsement to its underlying insurance or umbrella liability policy.

b. Neither party shall be liable to the other (or to the other's successors or assigns) for any loss or damage caused by fire or any of the risks enumerated in a standard "All Risk" insurance policy, and, in the event of such insured loss, neither party's insurance company shall have a subrogated claim against the other.

c. COMPANY shall provide to CITY, prior to Commencement Date of the Lease Term, evidence of the required insurance in the form of a certificate of insurance issued by an insurance company licensed to do business in the State of Wisconsin, which includes all coverage required above and contains evidence of the waiver of subrogation contained above. Said certificate shall also provide that the coverage may not be concealed, nonrenewable, or materially changed without thirty (30) days prior written notice to CITY.

10. In the event that it is established that COMPANY'S operation of the wireless facility is determined to be medically related to a health problem, CITY must notify COMPANY of the related issues. In the event that COMPANY causes, permits or allows such activities determined to be medically related to a health problem to continue, CITY shall have the right to immediately terminate this Lease if COMPANY fails to discontinue or

remedy the operation within 60 days of written notice of any such relationship.

11. Damage or Destruction of Property. If the Property, water tower, or Antenna Facilities are destroyed or damaged so as, in COMPANY'S judgment to render the site unusable as an Antenna Facility, COMPANY may elect to terminate this Lease upon thirty (30) days written notice to CITY. In the event COMPANY elects to terminate the Lease, COMPANY shall be entitled to reimbursement of any prepaid rent prorated prior to the date of termination.

12. Condemnation. In the event the whole of the Property is taken by eminent domain, this Lease shall terminate as of the date title to the Property vests in the condemning authority. In the event a portion of the Property is taken by eminent domain, either party shall have the right to terminate this Lease as of said date of title transfer, by giving thirty (30) days written notice to the other party. In the event of any taking under the power of eminent domain, COMPANY shall not be entitled to any portion of the award paid for the taking and CITY shall receive the full amount of such award, COMPANY hereby expressly waiving any right or claim to any portion thereof. Although all damages, whether awarded as compensation for diminution in value of the leasehold or the fee of the Property, shall belong to CITY, COMPANY shall have the right to claim and recover from the condemning authority, but not from CITY, such compensation as may be separately awarded or recoverable by COMPANY on account of any and all damage to COMPANY's business by reason of the taking and for or on account of any cost or loss to which COMPANY might have in removing and relocating its equipment, personal property, and Antenna Facilities. CITY will refund any prepaid rents prorated as of the date the Property is taken by the Condemning Authority.

13. Indemnification. Except for the negligent acts or willful misconduct of CITY's agents or employees, COMPANY agrees to indemnify, defend, and hold harmless CITY and its elected officials, officers, employees, agents, and representatives, from and against any and all claims, costs, losses, expenses, demands, actions, or causes of action, including reasonable attorneys' fees and other costs and expenses of litigation, which may be asserted against or incurred by CITY or for which CITY may be held liable, which arise from the negligence, willful misconduct, or other fault of COMPANY or its employees, agents, or subcontractors in the performance of this Lease or from the installation, operation, use, maintenance, repair, removal, or presence of COMPANY's transmission facilities on the water tower, including but not limited to electrical interference or health problems caused by COMPANY's transmission operations, and specifically including the representations and warranties of Paragraph 15(b) of this Lease.

14. Notices. All notices, requests, demands, and other communications hereunder shall be in writing and shall be deemed given if personally delivered or mailed, certified mail, return receipt requested to the following addresses:

If to City, to:

Cameron Clapper
City Manager
312 West Whitewater Street
P. O. Box 178
Whitewater, WI 53190

If to Company, to:

Brian Madl
Whitewater Wideband, LLC
P. O. Box 356
Whitewater, WI 53190

15. Representations and Warranties.

a. CITY warrants that (1) it has full right, power, and authority to execute this Lease; and (2) to the best of its knowledge, it has good and unencumbered title to the Property free and clear of any liens or mortgages,

except as may be disclosed by review of title.

b. CITY warrants that it has no knowledge of any substance, chemical, or waste (collectively, "Substance") on the site that is identified as hazardous, toxic or dangerous in any applicable federal, state or local law or regulation.

c. COMPANY represents and warrants that its storage and use of any Substance on the Property will comply with applicable federal, state or local law or regulation and that it will store and use said Substance on the property only if necessary for its transmission operations. COMPANY agrees to indemnify and hold harmless CITY from and against any and all liability, loss, cost, damage, and expense, including reasonable attorneys' fees relating from or due to the release, threatened release, storage or discovery of any of the above named materials that are part of COMPANY equipment, personal property, Antenna Facilities, or any component parts or by-products thereof in violation of applicable law.

d. COMPANY, at its own cost, has the right to obtain a title commitment for a leasehold title policy from a title insurance company of its choice. If, in the opinion of COMPANY, such title commitment shows any defects of title or any liens or encumbrances which may adversely affect COMPANY use of the Property, COMPANY shall have the right to cancel this Lease immediately upon written notice to CITY.

16. Assignment. COMPANY may not assign or sublet this Lease without the prior written consent of CITY except to any entity which controls, is controlled by, or is under the common control with COMPANY, or to any entity resulting from any merger or consolidation with COMPANY, or to any partner of COMPANY, or to any partnership in which COMPANY is a general partner, or to any person or entity which acquires all of the assets of COMPANY as a going concern, or to any entity which obtains a security interest in a substantial portion of COMPANY's assets, provided that COMPANY continues to indemnify and hold CITY harmless in accordance with Paragraph 13 above.

17. Successors and Assigns. This Lease shall run with the Property described in Exhibit "B." This Lease shall be binding upon and inure to the benefit of the parties, their respective successors, personal representatives, and assigns.

18. Miscellaneous.

a. This Lease constitutes the entire agreement and understanding of the parties, and supersedes all offers, negotiations, and other agreements of any kind. There are no representations or understandings of any kind not set forth herein. Any modification of or amendment to this Lease must be in writing and executed by both parties.

b. This Lease shall be construed in accordance with the laws of the State of Wisconsin.

c. If any term of this Lease is found to be void or invalid, such invalidity shall not affect the remaining terms of this Lease, which shall continue in full force and effect.

d. This Lease is subject to all zoning approvals and building permits.

e. This Lease shall not be construed based upon the party or its representative who drafted this Agreement or parts thereof.

END OF TERMS

THE UNDERSIGNED LESSOR HEREBY AGREES TO LEASE THE ABOVE-MENTIONED PROPERTY ON THE TERMS AND CONDITIONS AS SET FORTH HEREIN.



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: 5/19/2015

ITEM: **Bloomington Acres, East Clay Street, and James Street Detention Basins – Approval to Release for Bid**

PRESENTER: **Assistant City Manager**

PREVIOUS ACTION, IF ANY: **None**

SUMMARY OF ITEM BEING PRESENTED:

The city was awarded a Wisconsin Urban Nonpoint Source Water Pollution Abatement & Stormwater Management grant through the Department of Natural Resources for the Bloomington Acres, East Clay Street, and James Street Detention Basins. The grant awards will cover 50% of the costs for each project. The goal of each project is to reduce non point source pollutant discharge and help reduce total suspended solids (TSS) loadings.

The Bloomington Acres basin will entail a retrofit of an existing dry detention basin located southeast of the intersection of Bloomington Drive and North Tratt Street. The basin will serve a mix of existing small residential and multi-family development in the northwest part of the city.

The East Clay Street basin will involve construction of a new wet basin located southeast of the intersection of East Clay Street and Dann Street on the north side of the Tripp Lake.

The James Street basin will be constructed on the city owned parcel between Fremont Street, Ann Street, and James Street. As you can see from the attached site plan, the detention pond has been designed in a shape to save the existing sequoia tree. We will also be re-paving Fremont Street along the basin site due to the condition of the pavement, storm sewer modifications, and likely construction damage.

We plan to bid the three projects together to maximize efficiencies and hopefully receive lower bids. Site plans for each basin are attached for your review.

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: **None**

FINANCIAL IMPACT: **Cost estimates: Bloomington Acres basin - \$110,000; East Clay Street basin - \$94,000; James Street basin - \$186,200. The DNR grants will cover 50% of these costs.**

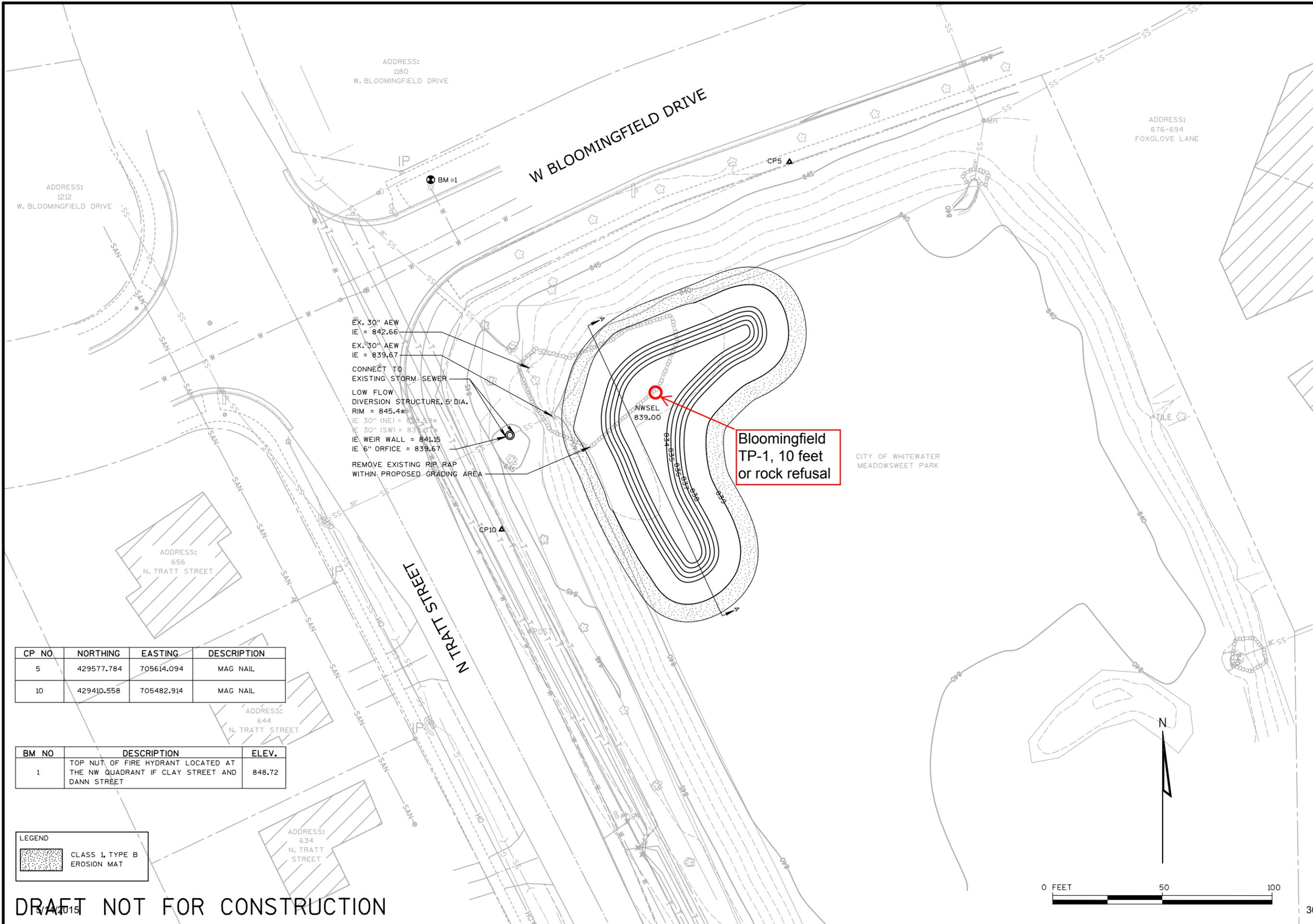
STAFF RECOMMENDATION: **Staff recommends releasing the Bloomington Acres, East Clay Street, and James Street Detention Basin plans for bid.**

RECOMMENDED MOTION: **To approve releasing the Bloomington Acres, East Clay Street, and James Street Detention Basin plans for bid.**

ATTACHMENT(S) INCLUDED (If none, please state that) **Site plans for each detention basin**

FOR MORE INFORMATION CONTACT:

Chris McDonell, cmcdonell@whitewater-wi.gov, 262.473.0139.



ADDRESS:
1180
W. BLOOMINGFIELD DRIVE

ADDRESS:
676-694
FOXGLOVE LANE

ADDRESS:
1212
W. BLOOMINGFIELD DRIVE

EX. 30" AEW
IE = 842.66
EX. 30" AEW
IE = 839.67
CONNECT TO
EXISTING STORM SEWER
LOW FLOW
DIVERSION STRUCTURE, 5' DIA.
RIM = 845.4±
IE 30" (NE) = 839.39±
IE 30" (SW) = 839.37±
IE WEIR WALL = 841.15
IE 6" ORFICE = 839.67
REMOVE EXISTING RIP RAP
WITHIN PROPOSED GRADING AREA

**Bloomingfield
TP-1, 10 feet
or rock refusal**

CITY OF WHITEWATER
MEADOWSWEET PARK

ADDRESS:
656
N. TRATT STREET

ADDRESS:
644
N. TRATT STREET

ADDRESS:
634
N. TRATT STREET

| CP NO. | NORTHING | EASTING | DESCRIPTION |
|--------|------------|------------|-------------|
| 5 | 429577.784 | 705614.094 | MAG NAIL |
| 10 | 429410.558 | 705482.914 | MAG NAIL |

| BM NO. | DESCRIPTION | ELEV. |
|--------|---|--------|
| 1 | TOP NUT OF FIRE HYDRANT LOCATED AT THE NW QUADRANT IF CLAY STREET AND DANN STREET | 848.72 |

LEGEND

| | |
|--|-----------------------------|
| | CLASS 1, TYPE B EROSION MAT |
|--|-----------------------------|

| NO. | REVISIONS | DATE |
|-----|-----------|------|
| | | |
| | | |
| | | |
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| | | |
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SITE PLAN
BLOOMINGFIELD ACRES DETENTION BASIN
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN

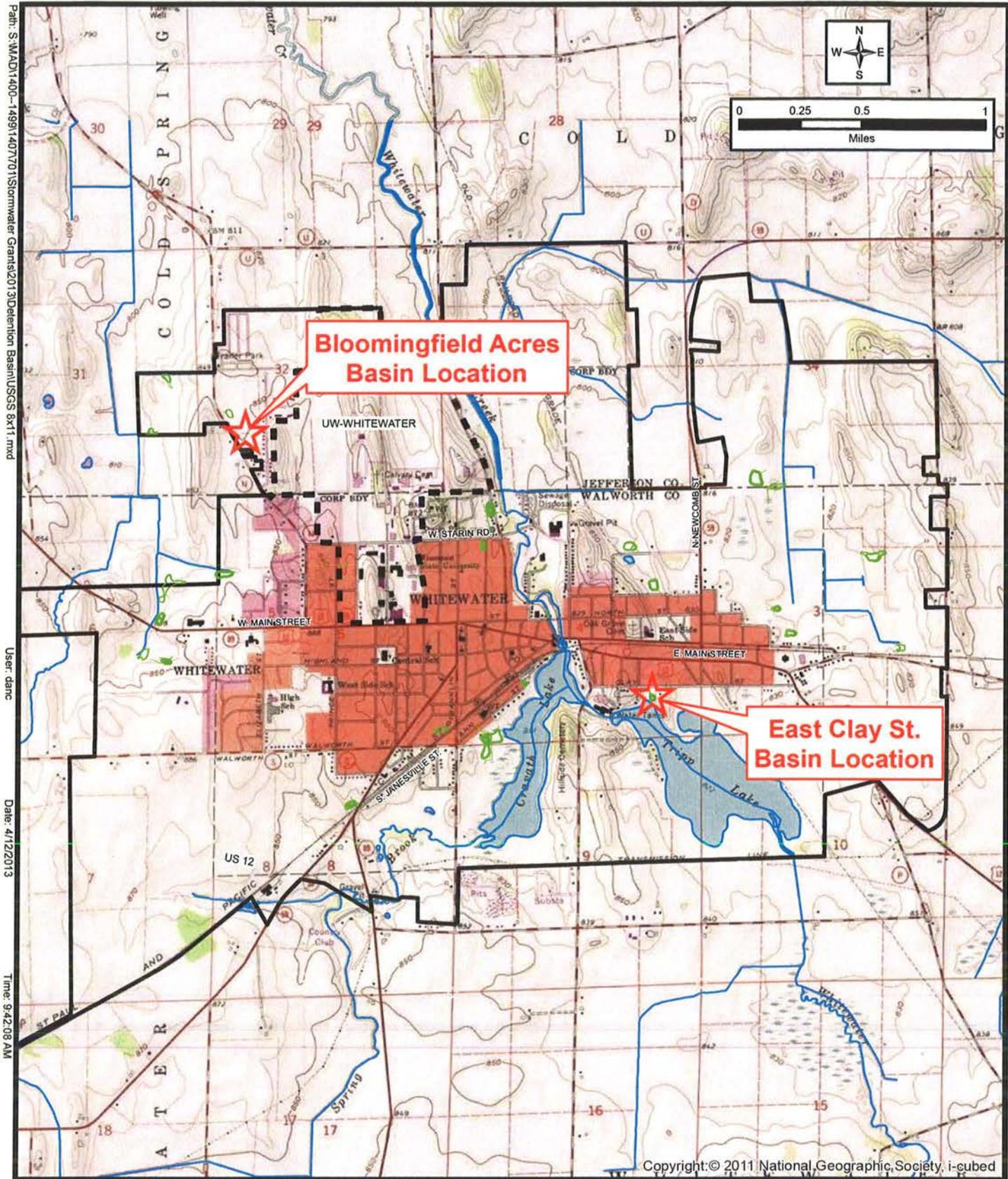
JOB NO.
1407.082
PROJECT MGR.
MAF



SHEET
306 of 342 **3**

DRAFT NOT FOR CONSTRUCTION

12/22



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User: danc

Date: 4/12/2013

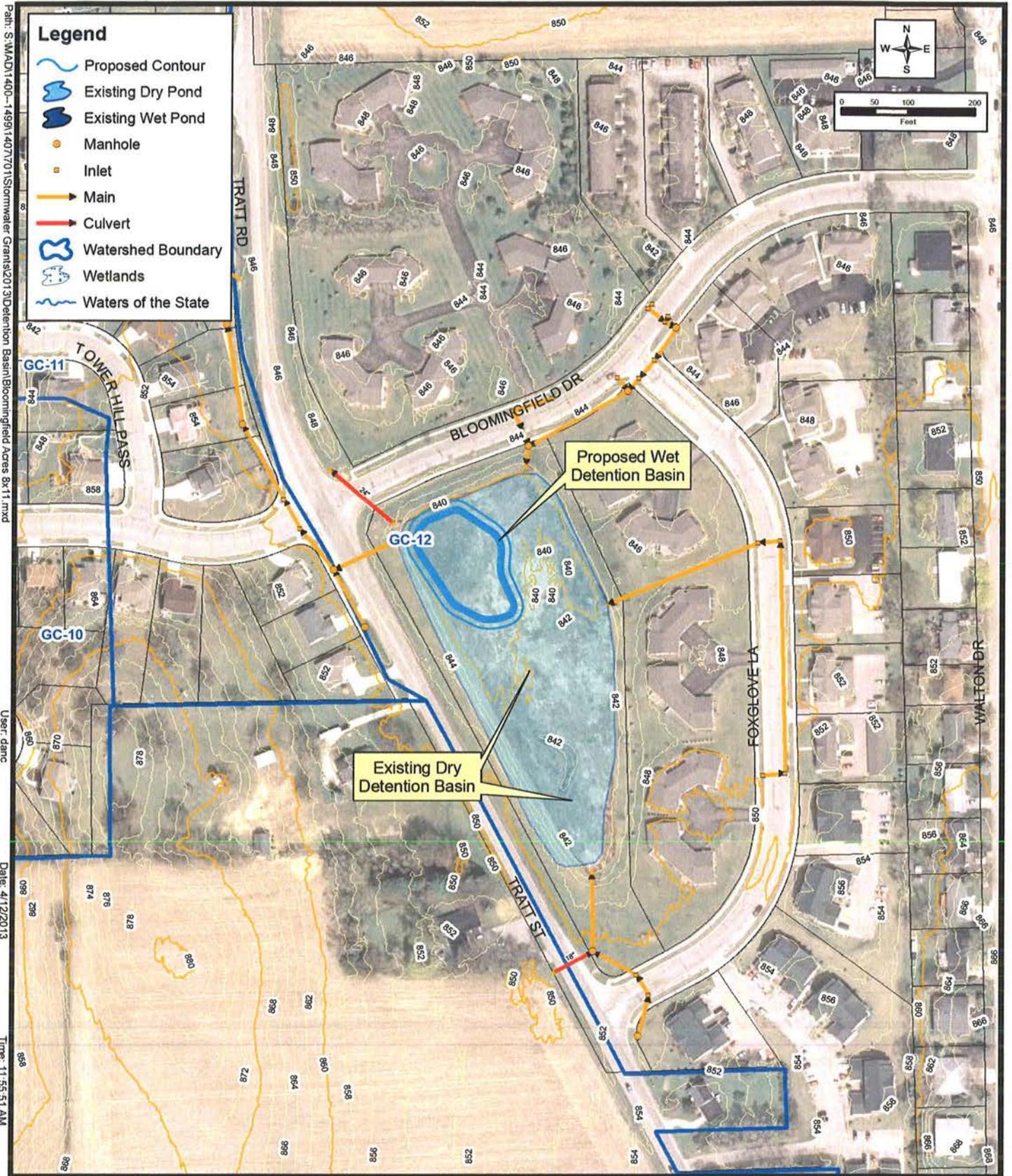
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Copyright © 2011 National Geographic Society, i-cubed

PROJECT LOCATION MAP
BLOOMINGFIELD ACRES AND E. CLAY STREET WET DETENTION BASINS
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN



FIGURE 1
1407.701



Path: S:\MAD\1400-149\1407\701\S stormwater Grants\2013\Detention Basin\Bloomingfield Acres Bx11.mxd

User: danc

Date: 4/12/2013

Time: 11:55:51 AM

BLOOMINGFIELD ACRES WET DETENTION BASIN (GC-12)

CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN



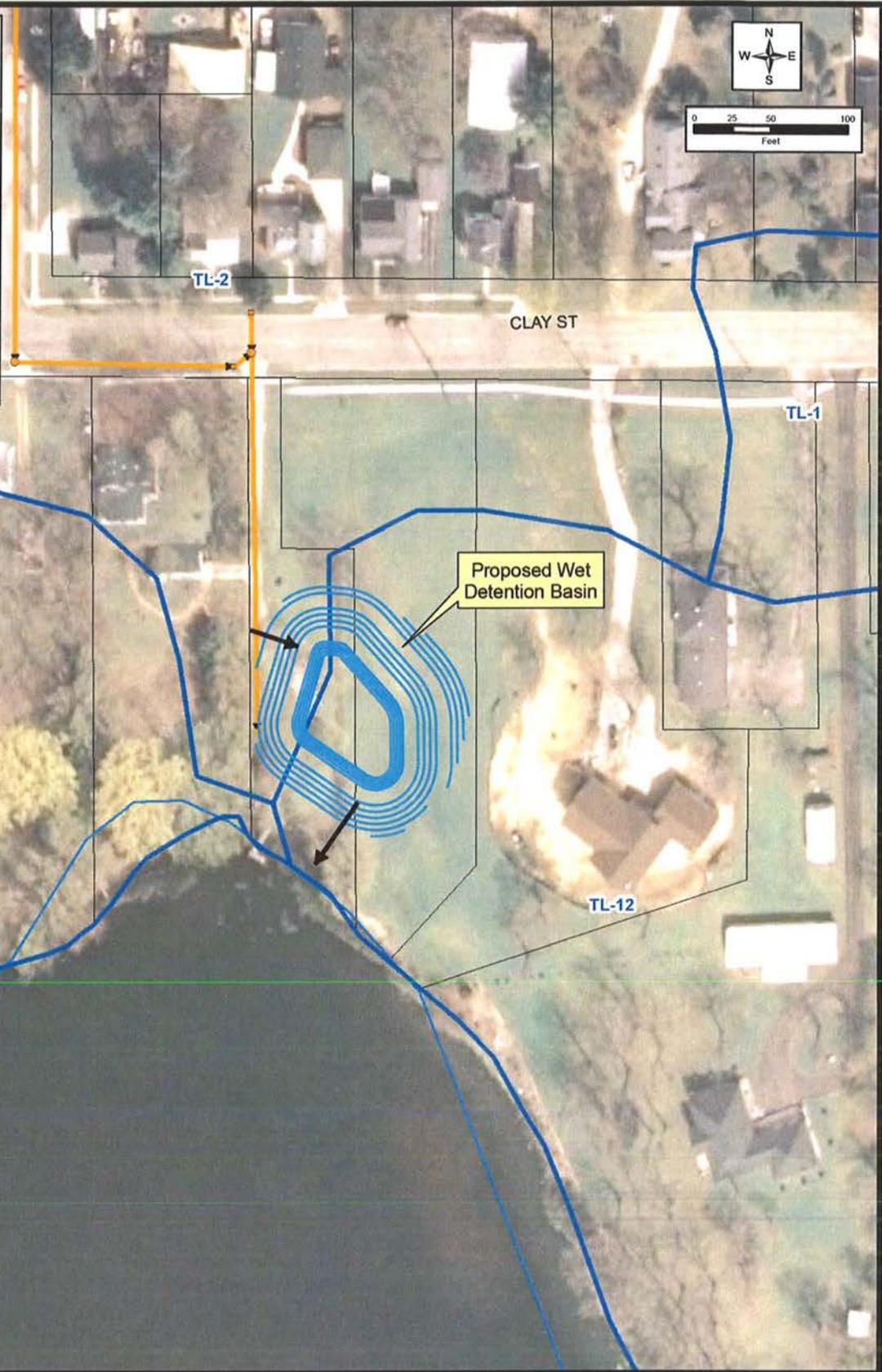
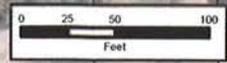
FIGURE 2
1407.701

14/22

Path: S:\MAD\1400-1499\1407\01\Stormwater Grants\2013\Detention Basin\CLay St 8x11.mxd
User: danc
Date: 4/12/2013
Time: 2:52:38 PM

Legend

- Proposed Storm Sewer
- ~ Proposed Contour
- Existing Dry Pond
- Existing Wet Pond
- Manhole
- Inlet
- Main
- Culvert
- Watershed Boundary
- Wetlands
- Waters of the State



EAST CLAY STREET WET DETENTION BASIN (TL-2)

CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN



FIGURE 3
1407.701



E. Clay Street Basin– Existing Conditions Photo



Bloomingfield Acres Basin– Existing Conditions Photo



James Street Basin – Existing Conditions Photo

| <i>Board / Commission</i> | <i>No. Openings</i> | <i>2015-16 Council Appointee</i> |
|-------------------------------------|---------------------|---|
| Alcohol Licensing Committee | 1 | Singer, Abbott |
| Aquatic Center Board | 0 | Abbott |
| Birge Fountain Comm | 0 | Grady |
| Cable TV Comm | 0 | Binnie |
| CDA | 0 | Singer, Abbott |
| Landmarks Commission | 1 | |
| Library Board | 0 | Grady |
| Parks & Recreation Board | 0 | Kidd |
| Plan Commission | 0 | Binnie - reg; Stauffer, alt. |
| Police Commission | 0 | Stauffer |
| Technology Park Board | 0 | Grady |
| Fire Dept / Rescue Squad | 0 | Kidd, Stauffer |
| Board of Review | 0 | 2015 members: Clapper, Langtnessm Singer,, Binnie, Kidd |



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: 5/19/2015

ITEM: Whitewater Creek Streambank Restoration RFP
Results – Award Contract

PRESENTER: Assistant City Manager

PREVIOUS ACTION, IF ANY: None

SUMMARY OF ITEM BEING PRESENTED:

The City of Whitewater was awarded an Urban Nonpoint Source and Storm Water grant for the Whitewater Creek Streambank Restoration Project in the spring of 2012. According to the grant agreement, the construction was to be completed by December 2014.

However, the streambank restoration project required construction permission forms from the adjacent riparian property owners in order to complete the Chapter 30 permitting process. City staff was unable to receive the necessary signed permission forms in time to complete construction in 2014. Subsequently, the city received a DNR grant extension that requires construction to be completed by December 2015. Staff has received the necessary permission forms and two bids for the work. The bid results are attached for your review.

The total grant amount received for the project is \$150,000 with a 50 percent local match, \$18,950 for engineering and \$131,050 for construction. The low bid for the project came in at \$155,240 which results in a state cost share of \$77,620 (0.5 x \$155,240). This leaves \$53,430 (\$131,050-\$77,620) of the original grant funds still available for construction. The City has submitted a request to the DNR asking that the restoration limits be extended within the same corridor of the creek to utilize these remaining grant funds. If the DNR allows extending the restoration limits, staff would return to council and ask for approval of an amendment to the project contract.

STAFF RECOMMENDATION: Staff recommends awarding the Whitewater Creek Streambank Restoration project contract to Valia Excavation, LLC, of Fort Atkinson, WI.

RECOMMENDED MOTION: To approve awarding the Whitewater Creek Streambank Restoration project contract to Valia Excavation, LLC, of Fort Atkinson, WI.

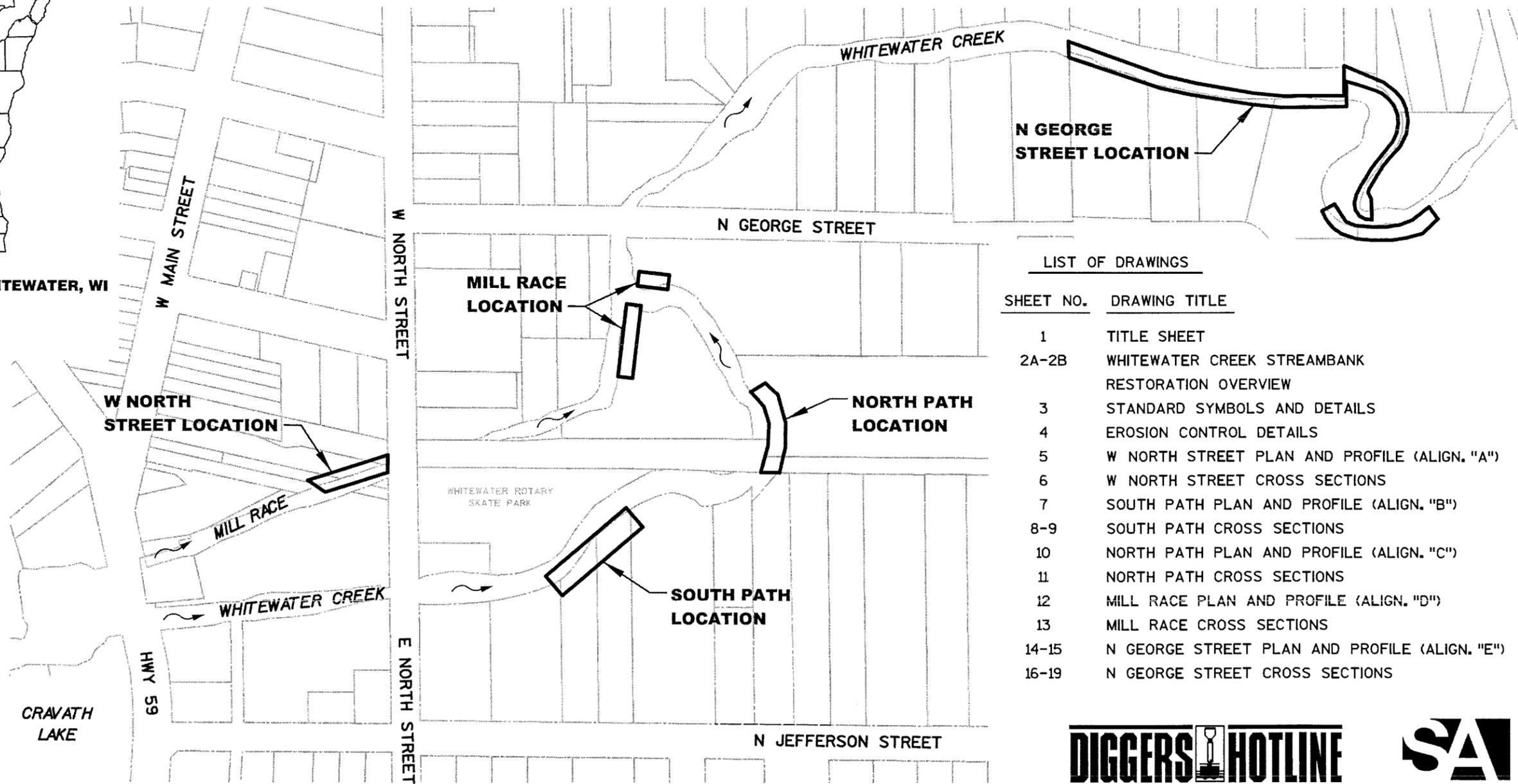
ATTACHMENT(S) INCLUDED (If none, please state that) Bid Set Whitewater Creek Streambank Restoration, Bid Tabulation Sheet

FOR MORE INFORMATION CONTACT:

Chris McDonell, cmcdonell@whitewater-wi.gov, 262.473.0139.

WHITEWATER CREEK STREAMBANK RESTORATION

FOR THE CITY OF WHITEWATER WALWORTH COUNTY, WISCONSIN APRIL, 2015



LIST OF DRAWINGS

| SHEET NO. | DRAWING TITLE |
|-----------|--|
| 1 | TITLE SHEET |
| 2A-2B | WHITEWATER CREEK STREAMBANK RESTORATION OVERVIEW |
| 3 | STANDARD SYMBOLS AND DETAILS |
| 4 | EROSION CONTROL DETAILS |
| 5 | W NORTH STREET PLAN AND PROFILE (ALIGN. "A") |
| 6 | W NORTH STREET CROSS SECTIONS |
| 7 | SOUTH PATH PLAN AND PROFILE (ALIGN. "B") |
| 8-9 | SOUTH PATH CROSS SECTIONS |
| 10 | NORTH PATH PLAN AND PROFILE (ALIGN. "C") |
| 11 | NORTH PATH CROSS SECTIONS |
| 12 | MILL RACE PLAN AND PROFILE (ALIGN. "D") |
| 13 | MILL RACE CROSS SECTIONS |
| 14-15 | N GEORGE STREET PLAN AND PROFILE (ALIGN. "E") |
| 16-19 | N GEORGE STREET CROSS SECTIONS |

WISCONSIN
 THOMAS F HAGIE
 E-43994
 MADISON
 WI
 PROFESSIONAL ENGINEER

Thomas F. Hagie
4/9/15

910 West Wingra Drive
 Madison, WI 53715
 608-251-4843
 608-251-8655 fax
 www.strand.com

CONTRACT NO. 1-2015

5/14/2015

PROJECT LOCATION MAP

NO SCALE

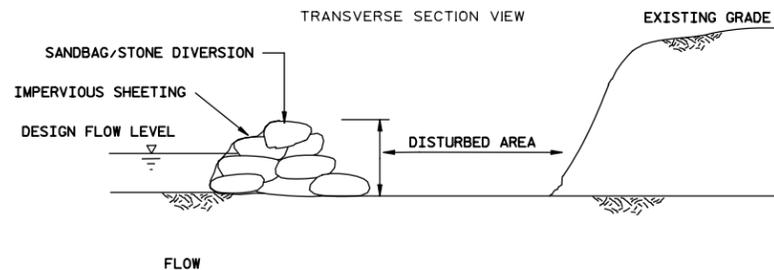


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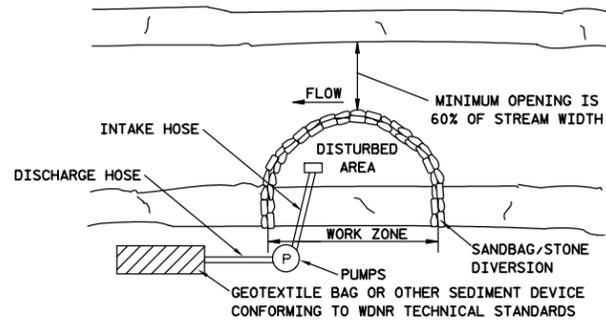


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SANDBAG/STONE DIVERSION METHOD



PLAN VIEW



DEWATERING METHOD
NO SCALE

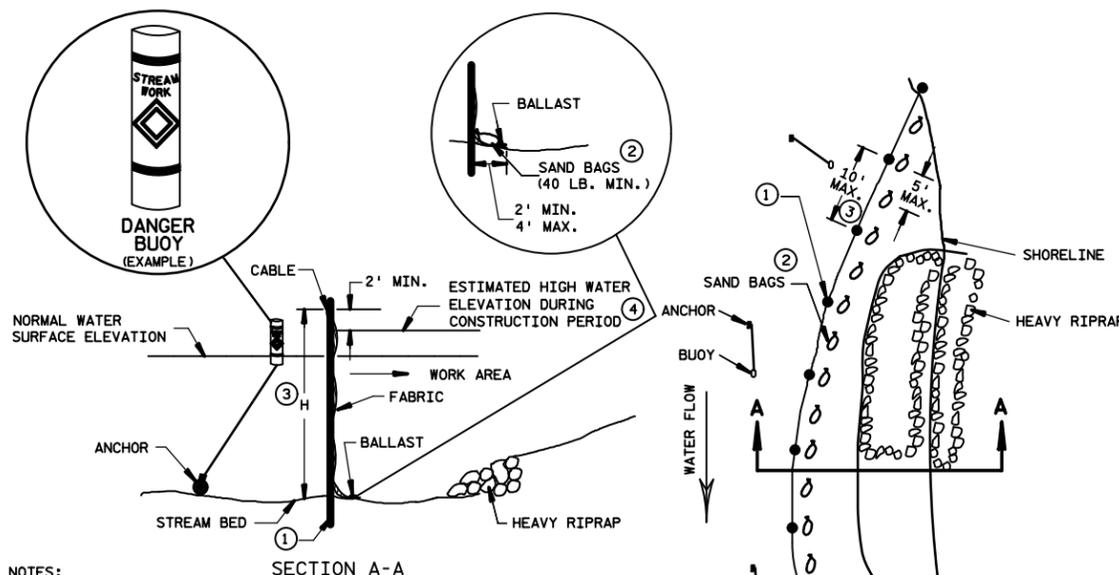
EROSION CONTROL NOTES:

1. ANY SOIL STOCKPILED THAT REMAINS FOR MORE THAN 7 DAYS SHALL BE COVERED OR TREATED WITH STABILIZATION PRACTICES SUCH AS TEMPORARY OR PERMANENT SEEDING AND MULCHING. DISTURBED AREAS OF STREAM SHALL BE TEMPORARILY SEEDED WITHIN 1 DAY OF DISTURBANCE. ALL STOCKPILE AREAS SHALL HAVE PERIMETER SILT FENCE INSTALLED.
2. A MINIMUM OF 4 INCHES OF TOPSOIL MUST BE APPLIED TO ALL AREAS TO BE SEEDED.
3. ALL OFF-SITE SEDIMENT DEPOSITS OCCURRING AS A RESULT OF CONSTRUCTION WORK OR A STORM EVENT SHALL BE CLEANED UP BY THE END OF EACH DAY. FLUSHING SHALL NOT BE ALLOWED.
4. ANY SOIL EROSION THAT OCCURS AFTER FINAL GRADING AND/OR THE APPLICATION OF STABILIZATION MEASURES MUST BE REPAIRED AND THE WORK REDONE.
5. FOR ANY DISTURBED AREA THAT REMAINS INACTIVE FOR GREATER THAN 7 WORKING DAYS, OR WHERE GRADING WORK EXTENDS BEYOND THE PERMANENT SEEDING DEADLINES, THE SITE MUST BE TREATED WITH TEMPORARY STABILIZATION MEASURES SUCH AS SOIL TREATMENT, TEMPORARY SEEDING AND/OR MULCHING. TEMPORARY STABILIZATION AFTER OCTOBER 1, SHALL INCLUDE USE OF TYPE B SOIL STABILIZER IN ACCORDANCE WITH DNR CONSERVATION STANDARD, CODE 1050.
6. ALL TEMPORARY EROSION CONTROL PRACTICES SHALL BE MAINTAINED UNTIL THE SITE IS STABILIZED WITH 70% VEGETATION AND A NOTICE OF TERMINATION HAS BEEN APPROVED BY THE DNR.
7. WIND EROSION SHALL BE KEPT TO A MINIMUM DURING CONSTRUCTION. WATERING, MULCH OR A TACKING AGENT MAY NEED TO BE UTILIZED TO PROTECT NEARBY RESIDENCES/WATER RESOURCES.
8. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING ALL THE EROSION CONTROL MEASURES IN CONFORMANCE WITH THE WDNR CONSERVATION PRACTICE STANDARDS, LATEST EDITION.
9. FINE SEDIMENT ACCUMULATIONS SHALL BE CLEANED FROM STREETS AND PRIVATE DRIVES BY MANUAL OR MECHANICAL SWEEPING A MINIMUM OF ONCE PER WEEK AND BEFORE ALL IMMINENT RAINS.
10. EROSION AND SEDIMENT CONTROL STRUCTURES SHALL BE INSPECTED WEEKLY, WITHIN 24 HOURS OF RAINFALL OF 0.5 INCH OR MORE, AND BEFORE IMMINENT/FORECASTED PRECIPITATION.

GENERAL NOTES:

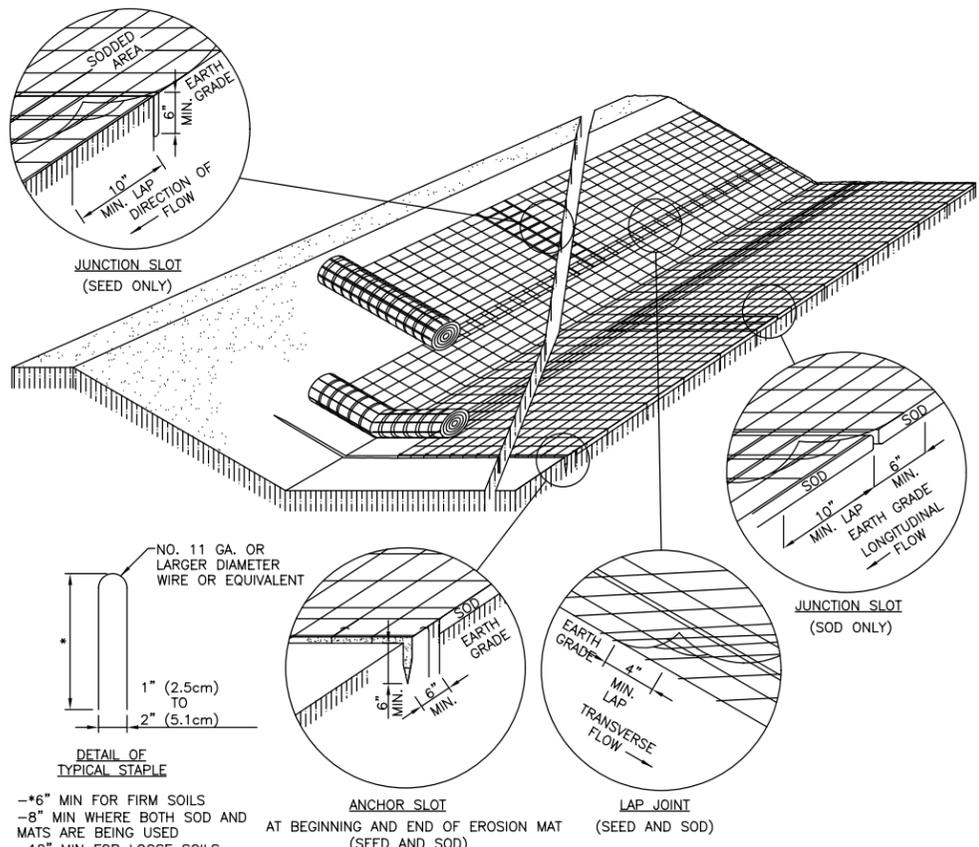
1. CONTRACTOR SHALL REVIEW EROSION CONTROL PLAN AND SUPPLEMENT IT WITH ADDITIONAL EROSION CONTROL PROVISIONS AND BEST MANAGEMENT PRACTICES AS NECESSARY.
2. DNR TECHNICAL STANDARDS SHALL BE REVIEWED AND FOLLOWED FOR EROSION CONTROL PRACTICES SUCH AS DUST CONTROL (WDNR TECHNICAL STANDARD 1068), DEWATERING (WDNR TECHNICAL STANDARD 1061), MULCHING (DNR TECHNICAL STANDARD 1058), OR OTHER STANDARD PRACTICES AS NEEDED.
3. STONE TRACKING PADS SHALL BE THE FULL WIDTH OF THE EGRESS POINT, A MINIMUM OF 50- FEET LONG AND 12-INCH DEPTH (3-6" CLEAR STONE). STONE TRACKING PADS SHALL BE PLACED IN LOCATIONS AS REQUIRED. DNR TECHNICAL STANDARD 1057 SHALL BE FOLLOWED FOR THE MAINTENANCE OF THE STONE TRACKING PADS.
4. DISTURBED AREAS SHALL BE UNIFORMLY GRADED PRIOR TO RESTORATION (SEEDING, EROSION MAT PLACEMENT, AND/OR MULCHING).
5. CONTRACTOR SHALL LIMIT SECTION OF DISTURBANCE IN CREEK TO A MAXIMUM OF 300- FEET PER CREW. IN GENERAL IT IS EXPECTED THAT THE STREAMBANK STABILIZATION MEASURES SHALL BE INSTALLED WITHIN 5 DAYS OF INITIAL DISTURBANCE.

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- NOTES:**
1. DRIVEN STEEL POSTS, PIPES, OR CHANNELS. LENGTH SHALL BE SUFFICIENT TO SECURELY SUPPORT BARRIER AT HIGH WATER ELEVATIONS.
 2. SANDBAGS TO BE USED AS ADDITIONAL BALLAST WHEN ORDERED BY THE ENGINEER TO MEET ADVERSE FIELD CONDITIONS.
 3. WHEN BARRIER HEIGHT, H, EXCEEDS 8 FT., POST SPACING MAY NEED TO BE DECREASED.
 4. ELEVATION VALUE TO BE ESTABLISHED BY THE CONTRACTOR BASED ON THE TIME OF YEAR AND DURATION OF THE ACTIVITY.
 5. TURBIDITY BARRIER SHALL CONFORM TO WI DNR TECHNICAL STANDARD 1069.

TURBIDITY BARRIER DETAIL
NO SCALE



- NOTES:**
1. DETAILS OF CONSTRUCTION, MATERIALS AND WORKMANSHIP NOT SHOWN ON THIS DRAWING SHALL CONFORM TO THE PERTINENT REQUIREMENTS OF THE STANDARD SPECIFICATIONS AND THE APPLICABLE SPECIAL PROVISIONS.
 2. VARIATIONS IN THE DIMENSIONS OR MATERIALS SHOWN HEREON SHALL BE PERMITTED IF THEY PROVIDE EQUIVALENT PROTECTION AND MATERIAL STRENGTH.
 3. LAP JOINTS SHALL NOT BE PLACED IN THE BOTTOM OF V-SHAPED DITCHES.
 4. JUNCTION SLOTS ON ADJACENT STRIPS OF MATTING SHALL BE STAGGERED A MINIMUM OF 4 FEET APART.
 5. EDGES OF THE EROSION MAT SHALL BE IMPRESSED IN THE SOIL.
 6. EROSION MAT SHALL BE MEASURED AND PAID FOR IN ACCORDANCE WITH THE STANDARD SPECIFICATIONS.

- EROSION MAT OVER SOD**
- ONLY JUTE FABRIC WILL BE PERMITTED OVER SOD.
 - FLOOD STAKES FOR SOD MAY BE OMITTED IF THE EXISTING SLOPE AND SOIL CONDITIONS SO PERMIT.
 - THE WIDTH OF EROSION MAT SHALL ALWAYS EQUAL THE SOD WIDTH.
 - SOD STRIPS MAY BE PLACED EITHER LONGITUDINALLY OR TRANSVERSELY TO THE FLOW LINE OF THE DITCH.
- EROSION MAT OVER SEEDING**
- JUNCTION OR ANCHOR SLOTS SHALL BE AT MINIMUM INTERVALS OF 100 FEET ON GRADES UP TO AND INCLUDING 3 PERCENT, AND 50 FEET ON GRADES EXCEEDING 3 PERCENT.

EROSION CONTROL MAT INSTALLATION (WDNR TECHNICAL STANDARD 1052)

EROSION CONTROL DETAILS
 WHITEWATER CREEK STREAMBANK RESTORATION
 CITY OF WHITEWATER
 WALWORTH COUNTY, WISCONSIN

JOB NO.
1407.073
 PROJECT MGR.
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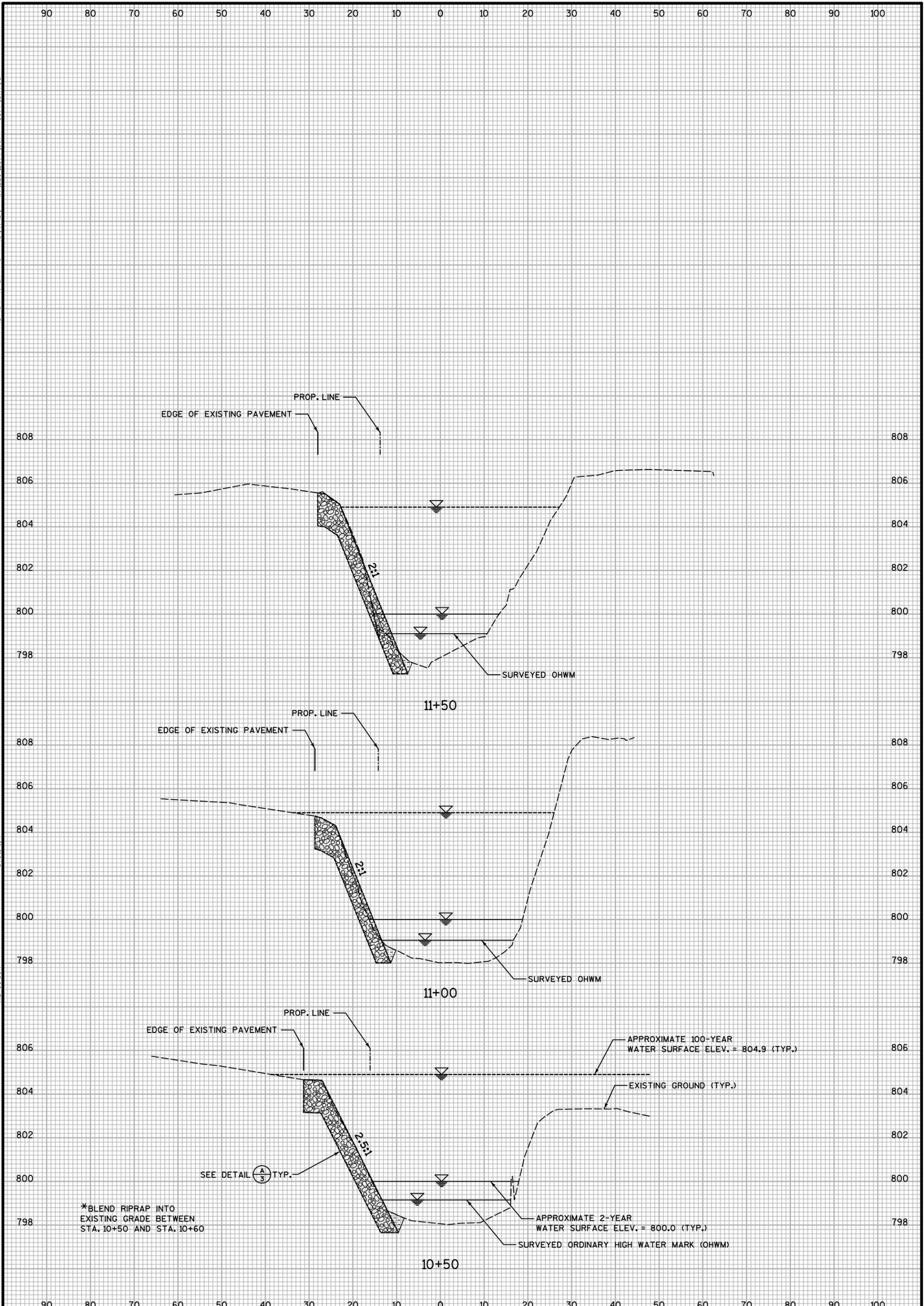
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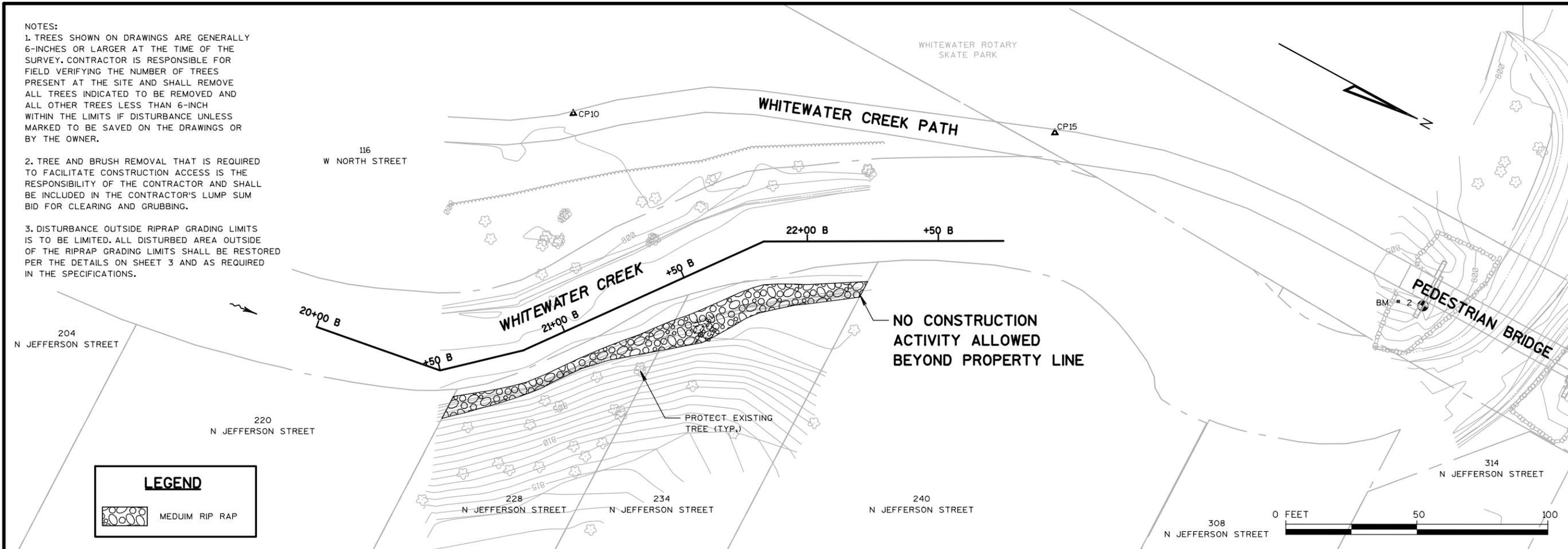
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**W NORTH STREET
CROSS SECTIONS**

**WHITEWATER CREEK STREAMBANK RESTORATION
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN**

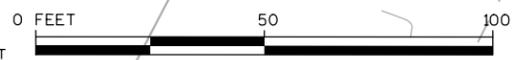
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- NOTES:
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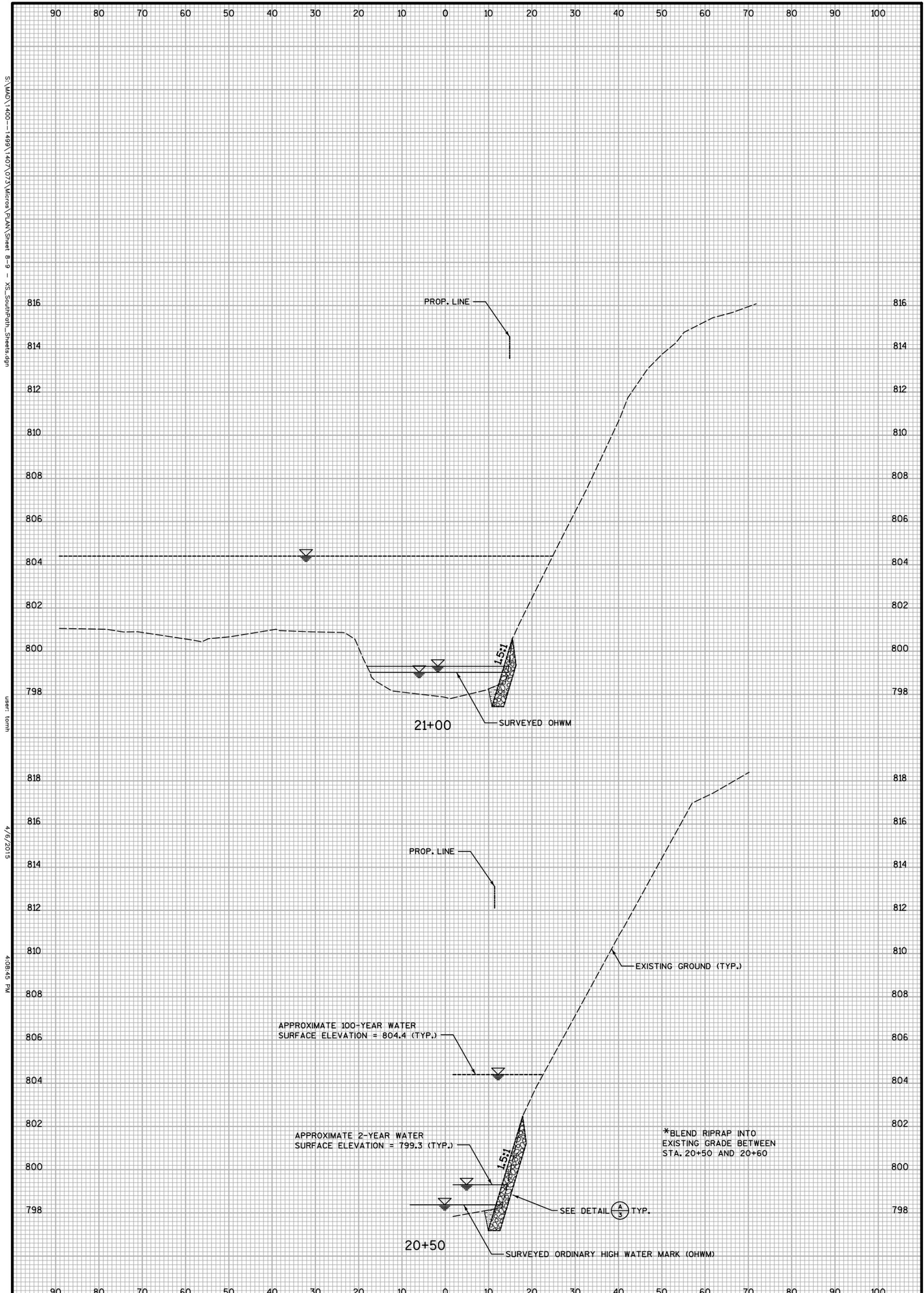
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**SOUTH PATH
PLAN AND PROFILE (ALIGN. "B")**

WHITewater CREEK STREAMBANK RESTORATION
CITY OF WHITewater
WALWORTH COUNTY, WISCONSIN

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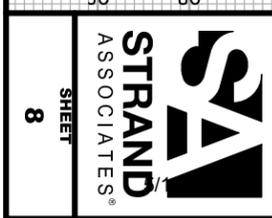


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**SOUTH PATH
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**WHITewater CREEK STREAMBANK RESTORATION
CITY OF WHITewater
WALWORTH COUNTY, WISCONSIN**

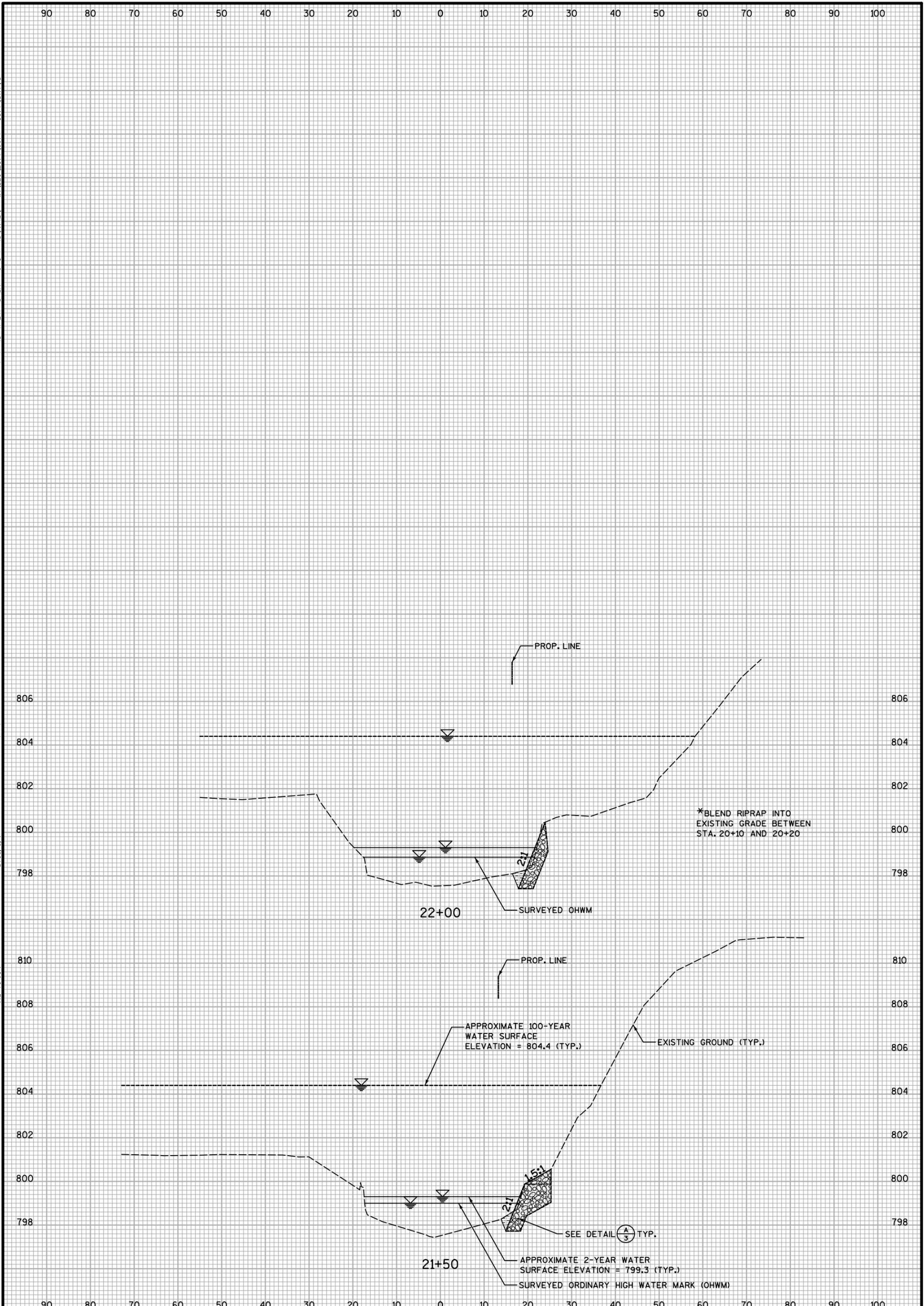
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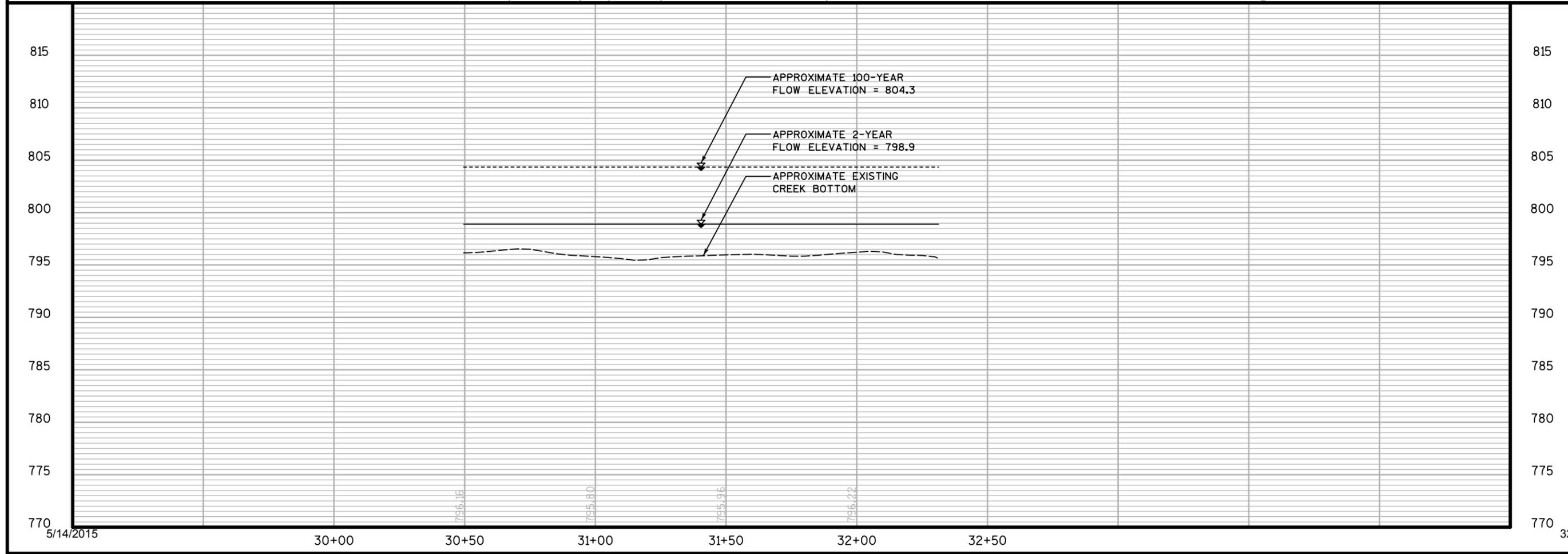
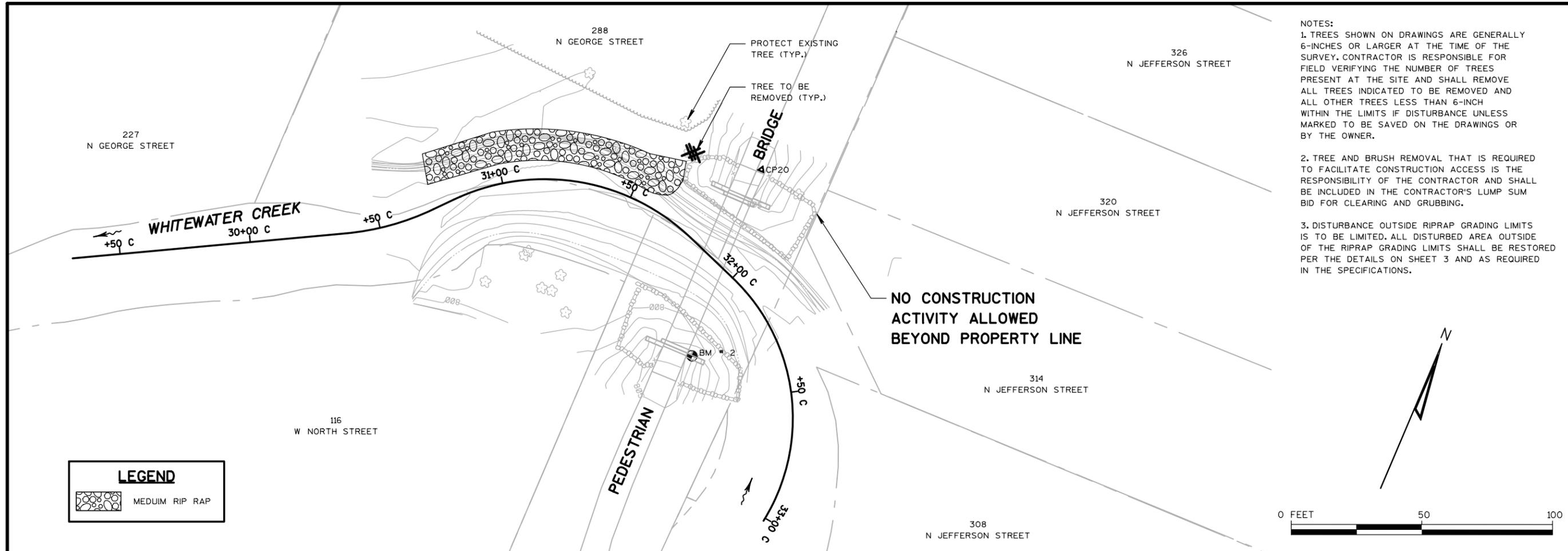
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SOUTH PATH CROSS SECTIONS

WHITEWATER CREEK STREAMBANK RESTORATION
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN

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NORTH PATH

PLAN AND PROFILE (ALIGN. "C")

WHITewater CREEK STREAMBANK RESTORATION
CITY OF WHITewater
WALWORTH COUNTY, WISCONSIN

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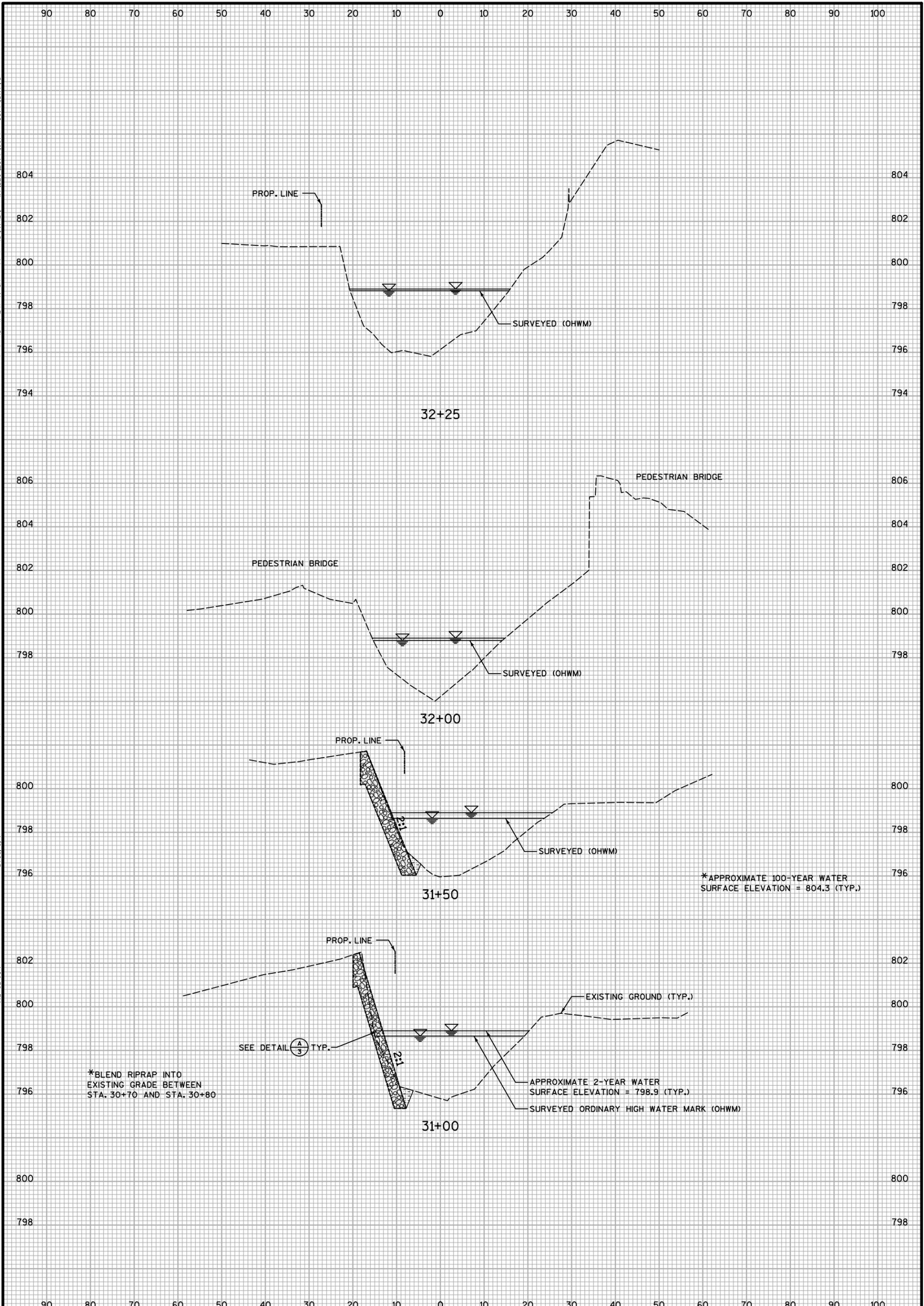
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NORTH PATH CROSS SECTIONS
WHITEWATER CREEK STREAMBANK RESTORATION
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN

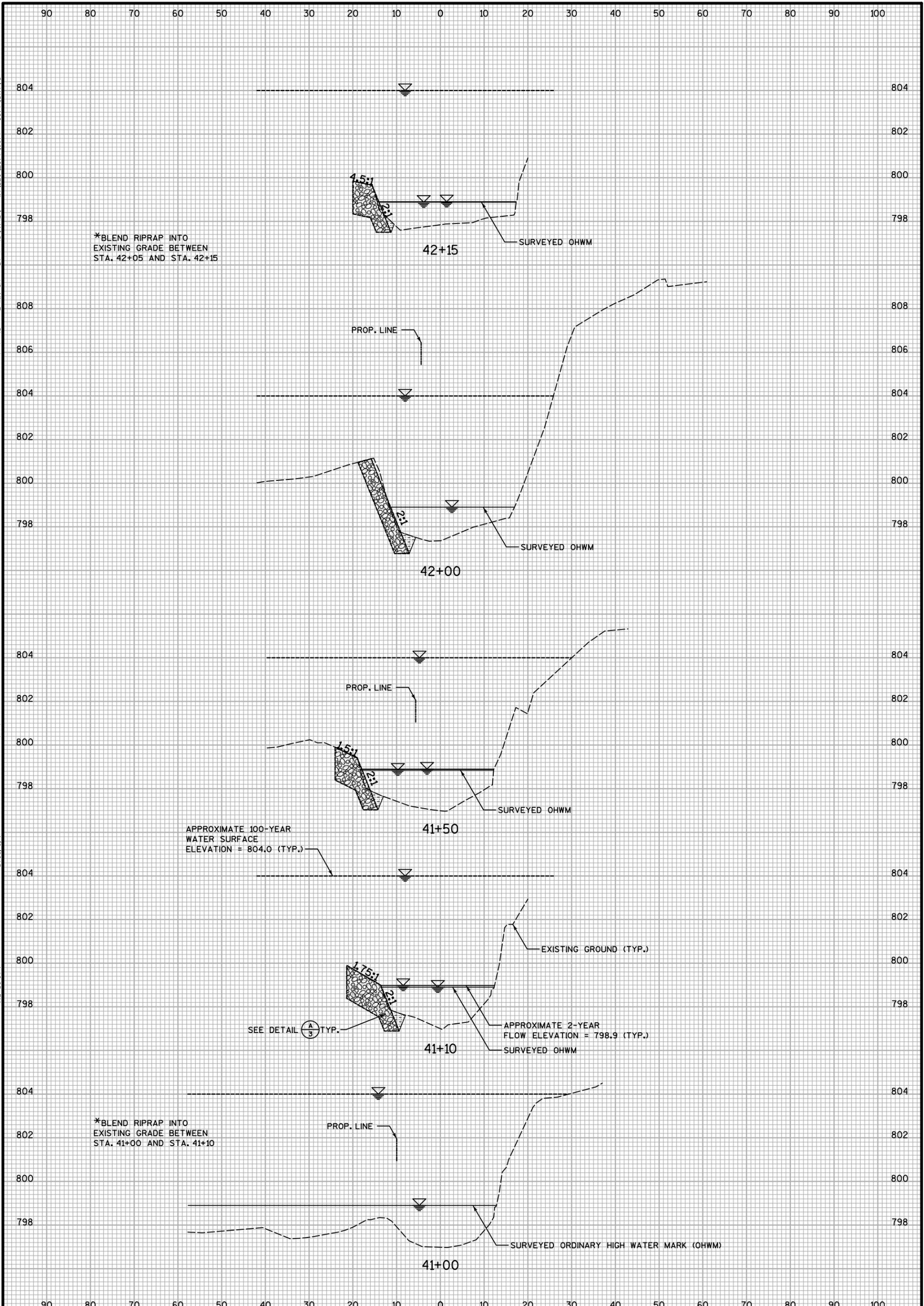
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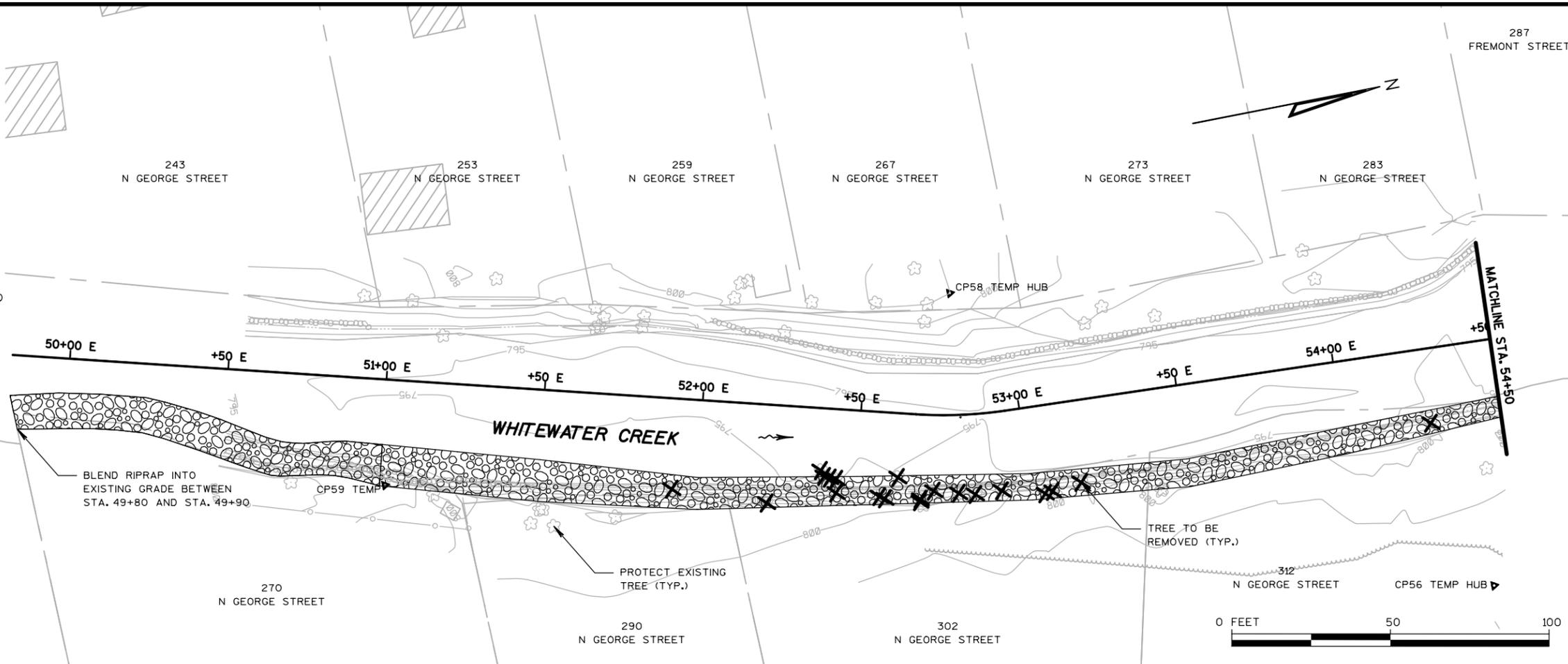
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WHITEWATER CREEK STREAMBANK RESTORATION
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN

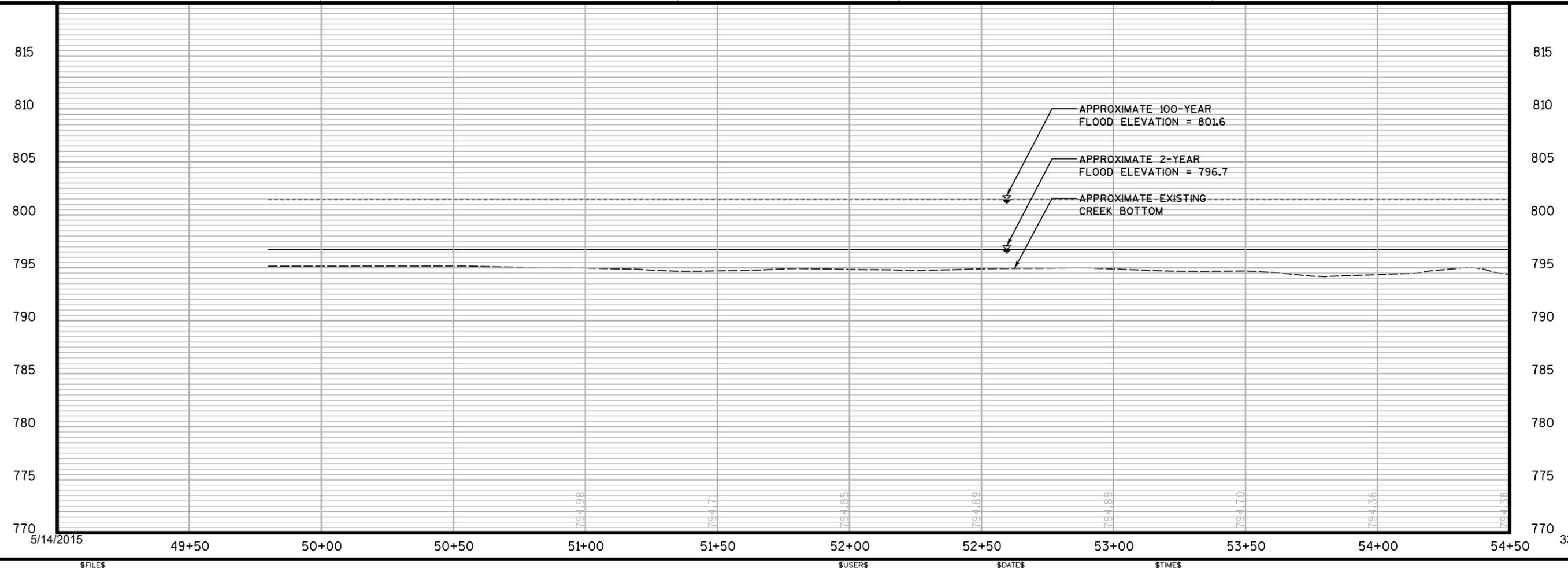
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NOTES:
 1. TREES SHOWN ON DRAWINGS ARE GENERALLY 6-INCHES OR LARGER AT THE TIME OF THE SURVEY. CONTRACTOR IS RESPONSIBLE FOR FIELD VERIFYING THE NUMBER OF TREES PRESENT AT THE SITE AND SHALL REMOVE ALL TREES INDICATED TO BE REMOVED AND ALL OTHER TREES LESS THAN 6-INCH WITHIN THE LIMITS OF DISTURBANCE UNLESS MARKED TO BE SAVED ON THE DRAWINGS OR BY THE OWNER.
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MEDIUM RIP RAP



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N GEORGE STREET PLAN AND PROFILE (ALIGN. "E")
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WHITEWATER CREEK STREAMBANK RESTORATION
 CITY OF WHITEWATER
 WALWORTH COUNTY, WISCONSIN

JOB NO.
1407.073
 PROJECT MGR.
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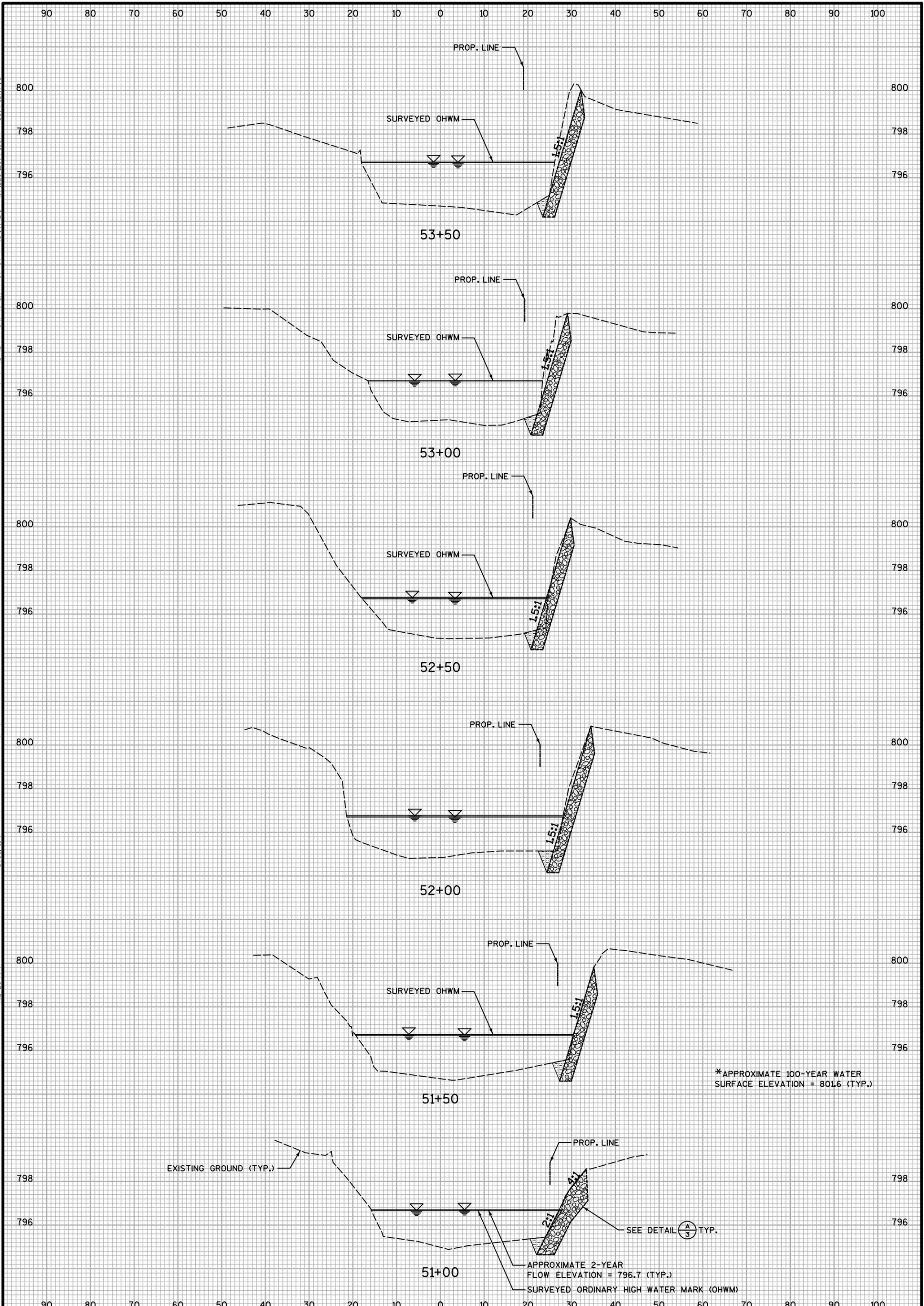


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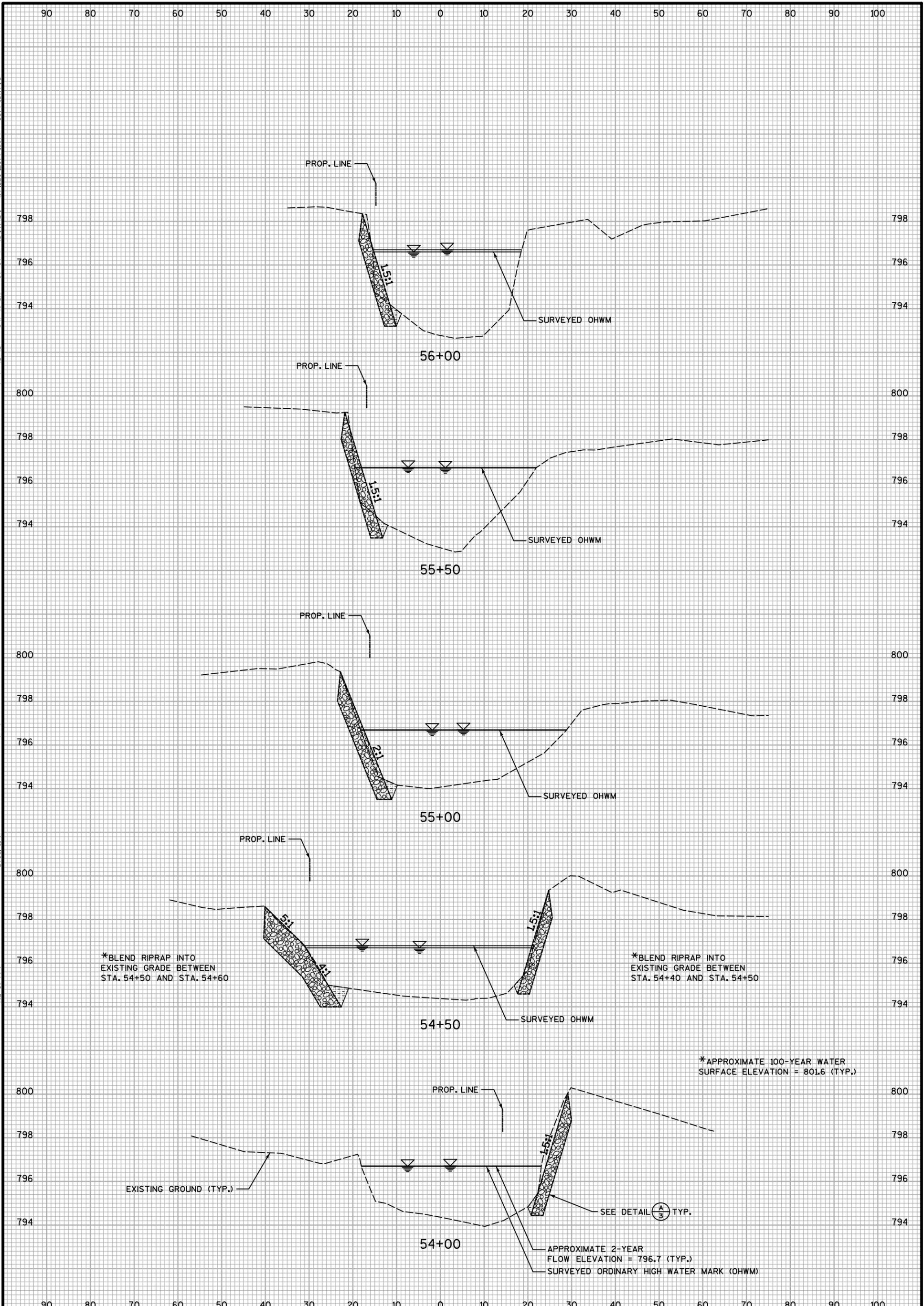
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**WHITEWATER CREEK STREAMBANK RESTORATION
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN**

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 SHEET 17

JOB NO.
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**N GEORGE STREET
 CROSS SECTIONS**

**WHITEWATER CREEK STREAMBANK RESTORATION
 CITY OF WHITEWATER
 WALWORTH COUNTY, WISCONSIN**

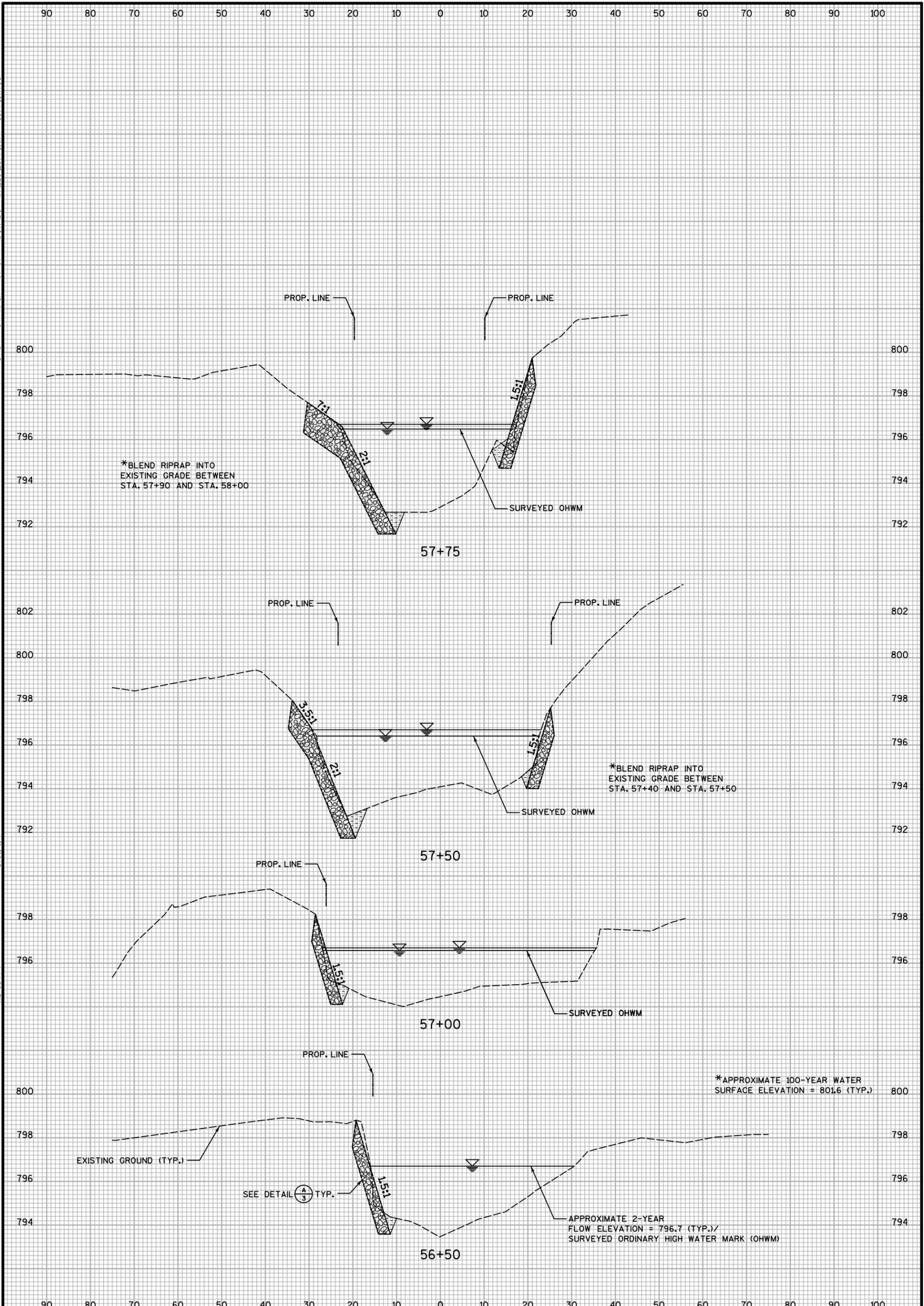
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1407.07
PROJECT MGR.
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N GEORGE STREET CROSS SECTIONS
WHITewater CREEK STREAMBANK RESTORATION
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN

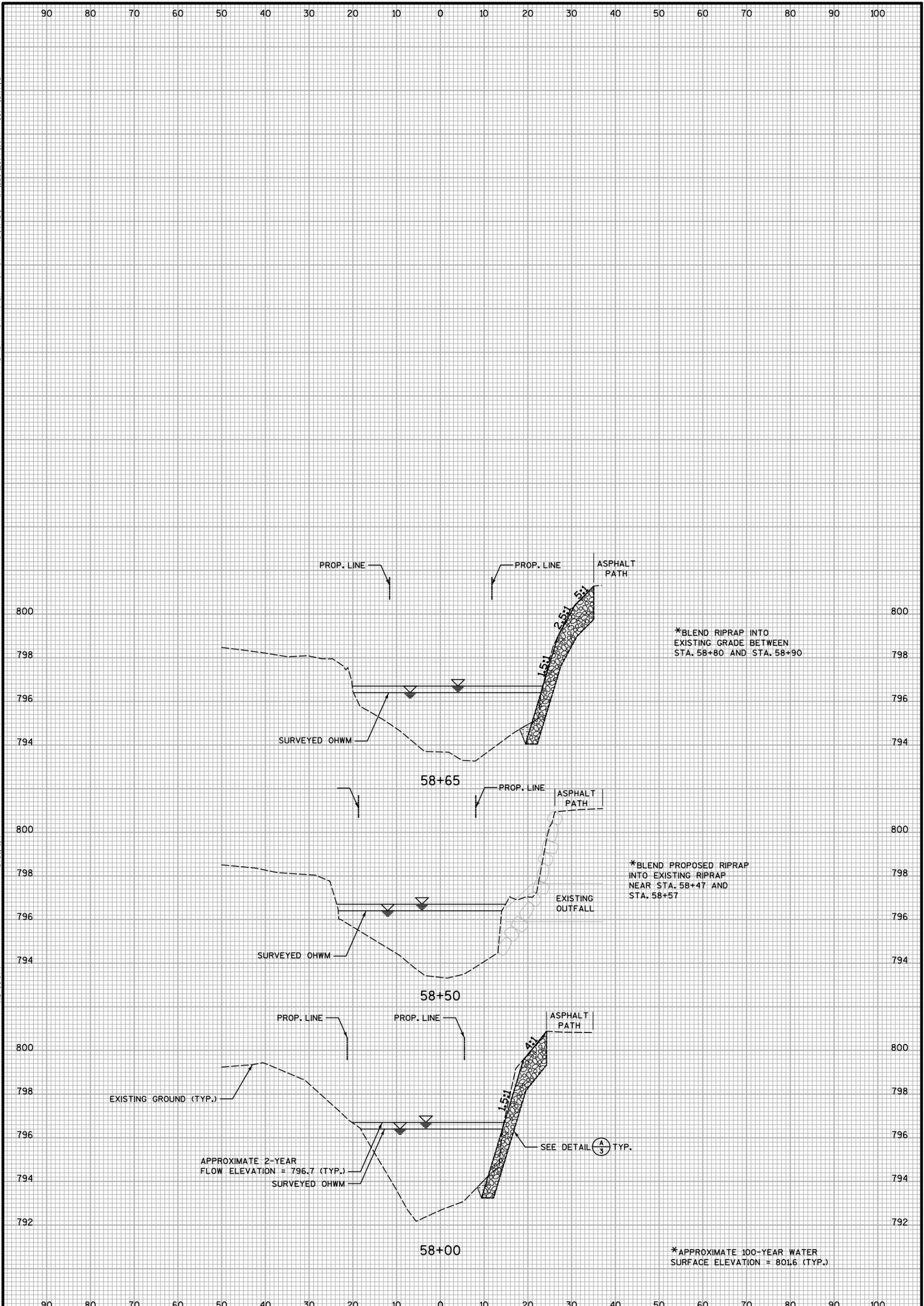
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STRAND ASSOCIATES
SHEET 19

JOB NO.
1407.07
PROJECT MGR.
MAF

**N GEORGE STREET
CROSS SECTIONS**

WHITEWATER CREEK STREAMBANK RESTORATION
CITY OF WHITEWATER
WALWORTH COUNTY, WISCONSIN

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Bids Received: 11:00 AM
April 30, 2015

STRAND ASSOCIATES, INC.®
910 West Wingra Drive
Madison, Wisconsin 53715

WHITEWATER CREEK STREAMBANK RESTORATION
CONTRACT 1-2015
CITY OF WHITEWATER, WISCONSIN

BID TABULATION SUMMARY

| Bidder and Address | Bid Bond or Guarantee | Addenda Acknowledged | Computed Total Bid |
|---|-----------------------|----------------------|--------------------|
| Valia Excavating LLC W7755 Highway 106 Fort Atkinson, WI 53538 | 10% | Yes | \$155,240.00 |
| R R Walton & Company LTD 1005 West Main Street Whitewater, WI 53190 | 10% | Yes | \$249,158.60 |

Reviewed by: 

Bids Received: 11 AM, local time, April 30, 2015

STRAND ASSOCIATES, INC.®
910 West Wingra Drive
Madison, WI 53715

WHITEWATER CREEK STREAMBANK RESTORATION
CONTRACT 1-2015
CITY OF WHITEWATER, WISCONSIN
BID TABULATION BREAKDOWN

Valia Excavating LLC
W7755 Highway 106
Fort Atkinson, WI 53538

R R Walton & Company LTD
1005 West Main Street
Whitewater, WI 53190

| No. | Description | Quantity | Unit | Unit Price | Total Price | Unit Price | Total Price |
|------------------------------|-------------------------------|----------|------|-------------|--------------|-------------|--------------|
| North Street Location | | | | | | | |
| 1. | Unclassified Excavation | 1 | LS | \$ 2,500.00 | \$ 2,500.00 | \$ 3,800.00 | \$ 3,800.00 |
| 2. | Site Clearing and Stripping | 1 | LS | \$ 1,350.00 | \$ 1,350.00 | \$ 4,000.00 | \$ 4,000.00 |
| 3. | Medium Riprap with Geotextile | 250 | SY | \$ 44.00 | \$ 11,000.00 | \$ 116.00 | \$ 29,000.00 |
| South Path Location | | | | | | | |
| 4. | Unclassified Excavation | 1 | LS | \$ 3,500.00 | \$ 3,500.00 | \$ 1,500.00 | \$ 1,500.00 |
| 5. | Site Clearing and Stripping | 1 | LS | \$ 1,800.00 | \$ 1,800.00 | \$ 3,800.00 | \$ 3,800.00 |
| 6. | Medium Riprap with Geotextile | 140 | SY | \$ 44.00 | \$ 6,160.00 | \$ 314.29 | \$ 44,000.60 |
| 7. | Channel and Overbank Seeding | 1 | LS | \$ 1,850.00 | \$ 1,850.00 | \$ 2,200.00 | \$ 2,200.00 |
| 8. | WisDOT No. 40 Seed Mix | 1 | LS | \$ 1,100.00 | \$ 1,100.00 | \$ 2,000.00 | \$ 2,000.00 |
| 9. | Erosion Mat Class I Type A | 1 | LS | \$ 1,250.00 | \$ 1,250.00 | \$ 1,000.00 | \$ 1,000.00 |
| 10. | Erosion Mat Class II Type C | 1 | LS | \$ 3,850.00 | \$ 3,850.00 | \$ 2,200.00 | \$ 2,200.00 |
| 11. | Stone Tracking Pad | 1 | EA | \$ 750.00 | \$ 750.00 | \$ 456.00 | \$ 456.00 |
| North Path Location | | | | | | | |
| 12. | Unclassified Excavation | 1 | LS | \$ 1,200.00 | \$ 1,200.00 | \$ 2,500.00 | \$ 2,500.00 |

| | | | | Valia Excavating LLC W7755 Highway 106 Fort Atkinson, WI 53538 | | R R Walton & Company LTD 1005 West Main Street Whitewater, WI 53190 | |
|---------------------------|-------------------------------|----------|------|--|-------------|---|--------------|
| No. | Description | Quantity | Unit | Unit Price | Total Price | Unit Price | Total Price |
| 13. | Site Clearing and Stripping | 1 | LS | \$ 850.00 | \$ 850.00 | \$ 1,500.00 | \$ 1,500.00 |
| 14. | Medium Riprap with Geotextile | 140 | SY | \$ 44.00 | \$ 6,160.00 | \$ 171.43 | \$ 24,000.20 |
| 15. | Channel and Overbank Seeding | 1 | LS | \$ 1,250.00 | \$ 1,250.00 | \$ 1,800.00 | \$ 1,800.00 |
| 16. | WisDOT No. 40 Seed Mix | 1 | LS | \$ 1,250.00 | \$ 1,250.00 | \$ 2,200.00 | \$ 2,200.00 |
| 17. | Erosion Mat Class I Type A | 1 | LS | \$ 1,800.00 | \$ 1,800.00 | \$ 2,800.00 | \$ 2,800.00 |
| 18. | Erosion Mat Class II Type C | 1 | LS | \$ 4,200.00 | \$ 4,200.00 | \$ 3,000.00 | \$ 3,000.00 |
| 19. | Stone Tracking Pad | 1 | EA | \$ 750.00 | \$ 750.00 | \$ 450.00 | \$ 450.00 |
| Mill Race Location | | | | | | | |
| 20. | Unclassified Excavation | 1 | LS | \$ 3,800.00 | \$ 3,800.00 | \$ 1,700.00 | \$ 1,700.00 |
| 21. | Site Clearing and Stripping | 1 | LS | \$ 1,660.00 | \$ 1,660.00 | \$ 7,600.00 | \$ 7,600.00 |
| 22. | Medium Riprap with Geotextile | 160 | SY | \$ 44.00 | \$ 7,040.00 | \$ 103.13 | \$ 16,500.80 |
| 23. | Channel and Overbank Seeding | 1 | LS | \$ 1,850.00 | \$ 1,850.00 | \$ 2,000.00 | \$ 2,000.00 |
| 24. | WisDOT No. 40 Seed Mix | 1 | LS | \$ 1,250.00 | \$ 1,250.00 | \$ 2,000.00 | \$ 2,000.00 |
| 25. | Erosion Mat Class I Type A | 1 | LS | \$ 1,100.00 | \$ 1,100.00 | \$ 3,200.00 | \$ 3,200.00 |
| 26. | Erosion Mat Class II Type C | 1 | LS | \$ 3,800.00 | \$ 3,800.00 | \$ 3,100.00 | \$ 3,100.00 |
| 27. | Stone Tracking Pad | 1 | EA | \$ 750.00 | \$ 750.00 | \$ 450.00 | \$ 450.00 |

| | | | | Valia Excavating LLC W7755 Highway 106 Fort Atkinson, WI 53538 | | R R Walton & Company LTD 1005 West Main Street Whitewater, WI 53190 | |
|---|-------------------------------|----------|------|--|---------------|---|---------------|
| No. | Description | Quantity | Unit | Unit Price | Total Price | Unit Price | Total Price |
| North George Street Location | | | | | | | |
| 28. | Unclassified Excavation | 1 | LS | \$ 5,650.00 | \$ 5,650.00 | \$ 3,500.00 | \$ 3,500.00 |
| 29. | Site Clearing and Stripping | 1 | LS | \$ 6,000.00 | \$ 6,000.00 | \$ 12,000.00 | \$ 12,000.00 |
| 30. | Medium Riprap with Geotextile | 1,100 | SY | \$ 44.00 | \$ 48,400.00 | \$ 40.91 | \$ 45,001.00 |
| 31. | Channel and Overbank Seeding | 1 | LS | \$ 6,150.00 | \$ 6,150.00 | \$ 3,200.00 | \$ 3,200.00 |
| 32. | WisDOT No. 40 Seed Mix | 1 | LS | \$ 4,120.00 | \$ 4,120.00 | \$ 4,400.00 | \$ 4,400.00 |
| 33. | Erosion Mat Class I Type A | 1 | LS | \$ 2,200.00 | \$ 2,200.00 | \$ 5,100.00 | \$ 5,100.00 |
| 34. | Erosion Mat Class II Type C | 1 | LS | \$ 7,400.00 | \$ 7,400.00 | \$ 6,300.00 | \$ 6,300.00 |
| 35. | Stone Tracking Pad | 2 | EA | \$ 750.00 | \$ 1,500.00 | \$ 450.00 | \$ 900.00 |
| ENGINEER'S COMPUTED TOTAL ITEMS NO. 1 THROUGH 35 | | | | | \$ 155,240.00 | | \$ 249,158.60 |
| CONTRACTOR'S COMPUTED TOTAL ITEMS NO. 1 THROUGH 35 | | | | | \$ 155,240.00 | | \$ 249,158.60 |

Reviewed by 



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: 5/19/2015

ITEM: C-6 Discussion and request for direction regarding public request for new Park at the intersection of Walworth and Indian Mound Parkway

PRESENTER: Parks & Recreation Director

PREVIOUS ACTION, IF ANY: N/A

SUMMARY OF ITEM BEING PRESENTED: During the public input process for the Parks and Recreation Department strategic plan a resident suggested making the “Bridge to Nowhere” a city park. This area is currently used by a number of residents for walking, jogging, biking and by a number of residents who walk their dog at this location. The benefits of developing the site as a park and as a 2nd dog park:

- Provide an ADA compliant dog park
- Formalizes existing practice of many residents
- Increases liability protection for the City if designated as a park
- Park Name would be more favorable than current moniker

BUDGET IMPACT, IF ANY: The potential costs will need to be discussed as part of the CIP for 2016, at a minimum we would need to allocate \$2,000 for signage and \$4,000 for security gate. The parking lot striping can be done by the Parks/Streets crew. Amenities like benches and other park features can be purchased through existing funds/programs within the operating budget.

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: Parks and Recreation Board has provided conceptual support of the project and is asking the same of the Council

STAFF RECOMMENDATION: I feel that adding the site as a 2nd Dog Park will be significantly less costly than making the current Dog Park ADA compliant and allow the City to continue to maintain and operate the existing site due to its large acreage and amenities it provides users. Also, should development occur and the bridge open to traffic – it would need to be understood by all parties that the site would no longer operate as a park.

RECOMMENDED MOTION: Direct staff to include this project in 2016 CIP for further review during the budget process and begin solicitation of names for potential park site.

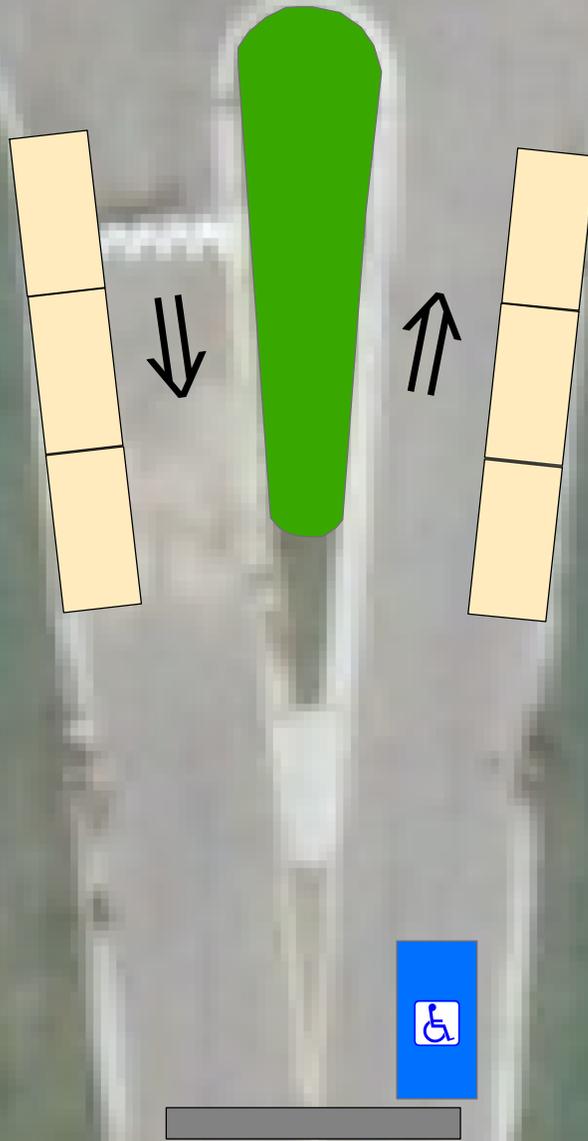
ATTACHMENT(S) INCLUDED (If none, please state that):
Site Layout

FOR MORE INFORMATION CONTACT:

Matt Amundson
262-473-0122

mamundson@whitewater-wi.gov

Walworth Avenue



| | |
|---|----------|
|  | Barrier |
|  | HParking |
|  | Median |
|  | Parking |

Walworth Avenue

Hwy. 12 Bypass

- Barrier
- HParking
- Median
- Parking
- Fence

