



**CITY OF WHITEWATER
COMMON COUNCIL AGENDA**
Common Council Meeting

Tuesday, June 7, 2016 – 6:30 p.m.

City of Whitewater Municipal Building –Community Room (Council Chambers)
312 W. Whitewater Street
Whitewater, WI 53190

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

CONSENT AGENDA:

CA-A	Approval of Council Minutes of 5/17/16.	P. 1
CA-B	Approval of Payment of City Invoices processed through 6/1/16.	P. 4
CA-C	Acknowledgement of Receipt and Filing of the Following: *Parks and Recreation Board Minutes of 4/13/16. *Irvin L. Young Memorial Library Board and Minutes of 4/18/16; *Report of Manually-Issued Checks for May, 2016.	P. 9
CA-D	Expedited Approval of the Following Items, per City Staff Recommendation: C-1, C-7, C-8	n/a

STAFF REPORTS:

Asst. City Manager	Construction Update on Wastewater Treatment Plant Upgrade Project.	P. 28
Asst. City Manager	Report relating to request for Stop Signs at intersection of N. Franklin and Fairhaven entrance. (Councilmember Grady Request).	P. 29

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:

R-1	Resolution renaming a portion of Wisconsin Street. (Asst. City Manager Request).	P. 32
R-2	Resolution vacating easement in Whitewater University Technology Park. (City Attorney Request).	P. 36

ORDINANCES – First Reading – None.

ORDINANCES – Second Reading

O-1	Amending zoning for property at 707 W. Walworth to R-3. (Neighborhood Services Director Request)	P. 39
-----	--	-------

CONSIDERATIONS:

*C-1	Annual Renewal of annual Class “A”, “Class A”, Class “B” and “Class B” Beer and Alcohol Licenses, and Class C (Wine) and Wholesale Beer Licenses. (City Clerk Request).	P. 43
C-2	Presentation by UWW “Move In” Committee” regarding recommendations related to move-in/move out days and events, including Spring Splash and similar events, and possible council direction regarding the same. (City Manager Request).	P. 51
C-3	Johnson Block (City’s Auditor) presentation regarding City’s audit of 2015 finances. (Finance Director Request).	P. 57
C-4	Discussion regarding proposed Utility Shutoff policy (non-emergency circumstances) and action regarding same. (Assistant City Manager Request).	P. 235
C-5	Request to approve Change Order No. 2 for the Wastewater Facility Upgrade. (Asst. City Manager Request).	P. 237
C-6	Request to approve rerouting of existing duct bank to RBC and Str 320 (RFP No. 7) as part of the Wastewater Facility upgrade. (Asst. City Manager Request).	P. 269
*C-7	Appointment of citizen member to Cable Commission. (City Manager Request).	P. 300
*C-8	Action on request to cancel 1 st Council meeting in July.	P. 301
C-9	Councilmember Requests for Future Agenda Items.	n/a
C-10	Adjournment.	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.**

May 17, 2016

The regular meeting of the Common Council was called to order at 6:30 p.m. by Council Vice President Binnie. MEMBERS PRESENT: Wellnitz, Langnes, Grady, Binnie, Allen. MEMBERS ABSENT: Goettl, Singer. LEGAL COUNSEL PRESENT: McDonell.

It was moved by Allen and seconded by Wellnitz to approve the council minutes of 5/3/16 and to acknowledge receipt and filing of the following: Financial Reports for April, 2016; Report of Manually-Issued Checks for April, 2016. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Singer, Goettl.

PAYMENT OF INVOICES. It was moved by Allen and seconded by Wellnitz to approve payment of city invoices in the sum of \$140,020.52. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Singer, Goettl.

STAFF REPORTS: Asst. City Manager McDonell reported on the mailing being sent to citizens regarding the National Service line warranty . The warranty would cover lines running from the street to the residence.

HEARING OF CITIZEN COMMENTS. Don Vruwink and Allison Hetz, candidates for the 43rd Assembly seat, introduced themselves to the Council.

RESOLUTION APPROVING CERTIFIED SURVEY MAP.

**RESOLUTION APPROVING
CERTIFIED SURVEY MAP DATED APRIL 19, 2016**

WHEREAS, the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, has been designated by City of Whitewater Municipal Code Section 18.04.046(a)(4) as the body with the responsibility of approving certified survey maps that include public dedications, and

WHEREAS, the attached certified survey map has been recommended for approval by the City of Whitewater Plan Commission, and

WHEREAS, the map provides for an appropriate division of land in the City of Whitewater, and

WHEREAS, it is in the City of Whitewater and the public's best interest to approve the certified survey map, and

WHEREAS, it is also appropriate to transfer the property to the Community Development Authority of the City of Whitewater to facilitate the sale of the property to a private developer.

NOW, THEREFORE, be it resolved as follows: The attached certified survey map dated April 19, 2016 is approved and the appropriate City staff is authorized to sign the certified survey map approval and all other documents necessary to show the City's approval. The public dedications provided for in the certified survey map are hereby accepted. The City Manager, City Clerk and any other necessary staff are authorized to sign the deed and necessary documents required to convey this parcel to the Community Development Authority of the City of Whitewater.

Resolution introduced by Council Member Allen, who moved its adoption. Seconded by Council Member Langnes. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Goettl, Singer. ADOPTED: May 17, 2016.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

FIRST READING OF ORDINANCE REZONING PROPERTY AT 707 WALWORTH TO R-3. Proposed for rezoning to R-3 is a property owned by Tanis Construction and located at 707 W. Walworth Ave. The Plan Commission has recommended approval of the rezoning.

NO ORDINANCE SUPPLIED BY DEPARTMENT – WILL BE INSERTED WHEN COMPLETED.

Ordinance introduced by Councilmember Allen, who moved its adoption. Seconded by Councilmember Langnes. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Singer, Goettl.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk.

APPOINTMENT TO BIRGE FOUNTAIN COMMITTEE. It was moved by Allen and seconded by Wellnitz to appoint Alan Luckett to the vacant Birge Fountain Committee seat. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Goettl, Singer.

FINDINGS ON ALCOHOL LICENSING COMMITTEE HEARING RELATING TO JOSEPH FORD. The Alcohol Licensing Committee met and recommended upholding Chief Otterbacher's recommendation to deny the bartender's license for Joseph Ford. It was moved by Allen and seconded by Grady to uphold the recommendation. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Goettl, Singer.

UTILITY SHUT OFF POLICY. Inasmuch as Councilmember Goettl is ill and unable to attend the meeting, Councilmember Langnes suggested that discussion on the utility shut off policy be delayed. It was agreed to postpone discussion on this subject.

STREET CLOSURE FOR POLICE DEPARTMENT K-9 RUN. It was moved by Allen and seconded by Wellnitz to approve the closure of streets along the Police Department K-9 run route. (The route begins at Cravath Lakefront then goes to E. Main Street. The eastbound lane of W. Main St. starting at Whitewater Street is requested to be closed. One lane on Wisconsin Street will be closed up to Parkside Drive. The run will be held on June 6, 2016. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Goettl, Singer.

PURCHASE OF 2013 CHEVROLET TRUCK FOR DPW. It was moved by Allen and seconded by Wellnitz to approve the purchase of a 2013 Chevrolet 3500HD from Countryside Auto group in the sum of \$32,773. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Goettl, Singer.

APPROVAL OF DEVELOPMENT AGREEMENT FOR AUTO ZONE BUSINESS. Auto Zone is building an automobile parts store on Main Street, near its intersection with Elizabeth Street. It was

moved by Allen and seconded by Langnes to approve the Agreement for the development of Auto Zone. AYES: Wellnitz, Langnes, Grady, Binnie, Allen. NOES: None. ABSENT: Goettl, Singer.

REQUESTS FOR FUTURE AGENDA ITEMS. Councilmember Wellnitz requested that cancellation of the July 5th council meeting be brought forth and Councilmember Langnes requested that his mailing address be changed to 1212 Fraternity.

ADJOURNMENT. Being no further business to come before the meeting, it was moved by Allen and seconded by Grady to adjourn the meeting. Motion carried by unanimous voice vote. The meeting adjourned at 6:50 p.m.

Respectfully submitted,

Michele R. Smith, Clerk

Report Criteria:

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

Vendor	Vendor Name	Description	Invoice Date	Net Invoice Amount	GL Account Number
ALL PEST CONTROL					
4613	ALL PEST CONTROL	GEN BLDG/COMMUNITY BLDG	06/08/2016	120.00	100-51600-355
Total ALL PEST CONTROL:				120.00	
ALLIANCE GROUP INC					
4204	ALLIANCE GROUP INC	INNOVATION CTR/LAB ANALYSIS	06/08/2016	70.00	920-56500-250
4204	ALLIANCE GROUP INC	LIBRARY BLDG/LAB ANALYSIS	06/08/2016	35.00	100-55111-355
4204	ALLIANCE GROUP INC	GEN ADMN/LAB ANALYSIS	06/08/2016	105.00	100-51600-355
Total ALLIANCE GROUP INC:				210.00	
ANICH LUMBER & HARDWAR CO, AJ					
1601	ANICH LUMBER & HARDWAR C	FIELD OF DREAMS/COLUMNS	06/08/2016	1,163.75	246-55110-350
1601	ANICH LUMBER & HARDWAR C	FIELD OF DREAMS/BLDG SUPPLIES	06/08/2016	314.32	246-55110-350
Total ANICH LUMBER & HARDWAR CO, AJ:				1,478.07	
AT&T LONG DISTANCE					
4746	AT&T LONG DISTANCE	SAFETY BLDG/LONG DIST	06/08/2016	30.08	100-51450-225
4746	AT&T LONG DISTANCE	SENIORS/LONG DISTANCE	06/08/2016	42.00	100-55310-340
4746	AT&T LONG DISTANCE	STREET/LONG DISTANCE	06/08/2016	70.25	100-53230-241
4746	AT&T LONG DISTANCE	WASTEWATER/LONG DISTANCE	06/08/2016	185.70	620-62820-225
Total AT&T LONG DISTANCE:				328.03	
BALL, RICHARD					
1033	BALL, RICHARD	STREET/MATS & TOWELS	06/08/2016	102.05	100-53230-340
Total BALL, RICHARD:				102.05	
BATTERIES PLUS BULBS					
7394	BATTERIES PLUS BULBS	LIBRARY BLDG/VOLT LEADS	06/08/2016	190.85	100-55111-355
Total BATTERIES PLUS BULBS:				190.85	
BILLER PRESS & MFG INC					
895	BILLER PRESS & MFG INC	CSO/PARKING TICKET ENVELOPES	06/08/2016	447.18	100-52140-360
Total BILLER PRESS & MFG INC:				447.18	
DECKER SUPPLY CO INC					
33	DECKER SUPPLY CO INC	STREET/SIGN	06/08/2016	225.46	100-53300-354
Total DECKER SUPPLY CO INC:				225.46	
DEPT OF AG TRADE & CONSUMER					
1104	DEPT OF AG TRADE & CONSU	NEIGHBORHOOD SVC/2015-2016 WEIGHTS & MEASURE	06/08/2016	3,600.00	100-52400-218
Total DEPT OF AG TRADE & CONSUMER:				3,600.00	
DIVERSIFIED BENEFIT SVC INC					
4192	DIVERSIFIED BENEFIT SVC INC	FINANCE/MAY FLEX SVC	06/08/2016	297.62	100-51500-217

Vendor	Vendor Name	Description	Invoice Date	Net Invoice Amount	GL Account Number
Total DIVERSIFIED BENEFIT SVC INC:				297.62	
DIVERSIFIED BUILDING MTN					
1809	DIVERSIFIED BUILDING MTN	INNOVATION CTR/JANITORIAL SVC	06/08/2016	1,302.00	920-56500-246
1809	DIVERSIFIED BUILDING MTN	ARMORY/JANITORIAL SVC	06/08/2016	1,193.00	100-51600-246
1809	DIVERSIFIED BUILDING MTN	CITY HALL/JANITORIAL SVC	06/08/2016	3,800.00	100-51600-246
1809	DIVERSIFIED BUILDING MTN	COMM BLDG/JANITORIAL SVC	06/08/2016	956.00	100-51600-246
1809	DIVERSIFIED BUILDING MTN	CRAVATH LAKEFRONT/JANITORIAL SVC	06/08/2016	590.00	100-51600-246
1809	DIVERSIFIED BUILDING MTN	CRAVATH LAKEFRONT/EVENT CLEANING	06/08/2016	375.00	100-51600-246
1809	DIVERSIFIED BUILDING MTN	LIBRARY/JANITORIAL SVC	06/08/2016	1,506.00	100-55111-246
Total DIVERSIFIED BUILDING MTN:				9,722.00	
EDER FLAG MANUFACTURING CO INC					
2640	EDER FLAG MANUFACTURING	GEN ADMN/VFW FLAGS	06/08/2016	700.00	100-51400-810
Total EDER FLAG MANUFACTURING CO INC:				700.00	
FERO'S AUTO REPAIR & TOWING SVC					
243	FERO'S AUTO REPAIR & TOWIN	POLICE INV/EVIDENCE TOW	06/08/2016	95.00	100-52120-219
Total FERO'S AUTO REPAIR & TOWING SVC:				95.00	
HAUSZ BROTHERS INC					
7488	HAUSZ BROTHERS INC	FIELD OF DREAMS/ROAD ROCK	06/08/2016	895.70	246-55110-350
Total HAUSZ BROTHERS INC:				895.70	
JAECKEL BROS INC					
493	JAECKEL BROS INC	WATER/LAKEVIEW HYDRANT REPLACEMENT	06/08/2016	847.50	610-61653-350
493	JAECKEL BROS INC	WATER/FRANKLIN ST	06/08/2016	919.86	610-61651-350
Total JAECKEL BROS INC:				1,767.36	
JIM'S KEY SHOP LLC					
4833	JIM'S KEY SHOP LLC	GEN BLDG/KEYS FOR ARMORY	06/08/2016	212.10	100-51600-355
4833	JIM'S KEY SHOP LLC	FIELD OF DREAMS/KEYS	06/08/2016	636.30	246-55110-350
Total JIM'S KEY SHOP LLC:				848.40	
JOHN DEERE FINANCIAL					
6276	JOHN DEERE FINANCIAL	PARKS/REPAIR SUPPLIES	06/08/2016	66.58	100-53270-242
Total JOHN DEERE FINANCIAL:				66.58	
JOHNSON BLOCK & CO INC					
4258	JOHNSON BLOCK & CO INC	FINANCE/SVC THRU 4-30-16	06/08/2016	2,500.00	100-51500-214
4258	JOHNSON BLOCK & CO INC	WATER/SVC THRU 4-30-16	06/08/2016	1,250.00	610-61923-211
4258	JOHNSON BLOCK & CO INC	WASTEWATER/SVC THRU 4-30-16	06/08/2016	1,250.00	620-62810-219
Total JOHNSON BLOCK & CO INC:				5,000.00	
LA FORCE INC					
1692	LA FORCE INC	GEN BLDG/SALLY PORT DOOR	06/08/2016	3,373.06	100-51600-245
Total LA FORCE INC:				3,373.06	

Vendor	Vendor Name	Description	Invoice Date	Net Invoice Amount	GL Account Number
LINCOLN CONTRACTORS SUPP INC					
165	LINCOLN CONTRACTORS SUP	STREET/ROTARY LASER	06/08/2016	366.23	100-53300-405
Total LINCOLN CONTRACTORS SUPP INC:				366.23	
LIPARI					
7910	LIPARI	FIELD OF DREAMS/CONCESSION SUPPLIES	06/08/2016	950.55	246-55110-346
Total LIPARI:				950.55	
MENARDS - JOHNSON CREEK					
2534	MENARDS - JOHNSON CREEK	WATER/ELECTRICAL SUPPLIES	06/08/2016	234.00	610-61935-350
Total MENARDS - JOHNSON CREEK:				234.00	
MILPORT ENTERPRISES INC					
1408	MILPORT ENTERPRISES INC	WATER/CHEMICALS	06/08/2016	1,523.00	610-61630-341
1408	MILPORT ENTERPRISES INC	WATER/CHEMICALS	06/08/2016	443.00	610-61630-341
Total MILPORT ENTERPRISES INC:				1,966.00	
ON-TIME TEES					
7541	ON-TIME TEES	REC/GIRLS JERSEYS	06/08/2016	23.14	248-55110-425
Total ON-TIME TEES:				23.14	
PETE'S TIRE SERVICE INC					
727	PETE'S TIRE SERVICE INC	WASTEWATER/LAWNMOWER REPAIRS	06/08/2016	60.00	620-62860-355
Total PETE'S TIRE SERVICE INC:				60.00	
PIEPER ELECTRIC INC					
3388	PIEPER ELECTRIC INC	GEN BLDG/UPGRADE WEBS AX	06/08/2016	2,100.00	100-51600-246
Total PIEPER ELECTRIC INC:				2,100.00	
QUILL CORPORATION					
445	QUILL CORPORATION	GEN ADMN/FRAME DESK SIGN	06/08/2016	23.98	100-51400-310
Total QUILL CORPORATION:				23.98	
ROCK RIVER LABORATORY INC					
257	ROCK RIVER LABORATORY IN	WASTEWATER/CONTRACTUAL SVC	06/08/2016	16.00	620-62890-295
Total ROCK RIVER LABORATORY INC:				16.00	
SABEL MECHANICAL LLC					
7825	SABEL MECHANICAL LLC	WATER/BOOSTER #1 REPAIR	06/08/2016	7,308.39	610-61620-350
Total SABEL MECHANICAL LLC:				7,308.39	
STA-LITE CORP					
102	STA-LITE CORP	FIELD OF DREAMS/SET TRUSSES	06/08/2016	382.50	246-55110-350
102	STA-LITE CORP	PARKS/INSTALL LAKE FOUNTAINS	06/08/2016	340.00	100-53270-340
Total STA-LITE CORP:				722.50	

Vendor	Vendor Name	Description	Invoice Date	Net Invoice Amount	GL Account Number
STRAND ASSOCIATES INC					
358	STRAND ASSOCIATES INC	GEORGE ST/RECONSTRUCTION	06/08/2016	13,560.28	450-57500-898
358	STRAND ASSOCIATES INC	CENTER ST/RECONSTRUCTION	06/08/2016	27,221.70	450-57500-802
358	STRAND ASSOCIATES INC	STORMWATER/ANN ST DETENTION BASIN	06/08/2016	461.52	630-63440-845
358	STRAND ASSOCIATES INC	STORMWATER/TMDL STORMWATER PLAN	06/08/2016	6,878.57	630-63440-820
358	STRAND ASSOCIATES INC	NEIGHBORHOOD SVC/CERTIFIED SITE SUPPORT	06/08/2016	1,770.91	100-52400-219
358	STRAND ASSOCIATES INC	STORMWATER/DNR STORMWATER GRANT	06/08/2016	878.02	630-63440-295
358	STRAND ASSOCIATES INC	NEIGHBORHOOD SVC/ELIZABETH & MAIN TRAFFIC SIGN	06/08/2016	1,825.96	100-51400-219
358	STRAND ASSOCIATES INC	NEIGHBORHOOD SVC/HOME LUMBER SHED	06/08/2016	349.61	100-52400-219
358	STRAND ASSOCIATES INC	NEIGHBORHOOD SVC/INDUSTRIAL DR WATER MAIN	06/08/2016	411.85	100-52400-219
358	STRAND ASSOCIATES INC	NEIGHBORHOOD SVC/PMT MTG	06/08/2016	387.98	100-52400-219
358	STRAND ASSOCIATES INC	NEIGHBORHOOD SVC/PRAIRIE VILLAGE PHASE 2	06/08/2016	1,655.09	100-52400-219
358	STRAND ASSOCIATES INC	NEIGHBORHOOD SVC/STORMWATER UTILITY RATE	06/08/2016	164.27	100-52400-219
Total STRAND ASSOCIATES INC:				55,565.76	
SUPERIOR CHEMICAL CORP					
826	SUPERIOR CHEMICAL CORP	GEN BLDG/DRAIN OPENER	06/08/2016	125.51	100-51600-340
826	SUPERIOR CHEMICAL CORP	GEN BLDG/VEG KILLER	06/08/2016	147.91	100-51600-340
Total SUPERIOR CHEMICAL CORP:				273.42	
TULLY, TIMOTHY J					
495	TULLY, TIMOTHY J	REC/BASEBALL EQUIPMENT	06/08/2016	483.00	248-55110-425
495	TULLY, TIMOTHY J	REC/BASEBALL EQUIPMENT	06/08/2016	63.00	248-55110-425
Total TULLY, TIMOTHY J:				546.00	
WALTON & CO LTD, RR					
2701	WALTON & CO LTD, RR	CONTINGENCIES/SPRINKLER SYSTEM BALANCE	06/08/2016	4,196.00	100-51110-910
Total WALTON & CO LTD, RR:				4,196.00	
WALWORTH CO REGISTER OF DEEDS					
1799	WALWORTH CO REGISTER OF	ELKHORN ROAD/HWY 59 PROPERTY ACQUISITION	06/08/2016	25.00	450-57500-803
Total WALWORTH CO REGISTER OF DEEDS:				25.00	
WHITEWATER LIMESTONE II LLC					
20	WHITEWATER LIMESTONE II LL	FIELD OF DREAMS/LIMESTONE	06/08/2016	425.67	246-55110-350
Total WHITEWATER LIMESTONE II LLC:				425.67	
WI CHIEFS OF POLICE ASSOC INC					
630	WI CHIEFS OF POLICE ASSOC I	DISPATCH/TESTS & GUIDE	06/08/2016	687.50	100-52600-219
Total WI CHIEFS OF POLICE ASSOC INC:				687.50	
WI DEPT OF JUSTICE					
69	WI DEPT OF JUSTICE	BEV OP/BACKGROUND CHECK	06/08/2016	56.00	100-51400-310
69	WI DEPT OF JUSTICE	RESCUE/BACKGROUND CHECKS	06/08/2016	14.00	100-15815
69	WI DEPT OF JUSTICE	FIRE/BACKGROUND CHECKS	06/08/2016	21.00	100-15815
69	WI DEPT OF JUSTICE	REC/BACKGROUND CHECKS	06/08/2016	28.00	100-51400-310
69	WI DEPT OF JUSTICE	NEIGHBORHOOD SVC/BACKGROUND CHECKS	06/08/2016	7.00	100-51400-310
69	WI DEPT OF JUSTICE	WASTEWATER/BACKGROUND CHECK	06/08/2016	7.00	620-62820-310
Total WI DEPT OF JUSTICE:				133.00	

Vendor	Vendor Name	Description	Invoice Date	Net Invoice Amount	GL Account Number
WI DEPT OF NATURAL RESOURCES					
2018	WI DEPT OF NATURAL RESOU	WASTEWATER/ID #265004520	06/08/2016	8,055.21	620-62840-590
	Total WI DEPT OF NATURAL RESOURCES:			8,055.21	
WISCNET					
7906	WISCNET		06/08/2016	2,330.00	100-51450-225
	Total WISCNET:			2,330.00	
	Grand Totals:			115,475.71	

Dated: 06/01/2016

Finance Director: DOUG SAUBERT

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

City of Whitewater
Parks and Recreation Board
Draft Minutes
Wednesday, April 13, 2016 – 7:00 pm
Community Room – 1st Floor, Whitewater Municipal Building
312 W. Whitewater St. Whitewater, WI 53190

Call to Order and Roll Call

Bruce Parker, Nate Jaeger, Ken Kidd, Brandon Knedler (7:02) and Kori Oberle. Absent: Jen Kaina, Rachel Deporter

Staff: Matt Amundson, Deb Weberpal, Deb Oas

Guests: Karen Coburn

Approval of Parks and Recreation Board minutes of March 9, 2016

No items to be removed from consent agenda. Kidd moved to accept the consent agenda. Second by Oberle. Ayes: Bruce Parker, Nate Jaeger, Ken Kidd, and Kori Oberle. Noes: None. Abstain: None. Absent: Brandon Knedler, Rachel Deporter and Jen Kaina.

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. There were no public comments.

7:02 Knedler arrived

Staff Reports: Parks & Recreation Director

Introduction of Aquatic & Fitness Programmer, Debbi Oas. She is settled into her office, met the staff, reviewed finances, done a facility walk through, looked at operations and staff policies. Starting to look at summer employment. There is a weekly transition meeting and the registration software transition is scheduled for June. Deb has background in Aquatics and fitness and has worked at YMCA's, schools and parks and recreation. The family locker room will be closed next week for a plumbing repair. Two new treadmills are arriving soon. Paula Malone is working to update and make some repairs before the change in July.

Improvement Project Update: Amundson reviewed the list in the packet.

Discussion and possible action related to converting park land at Trippe Lake Park & Walton Oaks Park into no-mow conservancy areas

A no mow conservancy is environmentally friendly, In Year 1 it will be a no mow area; in year 2 Native seeding will take place. Looking at Walton Oaks and the sledding hill at Trippe Lake Park. Amundson included articles from NRPA about No Mow. Doing it as a trial to see if it reduces staff time and if there

will be any citizen concerns. It would be mowed with a large are mower two times a year. It was requested to have a swath mowed for those who walk and bike the hill. A path would also be maintained at Walton Oaks. Coburn commented there are already a lot of natives at Walton Oaks. Kidd moved to endorse the idea of tow areas being Lo Mow Area with paths as appropriate. We'll serve as a test for other parks in the future. This is a one year trial. Second by Jaeger. Ayes: Bruce Parker, Nate Jaeger, Ken Kidd, Brandon Knedler, and Kori Oberle. Noes: None. Abstain: None. Absent: Rachel Deporter and Jen Kaina.

Report from the Urban Forestry Commission on proposed plans for Minneiska Park planting and possible action related to plan.

Karen Coburn presented the proposal for tree planting in the park. The Park Board likes the plan and turned it back to the UFC for a plan to approve at the next meeting.

Discussion and possible action related to Community Development Authority's offer of land for park use at the corner of Jefferson Street and Starin Road

This land would be used as a potentially dry and handicapped accessible park. It's close to Starin Park, 3.1 ares on the south side of Starin Road. Challenges include: Identifying a parking area, fencing, water supply (should be able to access) and ADA parking. Jaeger moved to accept the offer. Second by Parker. Ayes: Bruce Parker, Nate Jaeger, Brandon Knedler, and Kori Oberle. Noes: None. Abstain: None. Absent: Rachel Deporter and Jen Kaina, Kidd was out of room.

Discussion and possible action related to sponsorship agreement with Fort Community Credit Union (FCCU) for naming rights of Field #4 at Starin Park

Knedler moved to accept to sponsorship agreement with Fort Community Credit Union for Field #4. Second by Oberle. Ayes: Bruce Parker, Nate Jaeger, Brandon Knedler, and Kori Oberle. Noes: None. Abstain: None. Absent: Rachel Deporter and Jen Kaina, Kidd was out of room.

Presentation related to branding and logo development for the Parks and Recreation Department

The board reviewed the proposals. Comments included less blocky lettering and a lighter clearer blue. Amundson will take the comments back to the designer

Request for future agenda items

Set meeting day and time with new board members.

Adjourn

Kidd moved to adjourn at 8:20 pm. Second by Parker. Ayes: Bruce Parker, Nate Jaeger, Ken Kidd, Brandon Knedler, and Kori Oberle. Noes: None. Abstain: None. Absent: Rachel Deporter and Jen Kaina.

Next scheduled meeting:

TBD, Amundson will send Doodle poll

Respectfully submitted,



Debra Weberpal

Mission Statement: The Irvin L. Young Memorial Library will foster a sense of community and be a center for resources, information, and creativity for all people in the Whitewater area.

1. Call to Order by Vice President Helmick at 6:32 pm

Present: Julie Caldwell, Brienne Diebolt-Brown, Chris Grady,
Richard Helmick, Jim Winship

Absent: Cory Pepler, Anne Hartwick

Staff Present: Stacey Lunsford, Diane Jaroch, Deana Rolfsmeyer

2. Consent Agenda

- a) Approval of minutes of the February 10, 2016 special meeting, the February 18, 2016 and the March 21, 2016 regular meetings*
- b) Acknowledgment of receipt of financial reports for January and February 2016*
- c) Acknowledgment of receipt of financial report of special revenue fund receipts for February and March 2016*
- d) Approval of payment of invoices for February and March 2016*
- e) Acknowledgment of receipt of statistical reports for February and March 2016*
- f) Acknowledgment of receipt of treasurer's reports for February and March 2016*

MSC Grady/Winship to approve the consent agenda in total

Ayes: Caldwell, Diebolt-Brown, Grady, Helmick, Winship

Nays: None

3. Hearing of Citizen Comments

- a) No comments made

4. Old Business

- a) Library Building Expansion Project ~ Discussion
 1. No updates, Troy Hoekstra acknowledged letters of interest from city and board
- b) Council and Community Communications ~ Discussion
 1. No updates

5. New Business

- a) Reopening account with Unique Management Services for return of library materials ~ Action
 1. Stacey recommended that we reopen account - MSC

Grady/Caldwell

- b) Planning next “Books on Tap” event ~ Discussion
 - 1. A Sunday afternoon at Staller, Brienne will check with Dr. Brown on his availability (check on grape harvesting – September?)
- c) Review of Gifts Policy ~ Action
 - 1. MSC Winship/Caldwell moved to approve as stated
- d) Review of *Trustees Essentials* Chapter 18 ~ Discussion
 - 1. Tabled for next meeting

6. Staff & Board Reports

- a) Director’s Report

7. **ADMINISTRATION**

- a) Four work orders were placed and completed in March.
- b) Tim Nobling, Chief Information Officer for the City, continues to work with CDW-G, the IT providers for Bridges Library System, to open up a secure VPN tunnel from our network to the system network. Once that is completed, we will have full access to all services provided by the system through the ILS.

8. **BUDGET**

- a) None.

9. **PERSONNEL**

- a) We have hired Jeremy Brooks as our evening and weekend circulation assistant.

10. **LIBRARY COLLECTION**

- a) I have attached the quantitative analysis of Wisconsin public library standards based on the 2015 state annual report.

11. **PUBLIC AND COMMUNITY RELATIONS**

- a) I attended the annual meeting of the White Memorial Library Association on April 4. We will be receiving \$7,000 from the Lindbaum Fund this year for operating expenses. I have attached a copy of the meeting documents.
- b) I registered students to vote at the campus polling location on April 5. We worked from 6:30 a.m. to 8:00 p.m. and registered approximately 1,600 people.
- c) I attended the monthly meeting of Whitewater Leads on April 11.

12. **LIBRARY BOARD RELATIONS**

- a) None.

13. **LIAISON RESPONSIBILITY WITH CITY, STATE, COUNTY, AND SYSTEM GROUPS**

- a) I attended a City Safety Committee meeting on March 31. Staff have been signed up to take the Bloodborne Pathogens online course throughout the month of April.

- b) I attended an Alliance of Public Libraries meeting at Watertown on April 15.

14. PROFESSIONAL DEVELOPMENT

- a) I successfully completed the Bloodborne Pathogens training.
- b) I have signed up for a Gale Course through Bridges Library System to improve my writing skills.

c) Adult Services Report

There were only 2 people in attendance at Those Magical Dames: A Look At Women In Magic on March 1st. Unfortunately March 1st was the day we had a snowstorm, so I imagine the weather kept people at home.

We had better luck with our March Adulting 101 class, than we did with our February class, with 5 in attendance. We had a presenter from UW Whitewater discuss income taxes and what adults could expect when filing their taxes. The program was very informative and the presenter answered questions and provided guidance to those who needed it.

I hosted our first Board Gaming for Big People on Saturday, March 19th. Six people attended and had a chance to play a variety of board games and enjoy some snacks. It was a fun event and hopefully we will be able to attract more people to the April 30th program.

7 people attended the Maker Monday class on March 21st. Those in attendance learned how to use the Big Shot machine and the Cricuit Expressions machine, both used to create paper die cuts. The Big Shot is a manual machine and the Cricuit Expressions is electronic.

The Seed Library Basics program held on March 24th attracted 6 people, despite the fact it was snowing and raining that afternoon. This informative program presented an opportunity for everyone to share their knowledge of seeds and plants. The next program scheduled to help promote our Seed Library will be on April 19th at 4:00 p.m. Chrissy Wen, a Horticulture Educator from the Walworth County UW-Extension, will discuss how to grow vegetables in a small space.

I proctored two online Math exams during the month of March.

d) Youth Educational Services Report

Author Visit: Monica Brown

Award winning children's author Monica Brown hosted a meet and greet session on Saturday, April 9th. Dr. Brown read two of her bilingual titles and answered questions about her work and her process as an author. We had 5 participants. Dr. Brown was in Whitewater as a presenter for the Early Childhood Conference and her visit was sponsored by the University and by Whitewater Leads.

Spring Break

Sadly, we had limited participation in our teen-centered Spring Break programs. We had three participants for Video Games Day, but none for Pride & Prejudice & Zombies and none for Book Speed Dating.

500 Books before Middle School

On Monday, April 4th I attended a workshop on 500 Books before Middle School. Jennifer Wharton of Matheson Memorial Library presented on the program she runs in Elkhorn. Bridges Library System is currently looking at branding the program and providing materials to member libraries starting in August or September.

Early Childhood Conference

I had the opportunity to attend the Early Childhood Conference on Friday, April 8th. I attended sessions on using music & movement, using books to encourage singing, and how early experiences shape brain development.

e) Board member reports

15. Board member requests for future agenda items

- a) If library card registration on iPad becomes available, do an informational booth (e.g. at the Whitewater City Market) with library card sign up
- b) Get a Spanish-language storyteller to the library

16. Confirmation of next meeting on May 16, 2016, 6:30 pm

17. Meeting adjourned at 7:11 pm

MSC Grady/Winship to

Ayes: Caldwell, Diebolt-Brown, Grady, Helmick, Winship

Nays: None



City of Whitewater
Doug Saubert, Finance Director

June 1, 2016

TO: City Manager and Council Members

FROM: Doug Saubert, Finance Director

RE: Manual and Authorized Checks Processed/Paid for May, 2016

DATE: June 1, 2016

Attached is a detail listing of all manual and authorized checks processed for May, 2016. The total amount equaled \$788,058.17. The amounts per fund are as follows:

FUND	NAME	TOTAL
100	General Fund	138,355.87
200	Cable TV Fund	1,180.73
208	Parking Permit Fund	15.00
215	DPW Equipment Revolving	84,410.00
220	Library Special Revenue	8,483.84
230	Solid Waste/Recycling Fd	326.25
245	Parkland Development	745.66
246	Field of Dreams	9,970.83
248	Park & Rec Special Rev	4,076.48
300	Debt Service Fund	76,700.00
450	CIP Fund	14,561.04
610	Water Utility	161,347.11
620	Sewer Utility	260,541.51
630	Stormwater Utility	5,754.31
900	CDA Operating Fund	16,008.87
920	Innovation Center	5,580.67
	TOTAL	\$788,058.17

Report Criteria:

Report type: GL detail

Check.Check number = 900066,900067,83806-83875,83930-83979

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
100								
05/16	05/05/2016	83806	4746	AT&T LONG DISTANCE	04-19-2016	1	100-51450-225	24.77
05/16	05/05/2016	83806	4746	AT&T LONG DISTANCE	04-19-2016	2	100-55310-340	69.70
05/16	05/05/2016	83806	4746	AT&T LONG DISTANCE	04-19-2016	3	100-53230-241	58.68
05/16	05/05/2016	83808	7796	BOYLE, CHRISTINE	G4802BC3D	1	100-21690	50.00
05/16	05/05/2016	83810	7876	DANTO, PHILLIP	15-0772	1	100-13115	50.00
05/16	05/05/2016	83811	7880	DAVIS, CODY	566596	1	100-25212	533.00
05/16	05/05/2016	83812	7882	DELGADO, MELISSA	05-04-2016	1	100-45130-52	20.00
05/16	05/05/2016	83813	7877	FORT MEDICAL EQUIPMENT	2016	1	100-46733-55	25.00
05/16	05/05/2016	83814	3034	GEMPLER, HEIDI	APRIL 2016	1	100-52600-211	24.00
05/16	05/05/2016	83816	105	JEFFERSON CO LAND INFORM	5068	1	100-51400-320	25.00
05/16	05/05/2016	83817	3023	JEFFERSON COUNTY	APRIL 2016	1	100-21690	190.00
05/16	05/05/2016	83818	6276	JOHN DEERE FINANCIAL	IC21654	1	100-53270-242	74.50
05/16	05/05/2016	83819	5997	MZIS	32	1	100-52400-222	4,153.79
05/16	05/05/2016	83820	7881	MATEJKA, BRADLEY D	C4803LM7T	1	100-21690	78.00
05/16	05/05/2016	83821	6224	MEYER, DAN	APRIL 2016	1	100-52100-211	11.98
05/16	05/05/2016	83822	2274	MUNICIPAL COURT FUND	04-28/05-05-	1	100-45110-52	10.00
05/16	05/05/2016	83822	2274	MUNICIPAL COURT FUND	04-28/05-05-	2	100-45110-52	124.00
05/16	05/05/2016	83822	2274	MUNICIPAL COURT FUND	04-28/05-05-	3	100-45110-52	550.00
05/16	05/05/2016	83823	9	NELSON'S BUS SERVICE INC	G4802T5JPD	1	100-21690	2.79
05/16	05/05/2016	83824	43	PETTY CASH	MAY 2016	1	100-52100-310	97.53
05/16	05/05/2016	83824	43	PETTY CASH	MAY 2016	2	100-52600-340	24.98
05/16	05/05/2016	83826	2526	SCHLEIS, DERRICK	APRIL 2016	1	100-52120-211	25.96
05/16	05/05/2016	83827	5574	STATE OF WISCONSIN	APRIL 2016	1	100-21690	10,830.54
05/16	05/05/2016	83828	3025	SWARTZ, CATHLEEN	APRIL 2016	1	100-52100-211	9.15
05/16	05/05/2016	83829	7832	THELEN, JAMES	G4802DT5JZ	1	100-21690	50.00
05/16	05/05/2016	83830	7783	VARELA, ALEJANDRO	04-29-2016	1	100-51200-219	75.00
05/16	05/05/2016	83831	282	WALWORTH CO TREASURER	APRIL 2016	1	100-21690	3,569.14
05/16	05/05/2016	83832	25	WE ENERGIES	05-11-2016	1	100-53420-222	125.29
05/16	05/05/2016	83832	25	WE ENERGIES	05-11-2016	2	100-51600-222	4,789.39
05/16	05/05/2016	83833	628	WHITEWATER CHAMBER OF C	JAN-MAR 20	1	100-51100-715	6,458.52
05/16	05/05/2016	83835	195	WI DOT TVRP	05-04-2016	1	100-52140-360	75.00
05/16	05/05/2016	83836	7879	ZIEFLE, ANDREW	05-03-2016	1	100-21690	20.00
05/16	05/09/2016	83839	1033	CLEAN MATS	38740	1	100-55111-246	56.00
05/16	05/12/2016	83856	6380	AT&T	05-01-2016	1	100-51450-225	251.70
05/16	05/12/2016	83857	252	BINNING & DICKENS INS SVC L	30867	1	100-51200-214	50.00
05/16	05/12/2016	83858	6517	CHILDS PHD SC, CRAIG D	1561	1	100-52100-219	475.00
05/16	05/12/2016	83860	7888	GROUP TRAVEL MASTERS	05-11-2016	1	100-46733-55	200.00
05/16	05/12/2016	83861	7878	HERNANDEZ, AGUSTIN	2715	1	100-21690	76.00
05/16	05/12/2016	83862	897	JEFFERSON CO SHERIFF	16CT147	1	100-45114-52	340.00
05/16	05/12/2016	83863	5997	MZIS	53	1	100-52400-222	6,585.82
05/16	05/12/2016	83864	7255	LINDSEY, BEN	APRIL 2016	1	100-52120-211	32.15
05/16	05/12/2016	83865	10	MARTIN, MICHELE P	687140	1	100-52110-118	99.80
05/16	05/12/2016	83866	2274	MUNICIPAL COURT FUND	05-05/05-12-	1	100-45110-52	313.00
05/16	05/12/2016	83866	2274	MUNICIPAL COURT FUND	05-05/05-12-	2	100-45110-52	124.00
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	1	100-53300-222	88.49
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	2	100-53420-222	292.58
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	3	100-51600-222	282.25
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	4	100-51600-224	119.36
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	5	100-53270-222	96.62
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	6	100-53270-224	67.23
05/16	05/12/2016	83870	3930	WHITEWATER ARTS ALLIANCE	05-10-2016	1	100-23102	100.00

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
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	1	100-53270-340	310.27
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	2	100-55110-340	54.75
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	9	100-51600-355	3.98
05/16	05/12/2016	83872	7752	WISCONSIN INDEPENDENT NE	6011699	1	100-21660	250.00
05/16	05/19/2016	83930	7890	ARANDA, LUPE	5694	1	100-46743-51	200.00
05/16	05/19/2016	83932	7891	CHAMP VA	16-0276	1	100-13115	494.93
05/16	05/19/2016	83934	7876	DANTO, PHILLIP	15-0772 2	1	100-13115	25.00
05/16	05/19/2016	83936	2743	FOUCAULT, REGINA	4710	1	100-46743-51	200.00
05/16	05/19/2016	83937	3034	GEMPLER, HEIDI	MAY 2016	1	100-25212	39.66
05/16	05/19/2016	83939	453	HOGUE, KATHERINE	MAY 2016	1	100-21575	400.00
05/16	05/19/2016	83940	7893	JANESVILLE SENIOR CENTER	JUNE 8 2016	1	100-46733-55	130.00
05/16	05/19/2016	83941	756	KOLB, NEAL	MAY 2016	1	100-52120-211	42.84
05/16	05/19/2016	83943	2274	MUNICIPAL COURT FUND	B695753-2	1	100-45110-52	98.80
05/16	05/19/2016	83944	37	OTTERBACHER, LISA	APRIL 2016	1	100-52100-211	36.47
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	7	100-52200-950	163.18
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	8	100-52200-950	163.18
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	9	100-52200-950	321.00
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	10	100-52400-325	326.25
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	11	100-53100-325	326.25
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	12	100-52100-325	326.25
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	13	100-55210-320	2,612.07
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	14	100-51500-325	326.25
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	15	100-51400-325	326.25
05/16	05/19/2016	83948	2523	VANDER STEEG, ADAM	MAY 2016	1	100-52110-211	46.74
05/16	05/19/2016	83949	7892	VANNOY, JEANETTE	16-0154	1	100-13115	85.81
05/16	05/19/2016	83950	5974	VERDUZCO, LETICIA	4668	1	100-46743-51	200.00
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	1	100-52500-340	39.86
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	2	100-53230-222	935.59
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	3	100-53300-222	940.48
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	4	100-53420-222	18,506.82
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	5	100-51600-222	1,108.61
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	6	100-51600-224	1,429.98
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	7	100-53270-222	1,238.13
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	8	100-53270-224	88.15
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	9	100-55111-222	1,049.55
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	10	100-55111-224	267.92
05/16	05/19/2016	83952	195	WI DOT TVRP	05-19-2016	1	100-52140-360	55.00
05/16	05/24/2016	83957	7085	JEFFERSON COUNTY CLERK	APRIL 2016	1	100-51400-315	395.15
05/16	05/24/2016	83958	6193	WAHPC	05-16-2016	1	100-51400-320	40.00
05/16	05/26/2016	83959	7899	ANTONGIOVANNI, BIANCA	05-18-2016	1	100-51200-340	47.64
05/16	05/26/2016	83960	7900	BEUKEMA, JOANNA	05-18-2016	1	100-51200-340	6.04
05/16	05/26/2016	83961	252	BINNING & DICKENS INS SVC L	05-26-2016	1	100-52100-219	200.00
05/16	05/26/2016	83962	7901	CALIX, AALIYAH	05-18-2016	1	100-51200-340	47.64
05/16	05/26/2016	83963	5697	CITY OF DELAFIELD	U072974-6	1	100-45114-52	124.00
05/16	05/26/2016	83964	7765	DEAN CLINIC	D119550997	1	100-21520	177.00
05/16	05/26/2016	83966	7902	DRAVINS, JAIME	135399	1	100-45130-52	10.00
05/16	05/26/2016	83967	7893	JANESVILLE SENIOR CENTER	05-26-2016	1	100-46733-55	30.00
05/16	05/26/2016	83968	7045	MCDONELL, CHRIS	MAY 2016	1	100-51400-330	157.68
05/16	05/26/2016	83969	7898	MILLETTE, JAMES	05-18-2016	1	100-51200-340	49.20
05/16	05/26/2016	83970	2274	MUNICIPAL COURT FUND	G4803C71M	1	100-45110-52	216.50
05/16	05/26/2016	83970	2274	MUNICIPAL COURT FUND	G4803C71M	2	100-45110-52	92.50
05/16	05/26/2016	83970	2274	MUNICIPAL COURT FUND	G4803C71M	3	100-45110-52	124.00
05/16	05/26/2016	83970	2274	MUNICIPAL COURT FUND	G4803C71M	4	100-45110-52	124.00
05/16	05/26/2016	83970	2274	MUNICIPAL COURT FUND	G4803C71M	5	100-45110-52	98.80
05/16	05/26/2016	83970	2274	MUNICIPAL COURT FUND	G4803C71M	6	100-45110-52	10.00
05/16	05/26/2016	83971	7903	NELLESSEN, CAROL M	107VZW	1	100-45130-52	3.00

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
05/16	05/26/2016	83972	7897	PARKOS, KYLEE	05-18-2016	1	100-51200-340	45.56
05/16	05/26/2016	83974	7904	STARNES, ROBERT	828XYM	1	100-45130-52	2.00
05/16	05/26/2016	83976	3207	WEBERPAL, DEBRA	APRIL 2016	1	100-55310-211	157.68
05/16	05/26/2016	83976	3207	WEBERPAL, DEBRA	APRIL 2016	2	100-46733-55	20.95
05/16	05/26/2016	83977	7852	WHITEWATER HIGH SCHOOL	PROM 2016	1	100-25212	100.00
05/16	05/26/2016	83978	5929	WI DEPT OF FINANCIAL INSTIT	2016	1	100-52100-219	80.00
05/16	05/26/2016	83979	2105	WI DEPT OF JUSTICE	T21212	1	100-52600-295	2,241.00
05/16	05/26/2016	900066	5404	CITGO	APRIL 2016	1	100-52100-330	90.71
05/16	05/26/2016	900066	5404	CITGO	APRIL 2016	2	100-52110-351	1,213.33
05/16	05/26/2016	900066	5404	CITGO	APRIL 2016	3	100-52120-351	127.30
05/16	05/26/2016	900066	5404	CITGO	APRIL 2016	4	100-52200-950	301.19
05/16	05/26/2016	900066	5404	CITGO	APRIL 2016	5	100-52200-950	620.50
05/16	05/26/2016	900066	5404	CITGO	APRIL 2016	6	100-52140-351	195.28
05/16	05/26/2016	900066	5404	CITGO	APRIL 2016	7	100-52400-351	57.97
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	1	100-16500	150.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	2	100-16500	100.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	3	100-16500	100.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	4	100-16500	150.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	5	100-25212	23.18
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	6	100-25212	89.10
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	7	100-25815	321.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	8	100-43765-00	79.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	9	100-46733-55	19.47
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	10	100-46733-55	42.51
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	11	100-46733-55	96.52
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	12	100-46733-55	1.58
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	13	100-46733-55	150.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	14	100-46733-55	7.41
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	15	100-46733-55	24.23
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	16	100-46733-55	2.11
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	17	100-46733-55	5.96
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	18	100-46733-55	11.73
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	19	100-46733-55	100.85
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	20	100-51200-310	2.24
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	21	100-51400-211	140.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	22	100-51400-211	105.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	23	100-51400-225	79.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	24	100-51400-225	87.40
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	25	100-51400-225	85.81
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	26	100-51400-242	72.76
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	27	100-51400-310	13.75
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	28	100-51400-310	9.71
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	29	100-51400-310	2.77
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	30	100-51400-310	41.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	31	100-51400-310	23.50
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	32	100-51400-310	30.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	33	100-51400-310	21.71
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	34	100-51400-310	532.09
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	35	100-51400-310	537.80
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	36	100-51400-310	74.10
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	37	100-51400-315	644.01
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	38	100-51400-315	55.83
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	39	100-51400-315	390.03
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	40	100-51400-320	9.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	41	100-51400-320	48.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	42	100-51400-320	29.95

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
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	43	100-51400-320	155.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	44	100-51400-340	59.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	45	100-51400-340	850.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	46	100-51450-225	345.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	47	100-51450-225	1,331.91
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	48	100-51450-225	94.93
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	49	100-51450-244	79.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	50	100-51450-244	599.91
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	51	100-51450-246	349.10
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	52	100-51450-246	44.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	53	100-51450-246	125.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	54	100-51450-246	15.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	55	100-51450-246	36.51
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	56	100-51450-246	18.69
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	57	100-51450-246	112.14
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	58	100-51500-310	37.02
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	59	100-51500-310	8.48
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	60	100-51500-310	114.20
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	61	100-51500-330	164.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	62	100-51500-330	8.32
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	63	100-51600-244	101.80
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	64	100-51600-245	580.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	65	100-51600-245	2,363.13
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	66	100-51600-245	899.94
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	67	100-51600-340	99.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	68	100-51600-340	226.24
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	69	100-51600-340	26.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	70	100-51600-340	27.47
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	71	100-51600-340	196.90
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	72	100-51600-355	78.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	73	100-52100-118	80.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	74	100-52100-219	453.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	75	100-52100-225	500.54
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	76	100-52100-310	229.16
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	77	100-52100-310	186.90
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	78	100-52100-310	168.75
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	79	100-52100-310	51.86
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	80	100-52100-310	108.32
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	81	100-52110-118	47.85
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	82	100-52110-118	3,878.54
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	83	100-52110-118	80.49
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	84	100-52110-211	246.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	85	100-52110-211	410.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	86	100-52110-211	480.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	87	100-52110-219	5,764.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	88	100-52110-219	283.70
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	89	100-52110-242	13.49
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	90	100-52110-340	9.90
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	91	100-52110-340	380.32
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	92	100-52110-360	138.38
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	93	100-52120-211	327.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	94	100-52120-211	109.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	95	100-52120-219	25.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	96	100-52120-219	98.15
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	97	100-52120-340	38.15
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	98	100-52120-359	233.24

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
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	99	100-52140-360	104.87
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	100	100-52140-360	235.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	101	100-52400-212	62.96
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	102	100-52400-212	52.86
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	103	100-52400-212	52.62
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	104	100-52400-212	27.51
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	105	100-52400-212	25.20
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	106	100-52400-212	26.36
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	107	100-52400-225	3.92
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	108	100-52400-310	43.26
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	109	100-52400-340	423.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	110	100-52500-225	.38
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	111	100-52600-219	91.20
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	112	100-52600-340	29.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	113	100-52600-340	162.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	114	100-53100-211	240.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	115	100-53100-211	300.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	116	100-53100-225	.16
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	117	100-53100-225	112.62
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	118	100-53100-310	79.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	119	100-53100-310	33.29
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	120	100-53100-330	239.41
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	121	100-53100-330	175.36
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	122	100-53230-241	479.22
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	123	100-53230-340	344.80
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	124	100-53230-340	262.13
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	125	100-53230-340	1.06-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	126	100-53230-352	259.72
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	127	100-53230-352	79.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	128	100-53230-352	176.56
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	129	100-53230-352	342.54
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	130	100-53230-354	150.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	131	100-53230-354	125.45
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	132	100-53230-354	1,736.83
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	133	100-53230-354	1,377.54
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	134	100-53230-354	73.68
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	135	100-53230-354	6.14
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	136	100-53230-354	13.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	137	100-53270-242	1,306.39
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	138	100-53270-245	232.39
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	139	100-53270-295	106.16
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	140	100-53300-310	196.90
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	141	100-53300-354	506.75
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	142	100-53320-460	20.41
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	143	100-53320-460	48.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	144	100-55110-355	20.43
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	145	100-55210-225	451.03
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	146	100-55210-324	8.85
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	147	100-55210-790	43.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	148	100-55210-790	10.55
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	149	100-55210-790	100.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	150	100-55210-790	352.37
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	151	100-55310-211	82.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	152	100-55310-225	.88
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	315	100-52200-950	100.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	316	100-52200-950	1,395.30

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
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	317	100-52200-950	14.31
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	318	100-52200-950	119.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	319	100-52200-950	299.22
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	320	100-52200-950	15.96
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	321	100-52200-950	29.90
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	322	100-52200-950	479.40
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	323	100-52200-950	27.84
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	324	100-52200-950	11.64
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	325	100-52200-950	108.01
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	326	100-52200-950	358.61
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	327	100-52200-950	571.14
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	328	100-52200-950	162.62
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	329	100-52200-950	1,031.48
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	330	100-52200-950	64.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	331	100-52200-950	122.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	332	100-52200-950	1,949.60
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	333	100-52200-950	157.86
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	334	100-52200-950	258.21
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	335	100-52200-950	27.60
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	336	100-52200-950	159.43
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	337	100-52200-950	325.41
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	338	100-52200-950	29.15-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	339	100-52200-950	348.93
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	340	100-52200-950	53.55
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	341	100-52200-950	106.80
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	342	100-52200-950	405.02
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	343	100-52200-950	60.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	344	100-52200-950	150.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	345	100-52200-950	450.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	346	100-52200-950	150.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	347	100-52200-950	300.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	348	100-52200-950	150.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	349	100-52200-950	565.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	350	100-52200-950	565.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	351	100-52200-950	450.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	352	100-52200-950	255.57
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	353	100-52200-950	132.92
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	354	100-52200-950	66.50
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	355	100-52200-950	28.50
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	356	100-52200-950	750.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	357	100-52200-950	150.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	358	100-52200-950	173.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	359	100-52200-950	220.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	360	100-52200-950	1,039.91
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	361	100-52200-950	1,898.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	362	100-52200-950	23.86
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	363	100-52200-950	29.82
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	364	100-52200-950	365.84
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	365	100-52200-950	35.90
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	366	100-52200-950	23.96
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	367	100-52200-950	167.26
Total 100:								138,355.87
200								
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	153	200-55110-211	325.00

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
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	154	200-55110-225	240.81
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	155	200-55110-225	59.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	156	200-55110-320	52.74
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	157	200-55110-330	313.19
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	158	200-55110-340	19.94
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	159	200-55110-340	81.10
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	160	200-55110-340	9.88
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	161	200-55110-340	13.51
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	162	200-55110-340	8.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	163	200-55110-343	31.32
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	164	200-55110-351	11.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	165	200-55110-362	12.36
Total 200:								1,180.73
208								
05/16	05/19/2016	83938	7894	GRUNEWALD, RICHARD S	CS12	1	208-51920-650	15.00
Total 208:								15.00
215								
05/16	05/19/2016	83931	4388	ATLAS BUS SALES INC	57003	1	215-53560-820	51,636.50
05/16	05/19/2016	83933	7833	COUNTRYSIDE CHEV BUICK G	05-10-2016	1	215-53560-820	32,773.50
Total 215:								84,410.00
220								
05/16	05/05/2016	83815	2915	IRVIN L YOUNG MEMORIAL LIB	APRIL 2016	1	220-55110-313	25.23
05/16	05/09/2016	83840	6991	BLACKSTONE AUDIO INC	823019	1	220-55110-326	20.00
05/16	05/09/2016	83841	6212	DWIGHT FOSTER PUBLIC LIBR	OVERDUE F	1	220-55110-350	27.25
05/16	05/09/2016	83841	6212	DWIGHT FOSTER PUBLIC LIBR	REPLACEM	1	220-55110-350	27.95
05/16	05/09/2016	83842	1838	GALE/CENGAGE LEARNING	57923939	1	220-55110-321	69.72
05/16	05/09/2016	83843	2714	SALEM PRESS	921902	1	220-55110-321	149.50
05/16	05/09/2016	83844	87	GRIMM BOOK BINDERY INC	64232	1	220-55110-350	306.00
05/16	05/09/2016	83845	7251	KREROWICZ, AARON	MUSIC OF S	1	220-55110-341	350.00
05/16	05/09/2016	83846	1880	LUNSFORD, STACEY	APRIL 2016	1	220-55110-330	44.71
05/16	05/09/2016	83847	4591	MORGAN BIRGE & ASSOCIATE	17384	1	220-55110-225	89.00
05/16	05/09/2016	83848	1924	PENGUIN RANDOM HOUSE LLC	1087207095	1	220-55110-326	40.00
05/16	05/09/2016	83849	1840	OMNIGRAPHICS	106803-6132	1	220-55110-321	81.85
05/16	05/09/2016	83849	1840	OMNIGRAPHICS	106803-6142	1	220-55110-321	81.85
05/16	05/09/2016	83850	1960	QUALITY BOOKS INC	193155	1	220-55110-321	21.96
05/16	05/09/2016	83850	1960	QUALITY BOOKS INC	193417	1	220-55110-321	14.95
05/16	05/09/2016	83851	1843	RECORDED BOOKS LLC	75315811	1	220-55110-326	36.00
05/16	05/09/2016	83851	1843	RECORDED BOOKS LLC	75321669	1	220-55110-326	82.20
05/16	05/09/2016	83852	7371	ROLFSMEYER, DEANA	APRIL 2016	1	220-55110-330	75.06
05/16	05/09/2016	83853	6304	HIGHSMITH-UPSTART-EDUPRE	5848016	1	220-55110-342	140.03
05/16	05/09/2016	83854	7852	WHITEWATER HIGH SCHOOL	2016 AQUAL	1	220-55110-321	65.00
05/16	05/12/2016	83856	6380	AT&T	05-01-2016	2	220-55110-225	413.18
05/16	05/12/2016	83868	7884	SARGENT, BRITTINI	REFUND TRI	1	220-45300-55	164.04
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	7	220-55110-227	80.25
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	6	220-55110-331	326.25
05/16	05/26/2016	83965	7896	DENTON, ASHLEY	2016	1	220-45300-55	50.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	166	220-55110-225	296.75
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	167	220-55110-225	279.93
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	168	220-55110-310	188.71
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	169	220-55110-310	45.60

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
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	170	220-55110-310	11.93
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	171	220-55110-310	13.12
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	172	220-55110-310	6.17
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	173	220-55110-310	61.26
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	174	220-55110-310	60.78
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	175	220-55110-310	15.21
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	176	220-55110-310	9.06
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	177	220-55110-321	35.28
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	178	220-55110-321	40.52
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	179	220-55110-321	16.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	180	220-55110-321	26.15
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	181	220-55110-321	47.50
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	182	220-55110-321	25.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	183	220-55110-321	24.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	184	220-55110-321	41.32
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	185	220-55110-321	11.21
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	186	220-55110-321	13.94
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	187	220-55110-323	20.47
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	188	220-55110-323	29.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	189	220-55110-323	.26-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	190	220-55110-323	2,475.66
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	191	220-55110-324	22.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	192	220-55110-326	258.52
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	193	220-55110-326	16.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	194	220-55110-326	13.64
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	195	220-55110-326	62.85
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	196	220-55110-326	3.00-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	197	220-55110-326	9.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	198	220-55110-326	2.00-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	199	220-55110-326	17.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	200	220-55110-326	1.57-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	201	220-55110-326	15.00-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	202	220-55110-326	8.00-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	203	220-55110-326	5.86-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	204	220-55110-326	36.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	205	220-55110-326	45.86
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	206	220-55110-326	49.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	207	220-55110-326	96.23
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	208	220-55110-326	22.69
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	209	220-55110-326	204.89
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	210	220-55110-326	28.79
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	211	220-55110-326	25.78
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	212	220-55110-326	39.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	213	220-55110-327	101.29
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	214	220-55110-327	3.00-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	215	220-55110-327	9.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	216	220-55110-327	.03-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	217	220-55110-327	252.69
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	218	220-55110-327	3.00-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	219	220-55110-327	23.38
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	220	220-55110-327	2.00-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	221	220-55110-327	15.71
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	222	220-55110-327	9.99
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	223	220-55110-341	60.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	224	220-55110-341	11.85
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	225	220-55110-342	49.93

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
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	226	220-55110-350	49.50
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	227	220-55110-810	62.39
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	228	220-55110-810	62.39
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	229	220-55110-810	283.98
Total 220:								8,483.84
230								
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	5	230-53600-325	326.25
Total 230:								326.25
245								
05/16	05/05/2016	83809	4570	COBURN, KAREN	APRIL 2016	1	245-46815-56	54.66
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	230	245-56120-840	691.00
Total 245:								745.66
246								
05/16	05/13/2016	83874	494	MENARD INC	APRIL 2016	1	246-55110-350	1,054.52
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	231	246-55110-346	15.92
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	232	246-55110-346	7.96
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	233	246-55110-346	1.57
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	234	246-55110-346	20.30
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	235	246-55110-346	127.35
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	236	246-55110-346	23.88
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	237	246-55110-346	175.27
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	238	246-55110-346	209.20
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	239	246-55110-346	450.81
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	240	246-55110-346	63.32
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	241	246-55110-346	399.08
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	242	246-55110-346	1,041.05
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	243	246-55110-350	3,015.02
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	244	246-55110-350	980.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	245	246-55110-350	852.39
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	246	246-55110-350	852.39
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	247	246-55110-350	246.95
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	248	246-55110-350	433.85
Total 246:								9,970.83
248								
05/16	05/05/2016	83807	6424	BENHART, CASEY	4661	1	248-46736-55	26.10
05/16	05/05/2016	83834	2492	WHITEWATER UNIFIED SCHOO	APRIL 2016	1	248-55110-470	1,252.50
05/16	05/05/2016	83838	5364	VILLAGE OF PALMYRA	2016 QUAD	1	248-55110-425	1,000.00
05/16	05/13/2016	83875	7889	SOBCZAK, SHAWN	4783	1	248-46738-55	100.00
05/16	05/19/2016	83947	495	THE COACH'S LOCKER	476751	1	248-55110-425	601.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	249	248-55110-342	24.65-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	250	248-55110-342	24.65
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	251	248-55110-425	15.80
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	252	248-55110-430	272.17
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	253	248-55110-450	432.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	254	248-55110-475	3.35-
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	255	248-55110-475	109.18
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	256	248-55110-475	37.75
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	257	248-55110-475	149.50

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
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	258	248-55110-475	80.43
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	259	248-55110-475	3.40
Total 248:								4,076.48
300								
05/16	05/24/2016	83956	5770	ASSOCIATED TRUST COMPAN	966-201 201	1	300-58000-668	76,700.00
Total 300:								76,700.00
450								
05/16	05/11/2016	83855	2708	WE ENERGIES	3925142	1	450-57500-898	2,111.04
05/16	05/19/2016	83935	5589	FOREST LANDSCAPING & CON	1407-086	4	450-57500-873	12,450.00
Total 450:								14,561.04
610								
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	8	610-61620-220	15.71
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	3	610-61600-350	11.54
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	4	610-61652-350	60.99
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	5	610-61654-350	28.21
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	6	610-61935-350	209.85
05/16	05/19/2016	83935	5589	FOREST LANDSCAPING & CON	1407-086	2	610-61936-820	137,446.38
05/16	05/19/2016	83942	494	MENARD INC	98468	1	610-61935-350	513.97
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	4	610-61903-325	326.25
05/16	05/19/2016	83951	25	WE ENERGIES	05-25-2016	11	610-61620-220	14,248.44
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	260	610-61630-340	25.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	261	610-61630-340	211.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	262	610-61651-350	1,498.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	263	610-61652-350	40.08
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	264	610-61652-350	440.45
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	265	610-61903-361	81.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	266	610-61903-361	81.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	267	610-61921-310	11.22
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	268	610-61921-310	12.44
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	269	610-61921-310	231.82
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	270	610-61933-340	286.48
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	271	610-61935-350	52.90
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	272	610-61936-810	1,900.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	273	610-61936-823	3,613.40
Total 610:								161,347.11
620								
05/16	05/05/2016	83806	4746	AT&T LONG DISTANCE	04-19-2016	4	620-62820-225	97.79
05/16	05/05/2016	83832	25	WE ENERGIES	05-11-2016	3	620-62830-222	1,035.13
05/16	05/05/2016	83832	25	WE ENERGIES	05-11-2016	4	620-62840-222	16,154.10
05/16	05/05/2016	83832	25	WE ENERGIES	05-11-2016	5	620-62840-224	3,305.77
05/16	05/05/2016	83837	6046	OFFICE COPYING EQUIPMENT	C328819	1	620-62820-310	54.70
05/16	05/12/2016	83859	4864	DIGICORP INC	312041	1	620-62840-342	977.00
05/16	05/12/2016	83869	25	WE ENERGIES	05-24-2016	9	620-62830-222	27.75
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	7	620-62860-357	24.46
05/16	05/19/2016	83935	5589	FOREST LANDSCAPING & CON	1407-086	1	620-62810-820	213,767.48
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	3	620-62810-310	326.25
05/16	05/26/2016	83973	4547	REEL, TIM	MAY 2016	1	620-62820-154	67.50
05/16	05/26/2016	83975	3328	STOLL, ALISON	FEB-MAY 20	1	620-62820-154	95.04

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
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	274	620-62810-830	81.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	275	620-62810-830	81.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	276	620-62820-154	35.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	277	620-62820-154	35.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	278	620-62820-154	35.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	279	620-62820-154	4.35
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	280	620-62820-154	12.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	281	620-62820-154	14.96
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	282	620-62820-154	12.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	283	620-62820-219	10,000.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	284	620-62820-225	75.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	285	620-62820-225	176.35
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	286	620-62820-310	33.77
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	287	620-62820-310	11.22
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	288	620-62820-310	196.90
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	289	620-62830-354	150.40
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	290	620-62830-355	257.39
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	291	620-62830-355	394.06
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	292	620-62840-340	108.16
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	293	620-62840-340	86.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	294	620-62840-340	49.59
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	295	620-62840-340	145.30
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	296	620-62840-340	66.32
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	297	620-62840-340	28.75
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	298	620-62840-340	3.94
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	299	620-62840-342	10,260.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	300	620-62850-342	1,132.45
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	301	620-62850-357	41.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	302	620-62850-357	13.03
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	303	620-62860-357	259.60
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	304	620-62870-340	84.94
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	305	620-62870-340	12.50
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	306	620-62890-357	42.40
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	307	620-62890-357	132.80
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	308	620-62890-357	29.04
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	309	620-62890-357	14.40
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	310	620-62890-357	338.85
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	311	620-62890-357	4.70
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	312	620-62890-357	206.47
Total 620:								260,541.51
630								
05/16	05/13/2016	83873	4485	FIRST UNITED METHODIST CH	2016 EASEM	1	630-14100	3,000.00
05/16	05/19/2016	83935	5589	FOREST LANDSCAPING & CON	1407-086	3	630-63440-820	150.00
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	2	630-63440-320	326.25
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	313	630-63300-310	11.23
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	314	630-63600-352	2,266.83
Total 630:								5,754.31
900								
05/16	05/05/2016	83825	6643	REDEVELOPMENT RESOURCE	0602	1	900-56500-211	7,944.66
05/16	05/05/2016	83825	6643	REDEVELOPMENT RESOURCE	0602	2	900-56500-210	33.48
05/16	05/12/2016	83867	529	QUARLES & BRADY	2146682	1	900-56500-212	20.00
05/16	05/19/2016	83945	7895	PERKINS MARKETING CO	PMC00711	1	900-56500-223	7,500.00

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
05/16	05/19/2016	83946	7361	THYSSE PRINTING SERVICE	2220011	1	900-56500-341	326.25
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	368	900-56500-310	25.14
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	369	900-56500-310	41.25
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	370	900-56500-310	74.19
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	371	900-56500-330	43.90
Total 900:								16,008.87
920								
05/16	05/05/2016	83832	25	WE ENERGIES	05-11-2016	6	920-56500-222	4,303.65
05/16	05/12/2016	83856	6380	AT&T	05-01-2016	3	920-56500-225	290.03
05/16	05/12/2016	83871	24	WINCHESTER TRUE VALUE HA	APRIL 2016	8	920-56500-250	60.35
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	372	920-56500-226	133.98
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	373	920-56500-245	62.00
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	374	920-56500-250	189.70
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	375	920-56500-250	40.96
05/16	05/27/2016	900067	6884	JP MORGAN CHASE BANK NA	MAY 2016	376	920-56500-323	500.00
Total 920:								5,580.67
Grand Totals:								788,058.17

Report Criteria:

Report type: GL detail

Check.Check number = 900066,900067,83806-83875,83930-83979



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **6/7/2016**

ITEM: **WWTP –Biological Upgrade Project Summary**

PRESENTER: **Wastewater Superintendent**

PREVIOUS ACTION, IF ANY: **None**

SUMMARY OF ITEM BEING PRESENTED: Progress began on the utility upgrade on March 3, 2016, and has been moving at an aggressive rate. The general contractor, sub contractors, engineer and city staff have all worked together very well. We have been fortunate to be paired with an excellent team. I will present several pictures of the project progress, noting milestones and some hiccups along the way. The first major pay application was received by the city last week and this process should continue monthly hereafter. Almost all aspects of the project are on schedule. However, two recent electrical developments are predicted to delay progress by as much as six weeks.

BUDGET IMPACT, IF ANY: **none**

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: **None**

STAFF RECOMMENDATION: **N/A**

RECOMMENDED MOTION: **N/A**

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

-A powerpoint presentation w/photos will be shown to council on 6/7/2016.

FOR MORE INFORMATION CONTACT:

Tim Reel, treel@whitewater-wi.gov, 262.473.5920.



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: 06/07/2016

ITEM: **Stop Signs on Franklin Street at the Intersection of Fairhaven Road**

PRESENTER: Assistant City Manager

PREVIOUS ACTION, IF ANY: None

SUMMARY OF ITEM BEING PRESENTED:

Staff does not recommend the installation of stop signs on Franklin Street at the intersection of Fairhaven Road. The U.S. Department of Transportation Federal Highway Administration (FHWA) provides the following guidance for determining traffic control at intersections:

<http://mutcd.fhwa.dot.gov/hdm/2009r1r2/part2/part2b.htm>

02 Engineering judgment should be used to establish intersection control. The following factors should be considered

- A. Vehicular, bicycle, and pedestrian traffic volumes on all approaches;**
- B. Number and angle of approaches;**
- C. Approach speeds;**
- D. Sight distance available on each approach; and**
- E. Reported crash experience.**

03 YIELD or STOP signs should be used at an intersection if one or more of the following conditions exist:

- A. An intersection of a less important road with a main road where application of the normal right-of-way rule would not be expected to provide reasonable compliance with the law;**
- B. A street entering a designated through highway or street; and/or**
- C. An unsignalized intersection in a signalized area.**

04 In addition, the use of YIELD or STOP signs should be considered at the intersection of two minor streets or local roads where the intersection has more than three approaches and where one or more of the following conditions exist:

- A. The combined vehicular, bicycle, and pedestrian volume entering the intersection from all approaches averages more than 2,000 units per day;**
- B. The ability to see conflicting traffic on an approach is not sufficient to allow a road user to stop or yield in compliance with the normal right-of-way rule if such stopping or yielding is necessary; and/or**
- C. Crash records indicate that five or more crashes that involve the failure to yield the right-of-way at the intersection under the normal right-of-way rule have been**

reported within a 3-year period, or that three or more such crashes have been reported within a 2-year period.

05 YIELD or STOP signs should not be used for speed control.

The FHWA specifically recommends not using stop signs for speed control. To address the concern for speeding on this street, staff has purchased two (2) 22.5' speed humps. These humps will be installed on Franklin Street by the end of June 2016. These humps will be removed before snow removal season.

FINANCIAL IMPACT: Staff has purchased two (2) speed humps from Barco Products for approximately \$3,200.

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: None

STAFF RECOMMENDATION: Staff recommends not using stop signs for speed control, and recommends the installation of two (2) speed humps on Franklin Street.

RECOMMENDED MOTION: None

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

Speed Hump Picture

FOR MORE INFORMATION CONTACT:

Chris McDonell, cmcdonell@whitewater-wi.gov, 262.473.0139.

Standard Speed Humps Parent SKU: SB-15



CLICK TO ZOOM

☆☆☆☆☆ [WRITE A REVIEW](#)

Special Price **\$1,596.75** ~~\$2,076.00~~

Select Length

6.5'	9.5'	14.5'	19.5'	22.5' <input checked="" type="checkbox"/>
------	------	-------	-------	---

Quantity

ADD TO CART

Usually Ships in 3-5 Days



In-Stock for Quick Delivery



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **06/07/2016**

ITEM: **Resolution approving partial street name change from Wisconsin Street to Milwaukee Street**

PRESENTER: **Assistant City Manager**

PREVIOUS ACTION, IF ANY: **None**

SUMMARY OF ITEM BEING PRESENTED:

In 2014, the Downtown East Gateway reconstruction project reconfigured the intersection of Wisconsin Street and E. Main Street. Before construction, Wisconsin Street ended at E. Main Street. Post construction, Wisconsin Street ends at Milwaukee Street. This partial street name change will not affect any addresses.

FINANCIAL IMPACT: **None**

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: **None**

STAFF RECOMMENDATION: **Staff recommends approving the partial street name change from Wisconsin Street to Milwaukee Street resolution.**

RECOMMENDED MOTION: **None**

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

- **A resolution approving partial street name change from Wisconsin Street to Milwaukee Street**
- **Exhibit showing the intersection pre and post 2014 construction**

FOR MORE INFORMATION CONTACT:

Chris McDonell, cmcdonell@whitewater-wi.gov, 262.473.0139.

Resolution

A resolution approving a partial street name change from Wisconsin Street to Milwaukee Street

Whereas, it is deemed necessary and expedient to change the name of a partial section of Wisconsin Street, in the City of Whitewater, Walworth County and Jefferson Counties, Wisconsin (as depicted on the attached map and described as below) to be named Milwaukee Street.

Part of the Wisconsin Street right-of-way to be renamed to Milwaukee Street, located in the northwest $\frac{1}{4}$ of the southeast $\frac{1}{4}$ of section 4, township 4 north, range 15 east, city of Whitewater, Walworth County Wisconsin per transportation project plat no: 1407-075.

Whereas, the attached map (post-2014 construction) provides for an approximate location for the new street name section.

Whereas, it is in the City of Whitewater, Walworth and Jefferson Counties, Whitewater, Wisconsin and the public's best interest to approve the partial street name change

Whereas, the change in street name will not adversely affect any private properties at the section of roadway, legally described above, to be renamed.

NOW THEREFORE, based on the foregoing facts and evidence, the City Council finds as follows:

1. The granting of the request will not be materially detrimental to the public welfare;
2. The granting of the request will contribute to the orderly system for street naming given that no properties will need to change their address on Wisconsin or Milwaukee Street in the section described above;
3. The granting of the request will remove conflict and uncertainty among the public using this section of the street.

NOW THEREFORE, be it resolved by the CITY COUNCIL of the CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN AS FOLLOWS:

1. The name of that portion of Wisconsin Street, as described above and depicted in the attached map is hereby changed to Milwaukee Street.
2. All previous resolutions, actions, and orders establishing the name of the street section specified in Section 1, hereof, within City of Whitewater, Walworth County, Wisconsin are hereby rescinded.
3. This resolution shall be in full force and effect from and after its adoption and the City Manager is hereby directed to notify all departments of said change.
4. The official map of the City of Whitewater is hereby amended to show the above Street name change.

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

Ayes:

Noes:

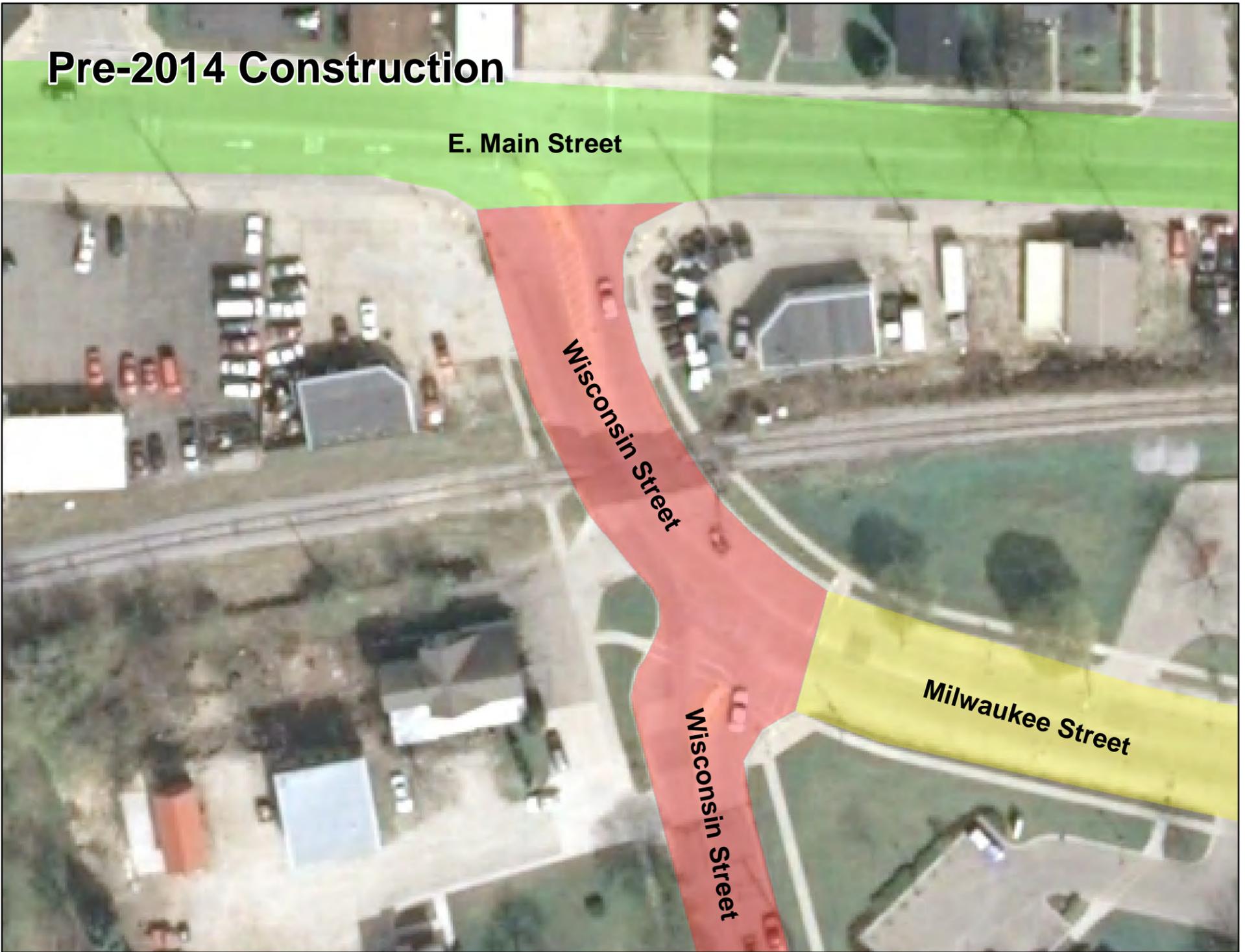
Absent:

Adopted:

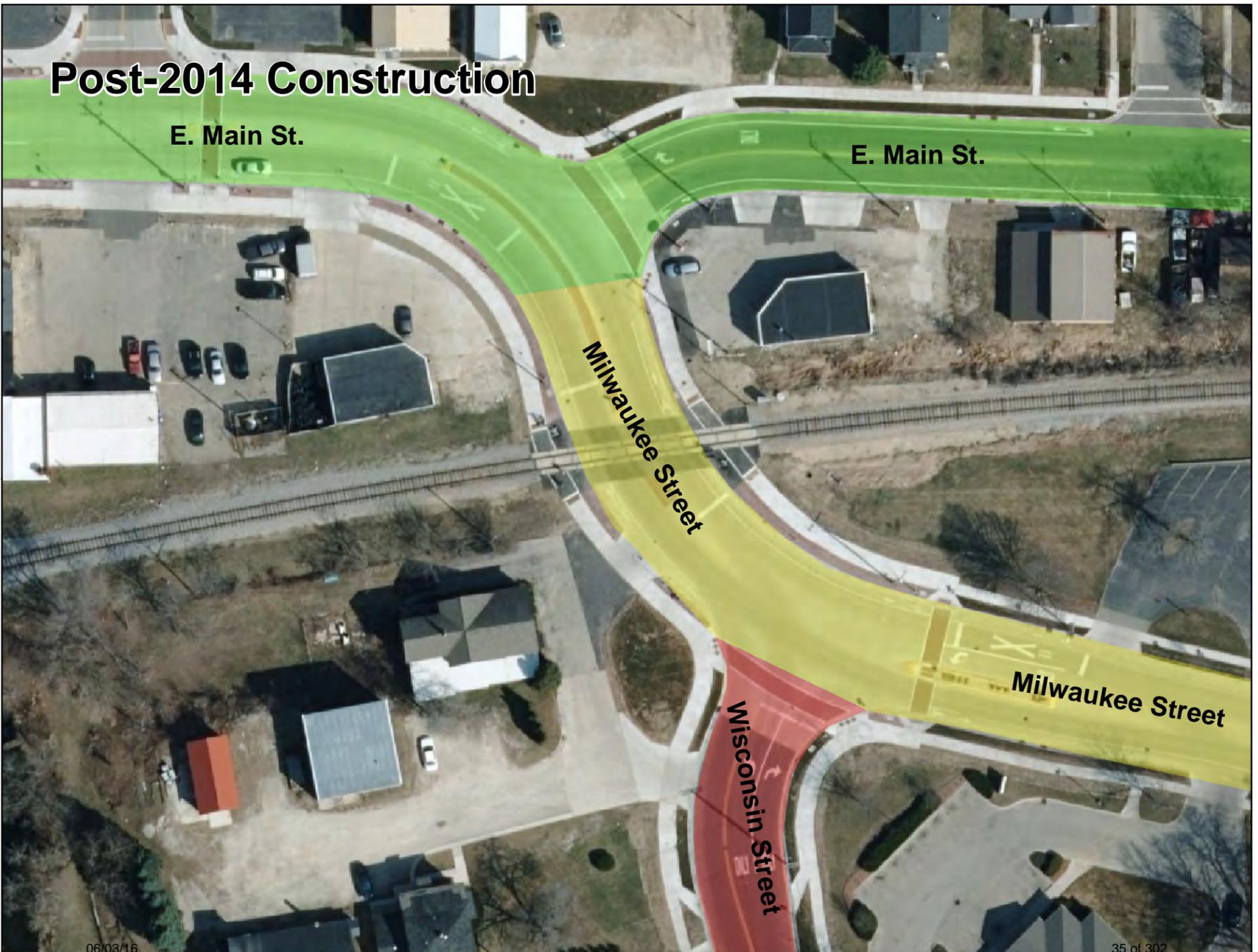
Cameron Clapper, City Manager

Michele R. Smith, City Clerk

Pre-2014 Construction



Post-2014 Construction



RESOLUTION RELEASING UTILITY EASEMENTS

WHEREAS, the City of Whitewater, presently has utility easements over certain property, the description of said easements is attached hereto and labeled Exhibit A, and

WHEREAS, the City no longer has a need for said easements, and

WHEREAS, it is in the City of Whitewater and the public's best interest to release said easements,

NOW, THEREFORE, be it resolved as follows:

1. The easements described on Exhibit A shall be released.
2. The City Manager and the City Clerk are authorized to sign any and all documents necessary to release said easements.

Resolution introduced by Council Member _____, who moved its adoption.

Seconded by Council Member _____.

AYES:
NOES:
ABSENT:
ADOPTED:

Cameron Clapper, City Manager

Michele R. Smith, City Clerk

EXHIBIT A

A utility easement in part of Lot 2 of Certified Survey Map number 4442 recorded in volume 29 of Certified Survey Maps Pages 30 through 33, as Document Number 848249 at the Walworth County Register of Deeds being located in the Northeast quarter of the of the Southeast quarter of Section 3, Township 4 North, Range 15 East, of the City of Whitewater, Walworth County, Wisconsin more fully described as follows:

The existing 15 foot utility easement in the Northerly 15 feet of said Lot 2, **Except** the Easterly 15 feet thereof.

A utility easement in part of Lot 2, of Certified Survey Map Number 4443 recorded in volume 29 of Certified Survey Maps, Pages 34 and 35, as Document Number 848250 at the Walworth County Register of Deeds being located in the Southeast quarter of the Northeast quarter of Section 3, Township 4 North, Range 15 East, City of Whitewater, Walworth County, Wisconsin more fully described as follows:

The existing 15 foot utility easement in the Southerly 15 feet of said Lot 2. **Except** the Southwesterly 15 feet thereof.

Document No.

**RELEASE OF PLATTED
UTILITY EASEMENT**

Return to:
Harrison, Williams & McDonell
452 W. Main St., P.O. Box 59
Whitewater, WI 53190

WKM WILL GET
Parcel Number

1. The undersigned, City of Whitewater, releases all right, title, and interest that it may have in a certain public utility easement, more particularly described on Exhibit A attached.
2. Attached to this release as Exhibit B is a map showing the portion of the public utility easement to which the undersigned is relinquishing its rights.

CITY OF WHITEWATER

By: _____
Cameron Clapper, City Manager Date

By: _____
Michele Smith, City Clerk Date

ACKNOWLEDGMENT

STATE OF WISCONSIN
COUNTY OF WALWORTH

This instrument was acknowledged before me on _____, 2016, by Cameron Clapper, City Manager, City of Whitewater, and Michele Smith, City Clerk, City of Whitewater.

Notary Public, State of Wisconsin
My commission expires: _____

Instrument Drafted By:
Wallace K. McDonell
Harrison, Williams & McDonell, LLP
452 W. Main Street, P.O. Box 59
Whitewater, WI 53190



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **6/07/2016**

ITEM: **Zoning Map Amendment**

PRESENTER: **City Manager**

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

SUMMARY OF ITEM BEING PRESENTED:

Proposed Zoning Map amendment to rezone B-1 Community Business District to R-3 Multi-Family Residence District per Section 19.69 at 707 W Walworth Ave. Tax ID# /HA 00001 for A.J. Tanis (Tanis Construction)

BUDGET IMPACT, IF ANY: **None.**

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY:

The Plan and Architectural Review Commission took action to recommend approval on May 9th, 2016. The Common Council acted to pass the first reading of the ordinance on May 17, 2016.-

STAFF RECOMMENDATION:

At the time of this memo, staff has no formal recommendation. A recommendation will be provided at the meeting on June 7, 2016.

RECOMMENDED MOTION:

Motion will be determined at the meeting.

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

Planner Report

FOR MORE INFORMATION CONTACT:

Chris Munz-Pritchard, cmunz-pritchard@whitewater-wi.gov, 262-473-0143.

Cameron Clapper, cclapper@whitewater-wi.gov, 262-473-0100.

To: City of Whitewater Plan and Architectural Review Commission

From: Chris Munz-Pritchard City Planner

Date: May 9th 2016

Re: **Item # 6** Proposed Zoning Map change to rezone B-1 Community Business District to R-3 Multi-Family Residence District per Section 19.69 at 707 W Walworth Ave. Tax ID# /HA 00001 for A.J. Tanis (Tanis Construction).

Summary of Request		
Requested Approvals:	Proposed Zoning Map change to rezone B-1 Community Business District to R-3 Multi-Family Residence District	
Location:	707 W Walworth Ave. Tax ID# /HA 00001	
Current Land Use:	Currently unoccupied, previously a daycare facility.	
Proposed Land Use:	Multi-Family Residence	
Current Zoning:	B-1 Community Business	
Proposed Zoning:	R-3 Multi-Family Residence District	
Comprehensive Plan's Future Land Use:	Community Business	
Surrounding <i>Zoning</i> and Current Land Uses:		
	<i>NORTH</i> R-3 Multi-family Residence	
<i>WEST</i> B-1 Community Business	Subject Property	<i>EAST</i> R-3 Multi-family Residence
	<i>SOUTH</i> R-3 Multi-family Residence	

Description of the Proposal:

This proposal involves a request to change the current B-1 Community Business District to R-3 Multi-Family Residence District.

Current Zoning: B-1 Community Business District

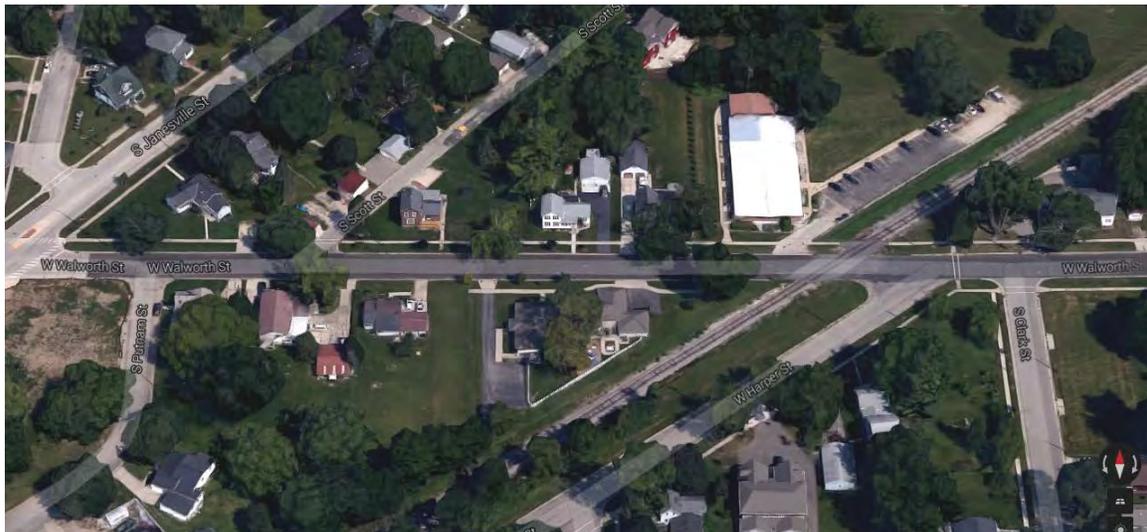
Proposed Zoning: R-3 Multi-Family Residence District

The Plan Commission holds the public hearing on a Zoning Map Change request, and forwards a recommendation to the Common Council.

PLANNER’S RECOMMENDATIONS:

I recommend that the Plan and Architectural Review Commission recommend approval of the proposed Zoning Map change to rezone the property located at 707 W. Walworth Ave. from B-1 Community Business District to R-3 Multi-Family Residence District, subject to the findings presented below.

1. Zoning Map Amendments and other changes to the Zoning Ordinance are addressed by Chapter 19.69.
2. Subsection 19.69.010 enables the Plan Commission to review and recommend, and the City Council to consider amendments to zoning district boundaries whenever the public necessity, general welfare or good zoning practice are accomplished.
3. Any other conditions identified by City Staff or the Plan Commission.

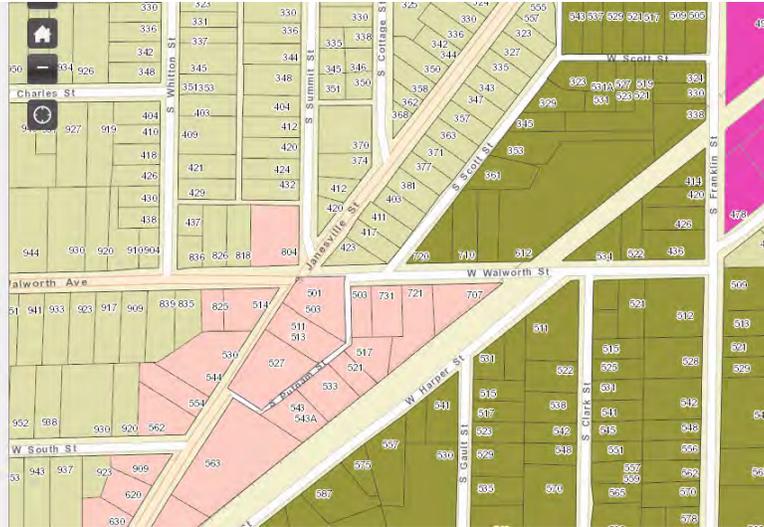


AddressPointsClipWW

ZoningWhitwater

Whitwater Zoning

- R-0 One Family Residence
- R-1 One Family Residence
- R-1x One Family Residence
- R-2 One and Two Family Residence
- R-3 Multi Family Residence
- R-4 Mobile Home
- B-1 Community Business
- B-2 Central Business
- B-3 Highway Commercial and Light Industrial
- M-1 General Manufacturing
- M-2 Manufacturing and Miscellaneous Use
- TP Technology Park
- PCD Planned Community Development
- AT Agricultural Transition
- I Institutional





City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **06/07/2016**

ITEM: **Renewal of Alcohol Licenses (2016 – 2017 year)**

PRESENTER: **Michele Smith, City Clerk**

PREVIOUS ACTION, IF ANY: **None**

SUMMARY OF ITEM BEING PRESENTED:

Per Statutes, all beer and alcohol licenses are up for renewal on June 30th. Each year the Common Council is asked to renew the licenses, contingent upon applicant receiving a favorable inspection by the Fire Department, Building Inspection Department, and Police Department. Those inspections are underway now.

FINANCIAL IMPACT: **None**

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: **None**

STAFF RECOMMENDATION: **Clerk requests approval of renewal of licenses listed on attached Police Department memo, contingent upon favorable inspection reports. Inspections are still in process of being completed.**

RECOMMENDED MOTION: **I move to approve renewal of alcohol licenses as presented, contingent upon favorable inspection reports.**

ATTACHMENT(S) INCLUDED (If none, please state that): **Police Department Background Check Memorandum**

FOR MORE INFORMATION CONTACT:

Michele Smith, msmith@whitewater-wi.gov, 262.473.0102

WHITEWATER POLICE DEPARTMENT
INTEROFFICE MEMORANDUM

TO: Michelle Smith, City Clerk
FROM: Lisa K. Otterbacher, Chief of Police
SUBJECT: Alcohol Beverage License Renewal Applications – 2016-2017
DATE: May 25, 2016

Effective May 25, 2016 the following information is being supplied on an official basis concerning the license applications of those businesses listed below. Only that information which would bear upon this application is recorded. Traffic Violations are excluded.

Pertinent records of the appropriate local and state agencies have been searched as of this date and no information was disclosed that would hinder the issuance of the requested license.

<u>BUSINESS NAME</u>	<u>OWNER/AGENT</u>
+ Acorn Beverage	Richard Hartmann
+ Annie's Pantry Plus	Akhir Kaur Kang
+ Beer Here	John A. Cordio
+ Black Sheep	Tyler R. Sailsbery
+ Brass Rail Saloon	David L. Bergman
+ Campus Quick Shop	Jason Michael McArdle
+ Casual Joe's	Tyler R. Sailsbery
+ College Pub	Kirk R. Rasmussen
+ Coyote Grill	Dennis G. Salverson & Deborah A Mischka
+ Cozumel Mexican Restaurant	Jose J. Lopez
+ Denny K's Bar & Grill	Dennis M. Knopp
+ Fat Jack's of Whitewater	Mark T. Wokasch
+ Five Points BP	Jason Michael McArdle
+ Ground Zero	Katherine Gibbs
+ Gus' Pizza Palace	George C. Christon
+ Jessica's Family Restaurant	Ilmi Shabani
+ La Preferida	Luis Islas Martinez
+ Rick's Eastside Pub	Richard Hartmann
+ Rocky Rococo	Kenneth L. Dahnert
+ San Jose Mexican Store	Jose J. Barajas
+ Second Salem	Christ G Christon
+ The Station	Amar Nath
+ Walgreens	Monica M. Hacker
+ Walmart	Joseph P. Marx III

Please Note: The above individuals may have violations prior to 06/01/2013.

LKO/cas

WHITEWATER POLICE DEPARTMENT
INTEROFFICE MEMORANDUM

TO: Michelle Smith, City Clerk
FROM: Lisa K. Otterbacher, Chief of Police
SUBJECT: Alcohol Beverage License Renewal Applications – 2016-2017
DATE: June 1, 2016

Effective June 1, 2016 the following information is being supplied on an official basis concerning the license applications of those businesses listed below. Only that information which would bear upon this application is recorded. Traffic Violations are excluded.

Pertinent records of the appropriate local and state agencies have been searched as of this date and no information was disclosed that would hinder the issuance of the requested license.

<u>BUSINESS NAME</u>	<u>OWNER/AGENT</u>
→ 841 Brewhouse	Lucas Burns
→ Hawk Bowl	Michael SD Kachel
→ Split Decision	Michael SD Kachel
→ Fanatico	Bajram Spahijoski
→ Karina's Mexican Restaurant	Clara Rocha
→ Rocha's Waterfront	Ramon Rocha Sr
→ Station I	Patrick L Wellnitz

Please Note: The above individuals may have violations prior to 06/01/2013.

LKO/cas

WHITEWATER POLICE DEPARTMENT
INTEROFFICE MEMORANDUM

TO: Michelle Smith, City Clerk
FROM: Lisa K. Otterbacher, Chief of Police
SUBJECT: 2016 - 2017 Alcohol Beverage License Renewals – Violations
DATE: May 25, 2016

Effective May 25, 2016 the following information is being supplied on an official basis concerning the license applications listed on the attached sheets. Only that information which would bear upon this application is recorded.

Pertinent records of the local and state agencies have been searched as of this date with the results listed on the attached pages.

Qualifications for license in accordance with Wisconsin State Statute 125.04(5)(a) as affected by Chapter 79 and 391, Laws of '81 effective 1/1/82 which states in part: "Natural persons. Licenses and permits related to alcohol beverages, issued to natural persons under this chapter, may be issued only to persons who: 1. Do not have an arrest or conviction record, subject to s. 111.321, 111.322, and 111.335: . . ." Statute 111.335---Arrest or conviction record: Exceptions and special cases---reads in part: "(c) Notwithstanding s.111.322 it is not employment discrimination because of conviction record to refuse to employ or license, or to terminate from employment or licensing any individual who: 1. Has been convicted of any felony, misdemeanor or other offense the circumstances of which substantially relate to the circumstances of the particular job or licensed activity; or . . ."

The licensees on the attached sheet have arrests, violations and/or convictions which substantially relate to the requested alcohol license. Please note that the department is not recommending denial of any of these licenses. This information is provided to give the council information that it may want to consider in making its decision. The City Attorney's office has advised us that there must be a formal hearing held before the alcohol licensing committee prior to the denial of any license renewal.

2016 - 2017 Alcohol Beverage License Renewals – Violations

EASTSIDER: Michael J. Frawley

12/07/15 LRAE – Sell to Underage Person

HAWK'S NEST: Daniel A. Rodriguez

01/03/16 LRAE – Closing Hours Violation

MAD BOAR PUB: Nicolas A Marietta

10/30/15 LRAE-Underage on Premises

MITCHELL'S / PUMPING STATION: Gregory A Condos

08/13/15 LRAE - Other

Previous Violations:

09/11/13 LRAE - Underage on Premises

TOKYO RESTAURANT: En Zheng

03/08/16 Disorderly Conduct with Use of Dangerous Weapon

WESTSIDE LIQUOR: Michael J. Frawley

12/07/15 LRAE – Sell to Underage Person

LRAE = Licensee Responsible for Acts of Employees

PLEASE NOTE: Violations prior to 06/01/2013 have not been listed.

LKO/cas

**2016 - 2017 Alcohol License Summary
RENEWAL APPLICATIONS**

BUSINESS	AGENT	DOB	LOCAL ARREST RECORD (violations on/after 6/01/13)	CIB/NCIC Check	CIBR "E" CHECK (violations on/after 6/01/13)	Convicted Felon
841 Brewhouse 841 E Milwaukee St	Burns, Lucas	12/12/1989	No Arrest Record - 05/31/16 cas	No	No Record	No
Acorn Beverage 561 E Milwaukee St	Richard Hartmann	08/14/1954	No arrests on/after 06/01/13 - 05/24/16 cas	No	No arrests on/after 6/1/13	No
Annie's Pantry Plus 716 W Main St	Akbir Kaur Kang	03/03/1982	No Arrest Record - 05/23/16 cas	No	No Record	No
Beer Here 617 E Milwaukee St	John A Cordio	10/30/1951	No Arrest Record - 05/23/16 cas	No	No Record	No
Black Sheep 206-210 W Whitewater St.	Tyler R Sailsbery	05/11/1985	No arrests on/after 06/01/13 - 05/24/16 cas	No	No Record	No
Brass Rail Saloon 130 W Main St	David L Bergman	12/16/1960	No arrests on/after 06/01/13 - 05/24/16 cas	No	No arrests on/after 6/1/13	No
Campus Quick Shop 1134 W Main St	Jason Michael McArdle	03/22/1975	No Arrest Record - 05/24/16 cas	No	No Record	No
Casual Joes 319 W James St	Tyler R Sailsbery	05/11/1985	No arrests on/after 06/01/13 - 05/24/16 cas	No	No Record	no
College Pub 202 W Whitewater St	Kirk R Rasmussen	03/29/1973	No arrests on/after 06/01/13 - 05/24/16 cas	No	No Record	No
Coyote Grill (Lil' Debbie's) 132 W Center St	Deborah A Mischka	02/25/1964	No Arrest Record - 05/23/16 cas	No	No Record	No
Coyote Grill (Salvo's) 132 W Center St	Salverson, Dennis G	04/26/1942	No arrests on/after 06/01/13 - 05/24/16 cas	No	No arrests on/after 6/1/13	No
Cozumel Mexican Restrauant 1139 W Main Street	Jose Jesus Lopez	03/15/1983	Traffic only - 05/24/16 cas	No	No Record	No
Denny K's Bar & Grill 156 W Whitewater St	Dennis M Knopp	08/13/1951	No arrests on/after 06/01/13 - 05/24/16 cas	No	No Record	No
Eastsider Citgo 650 Milwaukee St	Michael J Frawley	08/13/1955	12/07/2015 LRAE - Sell to Underage - 05/23/16 CAS	No	No Record	No
Fanatico 162 W Main St	Bajram Spahijoski	12/03/1977	2015 Traffic citation - 06/01/16 cas	No	No Record	No
Fat Jack's of Whitewater 146 W Main Street	Mark T Wokasch	07/20/1984	No Arrests on/after 06/01/2013 - 05/23/16 CAS	No	No arrests on/after 6/1/13	No
Five Points BP 804 W Walworth St	Jason Michael McArdle	03/22/1975	No Arrest Record - 05/24/16 cas	No	No Record	No
Ground Zero 204 W Main St	Katherine Gibbs	08/21/1944	No Record - 05/24/16 cas	No	No Record	No
Gus' Pizza Palace 139 W Main St	George C Christon	01/02/1950	No Arrests on/after 06/01/2013 - 05/23/16 CAS	No	No Record	No
Hawk Bowl 1390 W Main St	Michael SD Kachel	03/24/1971	Traffic violation before 06/01/13 - 05/31/16 cas	No	No Record	No
Hawks Nest 214 W Whitewater St	Daniel A Rodriguez	08/12/1985	01/03/16 LRAE - Closing Hours Violation - 05/23/16 cas	No	No arrests on/after 6/1/13	No
Jessica's Restaurant 140 W Main St	Ilmi Shabani	06/16/1964	No Arrest Record - 05/23/16 cas	No	No Record	No

**2016 - 2017 Alcohol License Summary
RENEWAL APPLICATIONS**

BUSINESS	AGENT	DOB	LOCAL ARREST RECORD (violations on/after 6/01/13)	CIB/NCIC Check	CIBR "E" CHECK (violations on/after 6/01/13)	Convicted Felon
Karina's Mexican Restaurant 1170 W Main St	Clara Rocha	08/12/1964	Traffic violation before 06/01/13 - 06/01/16 cas	No	No Record	No
La Preferida 132 W Main St	Luis Islas Martinez	03/11/1971	No arrests on/after 06/01/13 - 05/24/16 cas	No	No Record	No
Mad Boar Pub 123 W Center St	Nicolas A. Marietta	10/21/1977	10/30/15 LRAE-Underage on Premises 10/30/15 LRAE-Underage on Premises 10/30/15 LRAE-Underage on Premises 10/30/15 LRAE-Underage on Premises 10/30/15 LRAE-Underage on Premises Also has violations before 06/01/13 - 05/24/16 CAS	No	No Record	No
Mitchell's / Pumping Station 162 / 158 W Whitewater St	Gregory A Condos	09/20/1959	08/13/15 LRAE - Other 09/11/13 LRAE - Underage on Premises Also has violations before 06/01/13 - 05/24/16 CAS	No	No arrests on/after 6/1/13	No
Rick's Eastside Pub 561 E Milwaukee St	Richard Hartmann	08/14/1954	No arrests on/after 06/01/13 - 05/24/16 cas	No	No arrests on/after 6/1/13	No
Rocha's Waterfront 292 S Wisconsin St	Ramon Rocha Sr	02/13/1962	No arrests on/after 06/01/13 - 06/01/16 cas	No	No Record	No
Rocky Rococo 1210 W Main St	Kenneth L Dahnert	05/15/1958	No Arrests - 05/23/16 cas	No	No Record	No
San Jose Mexican Store 148 W Main St	Jose J Barajas	07/26/1964	No arrests on/after 06/01/13 - 05/24/16 cas	No	No arrests on/after 6/1/13	No
Second Salem Brewing 111 W Whitewater St	Christ G Christon	12/06/1979	No Arrest Record - 05/24/16 cas	No	No Record	No
Split Decision 127 Harmony La	Michael SD Kachel	03/24/1971	Traffic violation before 06/01/13 - 05/31/16 cas	No	No Record	No
Station 1 140 W Center St	Patrick L Wellnitz	03/03/1964	No arrests on/after 06/01/13 - 06/01/16 cas	No	No arrests on/after 6/1/13	No
The Station (SBL Petro Inc DBA) 844 E Milwaukee St	Amar Nath	03/05/1964	No Arrest Record - 05/24/16 cas	No	No Record	No
Tokyo Restaurant 161 W. Main Street	En Zheng	08/09/1975	03/08/16 Disorderly Conduct - State Traffic violations before 06/01/13 - 05/24/16 cas	No	03/08/16 Disorderly Conduct with Use of Dangerous Weapon	No
Walgreens 1041 W. Main St.	Monica M Hacker	08/14/1990	No Arrest Record - 05/24/16 cas	No	No Record	No
Walmart 1362 W Main Street	Joseph P Marx III	09/08/1984	2016 Traffic citation - 05/24/16 cas	No	No Record	No
Westsider Liquor 1353 W Main St	Michael J Frawley	08/13/1955	12/07/2015 LRAE - Sell to Underage - 05/23/16 CAS	No	No Record	No

06/03/16

49 of 302



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **6/07/2016**

ITEM: **Move In Ad Hoc Committee Report**

PRESENTER: **Fall Move In Task Force Committee Representatives**

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

SUMMARY OF ITEM BEING PRESENTED:

A summary of the Committee's efforts has been provided in the back-up materials for this item. The City has been involved in, and supportive of this committee and its purpose from its beginnings. Staff is currently working toward completion of project actions provided in the committee recommendations.

BUDGET IMPACT, IF ANY: While some recommendations will require a municipal expenditure, cost is unknown at this time, but would be included in future budgets.

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: None.

STAFF RECOMMENDATION:

Staff would recommend that the Council formally accept the report as presented and direct staff to continue moving forward with completing recommendations as provided in the report.

RECOMMENDED MOTION: None.

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

Committee Report

Committee Recommendations

FOR MORE INFORMATION CONTACT:

Chris McDonell, cmcdonell@whitewater-wi.gov, 262-473-0139,

Chris Munz-Pritchard, cmunz-pritchard@whitewater-wi.gov, 262-473-0143, or

Cameron Clapper, cclapper@whitewater-wi.gov, 262-473-0100.

Date: June 1, 2016

To: Beverly Kopper, Chancellor, UW-Whitewater
Cameron Clapper, City Manager, Whitewater, Wisconsin

From: Matt Aschenbrenner, Assistant Vice Chancellor for Enrollment and Retention, UW-Whitewater
Jan Bilgen, Associate Director, Career and Leadership Development, UW-Whitewater

RE: Fall Move-In Task Force Report

Charge of the Task Force

Mary Beth Mackin and Matt Aschenbrenner were asked by Chancellor Kopper to convene and create a report from a task force regarding complaints from parents and students about excessive drinking and inappropriate signage on city streets during the 2015 Fall Residence Hall move-in. The group was to include members from the UW-Whitewater campus, the city of Whitewater, landlords, and students. Membership of the group included:

Jan Bilgen, UW-W Career and Leadership
Matt Aschenbrenner, UW-W Enrollment & Retention
Frank Bartlett, UW-W, University Housing
Mary Kaster, UW-W University Housing
Matt Schwartz, UW-W Police Department
Beth John, UW-W First Year Experience
Sara Kuhl, UW-W Media and Marketing Relations
Mary Beth Mackin, Dean of Students

Lisa Otterbacher, Whitewater Police Department
Dan Meyer, Whitewater Police Department
Christine Munz-Pritchard, City of Whitewater
Chris McDonell, City of Whitewater
Stephanie Goettl, City Council, UW-W Student
Bob Freimuth, Landlord
Ashley Unmacht, Whitewater Student Government

History of the Problem

Although the problem of partying on opening residence hall move-in goes back much further, during Fall semester 2012 Matt Aschenbrenner and Brent Bilodeau held several meetings for ways to improve the opening week from the student perspective. Over 40 people attended meetings to discuss the problems associated with residence hall move-in day and a majority of the group agreed that a Thursday, August 29, 2013 residence hall opening and then a Friday/Saturday Club U-Dub-Dub (orientation) program would work to address some of the concerns (high activity of off-campus house parties, students leaving on the first weekend). The schedule was shared extensively in mid-November after the opening date was approved by the Chancellor's Cabinet. A "Welcome Week" was coordinated for Fall 2013 including staff from Career & Leadership, FYE, Athletics, Residence Life.

After another similar move-in experience for students in Fall 2013, Chancellor Dick Telfer asked for options to move away from a Thursday move in day. Move in was changed to Sunday in Fall 2014. Club activities would be held on Monday (Labor Day) and Tuesday with the first day of classes on Wednesday.

Fall 2015 was again held on Sunday and followed the Monday, Tuesday Club U-Dub-Dub schedule. Sunday was a busy day in Whitewater again with large house parties held around the campus perimeter and on Main Street. This group was convened in Fall 2015 after complaints about the large house parties and inappropriate signage were seen throughout the Whitewater community on Sunday.

Recommendations

Attached are 25 recommendations drafted from the committee. The list includes items such as joining International Town-Gown Association, developing a stronger "Good Neighbor" program, creating a special events registration in the city, and adding clauses in leases used by landlords.

Move-In Ad Hoc Committee Recommendations						6.1.16 Final Version
ref #	Due	Description	Leadership	Partners	Costs	Approach
1	6/5/16	Goal: Continue to learn about ways to better mutual exist and thrive as a city and campus Action: Join ITGA Membership for City and Campus \$600 for Joint membership (includes 4 membership for each, or \$250 per individual).	Jan Bilgen, Campus Staff Cameron Clapper, City Staff		Annually \$600 for Joint status, + Conference Attendance	Structural
2	6/5/16	Goal: Continue to learn about ways to better mutual exist and thrive as a city and campus Action: Attend ITGA Conference in Chicago (summer 2016) https://www.itga.org/conference/2016 OR Have 2 people complete the certificate program https://www.itga.org/certificateprogram	Matt Aschenbrener Campus staff	Joint Delegation	\$750 per registration paid by respective organization	Structural
3	7/1/16	Goal: Increase safe travel from the downtown area during high bar traffic times and reduce negative impact residential areas along the east/west foot traffic corridor. Action: Re-examine and negotiate the Brown Cab/bus contract with the City of Whitewater to include a "route" with specific spots on Wednesday/ Thursday/ Friday until 2:30/3:00 AM (route designed with assistance from students). Additionally negotiate 2-3 days a year that the bus would run an additional 4-6 hours.	Chris McDonnell, City Staff	City Staff WSG to assist in marketing to students	Amount TBD. Cost shared with Campus/ City/Student Leadership. Bar owners would be contacted as well	Negative Impact Measure
4	7/22/16	Goal: Create clear structure for members of the community to have gatherings larger than 70 Action: City staff submit to Park Board & Common Council a registration/ ordinance that establishes definition, approval protocol, exceptions, crowd management and minimum amenities for special events/parties. University will assist in sharing to off campus partners.	Chris McDonnell, City Staff	Park Board Common Council C & LD	No Cost	Structural
5	7/25/16	Goal: Increase understanding of traits of a being a "Good Neighbor" expectation of tenants specifically on Move-In Day Action: Development & dissemination of a bright blue flyer that requests tenants to not actively party on Sept. 4, 2016 – Move-In Day, prior to noon, that signage isn't permitted per City approval and space for the landlord's contact information. City Staff will assist in providing to all registered landlords. Signs requested to be posted or provided to tenants as determined by Landlords no later than Sept. 2, 2016.	Bob Friemuth	Sara Kuhl, Campus staff Chris MP, City Staff Whitewater Landlord Association	Est \$150 for duplication provided by UWW	Negative Impact Measure

6	8/1/16	<p>Goal: Increase understanding of traits of a being a "Good Neighbor"</p> <p>Action: Create a video regarding the key aspects of being a good neighbor & city rules/ expectations. Would be shown at Housing Fair, UWW TV, City TV, YouTube link sent to all landlords and posted on City/Campus Whitewater Banner, Connect UWW, etc. websites. Utilize various measures to drive traffic there (prizes, etc.).</p>	Frank Bartlett, Campus Staff	Alan Lockett, City TV Jan Bilgen C & LD, Bob Friemuth, Landlords	Covered by UWW	Education
7	8/15/16	<p>Goal: Limit the number of college-age non-UWW students during key dates</p> <p>Action: University Housing creating and communicating to residents dates when non-student guest are not allowed (before/ after St. Patrick's day, Spring Splash etc.).</p>	Terry Tumbarello, Campus Staff		Covered by UWW	Negative Impact Measure
8	8/15/16	<p>Goal: Provide more in hall staff assistance during key dates</p> <p>Action: Increase the number of dates or flexible dates to be determined as they arise by University Housing as they do on Halloween, Homecoming, etc.</p>	Terry Tumbarello, Campus Staff		Covered by UWW	Negative Impact Measure
9	8/15/16	<p>Goal: Increase communication between city and campus regarding high activity events.</p> <p>Action: Establish quarterly meetings of law enforcement, City Staff, WSG, and University representatives to insure preparation and collaboration between all stakeholders well in advance of Move-In, Homecoming, St. Patrick's Day, Spring Splash, etc. County Law Enforcement agencies could be invited to the first meeting held in August.</p>	Dan Meyer/ Lisa Otterbacher, WPD	WSG Vice President, Jan Bilgen	No Cost	Structural
10	8/19/16	<p>Goal: Community awareness regarding Move-In Day</p> <p>Action: Repeat the communication of Move-In Day schedule via communication from City Manager and available online that provides important start and end times, etc. Sept. 4, 2016 Move-In Begins 8 am. Sept. 4 and 5, 2016 events ending at 11 pm; Sept. 6 Concert ending at 9:30 pm.</p>	Chris MP, City Staff	Beth John, Campus Staff	Covered by the City	Education
11	9/1/16	<p>Goal: Create a stronger sense of proper celebration expectations</p> <p>Action: Utilize social media to promote links to City applications/ordinance FAQ for celebrations and social gatherings. City, landlords and campus social media will share/retweet message. A paper flyer drop to campus adjacent properties, and at the public library, Downtown Whitewater and Chamber offices.</p>	Chris MP, City Staff	Campus & Community Partners		Sense of Community
12	9/1/16	<p>Goal: Increase understanding of traits of a being a "Good Neighbor"</p> <p>Action: UW-W Dean of Students will work with Campus Administrators and WPD/UWWPD to establish protocol to hold accountable those students that act inappropriately off campus. The protocol</p>	Dean of Students, Campus Staff	Law Enforcement & City Staff	Covered by UWW	Structural

		should include in-person contact by staff, implementation of UW System Chapter 17 Nonacademic Disciplinary procedures, etc. (also will mention in video).				
13	9/1/16	Goal: Create a stronger sense of Whitewater being students' home Action: Work with City Market and Downtown Whitewater to include signage and social media awareness as an Invitation to City Market Tuesday 9/6 & 13 as well as Holiday Parade, Freeze Fest, etc.	Kristine Zaballos	Downtown Whitewater & WSG		Sense of Community
14	9/4/16	Goal: Create a stronger sense of Whitewater being students' home Action: Work with University & WHS Spirit programs and Community groups to have a "Welcome Brigade" as other schools do on the outskirts of town on Move-In Day.	Therese Kennedy, Campus Staff	Campus & Community Partners	Item to thank & identify those participating (ex. hats \$350.00)	Sense of Community
15	9/4/16	Goal: Create a stronger sense of pride in the Community of our campus Action: Explore the establishment of ways of "turning the town purple" in the downtown area, private residences, etc. Could also have a "turning the town red" for WUSD as well on special occasions (move in, Prom, championships, etc.).		Campus & Community Partners	\$500 for advertising and cost of lighting provided by participants	Sense of Community
16	9/4/16	Goal: Create a stronger sense of pride in the Community of our campus Action: Create a purple ribbon campaign so members of the community and business owners can display a purple ribbon to express welcome, services, etc. the first month of fall classes.		Campus & Community Partners	\$500 for advertising and cost of lighting provided by participants	Sense of Community
17	9/5/16	Goal: Create a stronger sense of Whitewater being students' home Action: Cameron Clapper will participate in Convocation and welcome students to Whitewater.	Beth John, Campus Staff		No Cost	Sense of Community
18	9/6/16	Goal: Utilize Peer connection/intervention/pressure to influence awareness of behaviors Action: Whitewater Student Government to work with various areas (Peer Mentors, Org Leadership, etc. to organically foster positive behavior (hashtag, social media, etc.).	Ashley Unmacht, UWW Student	WSG, C & LD Staff	No Cost	Education
19	9/9/16	Goal: Increase understanding of traits of a being a "Good Neighbor" expectation of tenants Action: Development and legal review of 2 "boilerplate" clauses for leases. First should reference gathering limitations as determined by City ordinance and or landlord expectations. The second would note gatherings on Move-In Day specifically of any size before noon. These wordings would be provided to all known landlords for voluntary inclusion in their 2017 -2018 leases.	Bob Friemuth	Wally McDonell, City Legal Staff	none	Structural

20	9/15/16	<p>Goal: Increase communication between Whitewater Police and Campus</p> <p>Action: UW-W Dean of Students will be provided information of "repeat offenders" so that they are referred to the campus protocol (included in video).</p>	Dean of Students, Campus Staff	Law Enforcement & City Staff	Covered by UWW	Structural
21	10/1/16	<p>Goal: Increase understanding of traits of a being a "Good Neighbor"</p> <p>Action: Update the Off-Campus Webinar currently being viewed & completed by those student seeking Sophomore Exemption to live off campus.</p>	Frank Bartlett, Campus Staff	Alan Lockett, City TV	Covered by UWW	Education
22	10/15/16	<p>Goal: Create influence group for off campus behavior</p> <p>Action: Exploration and development of a group of individuals / organization that would deploy on high traffic days/ evenings as behavior model alternative. They would coordinate the pick-up of garbage, etc. This group would be provided training in areas of interaction, personal safety, communication, etc. and be provided identifying clothing (i.e. hat) as well as have the City coordinate pick up of their trash collection. HSI Rentals has agreed to provide a thank you meal for the group annually.</p>	Jan Bilgen, Campus Staff	WSG, WPD, C & LD		Negative Impact Measure
23	11/1/16	<p>Goal: Centralize Spring Splash</p> <p>Action: Explore the concept of creating a centralized "Spring Splash" event in a City Park or on campus that will draw participants there, provide necessary amenities and transportation, etc.</p>	WSG	WSG, C & LD Staff, City Staff, Wisconsin Red	Est. needed \$15,000	Negative Impact Measure
24	11/15/16	<p>Goal: Cooperative Deployment Strategy</p> <p>Action: Explore the concept of creating cooperative deployment strategy to be implemented by UWW Police Services, WPD and supporting agencies.</p>	Lisa Otterbacher WPD	UWW Police Services		Negative Impact Measure
25	9/4/17	<p>Goal: Create a stronger sense of pride in the Community of our campus</p> <p>Action: City to replace their "Welcome Students" banners.</p>		Sara Kuhl, Campus Staff	Design work by campus, City would pay for banners	Sense of Community



TO: Council Members & City Manager

FROM: Doug Saubert, Finance Director

RE: Presentation of 2015 Audited Financial Statement and Reports

DATE: June 1, 2016

Enclosed in your packets are the following audited financial statements for 2015:

- 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 June 7th council meeting. Kevin will review and discuss all of the above reports with primary emphasis on the "Financial Statement Overview," which highlights the 2015 Financial Statement results.

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



Johnson & Block
AND COMPANY, INC.

Certified Public Accountants

CITY OF WHITEWATER
AUDITED FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

Quality service through our commitment to clients and staff.

City of Whitewater

Table of Contents

December 31, 2015

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-xiii
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position.....	1
Statement of Activities	2
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	4
Statement of Revenues, Expenditures and Changes in	
Fund Balances – Governmental Funds	5
Reconciliation of the Statement of Revenues, Expenditures and Changes	
in Fund Balances of Governmental Funds to the Statement of Activities	6
Statement of Net Position – Proprietary Funds	7-8
Statement of Revenues, Expenses and Changes in	
Fund Net Position – Proprietary Funds.....	9
Statement of Cash Flows – Proprietary Funds	10-11
Statement of Fiduciary Net Position – Fiduciary Funds.....	12
Notes to the Financial Statements.....	13-55
REQUIRED SUPPLEMENTARY INFORMATION:	
Major Funds	
Schedule of Revenues, Expenditures and Changes in	
Fund Balance – Budget and Actual - General Fund	56
Wisconsin Retirement System Schedules	57
OTHER SUPPLEMENTAL INFORMATION:	
Combining Statements	
Balance Sheet – Combining General Fund	58
Statement of Revenues, Expenditures and Changes in	
Fund Balances – Combining General Fund.....	59
Balance Sheet – Non-Major Governmental Funds.....	60
Statement of Revenues, Expenditures and Changes in	
Fund Balances – Non-Major Governmental Funds	61
Combining Balance Sheet – Non-Major Special Revenue Funds	62-63
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances – Non-Major Special Revenue Funds	64-65
Combining Balance Sheet – Non-Major Capital Projects Funds	66
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances – Non-Major Capital Projects Funds.....	67
Combining Statement of Net Position – Component Unit	68

City of Whitewater

Table of Contents

December 31, 2015

	<u>Page</u>
OTHER SUPPLEMENTAL INFORMATION (Continued):	
Combining Statements (Continued)	
Combining Statement of Revenues, Expenses and Changes in Net Position – Component Unit	69
Combining Statement of Cash Flows – Component Unit	70-71
Schedule of Long-Term Debt Principal Payments – Governmental Activities	72
Schedule of Long-Term Debt Interest Payments – Governmental Activities.....	73



Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

May 20, 2016

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, 2015, 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, 2015, 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 to the financial statements, effective January 1, 2015, the City of Whitewater adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, and the Wisconsin Retirement System schedules 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.

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 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.

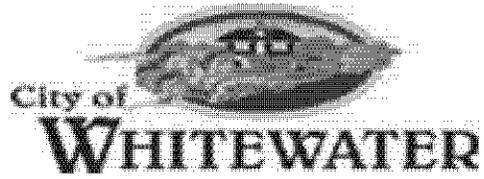
Johnson Block & Company, Inc.

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

MANAGEMENT'S DISCUSSION

AND ANALYSIS

FOR 2015



CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended December 31, 2015 and 2014

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, 2015. 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 \$1,652,140, or 2.95% from the prior year. The net position for governmental activities increased \$955,592 while net position of the business-type activities increased by \$696,548. The Community Development Authority-CDA-a component unit of the city, net position increased by \$119,517.

The assets of the City of Whitewater exceeded its liabilities and deferred inflows of resources as of December 31, 2015 by \$57,672,355 (net position). Of this amount, \$4,722,282 (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 \$1,713,505 and \$3,008,777 for governmental and business-type activities, respectively.

As of December 31, 2015, the City of Whitewater's governmental funds reported combined ending fund balances of \$5,126,895, a decrease of \$695,595 in comparison with the prior year. Approximately 28.6% of this total, or \$1,463,838 (unassigned fund balance), is available for spending at the government's discretion.

The city's water utility had an operating income in 2015 of \$400,806. Unrestricted net position decreased by \$116,731. The water utility's total net position increased by \$64,141 to \$11,063,074. The approved Rate of Return is 6%. For 2015, the Rate of Return equaled 3.52%. 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, 2014. The utility did not file a Simplified Rate Case for 2015. It may file one for 2016.

The wastewater utility had an operating loss of \$329,546 in 2015. The utility's total net position increased by \$304,523. 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 \$24.358 million in plant improvements. Of this, \$21.628 million is to be financed with a clean water fund loan. In addition there will be \$2.0 million in utility cash applied and \$730 thousand in a principal forgiveness grant. Rates were adjusted on December 29, 2015. The rate increase for the average residential user equaled 31%.

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, 2015 and 2014

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, 2015 and 2014**

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 42 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, 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 82.3%) 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, 2015 and 2014**

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

CITY OF WHITEWATER'S NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and Other Assets	\$ 12,506,267	\$ 13,547,685	\$ 5,669,386	\$ 6,524,741	\$ 18,175,653	\$ 20,072,426
Capital Assets	39,558,052	39,997,312	32,796,368	32,562,949	72,354,420	72,560,261
Total Assets	\$ 52,064,319	\$ 53,544,997	\$ 38,465,754	\$ 39,087,690	\$ 90,530,073	\$ 92,632,687
Deferred Outflows of Resources	\$ 893,362	\$ 381,004	\$ 188,679	\$ 80,469	\$ 1,082,041	\$ 461,473
Non-Current Liabilities	\$ 17,051,471	\$ 18,669,431	\$ 7,083,990	\$ 7,962,974	\$ 24,135,461	\$ 26,632,405
Other Liabilities	3,576,608	4,044,650	1,178,113	1,509,403	4,754,721	5,554,053
Total Liabilities	\$ 20,628,079	\$ 22,714,081	\$ 8,262,103	\$ 9,472,377	\$ 28,890,182	\$ 32,186,458
Deferred Inflows of Resources	\$ 5,049,577	\$ 4,887,487	\$ -	\$ -	\$ 5,049,577	\$ 4,887,487
Net Position:						
Net Investment in Capital Assets	\$ 21,968,059	\$ 19,427,312	\$ 25,479,810	\$ 25,019,056	\$ 47,447,869	\$ 44,446,368
Restricted	4,442,143	3,602,727	1,868,400	2,717,452	6,310,543	6,320,179
Unrestricted	869,823	3,294,394	3,044,120	1,959,274	3,913,943	5,253,668
TOTAL NET POSITION	\$ 27,280,025	\$ 26,324,433	\$ 30,392,330	\$ 29,695,782	\$ 57,672,355	\$ 56,020,215
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & NET POSITION	\$ 52,957,681	\$ 53,926,001	\$ 38,654,433	\$ 39,168,159	\$ 91,612,114	\$ 93,094,160

NET POSITION: The City of Whitewater's combined net position increased 2.95% between fiscal years 2014 and 2015 to \$57,672,355. 52.70% of the 2015 net position are business-type activities of the City Water, Wastewater, and Stormwater Utilities. The governmental activities had an increase in net position-\$955,592 for the year, while the business-type activities experienced an increase of \$696,548.

ASSETS: Governmental Activities: Taxes Receivable decreased by \$12,983. Special Assessment Receivable, Accounts Receivables, and Other Receivables decreased by \$233,953. Due from Other Governmental Units decreased by \$317,194. Net Capital Assets decreased by \$439,260 to a total of \$39,558,052. Deferred outflows of resources increased between years due to the implementation for new accounting guidance for reporting employee pensions.

LIABILITIES: Governmental Activities: Non-Current Liabilities decreased by \$1,617,960. Deferred inflows of resources increased by \$162,090. Due to Component Unit equals \$825,000 which represents the advance from the CDA-Fund 910 for the building of the Innovation Center plus \$75,000 for an operating interfund payable. The Innovation Center is an asset of the CDA. The net book value of the Innovation Center as of 12/31/15 was \$5,478,437.

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 and 2014**

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	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,581,107	\$ 1,336,960	\$ 4,466,821	\$ 4,426,541	\$ 6,047,928	\$ 5,763,501
Operating grants and contributions	1,502,845	1,675,198	1,011,789	1,388	2,514,634	1,676,586
Capital grants and contributions	10,959	37,325	79,895	57,019	90,854	94,344
General Revenues:						
Property Taxes	4,887,300	4,773,816	-	-	4,887,300	4,773,816
Other Taxes	123,417	103,104	-	-	123,417	103,104
Intergovernmental	3,654,916	3,738,859	-	-	3,654,916	3,738,859
Investment Income	16,222	17,927	8,751	5,412	24,973	23,339
Miscellaneous	394,956	467,587	-	1,550	394,956	469,137
Total Revenues	\$ <u>12,171,722</u>	\$ <u>12,150,776</u>	\$ <u>5,567,256</u>	\$ <u>4,491,910</u>	\$ <u>17,738,978</u>	\$ <u>16,642,686</u>
Expenses:						
General government	\$ 1,667,112	\$ 1,667,774	\$ -	\$ -	\$ 1,667,112	\$ 1,667,774
Public Safety	4,526,009	4,325,384	-	-	4,526,009	4,325,384
Public Works	2,678,861	2,710,039	-	-	2,678,861	2,710,039
Leisure activities	1,665,254	1,795,911	-	-	1,665,254	1,795,911
Conservation and Development	20,086	133,297	-	-	20,086	133,297
Interest and fiscal charges	624,045	602,845	218,214	221,886	842,259	824,731
Capital Outlay	176,575	39,453	-	-	176,575	39,453
Water Utility	-	-	1,310,958	1,289,144	1,310,958	1,289,144
Sewer Utility	-	-	2,619,329	2,721,474	2,619,329	2,721,474
Stormwater Utility	-	-	398,092	341,419	398,092	341,419
Total Expenses	\$ <u>11,357,942</u>	\$ <u>11,274,703</u>	\$ <u>4,546,593</u>	\$ <u>4,573,923</u>	\$ <u>15,904,535</u>	\$ <u>15,848,626</u>
Increase in net position before transfers	\$ 813,780	\$ 876,073	\$ 1,020,663	\$ (82,013)	\$ 1,834,443	\$ 794,060
Transfers	<u>141,812</u>	<u>239,407</u>	<u>(324,115)</u>	<u>(324,710)</u>	<u>(182,303)</u>	<u>(85,303)</u>
Increase in net position	\$ <u>955,592</u>	\$ <u>1,115,480</u>	\$ <u>696,548</u>	\$ <u>(406,723)</u>	\$ <u>1,652,140</u>	\$ <u>708,757</u>
NET Position-January 1	\$ <u>26,324,433</u>	\$ <u>23,476,960</u>	\$ <u>29,695,782</u>	\$ <u>29,736,704</u>	\$ <u>56,020,215</u>	\$ <u>53,213,664</u>
Change in Net Position due to Restatement for Implementation of GASB Statement No. 68 and GASB Statement No. 71	<u>-</u>	<u>1,731,993</u>	<u>-</u>	<u>365,801</u>	<u>-</u>	<u>2,097,794</u>
Net Position-December 31	\$ <u>27,280,025</u>	\$ <u>26,324,433</u>	\$ <u>30,392,330</u>	\$ <u>29,695,782</u>	\$ <u>57,672,355</u>	\$ <u>56,020,215</u>

CITY OF WHITEWATER

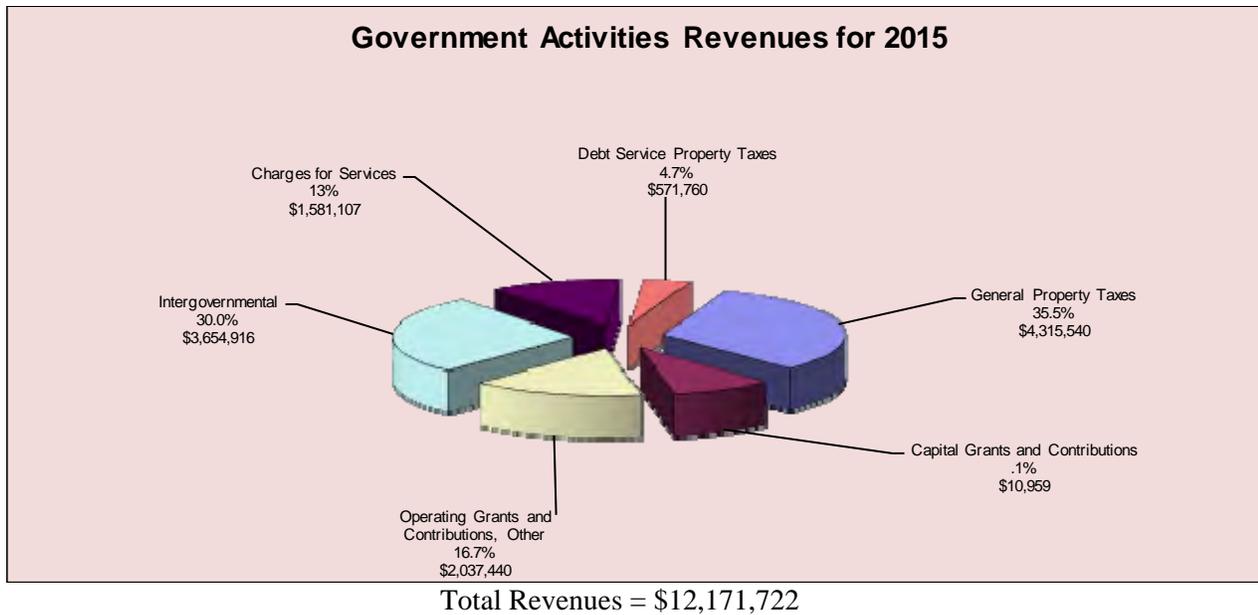
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 and 2014

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

Governmental Activities:

Change in Net Position: The City's 2015 revenues for both governmental and business-type activities total \$17,738,978 and expenses total \$15,904,535. These totals plus transfers resulted in an increase in net position of \$1,652,140. Net position increased by \$955,592 for **governmental activities**. One cause of the increase was due to property taxes increase of \$54,288. Program revenues increased \$45,428 due to an increase in charges for services; general revenues declined by \$122,077 while total expenses increased by \$83,239.

Revenues for the City of Whitewater's governmental activities total \$12,171,722 with intergovernmental revenues (largely state shared-revenues) accounting for 30.0% (\$3,654,916) 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 4.7% (\$571,760) of total revenues, were collected to pay for the principal and interest due in 2015. General property taxes accounted for 35.4% (\$4,315,540) of governmental revenues in 2015. Charges for services contributed 13.0% (\$1,581,107); operating/capital grants, other taxes, interest income, contributed 16.9% (\$2,048,399) of the total revenues. Capital grants were \$10,959 of revenues.



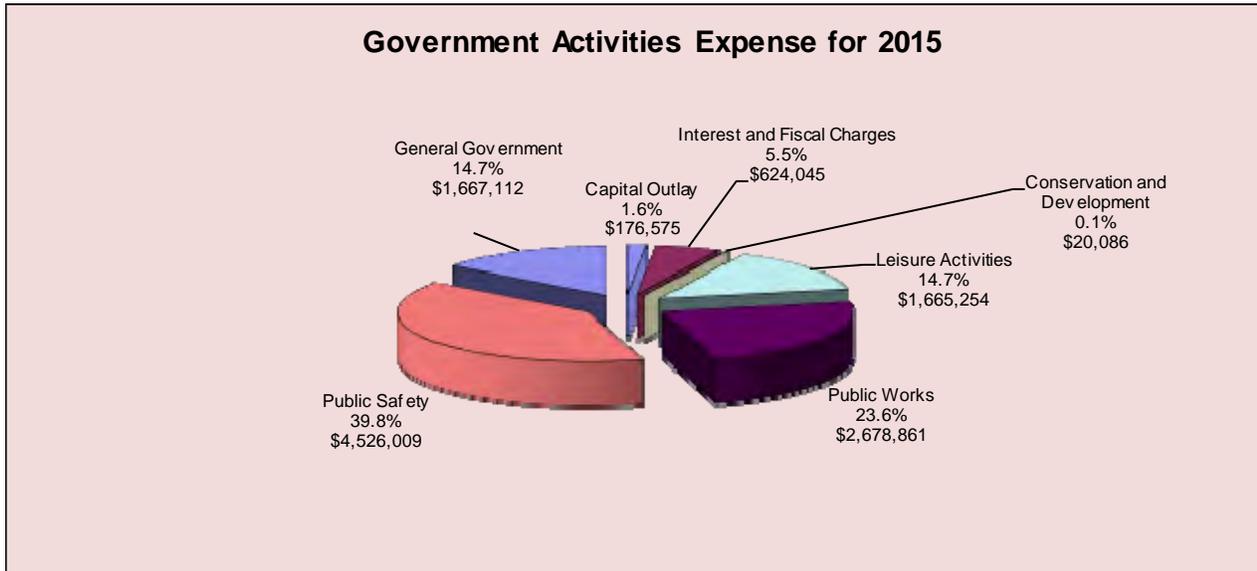
CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 and 2014

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

Governmental Activities (cont.) :

Governmental activities expenditures total \$11,357,942. Public Safety activities amount for 39.8% (\$4,526,009), 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 23.6% (\$2,678,861), 14.7% (\$1,667,112), and 14.7% (\$1,665,254), respectively, of total expenditures for 2015. Conservation/Development--0.1% (\$20,086); Interest/Fiscal Charges--5.5% (\$624,045); Capital Outlay--1.6% (\$176,575).



Total Expenses = \$11,357,942

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 and 2014**

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 2015 was \$11,357,942. However, the amount paid through the City's property tax was only \$4,887,300. The breakout of property taxes are \$2,499,974 (General Properties); \$571,760 (Debt Service); \$1,815,566 (TIF Districts). Some of the costs were paid by:

- Those directly benefiting from the programs-Charges for Service/Fees/Permits - (\$659,625)
- State of Wisconsin Shared Revenue-Aidable - (\$2,836,916)
- Utility Shared Revenues-State of Wisconsin - (\$461,333)
- State Aids-Roads/Highways - (\$715,024)
- Fines and Forfeitures - (\$384,925)

	Cost of Services	Charges for Services, Operating & Capital Grants, Contributions	Net Cost of Services
General Government	\$ 1,667,112	\$ 158,037	\$ 1,509,075
Public Safety	4,526,009	1,196,929	3,329,080
Public Works	2,678,861	1,004,417	1,674,444
Culture and Recreation	1,665,254	627,894	1,037,360
Conservation and Development	20,086	107,634	(87,548)
Interest and Fiscal Charges	624,045	-	624,045
Capital Outlays	176,575	-	176,575
Total	\$ 11,357,942	\$ 3,094,911	\$ 8,263,031

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

General Fund: The general fund is the primary operating fund of the City. The general fund's fund balance decreased \$37,348 to \$2,401,857 which represents 24.57% of the expenditures for calendar/budget year 2016 expenses. Of that amount, \$1,464,650 or 60.98% 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, 2015 and 2014**

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

WATER, WASTEWATER, AND STORMWATER UTILITY

The **Water Utility** earned a 3.52% return on its rate base in 2015 compared to 4.13% in 2014. The water utilities (GAAP Basis) operating revenues increased \$2,270 to \$1,711,764 and the operating expenses increased by \$21,813 to \$1,310,958. The primary reason for only a slight increase in operating revenues was that Cogentrix was shut down for a major scheduled repair to its gas turbine. The repair took 45 days. Total usage for the Cogentrix power plant was 194,640,115, or 39.17% of the water sold. Changes for services attributed to the Cogentrix power plant decreased by \$11,577 to \$308,564. Operating expenses were as expected for 2015.

The **Wastewater Utility** operating income increased \$18,489 in 2015 to \$2,289,783. Operating expenses decreased by \$102,146 to \$2,619,329. Water rates were adjusted by 31% (average residential user) on December 29, 2015.

The **Stormwater Utility** operating revenues increased by \$19,521 to \$465,274. The operating income was \$67,182 in 2015. 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 \$5.58 to \$6.17 as of December 29, 2015. The increase provided funding for the debt service costs of the George Street and Center Street reconstruction project.

	<u>Operating Revenues</u>		<u>Operating Expenses</u>		<u>Operating Income (Loss)</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Water Utility	\$ 1,711,764	\$ 1,709,494	\$ 1,310,958	\$ 1,289,145	\$ 400,806	\$ 420,349
Wastewater Utility	2,289,783	2,271,294	2,619,329	2,721,475	(329,546)	(450,181)
Stormwater Utility	465,274	445,753	398,092	333,124	67,182	112,629

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

<u>Governmental Activities</u>			Total
	<u>2015</u>	<u>2014</u>	<u>Change</u>
Land/Right of Way/Improvements	\$ 10,042,149	\$ 10,048,889	\$ (6,740)
Construction in Progress	185,133	44,486	140,647
Traffic and street lights	627,874	654,381	(26,507)
Buildings and Improvements	7,968,744	8,037,623	(68,879)
Machinery & Equipment	2,253,937	2,276,540	(22,603)
Streets/Sidewalks/Curb & Gutter	<u>18,480,215</u>	<u>18,935,393</u>	<u>(455,178)</u>
Capital Assets, Net of Depreciation	<u>\$39,558,052</u>	<u>\$39,997,312</u>	<u>\$(439,260)</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, 2015 and 2014**

CAPITAL ASSETS AND DEBT ADMINISTRATION (cont.)

The City (Primary Government) had capital assets of \$39,558,052 in the governmental activities and \$32,796,368 in the business-like activities for a total of \$72,354,420 at the end of 2015. 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 54.67% and the business-type activities total 45.33%. The business-type activities represent the water utility with 35.57%, the wastewater utility having 50.37%, and the stormwater utility 14.06% of the capital assets.

BUSINESS-TYPE ACTIVITIES			
	2015	2014	Change
Water			
Land and Land Rights	\$ 6,727	\$ 6,727	\$ -
Source of Supply	633,563	633,563	-
Pumping	1,212,857	1,197,906	14,951
Water Treatment	1,458,742	1,458,742	-
Transmission and Distribution	14,243,105	14,199,310	43,795
General	463,770	441,970	21,800
Construction in Progress	114,124	-	114,124
Less: Accumulated Depreciation	(6,465,854)	(6,054,135)	(411,719)
Net Assets-Water Utility Plant	<u>11,667,034</u>	<u>11,884,083</u>	<u>(217,049)</u>
Wastewater			
Land and Land Rights	168,179	168,179	-
Collection System	13,039,669	13,037,020	2,649
Treatment and Disposal	25,913,581	25,913,581	-
General	1,041,110	1,017,718	23,392
Construction in Progress	1,444,883	559,403	885,480
Less: Accumulated Depreciation	(25,087,308)	(23,931,004)	(1,156,304)
Net Assets-Wastewater Utility Plant	<u>16,520,114</u>	<u>16,764,897</u>	<u>(244,783)</u>
Stormwater			
Capital Assets	4,909,598	4,142,328	767,270
Construction in Progress	48,314	59,232	(10,918)
Less: Accumulated Depreciation	(348,692)	(287,591)	(61,101)
Net Assets-Stormwater Utility Plant	<u>4,609,220</u>	<u>3,913,969</u>	<u>695,251</u>
Total Utility's Capital Assets	<u>\$ 32,796,368</u>	<u>\$ 32,562,949</u>	<u>\$ 233,419</u>

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 and 2014**

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, 2015 was \$32,037,505. Total general obligation debt outstanding at year end was \$20,540,000, which represents 64.1% of the allowable debt limit.

Comparison of Outstanding Debt by Activity						
	Governmental Activities		Business-type Activities		TOTAL	
	2015	2014	2015	2014	2015	2014
General Obligation						
Bonds and Notes	\$18,455,000	\$20,570,000	\$2,085,000	\$2,280,000	\$20,540,000	\$22,850,000
Revenue Bond/Notes	-	-	5,739,795	6,657,969	5,739,795	6,657,969
Total Outstanding	\$18,455,000	\$20,570,000	\$7,824,795	\$8,937,969	\$26,279,795	\$29,507,969

The total outstanding **general obligation debt** of \$20,540,000 is distributed:

City-CIP	\$ 8,145,000
LSP-CIP	220,000
TID'S (#4 & #6)	10,090,000
Utility (Water/Sewer/Storm)	2,085,000

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			\$ 2,580,000	\$ 204,999		\$ 2,784,999
Capital Leases			-	-		-
Revenue Bond			-	680,729		680,729
Totals			\$ 2,580,000	\$ 885,728		\$ 3,465,728

The City maintained the Moody's Investors Service rating of A1/Aa3, which was reconfirmed in 2011, 2012, and 2014. In April 2016, the sewer enterprise revenue bonds were downgraded from A1 to A2 because of the \$21,627,000 plant improvements. The utility received \$700,000 in grants plus the utility is using \$2,000,000 in surplus funds to complete the project.

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015 and 2014**

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 \$149,077. Expenses, including transfers, were \$23,133 lower than the final budget of \$8,900,641. General Government was under by \$171,496; Public Safety under by \$19,186; Public Works under by \$205,730. Fund Balance was budgeted with an increase of \$375 in 2015. The actual change in Fund Balance was a decline of \$125,944 to a balance of \$1,585,816.

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 \$629.5 million, has shown steady growth over the past two decades. For 2016, the equalized value did increase by 7,384,600.

The 2016 General Fund-Operating Budget was balanced at \$9,777,098, a 3.22 percent increase over the 2015 budget. Total general government property tax contribution increased \$72,042 to \$3,143,775. The \$72,042 increase is made up of a \$46,076 increase in general property taxes, and a \$25,965 increase of the debt service levy. The City in 2016 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 2016, 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. There was no increase on the solid waste and recycling portion for 2016.

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, 2015**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Primary Government</u>	<u>Component Unit</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 6,038,467	\$ 1,867,836	\$ 7,906,303	\$ 902,950
Receivables				
Taxes	4,885,652	-	4,885,652	-
Accounts	140,317	414,308	554,625	-
Other	146,979	6,039	153,018	-
Due from Other Governments	113,486	1,011,404	1,124,890	-
Internal Balances	103,926	(103,926)	-	-
Due From Agency Fund	39,275	-	39,275	-
Due From Component Unit	92,500	-	92,500	-
Due From City	-	-	-	75,000
Inventories	-	12,356	12,356	-
Prepaid Expenses	80,658	-	80,658	-
Total Current Assets	<u>11,641,260</u>	<u>3,208,017</u>	<u>14,849,277</u>	<u>977,950</u>
Noncurrent Assets:				
Restricted Assets				
Cash and Cash Equivalents	-	2,046,720	2,046,720	-
Net Pension Asset	822,931	173,805	996,736	3,562
Other Assets				
Special Assessment Receivable	11,777	475	12,252	-
Loans Receivable	-	-	-	2,379,561
Due From City	-	-	-	750,000
Property Held for Resale	30,299	240,369	270,668	-
Capital Assets				
Land, Improvements, and Construction in Progress	9,804,257	1,782,227	11,586,484	275,172
Other Capital Assets, net of depreciation	29,753,795	31,014,141	60,767,936	5,479,272
Net Capital Assets	<u>39,558,052</u>	<u>32,796,368</u>	<u>72,354,420</u>	<u>5,754,444</u>
Total Noncurrent Assets	<u>40,423,059</u>	<u>35,257,737</u>	<u>75,680,796</u>	<u>8,887,567</u>
Total Assets	<u>52,064,319</u>	<u>38,465,754</u>	<u>90,530,073</u>	<u>9,865,517</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Inflows	893,362	188,679	1,082,041	3,867
Total Deferred Outflows of Resources	<u>893,362</u>	<u>188,679</u>	<u>1,082,041</u>	<u>3,867</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 52,957,681</u>	<u>\$ 38,654,433</u>	<u>\$ 91,612,114</u>	<u>\$ 9,869,384</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Expenses	\$ 566,502	\$ 173,379	\$ 739,881	\$ 14,471
Due to City	-	-	-	92,500
Accrued Interest	139,980	40,239	180,219	-
Current Portion of Long-Term Liabilities	2,870,126	964,495	3,834,621	-
Total Current Liabilities	<u>3,576,608</u>	<u>1,178,113</u>	<u>4,754,721</u>	<u>106,971</u>
Noncurrent Liabilities:				
Due to Component Unit	825,000	-	825,000	-
Unamortized Debt Premium	126,090	-	126,090	-
Long-Term Liabilities				
Due in More Than One Year				
Bonds and Notes Payable	15,875,000	6,939,067	22,814,067	-
Compensated Absences	225,381	144,923	370,304	-
Total Noncurrent Liabilities	<u>17,051,471</u>	<u>7,083,990</u>	<u>24,135,461</u>	<u>-</u>
Total Liabilities	<u>20,628,079</u>	<u>8,262,103</u>	<u>28,890,182</u>	<u>106,971</u>
DEFERRED INFLOWS OF RESOURCES				
2015 Tax Apportionment	5,049,577	-	5,049,577	-
Total Deferred Inflows of Resources	<u>5,049,577</u>	<u>-</u>	<u>5,049,577</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	21,968,059	25,479,810	47,447,869	5,754,444
Restricted	4,442,143	1,868,400	6,310,543	3,868,885
Unrestricted	869,823	3,044,120	3,913,943	139,085
Total Net Position	<u>27,280,025</u>	<u>30,392,330</u>	<u>57,672,355</u>	<u>9,762,413</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 52,957,681</u>	<u>\$ 38,654,433</u>	<u>\$ 91,612,114</u>	<u>\$ 9,869,384</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Activities
For the Year Ended December 31, 2015

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	\$ 1,667,112	\$ 118,037	\$ 40,000	\$ -	\$ (1,509,075)		\$ (1,509,075)	
Public Safety	4,526,009	1,100,848	96,081	-	(3,329,080)		(3,329,080)	
Public Works	2,678,861	637	1,000,980	2,800	(1,674,444)		(1,674,444)	
Culture and Recreation	1,665,254	361,585	258,150	8,159	(1,037,360)		(1,037,360)	
Conservation and Development	20,086	-	107,634	-	87,548		87,548	
Interest on Long-term debt	624,045	-	-	-	(624,045)		(624,045)	
Capital Outlay	176,575	-	-	-	(176,575)		(176,575)	
Total governmental activities	<u>11,357,942</u>	<u>1,581,107</u>	<u>1,502,845</u>	<u>10,959</u>	<u>(8,263,031)</u>		<u>(8,263,031)</u>	
Business-type activities								
Water	1,372,668	1,711,764	385	25,175	-	364,656	364,656	
Wastewater	2,745,849	2,289,783	700,000	54,720	-	298,654	298,654	
Storm Sewer	428,076	465,274	311,404	-	-	348,602	348,602	
Total business-type activities	<u>4,546,593</u>	<u>4,466,821</u>	<u>1,011,789</u>	<u>79,895</u>	<u>-</u>	<u>1,011,912</u>	<u>1,011,912</u>	
Total primary government	<u>15,904,535</u>	<u>6,047,928</u>	<u>2,514,634</u>	<u>90,854</u>	<u>(8,263,031)</u>	<u>1,011,912</u>	<u>(7,251,119)</u>	
Component Unit								
Community Development Authority	561,849	137,612	220,000	-				\$ (204,237)
Total component units	<u>\$ 561,849</u>	<u>\$ 137,612</u>	<u>\$ 220,000</u>	<u>\$ -</u>				<u>(204,237)</u>
General revenues:								
Taxes:								
Property taxes, levied for general purposes					4,315,540	-	4,315,540	-
Property taxes, levied for debt service					571,760	-	571,760	-
Other taxes					123,417	-	123,417	-
Grants and contributions not restricted to specific programs					3,654,916	-	3,654,916	-
Unrestricted investment earnings					16,222	8,751	24,973	49,784
Public gifts and grants					32,547	-	32,547	-
Miscellaneous					450,096	-	450,096	91,667
Special item - gain (loss) on retirement of asset(s)					(87,687)	-	(87,687)	-
Transfers to/from CDA					(182,303)	-	(182,303)	182,303
Transfers					324,115	(324,115)	-	-
Total general revenues, transfers, and special items					<u>9,218,623</u>	<u>(315,364)</u>	<u>8,903,259</u>	<u>323,754</u>
Change in net position					955,592	696,548	1,652,140	119,517
Net position - beginning, restated					26,324,433	29,695,782	56,020,215	9,642,896
Net position - ending					<u>\$ 27,280,025</u>	<u>\$ 30,392,330</u>	<u>\$ 57,672,355</u>	<u>\$ 9,762,413</u>

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, WI**

**Balance Sheet
Governmental Funds
December 31, 2015**

	<u>General Fund</u>	<u>Debt Service</u>	<u>TIF 4</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 2,731,184	\$ 565,452	\$ 747,572	\$ 1,994,259	\$ 6,038,467
Receivables:					
Taxes	3,143,775	-	1,671,722	57,074	4,872,571
Delinquent Personal Property Taxes	13,081	-	-	-	13,081
Special Assessments	11,777	-	-	-	11,777
Accounts	140,317	-	-	-	140,317
Other	48,560	-	71,654	26,764	146,978
Due from Other Governments	12,718	-	-	100,768	113,486
Due from Other Funds	83,856	-	-	113,942	197,798
Prepaid Expenses	80,658	-	-	-	80,658
Due from Component Unit	-	-	92,500	-	92,500
Advances Receivable	700	-	-	-	700
Total Assets	<u>\$ 6,266,626</u>	<u>\$ 565,452</u>	<u>\$ 2,583,448</u>	<u>\$ 2,292,807</u>	<u>\$ 11,708,333</u>
LIABILITIES					
Accounts Payable	\$ 131,936	\$ -	\$ -	\$ 135,290	\$ 267,226
Accrued Liabilities	289,823	-	-	9,453	299,276
Due to CDA	-	-	75,000	-	75,000
Due to Other Funds	44,993	-	-	9,605	54,598
Advance Payable to CDA	-	-	750,000	-	750,000
Advances Payable	-	-	-	700	700
Total Liabilities	<u>466,752</u>	<u>-</u>	<u>825,000</u>	<u>155,048</u>	<u>1,446,800</u>
DEFERRED INFLOWS OF RESOURCES	<u>3,398,017</u>	<u>-</u>	<u>1,671,722</u>	<u>64,899</u>	<u>5,134,638</u>
FUND BALANCE					
Nonspendable	94,439	-	-	-	94,439
Restricted	-	565,452	86,726	2,073,672	2,725,850
Assigned	842,768	-	-	-	842,768
Unassigned	1,464,650	-	-	(812)	1,463,838
Total Fund Balance	<u>2,401,857</u>	<u>565,452</u>	<u>86,726</u>	<u>2,072,860</u>	<u>5,126,895</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 6,266,626</u>	<u>\$ 565,452</u>	<u>\$ 2,583,448</u>	<u>\$ 2,292,807</u>	<u>\$ 11,708,333</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, 2015**

Total fund balance, governmental funds	\$	5,126,895
--	----	-----------

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.		39,558,052
---	--	------------

Property held for resale		30,299
--------------------------	--	--------

The net pension asset is not a current financial resource and is, therefore, not reported in the fund statements.		822,931
---	--	---------

Pension deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined benefit pension plan. These items are reflected in the Statement of Net Position and are being amortized with pension expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund financial statements.		893,362
--	--	---------

Deferred inflows are reported in the fund financial statement, but are already recognized as earned in the Statement of Position.		85,063
---	--	--------

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	2,580,000	
Long-term debt non-current portion	15,875,000	
Unamortized premium on debt	126,090	
Compensated absences current portion	290,126	
Compensated absences long-term portion	225,381	
Accrued interest	139,980	(19,236,577)
Net Position of Governmental Activities in the Statement of Net Position		\$ 27,280,025

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, 2015**

	General Fund	Debt Service	TIF 4	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Property Taxes	\$ 2,623,940	\$ 571,760	\$ 1,751,538	\$ 64,028	\$ 5,011,266
Other Taxes	-	-	417,680	-	417,680
Special Assessment Revenue	11,943	-	-	-	11,943
Intergovernmental	4,652,906	-	27,443	474,435	5,154,784
License and Permits	91,521	-	-	41,402	132,923
Fines, Forfeits and Penalties	384,925	-	-	12,454	397,379
Public Charges for Services	568,104	-	-	358,423	926,527
Interest Income	6,199	905	1,510	5,998	14,612
Miscellaneous Income	61,443	77,140	-	75,128	213,711
Total Revenues	<u>8,400,981</u>	<u>649,805</u>	<u>2,198,171</u>	<u>1,031,868</u>	<u>12,280,825</u>
EXPENDITURES					
Current:					
General Government	1,567,753	-	-	81,087	1,648,840
Public Safety	4,194,977	-	-	13,509	4,208,486
Public Works	1,478,238	-	-	139,164	1,617,402
Culture, Recreation and Education	763,406	-	-	1,090,934	1,854,340
Conservation and Development	-	-	150	750	900
Capital Outlay	80,696	-	1,000	948,096	1,029,792
Debt Service					
Principal Repayment	-	2,115,000	-	-	2,115,000
Interest Expense	-	663,816	-	-	663,816
Total Expenditures	<u>8,085,070</u>	<u>2,778,816</u>	<u>1,150</u>	<u>2,273,540</u>	<u>13,138,576</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>315,911</u>	<u>(2,129,011)</u>	<u>2,197,021</u>	<u>(1,241,672)</u>	<u>(857,751)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	392,460	2,052,396	-	658,416	3,103,272
Transfers Out	(745,719)	-	(2,099,249)	(97,148)	(2,942,116)
Total Other Financing Sources and Uses	<u>(353,259)</u>	<u>2,052,396</u>	<u>(2,099,249)</u>	<u>561,268</u>	<u>161,156</u>
Net Change in Fund Balances	(37,348)	(76,615)	97,772	(680,404)	(696,595)
Fund Balances - Beginning	2,439,205	642,067	(11,046)	2,753,264	5,823,490
Fund Balances - Ending	<u>\$ 2,401,857</u>	<u>\$ 565,452</u>	<u>\$ 86,726</u>	<u>\$ 2,072,860</u>	<u>\$ 5,126,895</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, 2015**

Net change in fund balances - total governmental funds: \$ (696,595)

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 \$952,956 were less than depreciation \$1,297,029 in the current period. (344,073)

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. (95,187)

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. (13,915)

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.
Debt repayment - general obligation 2,115,000

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 31,890
Adjustment for decrease in compensated absences (33,709)
Adjustment for amortization expense not reflected on Governmental Funds 7,881

Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between net pension asset from the prior year to the current year, with some adjustments. (15,700)
Change in net position of governmental activities \$ 955,592

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, Wisconsin**

**Statement of Net Position
Proprietary Funds
December 31, 2015**

	Enterprise Funds			
	Water	Wastewater	Stormwater	Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 890,883	\$ 870,932	\$ 106,021	\$ 1,867,836
Receivables				
Accounts	145,998	247,824	20,486	414,308
Interest	4,480	1,559	-	6,039
Due from Other Governments	-	700,000	311,404	1,011,404
Due from Other Funds	35,486	-	-	35,486
Inventories	12,356	-	-	12,356
Total Current Assets	1,089,203	1,820,315	437,911	3,347,429
Restricted Assets:				
Restricted Cash	393,052	1,653,668	-	2,046,720
Net Pension Asset	60,819	95,359	17,627	173,805
Total Restricted Assets	453,871	1,749,027	17,627	2,220,525
Capital Assets:				
Construction Work-In-Progress	114,124	1,444,883	48,314	1,607,321
Land	6,727	168,179	-	174,906
Utility Plant	18,012,037	39,994,360	4,909,598	62,915,995
Less Accumulated Depreciation	(6,465,854)	(25,087,308)	(348,692)	(31,901,854)
Net Capital Assets	11,667,034	16,520,114	4,609,220	32,796,368
Noncurrent Assets:				
Property Held for Resale	-	240,369	-	240,369
Special Assessments	475	-	-	475
Total Noncurrent Assets	475	240,369	-	240,844
Total Assets	13,210,583	20,329,825	5,064,758	38,605,166
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	66,024	103,520	19,135	188,679
Total Deferred Outflows of Resources	66,024	103,520	19,135	188,679
Total Assets and Deferred Outflows of Resources	\$ 13,276,607	\$ 20,433,345	\$ 5,083,893	\$ 38,793,845

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, Wisconsin**

**Statement of Net Position
Proprietary Funds
December 31, 2015**

	Enterprise Funds			
	Water	Wastewater	Stormwater	Total
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 88,675	\$ 74,410	\$ 10,294	\$ 173,379
Accrued Interest Payable	14,109	18,458	7,672	40,239
Due to Other Funds	27,301	60,603	51,508	139,412
Compensated Absences	28,212	40,257	10,298	78,767
Current Portion of Long-Term Debt	199,083	616,645	70,000	885,728
Total Current Liabilities	<u>357,380</u>	<u>810,373</u>	<u>149,772</u>	<u>1,317,525</u>
Non-Current Liabilities:				
Long-Term Debt				
Notes Payable	-	-	415,000	415,000
Bonds and Loans Payable	1,790,000	3,924,067	810,000	6,524,067
Total Long-Term Debt	<u>1,790,000</u>	<u>3,924,067</u>	<u>1,225,000</u>	<u>6,939,067</u>
Other Liabilities				
Compensated Absences	66,153	54,026	24,744	144,923
Total Other Liabilities	<u>66,153</u>	<u>54,026</u>	<u>24,744</u>	<u>144,923</u>
Total Non-Current Liabilities	<u>1,856,153</u>	<u>3,978,093</u>	<u>1,249,744</u>	<u>7,083,990</u>
Total Liabilities	<u>2,213,533</u>	<u>4,788,466</u>	<u>1,399,516</u>	<u>8,401,515</u>
NET POSITION				
Net Investment in Capital Assets	9,944,003	12,221,587	3,314,220	25,479,810
Restricted	239,734	1,591,904	36,762	1,868,400
Unrestricted	879,337	1,831,388	333,395	3,044,120
Total Net Position	<u>11,063,074</u>	<u>15,644,879</u>	<u>3,684,377</u>	<u>30,392,330</u>
Total Liabilities and Net Position	<u>\$ 13,276,607</u>	<u>\$ 20,433,345</u>	<u>\$ 5,083,893</u>	<u>\$ 38,793,845</u>

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, 2015**

	<u>Enterprise Funds</u>			
	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater</u>	<u>Total</u>
OPERATING REVENUES				
Charges for Services	\$ 1,711,764	\$ 2,289,783	\$ 465,274	\$ 4,466,821
Total Operating Revenues	<u>1,711,764</u>	<u>2,289,783</u>	<u>465,274</u>	<u>4,466,821</u>
OPERATING EXPENSES				
Operation and Maintenance	917,864	1,440,420	336,991	2,695,275
Depreciation	393,094	1,178,909	61,101	1,633,104
Total Operating Expenses	<u>1,310,958</u>	<u>2,619,329</u>	<u>398,092</u>	<u>4,328,379</u>
Operating Income (Loss)	<u>400,806</u>	<u>(329,546)</u>	<u>67,182</u>	<u>138,442</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and Investment Revenue	2,100	5,869	782	8,751
Grants and Contributions	385	700,000	311,404	1,011,789
Interest Expense	<u>(61,710)</u>	<u>(126,520)</u>	<u>(29,984)</u>	<u>(218,214)</u>
Total Non-Operating Revenue (Expenses)	<u>(59,225)</u>	<u>579,349</u>	<u>282,202</u>	<u>802,326</u>
Income (Loss) Before Contributions and Transfers	341,581	249,803	349,384	940,768
Capital Contributions	25,175	54,720	-	79,895
Transfers Out	<u>(302,615)</u>	<u>-</u>	<u>(21,500)</u>	<u>(324,115)</u>
Change in Net Position	64,141	304,523	327,884	696,548
Total Net Position - Beginning (Restated)	<u>10,998,933</u>	<u>15,340,356</u>	<u>3,356,493</u>	<u>29,695,782</u>
Total Net Position - Ending	<u>\$ 11,063,074</u>	<u>\$ 15,644,879</u>	<u>\$ 3,684,377</u>	<u>\$ 30,392,330</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, 2015

	Water	Wastewater	Stormwater	Totals 2015
<u>Cash Flows From Operating Activities:</u>				
Receipts from customers	\$ 1,709,986	\$ 2,288,349	\$ 479,356	\$ 4,477,691
Payments to suppliers	(390,120)	(687,936)	(195,046)	(1,273,102)
Payments to employees	(502,496)	(884,490)	(218,384)	(1,605,370)
Taxes paid	(302,615)	-	-	(302,615)
Net cash provided (used) by operating activities	<u>514,755</u>	<u>715,923</u>	<u>65,926</u>	<u>1,296,604</u>
<u>Cash Flows From Capital and Related Financing Activities:</u>				
Proceeds of special assessments	476	-	-	476
Acquisition and construction of plant assets	(173,475)	(892,144)	(756,352)	(1,821,971)
Principal payments on long-term debt	(449,083)	(599,092)	(65,000)	(1,113,175)
Interest paid	(65,044)	(129,753)	(32,775)	(227,572)
Net cash provided (used) by capital and related financing activities	<u>(687,126)</u>	<u>(1,620,989)</u>	<u>(854,127)</u>	<u>(3,162,242)</u>
<u>Cash Flows From Investing Activities:</u>				
Interest on investments	<u>2,100</u>	<u>5,869</u>	<u>782</u>	<u>8,751</u>
Net cash provided (used) by investing activities	<u>2,100</u>	<u>5,869</u>	<u>782</u>	<u>8,751</u>
Net increase (decrease) in cash and equivalents	(170,271)	(899,197)	(787,419)	(1,856,887)
Cash and equivalents - beginning of year	<u>1,424,206</u>	<u>3,133,547</u>	<u>893,440</u>	<u>5,451,193</u>
Cash and equivalents - end of year	<u>\$ 1,253,935</u>	<u>\$ 2,234,350</u>	<u>\$ 106,021</u>	<u>\$ 3,594,306</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, 2015

	Water	Wastewater	Stormwater	Totals 2015
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 400,806	\$ (329,546)	\$ 67,182	\$ 138,442
Adjustments to Reconcile Operating Income (Loss):				
Joint meter	22,605	(22,605)	-	-
Cash Provided (Used) by Operating Activities:				
Depreciation	393,094	1,178,909	61,101	1,633,104
Transfer out	(302,615)	-	(21,500)	(324,115)
Pension expense	1,161	1,820	336	3,317
Changes in Assets and Liabilities:				
Customer accounts receivable	(1,778)	(1,434)	14,082	10,870
Due from/to other funds	(49,160)	(14,298)	(14,199)	(77,657)
Other assets	385	-	-	385
Accounts payable	55,811	(75,285)	(43,230)	(62,704)
Accrued liabilities	(5,554)	(21,638)	2,154	(25,038)
Net cash provided (used) by operating activities	\$ 514,755	\$ 715,923	\$ 65,926	\$ 1,296,604
 <u>Noncash Activity</u>				
Contributions for plant	\$ 25,175	\$ 54,720	\$ -	\$ 79,895
Net noncash activity	\$ 25,175	\$ 54,720	\$ -	\$ 79,895
 Reconciliation of cash and cash equivalents to statement of net position accounts				
Cash and cash equivalents	\$ 890,883	\$ 870,932	\$ 106,021	\$ 1,867,836
Restricted Cash	393,052	1,653,668	-	2,046,720
Total cash and investments	1,283,935	2,524,600	106,021	3,914,556
Less: Noncash equivalents	(30,000)	(290,250)	-	(320,250)
Cash and Cash Equivalents	\$ 1,253,935	\$ 2,234,350	\$ 106,021	\$ 3,594,306

See accompanying notes to the financial statements

**City of Whitewater
Whitewater, WI**

**Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015**

	<u>Tax Agency</u>
ASSETS	
Cash and Cash Equivalents	\$ 4,538,088
Receivables:	
Taxes Receivable	4,988,238
Other Receivables	38,659
Total Assets	<u><u>\$ 9,564,985</u></u>
LIABILITIES	
Due to Other Funds	\$ 39,275
Due to Other Governments	9,525,710
Total Liabilities	<u><u>\$ 9,564,985</u></u>

See accompanying notes to the basic financial statements

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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 14. 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 2015. 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, 2015

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, 2015

- 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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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)
Wastewater 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
- Parks and Recreation Fund

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

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

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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, 2015

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, 2015

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, 2015

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 – 2015 tax roll

Lien date and levy date	December, 2015
Tax Bills mailed	December, 2015
Payment in full, or	January 31, 2016
First installment due	January 31, 2016
Second installment due	July 31, 2016
Personal property taxes in full	January 31, 2016
Tax sale – 2015 delinquent real estate taxes	October, 2018

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, 2015

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, 2015

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 2015.

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, 2015

- 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, 2015 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, 2015

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, 2015

- 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 rates are being reviewed by the City. Current wastewater and stormwater rates were approved by the city council on December 29, 2015. 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, 2015

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, 2015, the following individual funds held a deficit balance:

Fund	Amount	Reason
TID 7	\$(812)	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, 2015

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.

L. Pensions

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

M. Change in Accounting Principle

Effective January 1, 2015, the City adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Implementation of GASB Statements No. 68 and 71 required net position in the governmental activities to be increased by \$1,731,993. Also, the implementation required net position in the business-type activities to be increased by \$365,800. Lastly, the water, wastewater, and stormwater utilities increased by \$128,004, \$200,699, and \$37,098, respectively, along with the CDA fund increasing \$7,496. A prior period adjustment was made to reflect the January 1, 2014 beginning net pension asset of \$1,642,168 and beginning deferred outflows of resources of \$463,122 for total City contributions to the WRS after the December 31, 2013 measurement date through December 1, 2014.

N. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The City has one item that qualifies for reporting in this category. The deferred outflows of resources are for the WRS pension system.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statements element represents an acquisition of net position which applies to a future period and will not be recognized as an inflow of resources (revenue) until then. The City has one item that qualifies for reporting in the category. The deferred inflows of resources are related to the deferred property tax revenue to be received in 2016.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

2. Cash and Investments

As previously discussed, cash for all City funds is pooled for investment purposes. At December 31, 2015, the cash and investments consist of the following:

	Carrying Value	Bank Balance	Associated Risk
Deposits in financial institutions - City	\$ 14,491,111	\$ 14,925,722	Custodial credit risk, interest rate risk
Deposits in financial institutions - CDA	902,950	899,689	Custodial credit risk, interest rate risk
Total Cash and Investments	\$ 15,394,061	\$ 15,825,411	
Reconciliation to financial statements			
Per statement of net position			
Primary government			
Cash and Cash Equivalents	\$ 7,906,303		
Restricted Cash and Cash Equivalents	2,046,720		
Component unit	902,950		
Per statement of net position -			
Fiduciary Funds			
Agency	4,538,088		
Total Cash and Investments	\$ 15,394,061		

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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 \$15,084,381.

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	\$ 592,983
Total of CDs CDA	125,000
	<u>\$ 717,983</u>
maturing by 6/30/16	\$ 201,034
maturing by 12/31/16	105,000
maturing by 6/30/17	411,949
	<u>\$ 717,983</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, 2015

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, 2015, 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>\$ 12,682,344</u></u>
Uninsured and uncollateralized	<u><u>\$ 12,266</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	<u>\$ 13,081</u>
Special assessments	<u>9,437</u>
Total	<u><u>\$ 22,518</u></u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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	\$ -	\$4,872,571	\$4,872,571
Special assessments not yet due	9,705	-	9,705
Taxi-cab grant	7,825	-	7,825
Other items	27,531	-	27,531
Ambulance receivable	40,000	-	40,000
University receivable	177,006	-	177,006
Total Deferred Inflows of Resources			
For Governmental Funds	<u>\$ 262,067</u>	<u>\$4,872,571</u>	<u>\$5,134,638</u>

4. Restricted Assets

The following represent the balances of the restricted cash and cash equivalents:

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, 2015

4. Restricted Assets (Continued)

Following is a list of the restricted cash and cash equivalents at December 31, 2015:

	Water Utility	Wastewater Utility	Totals
Restricted Assets			
Redemption account	\$ 127,000	\$ 311,815	\$ 438,815
Depreciation account	-	25,000	25,000
Reserve account	266,052	242,185	508,237
Connection account	-	305,617	305,617
DNR Replacement account	-	769,051	769,051
Total Restricted Assets	\$ 393,052	\$ 1,653,668	\$ 2,046,720

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

5. Capital Assets

Capital asset activity in the governmental activities for the year ended December 31, 2015 was as follows:

	1/1/2015 Beginning Balance	Additions	Deletions	12/31/2015 Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Construction in Progress	\$ 44,486	\$ 140,647	\$ -	\$ 185,133
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>9,663,610</u>	<u>140,647</u>	<u>-</u>	<u>9,804,257</u>
Capital Assets Being Depreciated				
Land Improvements	735,743	-	-	735,743
Buildings	12,131,923	304,983	94,108	12,342,798
Traffic and Street Lights	901,487	-	-	901,487
Machinery and Equipment	8,285,499	429,389	44,925	8,669,963
Streets	25,073,355	77,937	-	25,151,292
Sidewalks	973,567	-	-	973,567
Curb and Gutter	691,467	-	-	691,467
Total Capital Assets Being Depreciated	<u>48,793,041</u>	<u>812,309</u>	<u>139,033</u>	<u>49,466,317</u>
Accumulated Depreciation				
Land improvements	305,978	6,740	-	312,718
Buildings	4,094,300	289,949	10,195	4,374,054
Traffic and street lights	247,106	26,507	-	273,613
Machinery and equipment	6,008,959	440,718	33,651	6,416,026
Streets	7,511,611	494,463	-	8,006,074
Sidewalks	172,906	21,365	-	194,271
Curb and gutter	118,479	17,287	-	135,766
Total Accumulated Depreciation	<u>18,459,339</u>	<u>1,297,029</u>	<u>43,846</u>	<u>19,712,522</u>
Capital Assets, Net of Depreciation	<u>\$ 39,997,312</u>	<u>\$ (344,073)</u>	<u>\$ 95,187</u>	<u>\$ 39,558,052</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

5. Capital Assets (Continued)

Depreciation expense for the governmental activities is as follows:

Government Activities		
General Government	\$	156,454
Public Safety		283,792
Public Works, which includes the depreciation of streets (including curb and gutter) and sidewalks		709,809
Culture, Recreation and Education		<u>146,974</u>
Total Governmental Activities Depreciation Expense	\$	<u><u>1,297,029</u></u>

Capital asset activity in the business-type activities for the year ended December 31, 2015 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				
Construction in progress	\$ -	\$ 114,124	\$ -	\$ 114,124
Land and land rights	<u>6,727</u>	<u>-</u>	<u>-</u>	<u>6,727</u>
Total Capital Assets Not Being Depreciated	<u>6,727</u>	<u>114,124</u>	<u>-</u>	<u>120,851</u>
Capital Assets Being Depreciated				
Source of supply	633,563	-	-	633,563
Pumping	1,197,906	15,851	900	1,212,857
Water treatment	1,458,742	-	-	1,458,742
Transmission and distribution	14,199,310	46,875	3,080	14,243,105
Administrative and general assets	<u>441,970</u>	<u>21,800</u>	<u>-</u>	<u>463,770</u>
Total Capital Assets Being Depreciated	<u>17,931,491</u>	<u>84,526</u>	<u>3,980</u>	<u>18,012,037</u>
Total Capital Assets	<u>17,938,218</u>	<u>198,650</u>	<u>3,980</u>	<u>18,132,888</u>
Less: Accumulated depreciation	<u>6,054,135</u>	<u>415,699</u>	<u>3,980</u>	<u>6,465,854</u>
Net Capital Assets	<u><u>\$ 11,884,083</u></u>	<u><u>\$ (217,049)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,667,034</u></u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

5. Capital Assets (Continued)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Wastewater</u>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 559,403	\$ 885,480	\$ -	\$ 1,444,883
Land and land rights	168,179	-	-	168,179
Total Capital Assets Not Being Depreciated	<u>727,582</u>	<u>885,480</u>	<u>-</u>	<u>1,613,062</u>
Capital Assets Being Depreciated				
Collection system	13,037,019	2,650	-	13,039,669
Treatment and disposal	25,913,581	-	-	25,913,581
General	1,017,718	23,392	-	1,041,110
Total Capital Assets Being Depreciated	<u>39,968,318</u>	<u>26,042</u>	<u>-</u>	<u>39,994,360</u>
Total Capital Assets	<u>40,695,900</u>	<u>911,522</u>	<u>-</u>	<u>41,607,422</u>
Less: Accumulated depreciation	<u>23,931,004</u>	<u>1,156,304</u>	<u>-</u>	<u>25,087,308</u>
Net Capital Assets	<u>\$ 16,764,896</u>	<u>\$ (244,782)</u>	<u>\$ -</u>	<u>\$ 16,520,114</u>
	Beginning Balance	Additions	Deletions	Ending Balance
<u>Stormwater</u>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 59,232	\$ 42,025	\$ 52,943	\$ 48,314
Total Capital Assets Not Being Depreciated	<u>59,232</u>	<u>42,025</u>	<u>52,943</u>	<u>48,314</u>
Capital Assets Being Depreciated				
Infrastructure	<u>4,142,328</u>	<u>767,270</u>	<u>-</u>	<u>4,909,598</u>
Less: Accumulated depreciation	<u>287,591</u>	<u>61,101</u>	<u>-</u>	<u>348,692</u>
Net Capital Assets	<u>\$ 3,913,969</u>	<u>\$ 748,194</u>	<u>\$ 52,943</u>	<u>\$ 4,609,220</u>

Listed below is the depreciation expense for the utilities.

Business Type Activities

Water Utility	\$ 393,094
Wastewater Utility	1,178,909
Stormwater Utility	61,101
Total Business-Type Activities Depreciation Expense	<u>\$ 1,633,104</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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	\$ 9,436
General Fund	Water Utility	4,615
General Fund	Tax Collection Fund	39,275
General Fund	Solid Waste Recycling	23,000
General Fund	Capital Projects	25
General Fund	Wastewater Utility	7,500
General Fund	Stormwater Utility	5
Subtotal - General Fund		83,856
Library Fund	General Fund	7,650
Parks and Recreation Fund	General Fund	9,672
TID #8	TID #6	144
Other Capital Projects Funds	General Fund	4,120
Other Capital Projects Funds	Water Utility	22,685
Other Capital Projects Funds	Wastewater Utility	18,168
Other Capital Projects Funds	Stormwater Utility	51,503
Subtotal - Other Funds		113,942
Water Utility	General Fund	552
Water Utility	Wastewater Utility	34,934
Subtotal - Proprietary Funds		35,486
Subtotal - Fund Financial Statements		233,284
Less: Fund Eliminations		(129,358)
Total - Government-Wide Statements		\$ 103,926
Receivable Fund	Payable Fund	Amount
Governmental Activity	Business-type Activity	\$ (103,926)
Business-type Activity	Governmental Activity	103,926
	Total	\$ -

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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, 2015

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	Parks and Recreation	19,345	Administrative reimbursement
General Fund	Water Utility	302,615	Tax equivalent
General Fund	CDA Fund	5,000	Administrative reimbursement
DPW Equipment	Stormwater Utility	<u>21,500</u>	Capital equipment
Subtotal - General Fund		<u>392,460</u>	
Debt Service Fund	TID No. 4	2,024,248	Debt service payment
Debt Service Fund	TID No. 6	28,148	Debt service payment
Other Capital Projects	General Fund	123,167	Appropriation
Library Special Revenue Fund	General Fund	533,749	Operations
Taxicab Grant Program	General Fund	<u>1,500</u>	City portion
Subtotal - Other Funds		<u>2,710,812</u>	
Sub-Total – Fund Financial Statements		3,103,272	
Less: Fund Eliminations		(2,774,157)	
Less: Amount Transferred from CDA Fund		<u>(5,000)</u>	
Total – Government-Wide Statement of Activities		<u>\$ 324,115</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, 2015

7. Long-Term Obligations

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2015.

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES					
Bonds and Notes Payable					
General Obligation Debt	\$ 20,570,000	\$ -	\$ 2,115,000	\$ 18,455,000	\$ 2,580,000
Sub-Total	<u>20,570,000</u>	<u>-</u>	<u>2,115,000</u>	<u>18,455,000</u>	<u>2,580,000</u>
Other Liabilities					
Vested Compensated Absences	481,798	33,709	-	515,507	290,126
Total Other Liabilities	<u>481,798</u>	<u>33,709</u>	<u>-</u>	<u>515,507</u>	<u>290,126</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 21,051,798</u>	<u>\$ 33,709</u>	<u>\$ 2,115,000</u>	<u>\$ 18,970,507</u>	<u>\$ 2,870,126</u>
BUSINESS-TYPE ACTIVITIES					
Bonds and Notes Payable					
Revenue Bonds	\$ 6,657,971	\$ -	\$ 918,176	\$ 5,739,795	\$ 680,729
General obligation debt	2,280,000	-	195,000	2,085,000	204,999
Total Long-Term Debt	<u>8,937,971</u>	<u>-</u>	<u>1,113,176</u>	<u>7,824,795</u>	<u>885,728</u>
Other Liabilities					
Vested Compensated Absences	215,870	7,820	-	223,690	78,767
Total Other Liabilities	<u>215,870</u>	<u>7,820</u>	<u>-</u>	<u>223,690</u>	<u>78,767</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 9,153,841</u>	<u>\$ 7,820</u>	<u>\$ 1,113,176</u>	<u>\$ 8,048,485</u>	<u>\$ 964,495</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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, 2015 is \$32,037,505. Debt subject to the limit is \$20,540,000. 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 12/31/15</u>	<u>Current Portion</u>
Governmental Activities						
2008 GO Refunding Bonds	1/7/2008	9/1/2017	3.956	\$ 5,000,000	\$ 1,785,000	\$ 875,000
2009 GO Refunding Bonds	9/3/2009	12/1/2016	2.3-3.0	\$ 1,005,000	140,000	140,000
2010 GO Refunding Bonds	2/9/2010	12/1/2017	1.2-2.7	\$ 1,500,000	165,000	125,000
2010 Taxable GO Bonds	2/9/2010	12/1/2029	2.8-6.05	\$ 3,290,000	2,960,000	170,000
2010 GO Refunding Bonds	9/1/2010	9/1/2020	2.3-3.0	\$ 5,000,000	4,145,000	895,000
2010 Taxable GO Bonds	10/12/2010	9/1/2027	.75-5.0	\$ 2,110,000	1,855,000	35,000
2012 GO Refunding Bonds	5/17/2012	9/1/2031	.85-3.25	\$ 5,020,000	4,760,000	225,000
2014 Taxable GO Bonds	6/10/2014	9/1/2029	.5-3.0	\$ 2,645,000	<u>2,645,000</u>	<u>115,000</u>
Total Governmental Activities -- General Obligation Debt					<u>\$18,455,000</u>	<u>\$ 2,580,000</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

7. Long-Term Obligations (Continued)
A. General Obligation Debt (Continued)

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 2,580,000	\$ 524,529
2017	2,565,000	454,711
2018	1,690,000	385,293
2019	1,370,000	342,205
2020	1,400,000	305,961
2021-2025	4,525,000	1,054,215
2026-2030	3,980,000	373,866
2031	345,000	11,213
Totals	\$ 18,455,000	\$ 3,451,993

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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 12/31/15</u>	<u>Current Portion</u>
<u>Water Utility</u>						
2011 Mortgage Revenue Bonds	6/7/2011	10/1/2026	1.6-4.0%	\$ 940,000	\$ 735,000	\$ 55,000
2012 Mortgage Revenue Bonds	5/17/2012	10/1/2027	.85-2.85%	\$ 855,000	705,000	50,000
	Total water utility revenue bonds				1,440,000	105,000
2010 GO Promissory Notes	2/9/2010	12/1/2016	1.2-2.7%	\$ 428,343	64,083	64,083
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 510,000	485,000	30,000
	Total Water Utility long-term debt				1,989,083	199,083
<u>Wastewater Utility</u>						
1996 Clean Water fund loan	7/24/1996	5/1/2016	3.08%	\$ 1,563,900	\$ 107,002	\$ 107,002
2009 Clean Water Fund Loan	12/9/2009	5/1/2029	2.91%	\$ 50,000	2,225,328	131,037
2010 Mortgage Revenue Bonds	2/9/2010	5/1/2016	2.0-3.25%	\$ 1,230,000	220,000	220,000
2011 Clean Water Fund Loan	7/27/2011	5/1/2031	2.40%	\$ 115,954	532,465	27,690
2012 Mortgage Revenue Bonds	5/17/2012	11/1/2027	.85-2.85%	\$ 1,485,000	1,215,000	90,000
	Total wastewater utility revenue bonds				4,299,795	575,729
2010 GO Promissory Notes	2/9/2010	12/1/2016	1.2-2.7%	\$ 206,657	30,917	30,916
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 220,000	210,000	10,000
	Total Wastewater Utility long-term debt				4,540,712	616,645
<u>Stormwater Utility</u>						
2012 GO Refunding Bonds	5/17/2012	9/1/2031	.85-3.25%	\$ 455,000	435,000	20,000
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 905,000	860,000	50,000
	Total Stormwater Utility long-term debt				1,295,000	70,000
Total Business-type Activities Debt					\$ 7,824,795	\$ 885,728

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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>
2016	\$ 885,728	\$ 197,328
2017	483,205	177,538
2018	497,809	167,015
2019	502,544	155,855
2020	522,414	143,999
2021-2025	2,860,082	511,958
2026-2030	2,003,491	133,357
2031	69,522	1,449
Total	\$ 7,824,795	\$1,488,499

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, 2015 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, 2015

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, 2015 are not likely to have material adverse impact on the City's financial position.

Wastewater Treatment Plant Upgrades

The City has plans for a wastewater treatment plant upgrade project that is expected to cost \$24,357,638. To date, the City is committed to engineering and planning costs of approximately \$1.367 million. Financing is anticipated through existing fund reserve and the state's Clean Water fund Loan Program.

9. Net Position/Fund Balances

Governmental Activities

Net position reported on the government-wide statement of net position at December 31, 2015 includes the following:

Capital Assets net of depreciation	\$ 40,423,059
Less: long-term debt outstanding	(18,455,000)
Total Net Investment in Capital Assets	21,968,059
 Restricted	
Subdividers park fees	29,849
Rescue Squad Equipment	217,503
Rock River Stormwater Group	1,546
Taxicab	30,390
Library	627,158
Cable TV	85,769
Forestry	9,125
Parking Permits	58,461
Rescue Squad Trust	54,207
Police Department Trust	49,224
Parks and Recreation Fund	18,453
TIF districts	135,031
Other capital projects	843,682
Debt service	565,452
Employee pension plan	1,716,293
Total Restricted	4,442,143
 Unrestricted	
Total Governmental Activities Net Position	\$ 869,823
	\$ 27,280,025

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

9. Net Position/Fund Balances (Continued)

Fund balances as of December 31, 2015 include the items in the following tables:

Major Funds

<u>General Fund</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Delinquent personal property tax	\$ 13,081	\$ -	\$ -	\$ -
Prepaid expenses	80,658	-	-	-
Advances	700	-	-	-
27th Payroll	-	-	-	160,690
Fire Department Equipment	-	-	68,696	-
DPWs Equipment Revolving Fund	-	-	83,847	-
Police Vehicle Revolving Fund	-	-	2,370	-
Government Equipment	-	-	21,907	-
Skate Park	-	-	3,211	-
Solid Waste/Recycling (deficit)	-	-	-	(26,728)
Sick Leave Severance	-	-	89,532	-
Lakes Improvements	-	-	475	-
Street Repair Revolving Fund	-	-	569,399	-
Insurance Fund	-	-	3,331	-
Unassigned	-	-	-	1,330,688
Total General Fund	<u>\$ 94,439</u>	<u>\$ -</u>	<u>\$ 842,768</u>	<u>\$ 1,464,650</u>

Debt Service Fund

Restricted for TIF debt payments	\$ 330,796
Restricted for other debt	234,656
Total debt service	<u>\$ 565,452</u>

TID 4 Capital Projects Fund

TIF fund	<u>\$ 86,726</u>
----------	------------------

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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	\$ -	\$ 85,769	\$ -	\$ -
Library Special Revenue	-	627,158	-	-
Taxi Cab Grant	-	30,390	-	-
Parkland Acquisition	-	19,833	-	-
Parkland Development	-	10,016	-	-
Forestry Fund	-	9,125	-	-
Rescue Squad Equipment	-	217,503	-	-
Parking Permit	-	58,461	-	-
Rescue Squad Trust	-	54,207	-	-
Police Dept. Trust	-	49,224	-	-
Rock River Stormwater Group	-	1,546	-	-
Parks and Recreation Fund	-	18,453	-	-
Capital Projects Funds				
TID #5	-	1,212	-	-
TID #6	-	26,215	-	-
TID #7 (deficit)	-	-	-	(812)
TID #8	-	18,584	-	-
TID #9	-	2,294	-	-
Other capital projects	-	843,682	-	-
Total Non-Major Funds	<u>\$ -</u>	<u>\$ 2,073,672</u>	<u>\$ -</u>	<u>\$ (812)</u>

Business-Type Activities

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

	<u>2015</u>
Water Utility	
Capital Assets net of depreciation	\$ 11,667,034
Less: related long-term debt outstanding	(1,989,083)
Total Invested in Capital Assets	<u>9,677,951</u>
Reserve from borrowing	266,052
Total Net Position - Net Investment in Capital Assets	<u>\$ 9,944,003</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

9. Net Position/Fund Balances (Continued)
Business-Type Activities (Continued)

	2015
Wastewater Utility	
Capital Assets net of depreciation	\$ 16,520,114
Less: related long-term debt outstanding	(4,540,712)
Total Invested in Capital Assets	11,979,402
Reserve from borrowing	242,185
Total Net Position - Net Investment in Capital Assets	\$ 12,221,587
	2015
Stormwater Utility	
Capital Assets net of depreciation	\$ 4,609,220
Less: related long-term debt outstanding	(1,295,000)
Total Invested in Capital Assets	3,314,220
Total Net Position - Net Investment in Capital Assets	\$ 3,314,220

The following calculation supports the water, wastewater, and stormwater utilities' balance of restricted net position as of December 31, 2015:

	Water	Wastewater	Stormwater
Restricted Assets			
Redemption account	\$ 127,000	\$ 311,815	\$ -
Reserve account	266,052	242,185	-
Depreciation account	-	25,000	-
Connection account	-	305,617	-
Replacement account	-	769,051	-
Employee pension plan	126,843	198,879	36,762
Total Restricted Assets	519,895	1,852,547	36,762
Less: Restricted Assets Not Funded by Revenues			
Reserve from borrowing	(266,052)	(242,185)	-
Current Liabilities Payable From Restricted Assets	(14,109)	(18,458)	-
Total Restricted Net Position as Calculated	\$ 239,734	\$ 1,591,904	\$ 36,762

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

10. Defined Benefit Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. 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 participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

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

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

10. Defined Benefit Pension Plan (Continued)

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2005	2.6%	7%
2006	0.8	3
2007	3.0	10
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and executives and elected officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$387,461 in contributions from the municipality.

Contribution rates as of December 31, 2015 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

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

At December 31, 2015, the City reported an asset of \$1,000,298 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the City's proportion was 0.04072418%, which was a decrease of 0.0009288% from its proportion measured as of December 31, 2013.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

10. Defined Benefit Pension Plan (Continued)

For the year ended December 31, 2015, the City recognized pension expense of \$397,396.

Pension amounts have been allocated to the proprietary and CDA funds and business-type activities. Allocations were based on the proportionate share of current year contributions to the pension plan made by the proprietary and CDA funds and business-type activities relative to the total contributions made by the City.

At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 145,012	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	484,392	-
Changes in proportion and difference between City contributions and proportionate share of contributions	21,314	-
City contributions subsequent to the measurement date	435,190	-
Total	<u>\$ 1,085,908</u>	<u>\$ -</u>

\$435,190 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2016	\$ 148,356	\$ -
2017	\$ 148,356	\$ -
2018	\$ 148,356	\$ -
2019	\$ 148,356	\$ -
2020	\$ 57,295	\$ -

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

10. Defined Benefit Pension Plan (Continued)

Actuarial assumptions. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Liability (Asset):	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality:	Wisconsin 2012 Mortality Table
Post-Retirement Adjustments*	2.1%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009–2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

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

<u>Asset Class</u>	<u>Long-Term Real Rate of Return</u>	<u>Target Allocation</u>
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

10. Defined Benefit Pension Plan (Continued)

Single Discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City of Whitewater's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
City's proportionate share of the net pension liability (asset)	\$ 2,822,011	\$ (1,000,298)	\$ (4,019,002)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

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.

12. Expenditures in Excess of Budget

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

	Final Budget	Actual Expenditures	Variance
Culture, Recreation and Education	440,239	763,406	(323,167)

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

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 2015, these expenditures were \$243,814 in the fire department, \$28,237 for the crash crew, and \$396,069 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.

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	\$ 902,950	\$ 899,689	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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

14. Component Unit (Continued)

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, 2015, none of the CDA’s total bank balance of \$763,085 was exposed to custodial credit.

The CDA has CDs of \$125,000 as of December 31, 2015. All are set to mature within 1 year.

c. Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Useful Lives (Years)</u>
Land	\$ 275,172	\$ -	\$ -	\$ 275,172	N/A
Equipment	6,990	-	-	6,990	5-10
Buildings	6,087,994	-	-	6,087,994	35-40
Accumulated Depreciation					
Equipment	(6,042)	(113)	-	(6,155)	
Buildings	(487,581)	(121,976)	-	(609,557)	
Totals	<u>\$5,876,533</u>	<u>\$ (122,089)</u>	<u>\$ -</u>	<u>\$ 5,754,444</u>	

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 10.

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>\$2,379,561</u>
-----------------	--------------------

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2015

14. Component Unit (Continued)

f. Transfers in

The CDA recorded a transfer of \$75,000 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 25.3% of the water revenue.

16. Subsequent Events

Subsequent to year end, the City approved contracts for approximately \$1.2 million for the reconstruction of George Street and \$1.4 million for the reconstruction of Center, Boone, and Summit streets.

In April 2016, the City incurred several borrowings. The City approved \$21,605,138 in sewer revenue bonds with a rate of 2.10%. The purpose of these bonds is to fund the wastewater treatment plant upgrades project.

The City also approved \$2,700,000 in general obligation notes to help fund the street reconstruction projects.

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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Budget to GAAP Differences</u>	<u>Actual Amounts, GAAP Basis</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Property Taxes	\$ 2,614,066	\$ 2,614,066	\$ 2,623,940	\$ -	\$ 2,623,940
Special Assessment Revenue	16,580	16,580	11,943	-	11,943
Intergovernmental	4,702,140	4,702,140	4,621,108	31,798	4,652,906
License and Permits	98,325	98,325	91,521	-	91,521
Fines, Forfeits and Penalties	351,263	351,263	384,925	-	384,925
Public Charges for Services	636,927	636,927	568,104	-	568,104
Interest Income	8,500	8,500	4,720	1,479	6,199
Miscellaneous Income	41,673	42,048	51,693	9,750	61,443
Total Revenues	<u>8,469,474</u>	<u>8,469,849</u>	<u>8,357,954</u>	<u>43,027</u>	<u>8,400,981</u>
EXPENDITURES					
Current:					
General Government	1,697,247	1,609,010	1,437,514	130,239	1,567,753
Public Safety	4,036,119	4,149,443	4,130,257	64,720	4,194,977
Public Works	1,001,545	1,294,941	1,089,211	389,027	1,478,238
Culture, Recreation and Education	645,501	440,239	763,406	-	763,406
Conservation and Development	113,221	-	-	-	-
Capital Outlay	-	-	-	80,696	80,696
Total Expenditures	<u>7,493,633</u>	<u>7,493,633</u>	<u>7,420,388</u>	<u>664,682</u>	<u>8,085,070</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>975,841</u>	<u>976,216</u>	<u>937,566</u>	<u>(621,655)</u>	<u>315,911</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	431,167	431,167	393,610	(1,150)	392,460
Transfers Out	(1,407,008)	(1,407,008)	(1,457,120)	711,401	(745,719)
Total Other Financing Sources and Uses	<u>(975,841)</u>	<u>(975,841)</u>	<u>(1,063,510)</u>	<u>710,251</u>	<u>(353,259)</u>
Net Change in Fund Balances	-	375	(125,944)	88,596	(37,348)
Fund Balances - Beginning	1,711,761	1,711,761	1,711,761	727,444	2,439,205
Fund Balances - Ending	<u>\$ 1,711,761</u>	<u>\$ 1,712,136</u>	<u>\$ 1,585,817</u>	<u>\$ 816,040</u>	<u>\$ 2,401,857</u>

**CITY OF WHITEWATER
WISCONSIN RETIREMENT SYSTEM SCHEDULES**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Last 10 Fiscal Years**

	<u>As of the Measurement Date 2014</u>
City's proportion of the net pension liability (asset)	0.04072418 %
City's proportionate share of the net pension liability (asset)	\$ 1,000,298
City's covered-employee payroll	\$ 4,826,161
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	(20.73) %
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74 %

**SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years**

	<u>For the Fiscal Year End 2015</u>
Contractually required contributions	\$ 435,190
Contributions in relation to the contractually required contributions	\$ 435,190
Contribution deficiency (excess)	\$ -
City's covered-employee payroll	\$ 5,156,137
Contributions as a percentage of covered-employee payroll	8.44 %

Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 9 preceding years.

**Notes to the Wisconsin Retirement System Schedules
for the Year Ended December 31, 2015**

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

Change of assumptions. There were no changes in the assumptions.

SUPPLEMENTARY INFORMATION

City of Whitewater
Whitewater, WI
Balance Sheet
Combining General Fund
December 31, 2015

	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	Insurance Fund	Total General Fund
ASSETS												
Cash and Cash Equivalents	\$ 1,885,124	\$ 68,696	\$ 87,139	\$ 2,370	\$ 21,907	\$ 3,211	\$ -	\$ 89,532	\$ 475	\$ 569,399	\$ 3,331	\$ 2,731,184
Receivables:												
Taxes	3,143,775	-	-	-	-	-	-	-	-	-	-	3,143,775
Delinquent Personal Property Taxes	13,081	-	-	-	-	-	-	-	-	-	-	13,081
Special Assessments	11,777	-	-	-	-	-	-	-	-	-	-	11,777
Accounts	140,317	-	-	-	-	-	-	-	-	-	-	140,317
Other	48,560	-	-	-	-	-	-	-	-	-	-	48,560
Due from Other Governments	12,718	-	-	-	-	-	-	-	-	-	-	12,718
Due from Other Funds	76,356	-	7,500	-	-	-	-	-	-	-	-	83,856
Prepaid Expenses	80,658	-	-	-	-	-	-	-	-	-	-	80,658
Advances receivable	700	-	-	-	-	-	-	-	-	-	-	700
Total Assets	<u>\$ 5,413,066</u>	<u>\$ 68,696</u>	<u>\$ 94,639</u>	<u>\$ 2,370</u>	<u>\$ 21,907</u>	<u>\$ 3,211</u>	<u>\$ -</u>	<u>\$ 89,532</u>	<u>\$ 475</u>	<u>\$ 569,399</u>	<u>\$ 3,331</u>	<u>\$ 6,266,626</u>
LIABILITIES												
Accounts Payable	\$ 117,416	\$ -	\$ 10,792	\$ -	\$ -	\$ -	\$ 3,728	\$ -	\$ -	\$ -	\$ -	\$ 131,936
Accrued Liabilities	289,823	-	-	-	-	-	-	-	-	-	-	289,823
Due to Other Funds	21,993	-	-	-	-	-	23,000	-	-	-	-	44,993
Total Liabilities	<u>429,232</u>	<u>-</u>	<u>10,792</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>466,752</u>
DEFERRED INFLOWS OF RESOURCES												
	3,398,017	-	-	-	-	-	-	-	-	-	-	3,398,017
FUND BALANCE												
Nonspendable	94,439	-	-	-	-	-	-	-	-	-	-	94,439
Assigned	-	68,696	83,847	2,370	21,907	3,211	-	89,532	475	569,399	3,331	842,768
Unassigned	1,491,378	-	-	-	-	-	(26,728)	-	-	-	-	1,464,650
Total Fund Balance (Deficit)	<u>1,585,817</u>	<u>68,696</u>	<u>83,847</u>	<u>2,370</u>	<u>21,907</u>	<u>3,211</u>	<u>(26,728)</u>	<u>89,532</u>	<u>475</u>	<u>569,399</u>	<u>3,331</u>	<u>2,401,857</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 5,413,066</u>	<u>\$ 68,696</u>	<u>\$ 94,639</u>	<u>\$ 2,370</u>	<u>\$ 21,907</u>	<u>\$ 3,211</u>	<u>\$ -</u>	<u>\$ 89,532</u>	<u>\$ 475</u>	<u>\$ 569,399</u>	<u>\$ 3,331</u>	<u>\$ 6,266,626</u>

City of Whitewater
Whitewater, WI

Statement of Revenues, Expenditures and Changes in Fund Balance
Combining General Fund
For the Year Ended December 31, 2015

	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	Insurance Fund	Total General Fund
REVENUES												
Property Taxes	\$ 2,623,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,623,940
Special Assessment Revenue	11,943	-	-	-	-	-	-	-	-	-	-	11,943
Intergovernmental	4,621,108	-	-	-	-	-	31,798	-	-	-	-	4,652,906
License and Permits	91,521	-	-	-	-	-	-	-	-	-	-	91,521
Fines, Forfeits and Penalties	384,925	-	-	-	-	-	-	-	-	-	-	384,925
Public Charges for Services	568,104	-	-	-	-	-	-	-	-	-	-	568,104
Interest Income	4,720	53	128	-	-	-	3	545	-	750	-	6,199
Miscellaneous Income	51,693	2,250	7,500	-	-	-	-	-	-	-	-	61,443
Total Revenues	<u>8,357,954</u>	<u>2,303</u>	<u>7,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,801</u>	<u>545</u>	<u>-</u>	<u>750</u>	<u>-</u>	<u>8,400,981</u>
EXPENDITURES												
Current:												
General Government	1,437,514	-	-	-	-	-	-	47,022	-	83,217	-	1,567,753
Public Safety	4,130,257	-	-	64,720	-	-	-	-	-	-	-	4,194,977
Public Works	1,089,211	-	-	-	-	-	389,027	-	-	-	-	1,478,238
Culture, Recreation and Education	763,406	-	-	-	-	-	-	-	-	-	-	763,406
Capital Outlay	-	-	64,952	-	15,744	-	-	-	-	-	-	80,696
Total Expenditures	<u>7,420,388</u>	<u>-</u>	<u>64,952</u>	<u>64,720</u>	<u>15,744</u>	<u>-</u>	<u>389,027</u>	<u>47,022</u>	<u>-</u>	<u>83,217</u>	<u>-</u>	<u>8,085,070</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>937,566</u>	<u>2,303</u>	<u>(57,324)</u>	<u>(64,720)</u>	<u>(15,744)</u>	<u>-</u>	<u>(357,226)</u>	<u>(46,477)</u>	<u>-</u>	<u>(82,467)</u>	<u>-</u>	<u>315,911</u>
OTHER FINANCING SOURCES (USES)												
Transfers In	393,610	-	21,500	-	-	-	-	(22,650)	-	-	-	392,460
Transfers Out	(1,457,120)	50,000	40,000	65,000	15,000	-	353,070	-	-	185,000	3,331	(745,719)
Total Other Financing Sources and Uses	<u>(1,063,510)</u>	<u>50,000</u>	<u>61,500</u>	<u>65,000</u>	<u>15,000</u>	<u>-</u>	<u>353,070</u>	<u>(22,650)</u>	<u>-</u>	<u>185,000</u>	<u>3,331</u>	<u>(353,259)</u>
Net Change in Fund Balances	(125,944)	52,303	4,176	280	(744)	-	(4,156)	(69,127)	-	102,533	3,331	(37,348)
Fund Balances (Deficit) - Beginning	1,711,761	16,393	79,671	2,090	22,651	3,211	(22,572)	158,659	475	466,866	-	2,439,205
Fund Balances (Deficit) - Ending	<u>\$ 1,585,817</u>	<u>\$ 68,696</u>	<u>\$ 83,847</u>	<u>\$ 2,370</u>	<u>\$ 21,907</u>	<u>\$ 3,211</u>	<u>\$ (26,728)</u>	<u>\$ 89,532</u>	<u>\$ 475</u>	<u>\$ 569,399</u>	<u>\$ 3,331</u>	<u>\$ 2,401,857</u>

**City of Whitewater
Whitewater, WI**

**Balance Sheet
Non-Major Governmental Funds
December 31, 2015**

	<u>Non-Major Special Revenue Funds</u>	<u>Non-Major Capital Projects Funds</u>	<u>Non-Major Governmental Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ 1,139,267	\$ 854,992	\$ 1,994,259
Receivables:			
Taxes	-	57,074	57,074
Other	26,500	264	26,764
Due from Other Funds	17,322	96,620	113,942
Due from Other Governments	100,768	-	100,768
Total Assets	<u>\$ 1,283,857</u>	<u>\$ 1,008,950</u>	<u>\$ 2,292,807</u>
LIABILITIES			
Accounts Payable	\$ 75,458	\$ 59,832	\$ 135,290
Accrued Liabilities	9,453	-	9,453
Due to Other Funds	9,436	169	9,605
Due to Component Unit	-	-	-
Advances Payable	-	700	700
Total Liabilities	<u>94,347</u>	<u>60,701</u>	<u>155,048</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows	<u>7,825</u>	<u>57,074</u>	<u>64,899</u>
FUND BALANCE			
Restricted	1,181,685	891,987	2,073,672
Unassigned (Deficit)	-	(812)	(812)
Total Fund Balance	<u>1,181,685</u>	<u>891,175</u>	<u>2,072,860</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 1,283,857</u>	<u>\$ 1,008,950</u>	<u>\$ 2,292,807</u>

**City of Whitewater
Whitewater, WI**

**Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2015**

	Non-Major Special Revenue Funds	Non-Major Capital Project Funds	Non-Major Governmental Funds
REVENUES			
Property Taxes	\$ -	\$ 64,028	\$ 64,028
Intergovernmental	384,670	89,765	474,435
License and Permits	41,402	-	41,402
Fines, Forfeits and Penalties	12,454	-	12,454
Public Charges for Services	358,423	-	358,423
Interest Income	3,229	2,769	5,998
Miscellaneous Income	69,723	5,405	75,128
Total Revenues	<u>869,901</u>	<u>161,967</u>	<u>1,031,868</u>
EXPENDITURES			
Current:			
General Government	81,087	-	81,087
Public Safety	13,509	-	13,509
Public Works	139,164	-	139,164
Culture, Recreation and Education	1,090,934	-	1,090,934
Conservation and Development	-	750	750
Capital Outlay	21,928	926,168	948,096
Total Expenditures	<u>1,346,622</u>	<u>926,918</u>	<u>2,273,540</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(476,721)</u>	<u>(764,951)</u>	<u>(1,241,672)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	535,249	123,167	658,416
Transfers Out	(44,000)	(53,148)	(97,148)
Total Other Financing Sources and Uses	<u>491,249</u>	<u>70,019</u>	<u>561,268</u>
Net Change in Fund Balances	14,528	(694,932)	(680,404)
Fund Balances - Beginning	1,167,157	1,586,107	2,753,264
Fund Balances - Ending	<u>\$ 1,181,685</u>	<u>\$ 891,175</u>	<u>\$ 2,072,860</u>

**City of Whitewater
Whitewater, WI**

**Non-Major Special Revenue Funds
Combining Balance Sheet
December 31, 2015**

	<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	\$ 59,801	\$ 640,475	\$ -	\$ 19,833	\$ 10,016	\$ 9,125	\$ 217,503
Receivables:							
Other	26,500	-	-	-	-	-	-
Due from Other Funds	-	7,650	-	-	-	-	-
Due from Other Governments	-	-	100,768	-	-	-	-
Total Assets	<u>\$ 86,301</u>	<u>\$ 648,125</u>	<u>\$ 100,768</u>	<u>\$ 19,833</u>	<u>\$ 10,016</u>	<u>\$ 9,125</u>	<u>\$ 217,503</u>
LIABILITIES							
Accounts Payable	\$ 532	\$ 11,514	\$ 62,553	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	9,453	-	-	-	-	-
Total Liabilities	<u>532</u>	<u>20,967</u>	<u>62,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows	-	-	7,825	-	-	-	-
FUND BALANCE							
Restricted	85,769	627,158	30,390	19,833	10,016	9,125	217,503
Total Fund Balance	<u>85,769</u>	<u>627,158</u>	<u>30,390</u>	<u>19,833</u>	<u>10,016</u>	<u>9,125</u>	<u>217,503</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 86,301</u>	<u>\$ 648,125</u>	<u>\$ 100,768</u>	<u>\$ 19,833</u>	<u>\$ 10,016</u>	<u>\$ 9,125</u>	<u>\$ 217,503</u>

**City of Whitewater
Whitewater, WI**

**Non-Major Special Revenue Funds
Combining Balance Sheet
December 31, 2015**

	<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>Parks and Recreation Fund</u>	<u>Non-Major Special Revenue Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 58,762	\$ 54,207	\$ 58,660	\$ 1,546	\$ 9,339	\$ 1,139,267
Receivables:						
Other	-	-	-	-	-	26,500
Due from Other Funds	-	-	-	-	9,672	17,322
Due from Other Governments	-	-	-	-	-	100,768
Total Assets	<u>\$ 58,762</u>	<u>\$ 54,207</u>	<u>\$ 58,660</u>	<u>\$ 1,546</u>	<u>\$ 19,011</u>	<u>\$ 1,283,857</u>
LIABILITIES						
Accounts Payable	\$ 301	\$ -	\$ -	\$ -	\$ 558	\$ 75,458
Accrued Liabilities	-	-	-	-	-	9,453
Due to Other Funds	-	-	9,436	-	-	9,436
Total Liabilities	<u>301</u>	<u>-</u>	<u>9,436</u>	<u>-</u>	<u>558</u>	<u>94,347</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows	-	-	-	-	-	7,825
FUND BALANCE						
Restricted	58,461	54,207	49,224	1,546	18,453	1,181,685
Total Fund Balance	<u>58,461</u>	<u>54,207</u>	<u>49,224</u>	<u>1,546</u>	<u>18,453</u>	<u>1,181,685</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 58,762</u>	<u>\$ 54,207</u>	<u>\$ 58,660</u>	<u>\$ 1,546</u>	<u>\$ 19,011</u>	<u>\$ 1,283,857</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, 2015**

	<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	\$ -	\$ 247,002	\$ 137,668	\$ -	\$ -	\$ -	\$ -
Fines, Forfeits and Penalties	-	12,454	-	-	-	-	-
Public Charges for Services	101,100	5,273	-	-	11,333	-	-
Interest Income	103	1,382	-	-	-	9	1,353
Miscellaneous Income	535	39,335	-	7,298	-	-	-
Total Revenues	<u>101,738</u>	<u>305,446</u>	<u>137,668</u>	<u>7,298</u>	<u>11,333</u>	<u>9</u>	<u>1,353</u>
EXPENDITURES							
Current:							
Public Safety	-	-	-	-	-	-	9,195
Public Works	-	-	139,164	-	-	-	-
Culture, Recreation and Education	91,343	780,842	-	-	3,073	-	21,275
Capital Outlay	-	14,276	-	-	7,652	-	-
Total Expenditures	<u>91,343</u>	<u>795,118</u>	<u>139,164</u>	<u>-</u>	<u>10,725</u>	<u>-</u>	<u>30,470</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,395</u>	<u>(489,672)</u>	<u>(1,496)</u>	<u>7,298</u>	<u>608</u>	<u>9</u>	<u>(29,117)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	-	533,749	1,500	-	-	-	-
Transfers Out	(22,000)	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>(22,000)</u>	<u>533,749</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(11,605)	44,077	4	7,298	608	9	(29,117)
Fund Balances - Beginning	97,374	583,081	30,386	12,535	9,408	9,116	246,620
Fund Balances - Ending	<u>\$ 85,769</u>	<u>\$ 627,158</u>	<u>\$ 30,390</u>	<u>\$ 19,833</u>	<u>\$ 10,016</u>	<u>\$ 9,125</u>	<u>\$ 217,503</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, 2015**

	Parking Permit Fund	Rescue Squad Trust Fund	Police Dept. Trust Fund	Rock River Storm Water Group	Parks and Recreation Fund	Non-Major Special Revenue Funds
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,670
License and Permits	-	-	-	41,402	-	41,402
Fines, Forfeits and Penalties	-	-	-	-	-	12,454
Public Charges for Services	36,201	-	-	-	204,516	358,423
Interest Income	41	282	24	35	-	3,229
Miscellaneous Income	-	-	22,555	-	-	69,723
Total Revenues	<u>36,242</u>	<u>282</u>	<u>22,579</u>	<u>41,437</u>	<u>204,516</u>	<u>869,901</u>
EXPENDITURES						
Current:						
General Government	-	-	14,784	66,303	-	81,087
Public Safety	4,314	-	-	-	-	13,509
Public Works	-	-	-	-	-	139,164
Culture, Recreation and Education	-	-	-	-	194,401	1,090,934
Capital Outlay	-	-	-	-	-	21,928
Total Expenditures	<u>4,314</u>	<u>-</u>	<u>14,784</u>	<u>66,303</u>	<u>194,401</u>	<u>1,346,622</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>31,928</u>	<u>282</u>	<u>7,795</u>	<u>(24,866)</u>	<u>10,115</u>	<u>(476,721)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	535,249
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>491,249</u>
Net Change in Fund Balances	9,928	282	7,795	(24,866)	10,115	14,528
Fund Balances - Beginning	48,533	53,925	41,429	26,412	8,338	1,167,157
Fund Balances - Ending	<u>\$ 58,461</u>	<u>\$ 54,207</u>	<u>\$ 49,224</u>	<u>\$ 1,546</u>	<u>\$ 18,453</u>	<u>\$ 1,181,685</u>

**City of Whitewater
Whitewater, WI**

**Non-Major Capital Project Funds
Combining Balance Sheet
December 31, 2015**

	Other Capital Projects Funds	TID #5	TID #6	TID #7	TID #8	TID #9	Non-Major Capital Project Funds
ASSETS							
Cash and Cash Equivalents	\$ 807,063	\$ 948	\$ 26,215	\$ 32	\$ 18,440	\$ 2,294	\$ 854,992
Receivables:							
Taxes	-	-	56,911	-	163	-	57,074
Other	-	264	-	-	-	-	264
Due from Other Funds	96,476	-	-	-	144	-	96,620
Total Assets	<u>\$ 903,539</u>	<u>\$ 1,212</u>	<u>\$ 83,126</u>	<u>\$ 32</u>	<u>\$ 18,747</u>	<u>\$ 2,294</u>	<u>\$ 1,008,950</u>
LIABILITIES							
Accounts Payable	\$ 59,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,832
Due to Other Funds	25	-	-	144	-	-	169
Advances Payable	-	-	-	700	-	-	700
Total Liabilities	<u>59,857</u>	<u>-</u>	<u>-</u>	<u>844</u>	<u>-</u>	<u>-</u>	<u>60,701</u>
DEFERRED INFLOWS OF RESOURCES							
2015 Tax Apportionment	-	-	56,911	-	163	-	57,074
FUND BALANCE							
Restricted	843,682	1,212	26,215	-	18,584	2,294	891,987
Unassigned (Deficit)	-	-	-	(812)	-	-	(812)
Total Fund Balance (Deficit)	<u>843,682</u>	<u>1,212</u>	<u>26,215</u>	<u>(812)</u>	<u>18,584</u>	<u>2,294</u>	<u>891,175</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 903,539</u>	<u>\$ 1,212</u>	<u>\$ 83,126</u>	<u>\$ 32</u>	<u>\$ 18,747</u>	<u>\$ 2,294</u>	<u>\$ 1,008,950</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, 2015**

	Other Capital Projects Funds	TID #5	TID #6	TID #7	TID #8	TID #9	Non-Major Capital Projects Funds
REVENUES							
Property Taxes	\$ -	\$ 1,027	\$ 62,738	\$ -	\$ 263	\$ -	\$ 64,028
Intergovernmental	89,765	-	-	-	-	-	89,765
Interest Income	2,720	-	16	-	33	-	2,769
Miscellaneous Income	5,218	-	-	-	187	-	5,405
Total Revenues	<u>97,703</u>	<u>1,027</u>	<u>62,754</u>	<u>-</u>	<u>483</u>	<u>-</u>	<u>161,967</u>
EXPENDITURES							
Current:							
Conservation and Development	-	150	150	150	150	150	750
Capital Outlay	914,032	8,226	3,910	-	-	-	926,168
Total Expenditures	<u>914,032</u>	<u>8,376</u>	<u>4,060</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>926,918</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(816,329)</u>	<u>(7,349)</u>	<u>58,694</u>	<u>(150)</u>	<u>333</u>	<u>(150)</u>	<u>(764,951)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	123,167	-	-	-	-	-	123,167
Transfers Out	-	-	(53,148)	-	-	-	(53,148)
Total Other Financing Sources and Uses	<u>123,167</u>	<u>-</u>	<u>(53,148)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,019</u>
Net Change in Fund Balances	(693,162)	(7,349)	5,546	(150)	333	(150)	(694,932)
Fund Balances (Deficit) - Beginning	1,536,844	8,561	20,669	(662)	18,251	2,444	1,586,107
Fund Balances (Deficit) - Ending	<u>\$ 843,682</u>	<u>\$ 1,212</u>	<u>\$ 26,215</u>	<u>\$ (812)</u>	<u>\$ 18,584</u>	<u>\$ 2,294</u>	<u>\$ 891,175</u>

**City of Whitewater
Whitewater, WI
Combining Statement of Net Position - Component Unit
December 31, 2015**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
ASSETS				
Current Assets:				
Cash and Investments	\$ 46,531	\$ 740,693	\$ 115,726	\$ 902,950
Due from Other Funds	75,000	-	-	75,000
Due from Other CDA Funds	-	-	1,369	1,369
Total Current Assets	<u>121,531</u>	<u>740,693</u>	<u>117,095</u>	<u>979,319</u>
Noncurrent Assets:				
Restricted Assets				
Net Pension Asset	3,562	-	-	3,562
Other Assets				
Loans Receivable	-	2,379,561	-	2,379,561
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	835	5,478,437	-	5,479,272
Total Capital Assets	<u>835</u>	<u>5,753,609</u>	<u>-</u>	<u>5,754,444</u>
Total Noncurrent Assets	<u>4,397</u>	<u>8,883,170</u>	<u>-</u>	<u>8,887,567</u>
Total Assets	<u>125,928</u>	<u>9,623,863</u>	<u>117,095</u>	<u>9,866,886</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	3,867	-	-	3,867
Total Deferred Outflows of Resources	<u>3,867</u>	<u>-</u>	<u>-</u>	<u>3,867</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 129,795</u>	<u>\$ 9,623,863</u>	<u>\$ 117,095</u>	<u>\$ 9,870,753</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Expenses	\$ 9,940	\$ -	\$ 4,530	\$ 14,470
Due to Other Funds	-	-	92,500	92,500
Due to Other CDA Funds	-	1,369	-	1,369
Total Liabilities	<u>9,940</u>	<u>1,369</u>	<u>97,030</u>	<u>108,339</u>
NET POSITION				
Net Investment in Capital Assets	835	5,753,609	-	5,754,444
Restricted	-	3,868,885	-	3,868,885
Unrestricted	119,020	-	20,065	139,085
Total Net Position	<u>119,855</u>	<u>9,622,494</u>	<u>20,065</u>	<u>9,762,414</u>
Total Liabilities and Net Position	<u>\$ 129,795</u>	<u>\$ 9,623,863</u>	<u>\$ 117,095</u>	<u>\$ 9,870,753</u>

**City of Whitewater
Whitewater, WI**

**Combining Statement of Revenues, Expenses and Changes in
Net Position - Component Unit
For the Year Ended December 31, 2015**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
Operating Revenues	\$ -	\$ -	\$ 137,612	\$ 137,612
Operating Expenses				
Operating Expenses	165,898	64,827	209,035	439,760
Depreciation	113	121,976	-	122,089
Total Operating Expenses	<u>166,011</u>	<u>186,803</u>	<u>209,035</u>	<u>561,849</u>
Operating Income (Loss)	<u>(166,011)</u>	<u>(186,803)</u>	<u>(71,423)</u>	<u>(424,237)</u>
Non-Operating Revenues (Expenses)				
Investment Income	62	49,722	-	49,784
Miscellaneous	-	14,000	77,667	91,667
Intergovernmental and Other	<u>20,000</u>	<u>200,000</u>	<u>-</u>	<u>220,000</u>
Total Non Operating Revenues	<u>20,062</u>	<u>263,722</u>	<u>77,667</u>	<u>361,451</u>
Transfer In from City	187,303	-	-	187,303
Transfer Out to City	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>
Change in Net Position	36,354	76,919	6,244	119,517
Total Net Position - Beginning, Restated	<u>83,501</u>	<u>9,545,575</u>	<u>13,821</u>	<u>9,642,897</u>
Total Net Position - Ending	<u>\$ 119,855</u>	<u>\$ 9,622,494</u>	<u>\$ 20,065</u>	<u>\$ 9,762,414</u>

**City of Whitewater
Whitewater, WI**

**Combining Statement of Cash Flows - Component Unit
For the Year Ended December 31, 2015**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
Cash Flows From Operating Activities				
Received from customers	\$ -	\$ -	\$ 137,612	\$ 137,612
New loans issued	-	(671,090)	-	(671,090)
Loans repaid	-	117,614	-	117,614
Intergovernmental charges	20,000	200,000	-	220,000
Paid to suppliers for goods and services	(174,688)	(94,457)	(38,524)	(307,669)
Payments to employees for services	(7,587)	-	-	(7,587)
Net cash flows from operating activities	<u>(162,275)</u>	<u>(447,933)</u>	<u>99,088</u>	<u>(511,120)</u>
Cash Flows From Investing Activities				
Long-term investments disbursed	-	419,010	-	419,010
Investment income	62	49,722	-	49,784
Net cash flows from investing activities	<u>62</u>	<u>468,732</u>	<u>-</u>	<u>468,794</u>
Cash Flows From Non-Capital Financing Activities				
Transfers in from City	187,303	-	-	187,303
Transfers out to City	(5,000)	-	-	(5,000)
Net cash flow from noncapital financing activities	<u>182,303</u>	<u>-</u>	<u>-</u>	<u>182,303</u>
Net increase (decrease) in cash and cash equivalents	20,090	20,799	99,088	139,977
Cash And Cash Equivalents - Beginning Of Year	<u>26,441</u>	<u>594,894</u>	<u>16,638</u>	<u>637,973</u>
Cash And Cash Equivalents - End Of Year	<u>\$ 46,531</u>	<u>\$ 615,693</u>	<u>\$ 115,726</u>	<u>\$ 777,950</u>

**City of Whitewater
Whitewater, WI**

**Combining Statement of Cash Flows - Component Unit
For the Year Ended December 31, 2015**

	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)	\$ (166,011)	\$ (186,803)	\$ (71,423)	\$ (424,237)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Miscellaneous	20,000	214,000	77,667	311,667
Noncash items included in income (loss)				
Depreciation	113	121,976	-	122,089
Pension expense	68	-	-	68
Change in Assets and Liabilities				
Loans receivable	-	(553,476)	-	(553,476)
Due from other funds	(62,500)	-	-	(62,500)
Due from Other CDA Funds	45,000	-	(1,369)	43,631
Accounts payable	1,055	-	1,713	2,768
Due to Other CDA Funds	-	(43,630)	-	(43,630)
Due to City	-	-	92,500	92,500
Net Cash Flows From Operating Activities	<u>\$ (162,275)</u>	<u>\$ (447,933)</u>	<u>\$ 99,088</u>	<u>\$ (511,120)</u>
Reconciliation Of Cash And Cash Equivalents To The Statement Of Net Position				
Cash and investments - statement of net position - component unit	\$ 46,531	\$ 740,693	\$ 115,726	\$ 902,950
less: Non-cash equivalents	<u>-</u>	<u>(125,000)</u>	<u>-</u>	<u>(125,000)</u>
Cash And Cash Equivalents - End Of Year	<u>\$ 46,531</u>	<u>\$ 615,693</u>	<u>\$ 115,726</u>	<u>\$ 777,950</u>

City of Whitewater

**Schedule of Long-Term Debt Principal Payments - Governmental Activities
December 31, 2015**

Year	Totals	2008 TIF #4 General Obligation Refunding Bonds	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
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	\$ 18,455,000	\$ 1,785,000	\$ 140,000	\$ 165,000	\$ 2,960,000	\$ 4,145,000	\$ 1,855,000	\$ 4,760,000	\$ 2,645,000

City of Whitewater

**Schedule of Long-Term Debt Interest Payments - Governmental Activities
December 31, 2015**

Year	Totals	2008	2009	2010	2010 Taxable	2010	2010 Taxable	2012	2014
		TIF #4 General Obligation Refunding Bonds	General Obligation Refunding Bonds	General Obligation Refunding Bonds	General Obligation Community Development Bonds	General Obligation Refunding Bonds	General Obligation Community Development Bonds	General Obligation Refunding Bonds	Taxable General Obligation Bonds
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	\$ 3,451,993	\$ 101,063	\$ 4,200	\$ 5,535	\$ 1,319,228	\$ 314,039	\$ 617,829	\$ 1,090,099	\$ 555,796

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

Year Ended December 31, 2015

**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, 2015

Index

	<u>Page</u>
Audit Matters Requiring Communication to the Governing Body.....	1 – 3
Communication of Significant Deficiencies and Material Weakness	4 – 5
Management Letter.....	6
Adjusting Journal Entries and Passed Journal Entries	7
Additional Comments.....	8
Concluding Remarks	9

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

May 20, 2016

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, 2015 and issued our report thereon dated May 20, 2016. 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 12, 2015. 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. As described in Note 1 to the financial statements, the City changed accounting policies related to pensions by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date for the year ended December 31, 2015. 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. Also, management's estimate of the pension asset and deferred outflows of resources are based on various factors. These estimates were computed by the pension plan administrator. 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 20, 2016.

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

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

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 20, 2016

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, 2015, 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:

2015-1 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 20, 2016.

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 20, 2016

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, 2015, 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 20 2016, 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.

Johnson Block & Company, Inc.

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

**CITY OF WHITEWATER
WHITEWATER, WISCONSIN
Year Ended December 31, 2015**

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 2015 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 2015, the net result was that the general fund balance (fund 100 only) decreased by approximately \$126,000. This compared with a net loss of approximately \$25,000 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.

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.

CITY OF WHITEWATER
FINANCIAL STATEMENT OVERVIEW
For the Year Ended December 31, 2015

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

2015 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, 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, Defined Benefit Pension Plan)

Management Letter Comments

- Budget Comparisons
- TIF #4 Advance
- Fund Balance Policy

**CITY OF WHITEWATER
2015 Financial Statement Highlights**

	<u>2015</u>	<u>2014</u>
General Fund		
Assets		
Cash	\$ 2,731,184	\$ 2,586,162
Taxes Receivable	3,143,775	3,071,734
Other Assets	<u>391,667</u>	<u>419,472</u>
Total Assets	<u>\$ 6,266,626</u>	<u>\$ 6,077,368</u>
Liabilities		
Current Liabilities	\$ 466,752	\$ 481,941
Total Liabilities	<u>466,752</u>	<u>481,941</u>
Deferred Inflows of Resources		
Total Deferred Inflows of Resources	<u>3,398,017</u>	<u>3,156,222</u>
Fund Balance		
Total Fund Balance	<u>2,401,857</u>	<u>2,439,205</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 6,266,626</u>	<u>\$ 6,077,368</u>
Detail of General Fund Balance		
Nonspendable	\$ 94,439	\$ 95,748
Assigned	842,768	750,016
Unassigned	<u>1,464,650</u>	<u>1,593,441</u>
	<u>\$ 2,401,857</u>	<u>\$ 2,439,205</u>
Unassigned general fund balance	<u>\$ 1,464,650</u>	<u>\$ 1,593,441</u>
Subsequent year general fund budget (original)	9,777,098	9,472,401
	<u>14.98%</u>	<u>16.82%</u>

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

	2015	2015	2015
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues	\$ 8,469,474	\$ 8,357,954	\$ 111,520
Expenditures	(7,493,633)	(7,420,388)	(73,245)
Other financing sources (uses)	<u>(975,466)</u>	<u>(1,063,510)</u>	<u>88,044</u>
Net change in fund balance	<u>\$ 375</u>	<u>\$ (125,944)</u>	<u>\$ 126,319</u>

CITY OF WHITEWATER
2015 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	\$ 13,081	\$ -	\$ -	\$ -
Prepaid expenses	80,658	-	-	-
Advances	700	-	-	-
27th Payroll	-	-	-	160,690
Fire Department Equipment	-	-	68,696	-
Dept. of Public Works Equipment Revolving Fund	-	-	83,847	-
Police Vehicle Revolving Fund	-	-	2,370	-
Government Equipment	-	-	21,907	-
Skate Park	-	-	3,211	-
Solid Waste/Recycling (deficit)	-	-	-	(26,728)
Sick Leave Severance	-	-	89,532	-
Lakes Improvements	-	-	475	-
Street Repair Revolving Fund	-	-	569,399	-
Insurance Fund	-	-	3,331	-
Unassigned	-	-	-	1,330,688
Total General Fund	<u>\$ 94,439</u>	<u>\$ -</u>	<u>\$ 842,768</u>	<u>\$ 1,464,650</u>

Debt Service Fund

Restricted for TIF debt payments	\$ 330,796
Restricted for other debt	234,656
	<u>\$ 565,452</u>

TID 4 Capital Projects Fund

TID 4 (deficit)	<u>\$ 86,726</u>
-----------------	------------------

Non-Major Funds

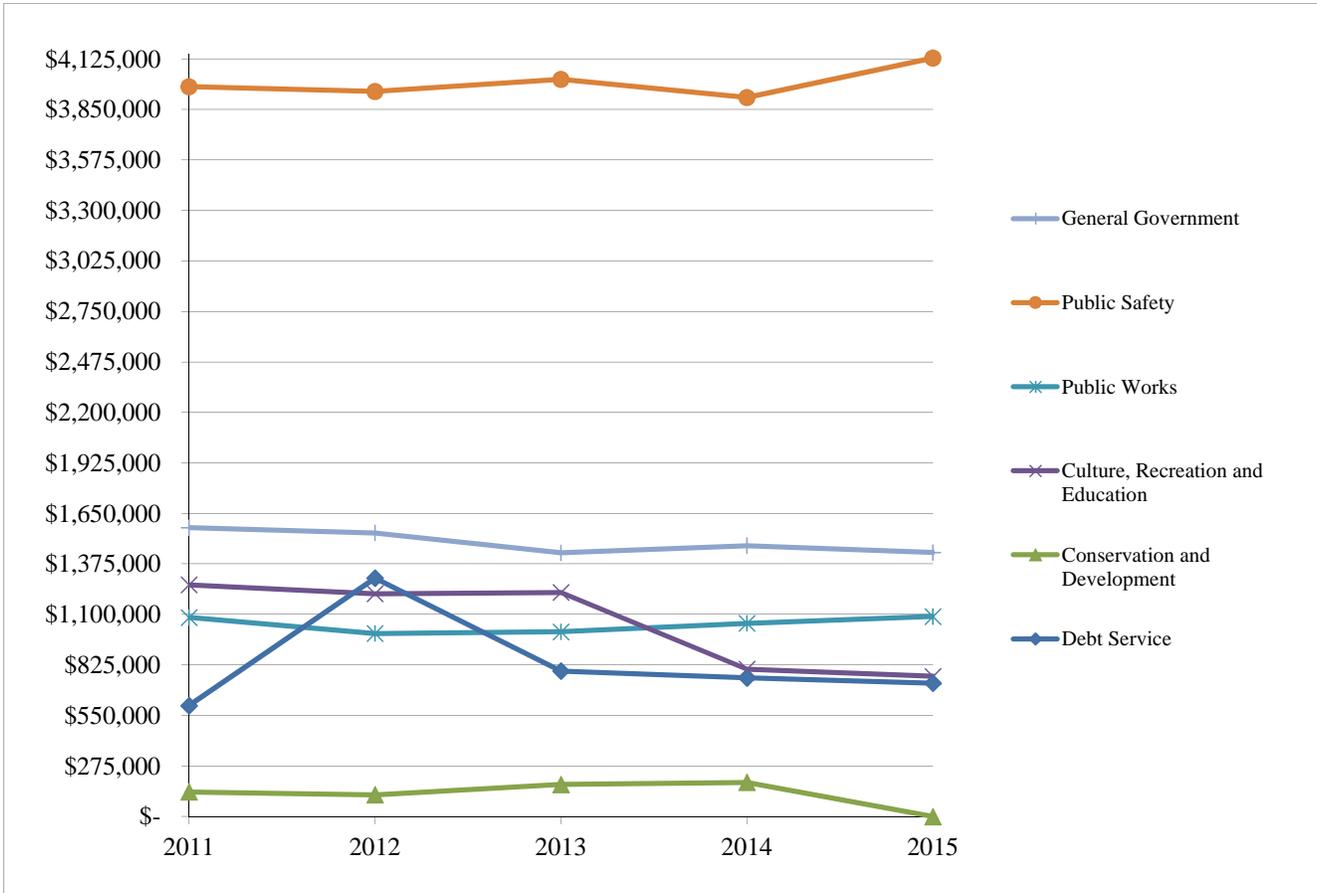
Fund Balance (Deficit)

<u>Special Revenue Funds</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Cable Television	\$ -	\$ 85,769	\$ -	\$ -
Library Special Revenue	-	627,158	-	-
Taxi Cab Grant	-	30,390	-	-
Parkland Acquisition	-	19,833	-	-
Parkland Development	-	10,016	-	-
Forestry Fund	-	9,125	-	-
Rescue Squad Equipment	-	217,503	-	-
Parking Permit	-	58,461	-	-
Rescue Squad Trust	-	54,207	-	-
Police Dept. Trust	-	49,224	-	-
Rock River Stormwater Group	-	1,546	-	-
Parks and Recreation Fund	-	18,453	-	-
TID #5	-	1,212	-	-
TID #6	-	26,215	-	-
TID #7 (deficit)	-	-	-	(812)
TID #8	-	18,584	-	-
TID #9	-	2,294	-	-
Other capital projects	-	843,682	-	-
Total Non-Major Funds	<u>\$ -</u>	<u>\$ 2,073,672</u>	<u>\$ -</u>	<u>\$ (812)</u>

CITY OF WHITEWATER
2015 Financial Statement Highlights (Continued)

	<u>2015</u>	<u>2014</u>
Water Utility		
Water Rate of Return		
Authorized rate of return	6.00%	6.00%
Actual rate of return	3.52%	4.13%
	<u>2015</u>	<u>2014</u>
Water and Sewer Utility Operations		
Water		
Operating Revenues	\$ 1,711,764	\$ 1,709,494
Operating Expenses	<u>1,310,958</u>	<u>1,289,145</u>
Water Operating Income	<u>\$ 400,806</u>	<u>\$ 420,349</u>
Sewer		
Operating Revenues	\$ 2,289,783	\$ 2,271,294
Operating Expenses	<u>2,619,329</u>	<u>2,721,475</u>
Sewer Operating Income (Loss)	<u>\$ (329,546)</u>	<u>\$ (450,181)</u>
	<u>2015</u>	<u>2014</u>
Utility Cash Flow		
Water		
Net cash flows from operating activities	\$ 514,755	\$ 584,552
Net cash flows from financing activities	(687,126)	(351,356)
Net cash flows from investing activities	<u>2,100</u>	<u>1,176</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (170,271)</u>	<u>\$ 234,372</u>
Sewer		
Net cash flows from operating activities	\$ 715,923	\$ 790,287
Net cash flows from financing activities	(1,620,989)	(1,375,577)
Net cash flows from investing activities	<u>5,869</u>	<u>4,236</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (899,197)</u>	<u>\$ (581,054)</u>

CITY OF WHITEWATER
General Fund (Fund 100) and Debt Service Expenditures
(Excluding TIF and Refinanced Debts)
Actual 2011-2015

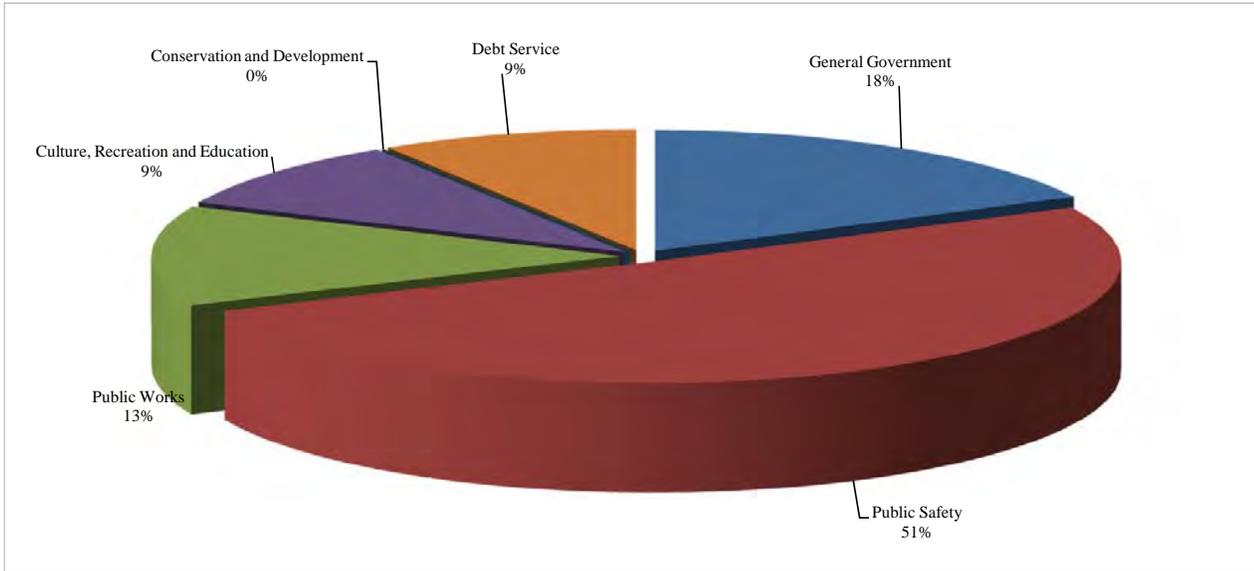


	2011	2012	2013	2014	2015
General Government	\$ 1,573,247	\$ 1,544,448	\$ 1,435,644	\$ 1,474,869	\$ 1,437,514
Public Safety	3,974,665	3,948,587	4,014,100	3,915,779	4,130,257
Public Works	1,084,225	996,915	1,005,996	1,052,144	1,089,211
Culture, Recreation and Education	1,261,693	1,213,169	1,220,634	803,016	763,406
Conservation and Development	133,897	118,474	174,312	185,495	-
Debt Service	604,313	1,298,217	792,611	755,339	726,420
Totals	\$ 8,632,040	\$ 9,119,810	\$ 8,643,297	\$ 8,186,642	\$ 8,146,808

CITY OF WHITEWATER

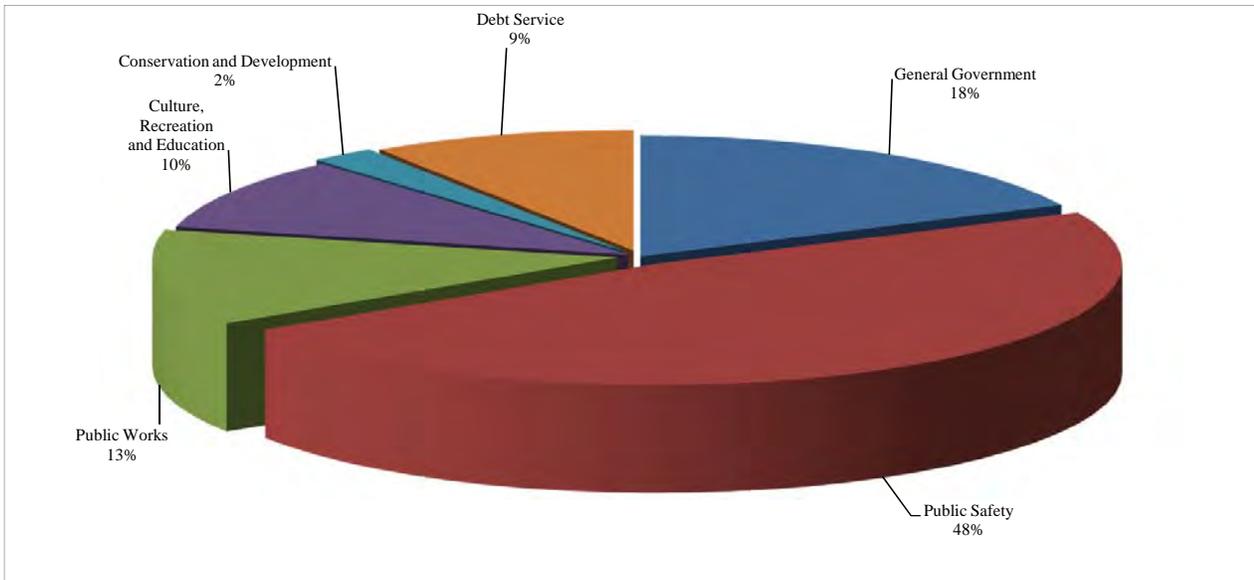
**2015 General Fund (Fund 100) and Debt Service Expenditures
(Excluding TIF and Refinanced Debt)**

Total Expenditures: \$8,146,808



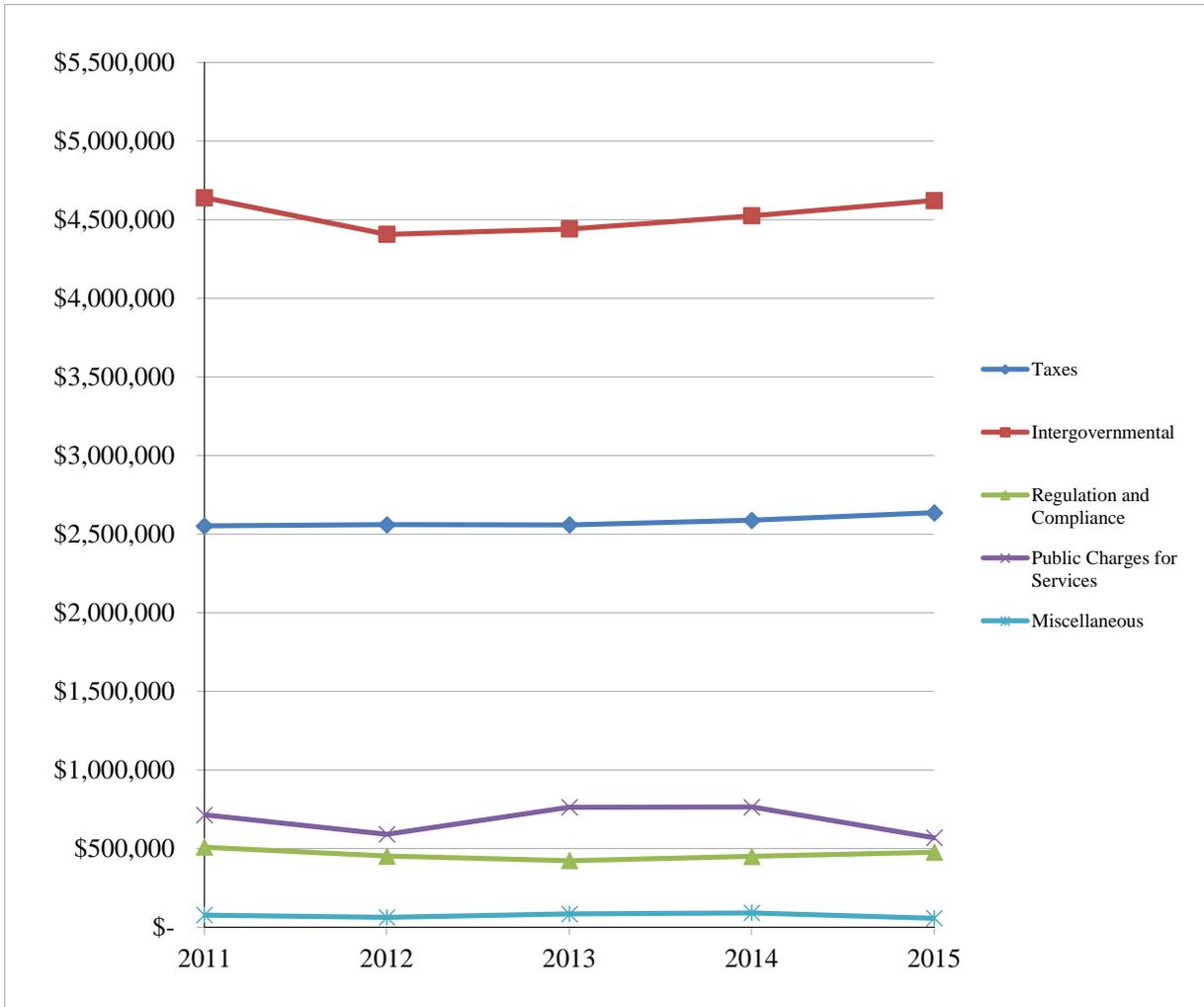
**2014 General Fund (Fund 100) and Debt Service Expenditures
(Excluding TIF and Refinanced Debt)**

Total Expenditures: \$8,186,642



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

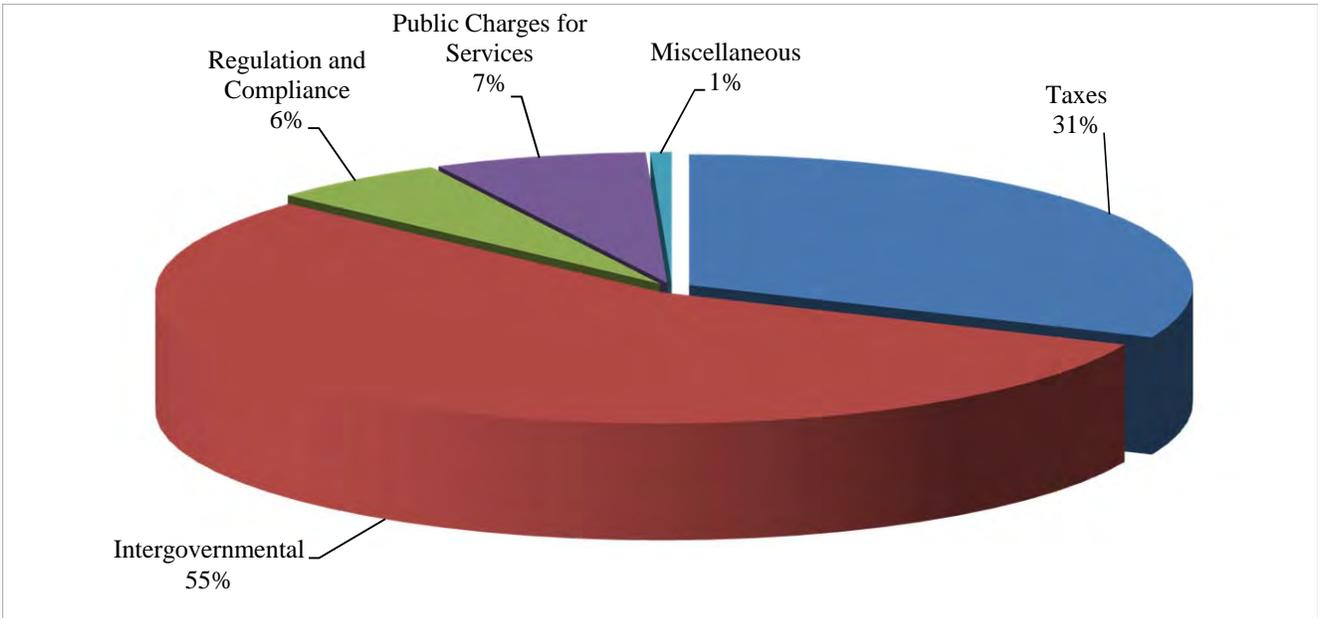
Actual 2011-2015



	2011	2012	2013	2014	2015
Taxes	\$ 2,551,652	\$ 2,559,974	\$ 2,558,968	\$ 2,587,255	\$ 2,635,883
Intergovernmental	4,639,718	4,406,617	4,440,824	4,524,743	4,621,108
Regulation and Compliance	508,694	451,612	422,795	449,617	476,446
Public Charges for Services	713,075	590,117	762,350	763,318	568,104
Miscellaneous	76,322	61,755	83,064	90,692	56,413
Totals	\$ 8,489,461	\$ 8,070,075	\$ 8,268,001	\$ 8,415,625	\$ 8,357,954

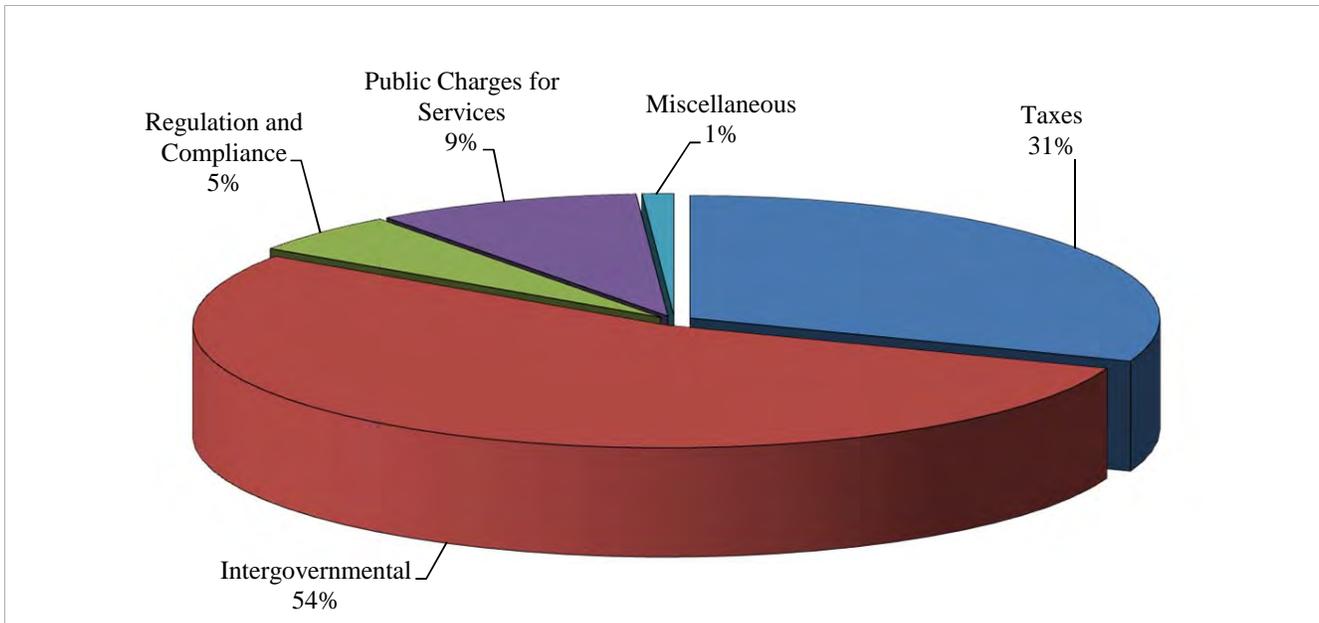
CITY OF WHITEWATER
2015 General Fund (Fund 100) Revenues

Total Revenues: \$8,357,954



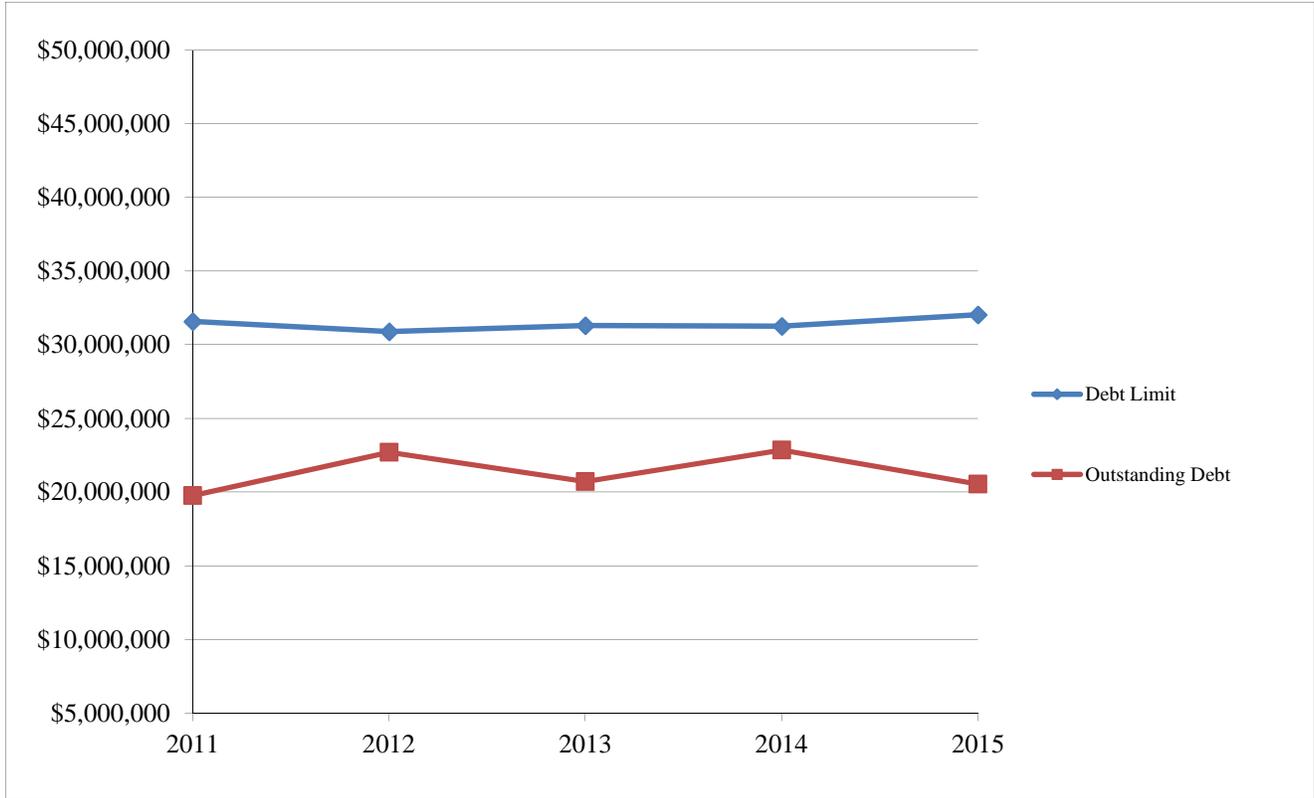
2014 General Fund (Fund 100) Revenues

Total Revenues: \$8,415,625



CITY OF WHITEWATER

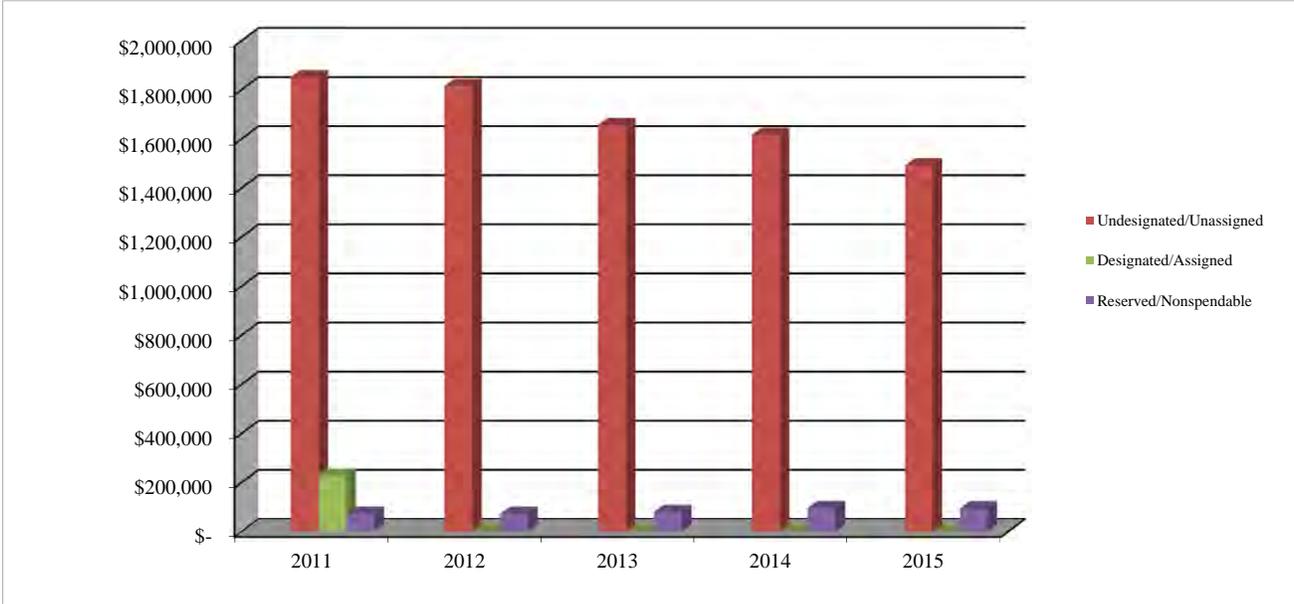
**G. O. Debt vs. Capacity
Actual 2011-2015**



	2011	2012	2013	2014	2015
Debt Limit	\$ 31,587,565	\$ 30,891,105	\$ 31,293,040	\$ 31,259,605	\$ 32,037,505
Outstanding Debt	19,777,000	22,700,000	20,720,000	22,850,000	20,540,000
Difference	\$ 11,810,565	\$ 8,191,105	\$ 10,573,040	\$ 8,409,605	\$ 11,497,505
% Available	37.39%	26.52%	33.79%	26.90%	35.89%
Equalized Value	\$ 631,751,300	\$ 617,822,100	\$ 625,860,800	\$ 625,192,100	\$ 640,750,100
Growth	\$ (5,612,900)	\$ (13,929,200)	\$ 8,038,700	\$ (668,700)	\$ 15,558,000
% Growth	-0.88%	-2.20%	1.30%	-0.11%	2.49%

CITY OF WHITEWATER

**General Fund Balance (Fund 100)
Actual 2011-2015**

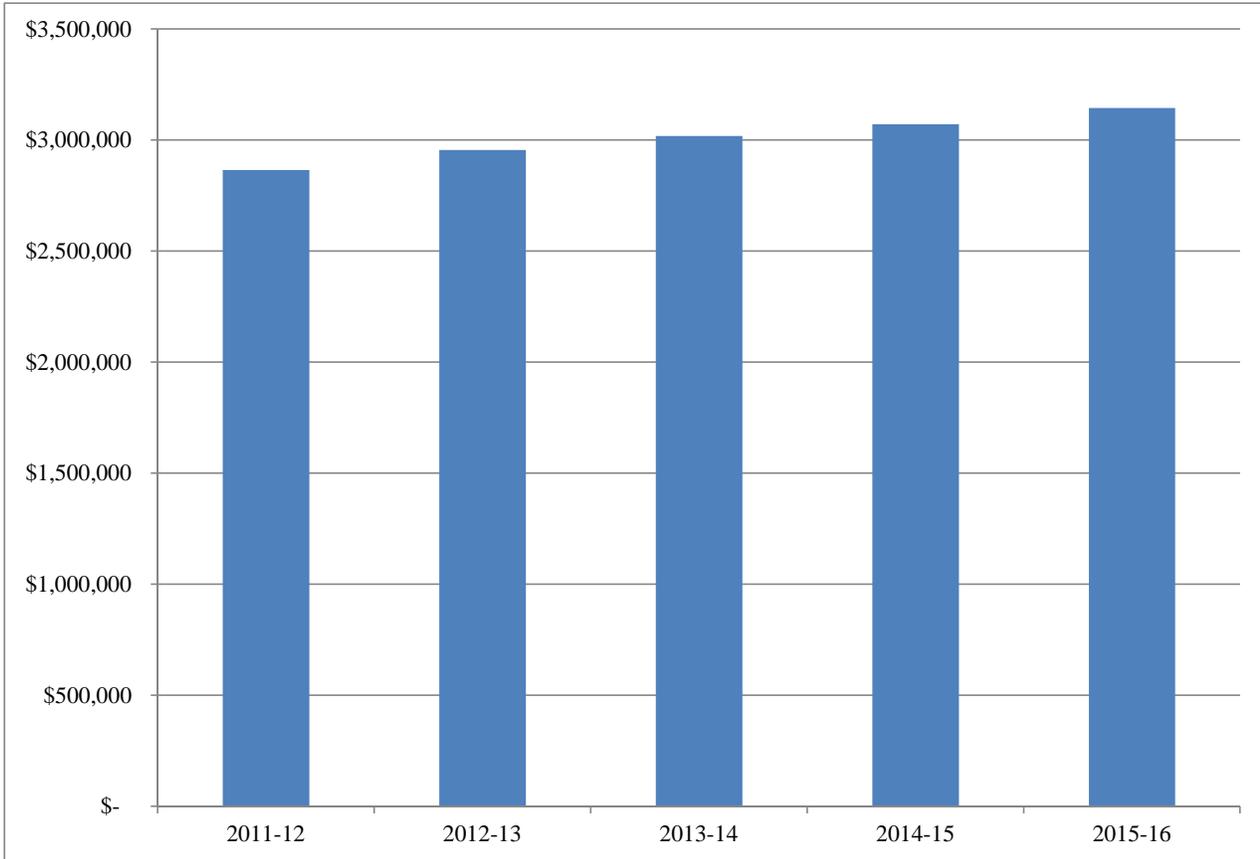


General Fund Balance

	2011	2012	2013	2014	2015
Undesignated/Unassigned	\$ 1,850,582	\$ 1,814,680	\$ 1,656,239	\$ 1,616,013	\$ 1,491,378
Designated/Assigned	228,084	-	-	-	-
Reserved/Nonspendable	71,926	72,057	80,079	95,748	94,439
Total	\$ 2,150,592	\$ 1,886,737	\$ 1,736,318	\$ 1,711,761	\$ 1,585,817

CITY OF WHITEWATER

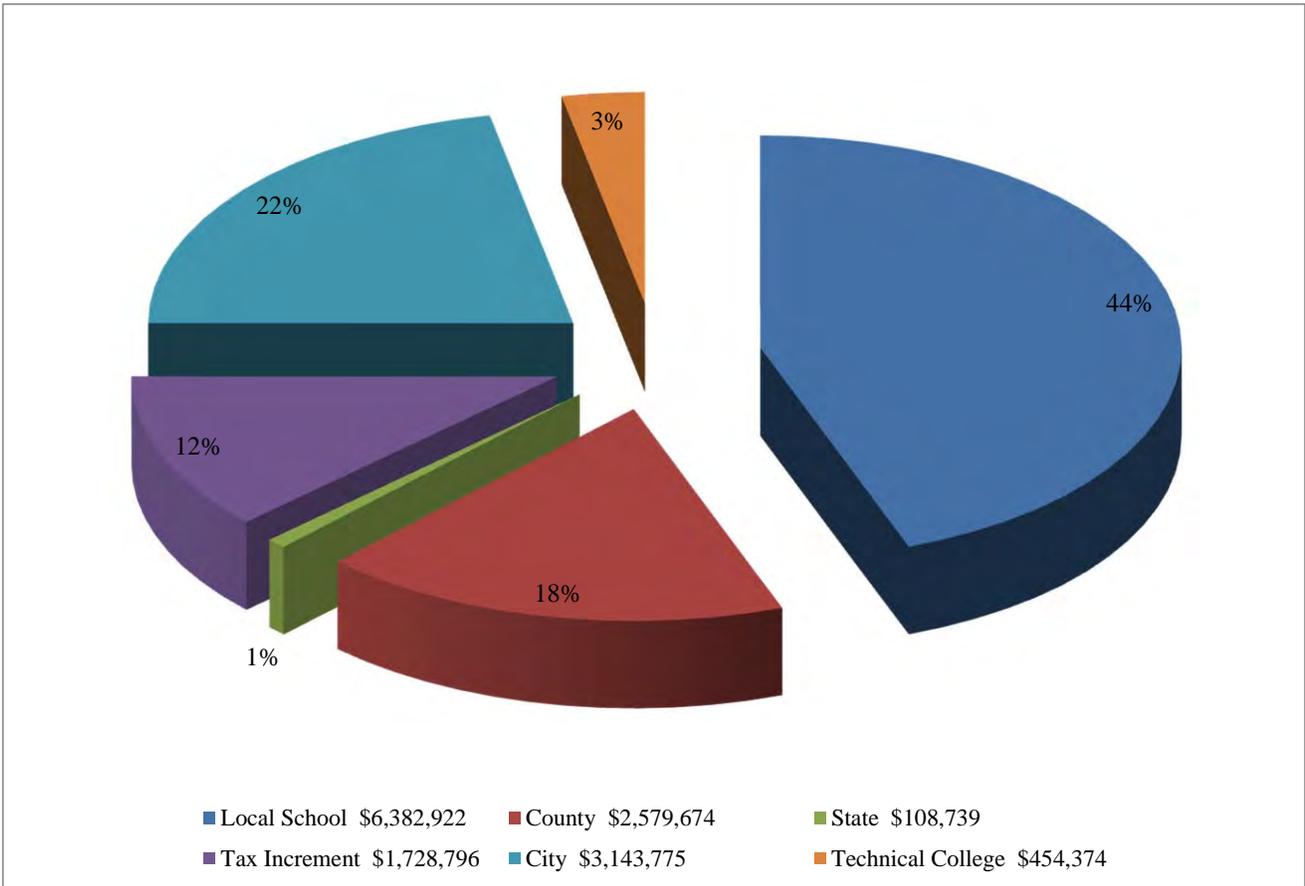
**Property Taxes
Actual 2011-2015**



City Levy Taxes (Excluding TIF)

2011-12	2012-13	2013-14	2014-15	2015-16
\$ 2,864,990	\$ 2,955,009	\$ 3,017,446	\$ 3,071,734	\$ 3,143,775

CITY OF WHITEWATER
Property Tax Roll
2015 Tax Levy Collected in 2016





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, 2015 and 2014

Quality service through our commitment to clients and staff.

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

Table of Contents
December 31, 2015 and 2014

Independent Auditor’s Report.....	i-iii
Water Utility	
Statements of Net Position	1-2
Statements of Revenues, Expenses and Changes in Net Position	3
Statements of Cash Flows	4-5
Wastewater Utility	
Statements of Net Position	6-7
Statements of Revenues, Expenses and Changes in Net Position	8
Statements of Cash Flows	9-10
Stormwater Utility	
Statements of Net Position	11-12
Statements of Revenues, Expenses and Changes in Net Position	13
Statements of Cash Flows	14-15
Notes to Financial Statements.....	16-47
Required Supplementary Information	
Wisconsin Retirement Systems Schedules	48
Supplemental Information	
Water Utility	
Utility Plant.....	49
Rate of Return – Regulatory Basis.....	50
Wastewater Utility	
Utility Plant.....	51



Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

May 20, 2016

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, 2015 and 2014, 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, 2015 and 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.

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.

As discussed in Note 1, effective January 1, 2015, the Whitewater Municipal Water, Wastewater, and Stormwater Utilities enterprise funds adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment to GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Wisconsin Retirement System schedules on page 48 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.

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.



Other 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, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 890,883	\$ 994,333
Receivables		
Accounts	145,998	144,220
Interest	4,480	4,480
Due from Other Funds	35,486	33,835
Inventories	12,356	12,356
Total Current Assets	1,089,203	1,189,224
Restricted:		
Restricted Cash	393,052	459,873
Net Pension Asset	60,819	99,846
Total Restricted Assets	453,871	559,719
Capital Assets:		
Land and Improvements	18,132,888	17,938,218
Less Accumulated Depreciation	(6,465,854)	(6,054,135)
Net Capital Assets	11,667,034	11,884,083
Noncurrent Assets:		
Special Assessments	475	951
Total Noncurrent Assets	475	951
Total Assets	13,210,583	13,633,977
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows	66,024	28,158
Total Deferred Outflows of Resources	66,024	28,158
Total Assets and Deferred Outflows of Resources	\$ 13,276,607	\$ 13,662,135

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2015 and 2014

	2015	2014
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 88,675	\$ 32,864
Accrued Liabilities	-	10,877
Accrued Interest Payable	14,109	17,443
Due to Other Funds	27,301	74,810
Compensated Absences	28,212	26,565
Current Portion of Long-Term Debt	199,083	449,083
Total Current Liabilities	357,380	611,642
Non-Current Liabilities:		
Long-Term Debt		
Notes and Bonds Payable	1,790,000	1,989,083
Total Long-Term Debt	1,790,000	1,989,083
Other Liabilities		
Compensated Absences	66,153	62,477
Total Other Liabilities	66,153	62,477
Total Non-Current Liabilities	1,856,153	2,051,560
Total Liabilities	2,213,533	2,663,202
NET POSITION		
Net Investment in Capital Assets	9,944,003	9,725,453
Restricted	239,734	290,897
Unrestricted	879,337	1,010,741
Total Net Position	11,063,074	11,027,091
Total Liabilities and Position	\$ 13,276,607	\$ 13,690,293

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, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services	\$ 1,711,764	\$ 1,709,494
Total Operating Revenues	1,711,764	1,709,494
OPERATING EXPENSES		
Operation and Maintenance	917,864	901,268
Depreciation	393,094	387,877
Total Operating Expenses	1,310,958	1,289,145
Operating Income (Loss)	400,806	420,349
 NON-OPERATING REVENUES (EXPENSES)		
Interest and Investment Revenue	2,100	1,176
Miscellaneous Non-Operating Revenue	385	175
Interest Expense	(61,710)	(63,330)
Total Non-Operating Revenue (Expenses)	(59,225)	(61,979)
Income (Loss) Before Contributions and Transfers	341,581	358,370
 Capital Contributions	25,175	475
Transfers Out (Tax Equivalent)	(302,615)	(303,210)
Change in Net Position	64,141	55,635
Total Net Position - Beginning	10,998,933	10,815,294
Restatement for GASB 68/71 Implementation	-	128,004
Total Net Position - Ending	\$ 11,063,074	\$ 10,998,933

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
<u>Cash Flows From Operating Activities:</u>		
Receipts from customers	\$ 1,709,986	\$ 1,704,845
Payments to suppliers	(390,120)	(337,560)
Payments to employees	(502,496)	(479,523)
Taxes paid	(302,615)	(303,210)
Net cash provided (used) by operating activities	514,755	584,552
<u>Cash Flows From Capital and Related Financing Activities:</u>		
Proceeds of special assessments	476	475
Acquisition and construction of plant assets	(173,475)	(390,947)
Proceeds of debt	-	510,000
Principal payments on long-term debt	(449,083)	(410,710)
Interest paid	(65,044)	(60,174)
Net cash provided (used) by capital and related financing activities	(687,126)	(351,356)
<u>Cash Flows From Investing Activities:</u>		
Interest on investments	2,100	1,176
Net cash provided from investing activities	2,100	1,176
Net increase (decrease) in cash and equivalents	(170,271)	234,372
Cash and equivalents - beginning of year	1,424,206	1,189,834
Cash and equivalents - end of year	\$ 1,253,935	\$ 1,424,206
<u>Noncash Capital and Related Financing Activities:</u>		
City financed additions to utility plant	\$ 25,175	\$ 475

See accompanying notes to the basic financial statements.

WHITEWATER MUNICIPAL WATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

Reconciliation of operating income (loss) to net cash	2015	2014
provided (used) by operating activities	<u> </u>	<u> </u>
Operating income	\$ 400,806	\$ 420,349
Joint meter	22,605	21,849
Cash Provided by Operating Activities:		
Depreciation	393,094	387,877
Transfer out (tax equivalent)	(302,615)	(303,210)
Pension expense	1,161	-
Changes in Assets and Liabilities:		
Customer accounts receivable	(1,778)	(4,649)
Due from/to other funds	(49,160)	44,697
Other	385	175
Accounts payable	55,811	14,725
Accrued liabilities	(5,554)	2,739
Net cash provided (used) by operating activities	<u>\$ 514,755</u>	<u>\$ 584,552</u>
Reconciliation of cash and cash equivalents to statements		
of net assets accounts		
Cash and cash equivalents	\$ 890,883	\$ 994,333
Restricted Cash	<u>393,052</u>	<u>459,873</u>
Total cash and investments	1,283,935	1,454,206
Less: Noncash equivalents	<u>(30,000)</u>	<u>(30,000)</u>
Cash and Cash Equivalents	<u>\$ 1,253,935</u>	<u>\$ 1,424,206</u>

See accompanying notes to the basic financial statements.

WASTEWATER UTILITY

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 870,932	\$ 944,458
Receivables		
Accounts	247,824	246,390
Interest	1,559	1,559
Due from Other Governments	700,000	-
Total Current Assets	1,820,315	1,192,407
Restricted:		
Restricted Cash and Cash Equivalents	1,653,668	2,479,339
Net Pension Asset	95,359	156,549
Total Restricted Assets	1,749,027	2,635,888
Capital Assets:		
Land and Improvements	41,607,422	40,695,901
Less Accumulated Depreciation	(25,087,308)	(23,931,004)
Net Capital Assets	16,520,114	16,764,897
Noncurrent Assets		
Property Held for Resale	240,369	205,026
Total Noncurrent Assets	240,369	205,026
Total Assets	20,329,825	20,798,218
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows	103,520	44,150
Total Deferred Outflows of Resources	103,520	44,150
Total Assets and Deferred Outflows of Resources	\$ 20,433,345	\$ 20,842,368

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2015 and 2014

	2015	2014
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 74,410	\$ 149,697
Accrued Liabilities	-	21,979
Accrued Interest Payable	18,458	21,691
Due to Other Funds	60,603	74,901
Compensated Absences	40,257	41,094
Current Portion of Long-Term Debt	616,645	599,092
Total Current Liabilities	810,373	908,454
Non-Current Liabilities:		
Long-Term Debt		
Compensated Absences	54,026	52,846
Notes Payable	-	30,917
Bonds and Loans Payable	3,924,067	4,509,795
Total Long-Term Debt	3,978,093	4,593,558
Total Liabilities	4,788,466	5,502,012
NET POSITION		
Net Investment in Capital Assets	12,221,587	12,099,009
Restricted	1,591,904	2,389,457
Unrestricted	1,831,388	896,040
Total Net Position	15,644,879	15,384,506
Total Liabilities and Net Position	\$ 20,433,345	\$ 20,886,518

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, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services	\$ 2,289,783	\$ 2,271,294
Total Operating Revenues	2,289,783	2,271,294
OPERATING EXPENSES		
Operation and Maintenance	1,440,420	1,547,012
Depreciation	1,178,909	1,174,463
Total Operating Expenses	2,619,329	2,721,475
Operating Income (Loss)	(329,546)	(450,181)
NON-OPERATING REVENUES (EXPENSES)		
Interest and Investment Revenue	5,869	4,236
Miscellaneous Non-Operating Revenue	700,000	2,765
Interest Expense	(126,520)	(139,064)
Total Non-Operating Revenue (Expenses)	579,349	(132,063)
Income (Loss) Before Contributions and Transfers	249,803	(582,244)
Capital Contributions	54,720	56,544
Change in Net Position	304,523	(525,700)
Total Net Position - Beginning	15,340,356	15,665,357
Restatement for GASB 68/71 Implementation	-	200,699
Total Net Position - Ending	\$ 15,644,879	\$ 15,340,356

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
<u>Cash Flows From Operating Activities:</u>		
Receipts from customers	\$ 2,288,349	\$ 2,245,754
Payments to suppliers	(687,936)	(605,523)
Payments to employees	(884,490)	(849,944)
Net cash provided (used) by operating activities	715,923	790,287
<u>Cash Flows From Capital and Related Financing Activities:</u>		
Acquisition and construction of plant assets	(892,144)	(857,837)
Proceeds of debt	-	220,000
Principal payments on long-term debt	(599,092)	(598,690)
Interest paid	(129,753)	(139,050)
Net cash provided (used) by capital and related financing activities	(1,620,989)	(1,375,577)
<u>Cash Flows From Investing Activities:</u>		
Interest on investments	5,869	4,236
Net cash provided (used) by investing activities	5,869	4,236
Net increase (decrease) in cash and equivalents	(899,197)	(581,054)
Cash and equivalents - beginning of year	3,133,547	3,714,601
Cash and equivalents - end of year	\$ 2,234,350	\$ 3,133,547
<u>Noncash capital and related Financing Activities:</u>		
Plant additions financed through accounts payable	\$ -	\$ 66,414
City financed additions to utility plant	\$ 54,720	\$ 56,544

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WASTEWATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

Reconciliation of operating income (loss) to net cash provided (used) by operating activities	<u>2015</u>	<u>2014</u>
Operating income (loss)	\$ (329,546)	\$ (450,181)
Joint meter	(22,605)	(21,849)
Cash Provided by Operating Activities:		
Depreciation	1,178,909	1,174,463
Pension expense	1,820	-
Changes in Assets and Liabilities:		
Customer accounts receivable	(1,434)	(25,540)
Due from/to other funds	(14,298)	41,069
Other assets	-	2,765
Accounts payable	(75,285)	63,688
Accrued liabilities	(21,638)	5,872
Net cash provided (used) by operating activities	<u>\$ 715,923</u>	<u>\$ 790,287</u>
Reconciliation of cash and cash equivalents to statements of net assets accounts		
Cash and cash equivalents	\$ 870,932	\$ 944,458
Restricted Cash	<u>1,653,668</u>	<u>2,479,339</u>
Total cash and investments	2,524,600	3,423,797
Less: Noncash equivalents	<u>(290,250)</u>	<u>(290,250)</u>
Cash and Cash Equivalents	<u>\$ 2,234,350</u>	<u>\$ 3,133,547</u>

See accompanying notes to the financial statements.

STORMWATER UTILITY

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 106,021	\$ 193,440
Receivables		
Accounts	20,486	34,568
Other	311,404	-
Total Current Assets	437,911	228,008
Restricted:		
Restricted Cash Equivalents	-	700,000
Net Pension Asset	17,627	28,937
Total Restricted Assets	17,627	728,937
Capital Assets:		
Utility Plant	4,957,912	4,201,560
Less Accumulated Depreciation	(348,692)	(287,591)
Net Capital Assets	4,609,220	3,913,969
Total Assets	5,064,758	4,870,914
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows	19,135	8,161
Total Deferred Outflows of Resources	19,135	8,161
Total Assets and Deferred Outflows of Resources	\$ 5,083,893	\$ 4,879,075

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statements of Net Position
December 31, 2015 and 2014

	2015	2014
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 10,294	\$ 53,524
Accrued Interest Payable	7,672	10,463
Due to Other Funds	51,508	65,707
Compensated Absences	10,298	10,032
Current Portion of Long-Term Debt	70,000	65,000
Total Current Liabilities	149,772	204,726
Non-Current Liabilities:		
Compensated Absences	24,744	22,856
Notes Payable	415,000	435,000
Bonds and Loans Payable	810,000	860,000
Total Other Liabilities	1,249,744	1,317,856
Total Liabilities	1,399,516	1,522,582
NET POSITION		
Net Investment in Capital Assets	3,314,220	3,253,969
Restricted for:		
Employee Pension Plan	36,762	37,098
Unrestricted	333,395	102,524
Total Net Position	3,684,377	3,356,493
Total Liabilities and Net Position	\$ 5,083,893	\$ 4,879,075

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, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Charges for Services	\$ 465,274	\$ 445,753
Total Operating Revenues	465,274	445,753
 OPERATING EXPENSES		
Operation and Maintenance	336,991	280,173
Depreciation	61,101	52,951
Total Operating Expenses	398,092	333,124
Operating Income (Loss)	67,182	112,629
 NON-OPERATING REVENUES (EXPENSES)		
Interest and Investment Revenue	782	-
Miscellaneous Non-Operating Revenue	311,404	-
Interest Expense	(29,984)	(27,787)
Total Non-Operating Revenue (Expenses)	282,202	(27,787)
Income (Loss) Before Contributions and Transfers	349,384	84,842
 Transfers Out	(21,500)	(21,500)
Change in Net Position	327,884	63,342
Total Net Position - Beginning	3,356,493	3,256,053
Restatement for GASB 68/71 Implementation	-	37,098
Total Net Position - Ending	\$ 3,684,377	\$ 3,356,493

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

	2015	2014
<u>Cash Flows From Operating Activities:</u>		
Receipts from customers	\$ 479,356	\$ 453,480
Payments to suppliers	(195,046)	(103,643)
Payments to employees	(218,384)	(185,444)
Net cash provided (used) by operating activities	65,926	164,393
 <u>Cash Flows From Capital and Related Financing Activities:</u>		
Acquisition and construction of plant assets	(756,352)	(460,884)
Proceeds of debt	-	905,000
Principal payments on long-term debt	(65,000)	-
Interest paid	(32,775)	(19,130)
Net cash provided for (used by) for capital and related financing activities	(854,127)	424,986
 <u>Cash Flows From Investing Activities:</u>		
Interest on investments	782	-
Net cash provided from investing activities	782	-
Net increase (decrease) in cash and equivalents	(787,419)	589,379
Cash and equivalents - beginning of year	893,440	304,061
Cash and equivalents - end of year	\$ 106,021	\$ 893,440
 <u>Noncash capital and related Financing Activities:</u>		
Plant additions financed through accounts payable	\$ -	\$ 51,091

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL STORMWATER UTILITY
Whitewater, WI

Statements of Cash Flows
For the Years Ended December 31, 2015 and 2014

Reconciliation of operating income (loss) to net cash	2015	2014
provided (used) by operating activities		
Operating income (loss)	\$ 67,182	\$ 112,629
Adjustments to Reconcile Operating Income (Loss) to Net Assets		
Cash Provided by Operating Activities:		
Depreciation	61,101	52,951
Transfer out	(21,500)	(21,500)
Pension expense	336	-
Changes in Assets and Liabilities:		
Customer accounts receivable	14,082	7,727
Due from/to other funds	(14,199)	26,753
Accounts payable	(43,230)	(16,690)
Accrued liabilities	2,154	2,523
Net cash provided for (used by) by operating activities	\$ 65,926	\$ 164,393
 Reconciliation of cash and cash equivalents to statements		
of net assets accounts		
Cash and cash equivalents	\$ 106,021	\$ 193,440
Restricted Cash	-	700,000
Total cash and investments	106,021	893,440
 Cash and Cash Equivalents	\$ 106,021	\$ 893,440

See accompanying notes to the financial statements.

WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER UTILITIES

Notes to Financial Statements December 31, 2015 and 2014

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, 2015 and 2014**

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, 2015 and 2014**

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, 2015 and 2014**

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, 2015 and 2014

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.

14) Pensions

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

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

**Notes to Financial Statements
December 31, 2015 and 2014**

C. Assets, Liabilities and Net Position (Continued)

15) Change in Accounting Principle

Effective January 1, 2015, the utilities adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Implementation of GASB Statements No. 68 and 71 required net position in the water, wastewater, and stormwater utilities to be increased by \$128,004, \$200,699, and \$37,098, respectively. A prior period adjustment was made to reflect the water, wastewater, and stormwater utilities' January 1, 2014 portions of beginning net pension asset of \$99,846, \$156,549, and \$28,937, respectively, and beginning deferred outflows of resources of \$28,158, \$44,150, and \$8,161, respectively, for the utilities' contributions to the WRS after the December 31, 2013 measurement date through December 31, 2014.

16) Deferred Outflows and Inflows of Resources

In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The utilities have one item that qualifies for reporting in this category. The deferred outflows of resources are for the WRS pension system.

In addition to liabilities, the statements of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statements element represents an acquisition of net position which applies to a future period and will not be recognized as an inflow of resources (revenue) until then. The utilities have no items that qualify for reporting in this category.

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

**Notes to Financial Statements
December 31, 2015 and 2014**

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>2015</u>	<u>2014</u>
	Carrying	Carrying
	Value	Value
Deposits in local financial institutions	<u>\$ 3,914,556</u>	<u>\$ 5,771,443</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, 2015 and 2014

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:

	2015	2014
Carrying value of deposits	<u>\$ 3,914,556</u>	<u>\$ 5,771,443</u>
	<u>\$ 3,914,556</u>	<u>\$ 5,771,443</u>
Cash and cash equivalents water	\$ 890,883	\$ 994,333
Cash and cash equivalents wastewater	870,932	944,458
Restricted cash water	393,052	459,873
Restricted cash wastewater	1,653,668	2,479,339
Cash and cash equivalents stormwater	106,021	893,440
	<u>\$ 3,914,556</u>	<u>\$ 5,771,443</u>

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

**Notes to Financial Statements
December 31, 2015 and 2014**

3. Interfund Receivables/Payables and Transfers

The following is a schedule of interfund balances for the years ending December 31, 2015 and 2014:

Due To	Due From	2015		2014	
		Amount	Principal Purpose	Amount	Principal Purpose
Water	Wastewater	\$ 34,935	General operations	\$ 33,835	General operations
Water	Municipality	\$ 551	General operations	\$ -	N/A
Municipality	Water	\$ 27,301	General operations	\$ 74,810	General operations
Municipality	Wastewater	\$ 25,668	General operations	\$ 41,067	General operations
Municipality	Stormwater	\$ 51,508	Operations	\$ 65,707	Operations

The following is a schedule of transfer balances for the years ending December 31, 2015 and 2014:

Transfer to	Transfer from	2015		2014	
		Amount	Principal Purpose	Amount	Principal Purpose
Municipality	Water	\$ 302,615	Tax equivalent	\$ 303,210	Tax equivalent
Municipality	Stormwater	\$ 21,500	Capital contributions	\$ 21,500	Capital contributions

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

**Notes to Financial Statements
December 31, 2015 and 2014**

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:

	2015	2014
Restricted Assets		
Redemption account	\$ 127,000	\$ 180,336
Reserve account	266,052	279,537
Employee pension plan	126,843	128,004
Total Restricted Assets	519,895	587,877
Less: Restricted Assets Not Funded by Revenues		
Reserve from borrowing	(266,052)	(279,537)
Current Liabilities Payable From Restricted Assets	(14,109)	(17,443)
Total Restricted Net Position as Calculated	\$ 239,734	\$ 290,897

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

**Notes to Financial Statements
December 31, 2015 and 2014**

4. Restricted Assets (Continued)

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

	2015	2014
Restricted Assets		
Redemption account	\$ 311,815	\$ 280,725
Reserve account	242,185	268,890
Depreciation account	25,000	25,000
Connection account	305,617	304,998
Replacement account	769,051	1,599,726
Employee pension plan	198,879	200,699
Total Restricted Assets	1,852,547	2,680,038
Less: Restricted Assets Not Funded by Revenues		
Reserve from borrowing	(242,185)	(268,890)
Current Liabilities Payable From Restricted Assets	(18,458)	(21,691)
Total Restricted Net Position as Calculated	\$ 1,591,904	\$ 2,389,457

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

**Notes to Financial Statements
December 31, 2015 and 2014**

5. Changes in Capital Assets

Water Utility

A summary of changes in water capital assets for 2015 follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Water</u>				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 114,124	\$ -	\$ 114,124
Land and land rights	6,727	-	-	6,727
Total Capital Assets Not Being Depreciated	6,727	114,124	-	120,851
Capital assets being depreciated				
Source of supply	633,563	-	-	633,563
Pumping	1,197,906	15,851	900	1,212,857
Water treatment	1,458,742	-	-	1,458,742
Transmission and distribution	14,199,310	46,875	3,080	14,243,105
Administrative and general assets	441,970	21,800	-	463,770
Total Capital Assets Being Depreciated	17,931,491	84,526	3,980	18,012,037
Total Capital Assets	17,938,218	198,650	3,980	18,132,888
Less: Accumulated depreciation	6,054,135	415,699	3,980	6,465,854
Net Capital Assets	<u>\$ 11,884,083</u>	<u>\$ (217,049)</u>	<u>\$ -</u>	<u>\$ 11,667,034</u>

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

**Notes to Financial Statements
December 31, 2015 and 2014**

5. Changes in Capital Assets (Continued)

A summary of changes in water capital assets for 2014 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>

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

**Notes to Financial Statements
December 31, 2015 and 2014**

5. Changes in Capital Assets (Continued)

Wastewater Utility

A summary of changes in wastewater capital assets for 2015 follows:

<u>Wastewater</u>	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated				
Construction in progress	\$ 559,403	\$ 885,480	\$ -	\$ 1,444,883
Land and land rights	168,179	-	-	168,179
Total Capital Assets Not Being Depreciated	<u>727,582</u>	<u>885,480</u>	<u>-</u>	<u>1,613,062</u>
Capital Assets Being Depreciated				
Collection system	13,037,019	2,650	-	13,039,669
Treatment and disposal	25,913,581	-	-	25,913,581
General	1,017,719	23,391	-	1,041,110
Total Capital Assets Being Depreciated	<u>39,968,319</u>	<u>26,041</u>	<u>-</u>	<u>39,994,360</u>
Total Capital Assets	40,695,901	911,521	-	41,607,422
Less: Accumulated Depreciation	<u>23,931,004</u>	<u>1,156,304</u>	<u>-</u>	<u>25,087,308</u>
Net Capital Assets	<u><u>\$ 16,764,897</u></u>	<u><u>\$ (244,783)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,520,114</u></u>

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

**Notes to Financial Statements
December 31, 2015 and 2014**

5. Changes in Capital Asset (Continued)

A summary of changes in wastewater capital assets for 2014 follows:

	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	<u>168,179</u>	<u>559,403</u>	<u>-</u>	<u>727,582</u>
Capital Assets Being Depreciated				
Collection system	12,856,941	195,933	15,855	13,037,019
Treatment and disposal	25,913,581	-	-	25,913,581
General	997,285	20,434	-	1,017,719
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, 2015 and 2014**

5. Changes in Capital Asset (Continued)

Stormwater Utility

A summary of changes in stormwater capital assets for 2015 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	\$ 42,025	\$ 52,943	\$ 48,314
Total Capital Assets Not Being Depreciated	<u>59,232</u>	<u>42,025</u>	<u>52,943</u>	<u>48,314</u>
Capital Assets Being Depreciated				
Infrastructure	4,142,328	767,270	-	4,909,598
Less: Accumulated depreciation	<u>287,591</u>	<u>61,101</u>	<u>-</u>	<u>348,692</u>
Net Capital Assets	<u>\$ 3,913,969</u>	<u>\$ 748,194</u>	<u>\$ 52,943</u>	<u>\$ 4,609,220</u>

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>

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

**Notes to Financial Statements
December 31, 2015 and 2014**

6. Long-Term Obligations

Long-Term Obligations Summary – Water

Long term debt activity for the year ended December 31, 2015 for the water utility is as follows:

	Balance 1/01/2015	Additions	Reductions	Balance 12/31/2015	Due Within One Year
Revenue Bonds	\$ 1,800,000	\$ -	\$ 360,000	\$ 1,440,000	\$ 105,000
GO Notes and Bonds	638,166	-	89,083	549,083	94,083
Vested Compensated Absences	62,477	3,676	-	66,153	-
Total Other Liabilities	<u>\$ 2,500,643</u>	<u>\$ 3,676</u>	<u>\$ 449,083</u>	<u>\$ 2,055,236</u>	<u>\$ 199,083</u>

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 Obligations Summary – Wastewater

Long-term debt activity for the year ended December 31, 2015 for the wastewater utility is as follows:

	Balance 1/01/2015	Additions	Reductions	Balance 12/31/2015	Due Within One Year
Revenue Bonds	\$ 4,857,970	\$ -	\$ 558,175	\$ 4,299,795	\$ 575,729
GO Notes and Bonds	281,834	-	40,917	240,917	40,916
Vested Compensated Absences	52,846	1,180	-	54,026	-
Total Other Liabilities	<u>\$ 5,192,650</u>	<u>\$ 1,180</u>	<u>\$ 599,092</u>	<u>\$ 4,594,738</u>	<u>\$ 616,645</u>

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

**Notes to Financial Statements
December 31, 2015 and 2014**

6. Long-Term Obligations (Continued)

Long-Term Obligations Summary – Wastewater (Continued)

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>

Long-Term Obligations Summary – Stormwater

Long-term debt activity for the year ended December 31, 2015 for the stormwater utility is as follows:

	Balance 1/01/2015	Additions	Reductions	Balance 12/31/2015	Due Within One Year
GO Notes and Bonds	\$ 1,360,000	\$ -	\$ 65,000	\$ 1,295,000	\$ 70,000
Vested Compensated Absences	22,856	1,888	-	24,744	-
Total Other Liabilities	<u>\$ 1,382,856</u>	<u>\$ 1,888</u>	<u>\$ 65,000</u>	<u>\$ 1,319,744</u>	<u>\$ 70,000</u>

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
Vest 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>

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

**Notes to Financial Statements
December 31, 2015 and 2014**

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 12/31/15</u>
<u>Water Utility</u>					
2011 Mortgage Revenue Bonds	6/7/2011	10/1/2026	1.6-4.0%	940,000	\$ 735,000
2012 Mortgage Revenue Bonds	5/17/2012	10/1/2027	0.85-2.85%	855,000	705,000
		Total Water Utility Revenue Bonds			<u>1,440,000</u>
2010 GO Promissory Note	2/9/2010	12/1/2016	1.2-2.7%	428,343	64,083
2014 GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	510,000	485,000
		Total Water Utility Long-Term Debt			<u><u>\$ 1,989,083</u></u>

Water debt service requirements to maturity are as follows:

<u>Year</u>	Water Totals		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	150,000	40,311	190,311
2021-2025	840,000	137,100	977,100
2026-2029	370,000	24,238	394,238
	<u>\$ 1,989,083</u>	<u>\$ 399,274</u>	<u>\$ 2,388,357</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, 2015 and 2014**

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 12/31/15</u>
<u>Wastewater Utility</u>					
1996 Clean Water Fund Loan	7/24/1996	5/1/2016	3.08%	\$ 1,563,900	\$ 107,002
2009 Clean Water Fund Loan	12/9/2009	5/1/2029	2.91%	784,109	2,225,328
2011 Clean Water Fund Loan	7/27/2011	5/1/2031	2.40%	115,954	220,000
2010 Revenue Bonds	2/9/2010	5/1/2016	2.0-3.25%	1,230,000	532,465
2012 Revenue Bonds	5/17/2012	11/1/2027	0.85-2.85%	1,485,000	<u>1,215,000</u>
	Total Wasterwater Utility Revenue Bonds				4,299,795
2010 GO Promissory Note	2/9/2010	12/1/2016	1.2-2.7%	206,657	30,917
2014 GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	220,000	<u>210,000</u>
	Total Wastewater Utility Long-Term Debt				<u>\$ 4,540,712</u>

Wastewater debt service requirements to maturity are as follows:

<u>Year</u>	Wastewater Totals		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 616,645	\$ 112,317	\$ 728,962
2017	268,205	99,849	368,054
2018	277,809	93,209	371,018
2019	282,544	86,326	368,870
2020	292,414	79,213	371,627
2021-2025	1,560,082	278,670	1,838,752
2026-2030	1,203,491	70,486	1,273,977
2031	39,522	474	39,996
	<u>\$ 4,540,712</u>	<u>\$ 820,544</u>	<u>\$ 5,361,256</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, 2015 and 2014**

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 12/31/15</u>
<u>Stormwater Utility</u>					
2012 GO Refunding Bonds	5/17/2012	9/1/2031	0.85-3.25%	\$ 455,000	\$ 435,000
2014 GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	905,000	860,000
			Total Stormwater Utility		<u><u>\$ 1,295,000</u></u>

Stormwater debt service requirements to maturity are as follows:

<u>Year</u>	Stormwater Totals		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	80,000	24,475	104,475
2021-2025	460,000	96,188	556,188
2026-2030	430,000	38,633	468,633
2031	30,000	975	30,975
	<u><u>\$ 1,295,000</u></u>	<u><u>\$ 268,681</u></u>	<u><u>\$ 1,563,681</u></u>

WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER UTILITIES

Notes to Financial Statements December 31, 2015 and 2014

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, 2015:

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	7,078,230	
Motor Vehicle Collision	7,078,230	
Uninsured Motorist	25,000	
Prior Acts	10,000,000	
Prior Errors & Omission	10,000,000	
Municipal Property Insurance Company		
Building/Personal Property/Inland Marine	78,093,772	
Contractors Equipment	2,168,741	
Monies and Securities	10,000	
Employee Tools	52,000	

WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER UTILITIES

Notes to Financial Statements December 31, 2015 and 2014

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:

	2015	2014
Operating revenues	\$ 1,711,764	\$ 1,673,553
Investment income	2,100	1,399
Less: Operation and maintenance expenses	(917,864)	(972,461)
Net Defined Earnings	\$ 796,000	\$ 702,491
Minimum Required Earnings per Resolution:		
Highest annual debt service revenue bonds	\$ 155,188	\$ 409,406
Coverage factor	1.20	1.20
Minimum Required Earnings	\$ 186,226	\$ 491,287

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:

	2015	2014
Operating revenues	\$ 2,289,783	\$ 2,271,294
Investment income	5,869	4,236
Connection fees	54,720	56,544
Less: Operation and maintenance expenses	(1,440,420)	(1,547,012)
Net Defined Earnings	\$ 909,952	\$ 785,062
Minimum Required Earnings per Resolution:		
Highest annual debt service revenue bonds	682,932	682,932
Coverage factor	1.20	1.20
Minimum Required Earnings	\$ 819,518	\$ 819,518

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

**Notes to Financial Statements
December 31, 2015 and 2014**

6. Long-Term Obligations (Continued)

Number of Customers – Water

The utility has the following number of customers and billed volumes for 2015 and 2014:

	Customers		Sales (000 gals)	
	2015	2014	2015	2014
Residential	3,097	3,071	105,998	104,674
Commercial	390	390	104,330	103,942
Industrial	44	41	206,050	223,622
Public Authority	123	120	80,584	75,500
Totals	<u>3,654</u>	<u>3,622</u>	<u>496,962</u>	<u>507,738</u>

Number of Customers – Wastewater

The utility has the following number of customers and billed volumes for 2015 and 2014:

	Customers		Sales (000 gals)	
	2015	2014	2015	2014
Residential	3,077	3,018	95,398	94,207
Commercial	373	376	82,022	86,844
Industrial	32	37	12,038	12,206
Public Authority	94	94	73,276	65,929
Totals	<u>3,576</u>	<u>3,525</u>	<u>262,734</u>	<u>259,186</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, 2015 and 2014

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:

	2015	2014
Water Utility		
Capital Assets net of depreciation	\$ 11,667,034	\$ 11,884,082
Less: related long-term debt outstanding	(1,989,083)	(2,438,166)
Total Invested in Capital Assets	9,677,951	9,445,916
Reserve from borrowing	266,052	279,537
Total Net Position - Net Investment in Capital Assets	\$ 9,944,003	\$ 9,725,453

The following calculation supports the wastewater utility net assets invested in capital assets, net of related debt:

	2015	2014
Wastewater Utility		
Capital Assets net of depreciation	\$ 16,520,114	\$ 16,969,923
Less: related long-term debt outstanding	(4,540,712)	(5,139,804)
Total Invested in Capital Assets	11,979,402	11,830,119
Reserve from borrowing	242,185	268,890
Total Net Position - Net Investment in Capital Assets	\$ 12,221,587	\$ 12,099,009

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

**Notes to Financial Statements
December 31, 2015 and 2014**

7. Net Position (Continued)

The following calculation supports the stormwater net assets invested in capital assets, net of related debt:

	2015	2014
Stormwater Utility		
Capital Assets net of depreciation	\$ 4,609,220	\$ 3,913,969
Less: related long-term debt outstanding	(1,295,000)	(1,360,000)
Plus: unspent bond proceeds	-	700,000
Total Invested in Capital Assets	3,314,220	3,253,969
Total Net Position - Net Investment in Capital Assets	\$ 3,314,220	\$ 3,253,969

8. Defined Benefit Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. 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 participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

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

**Notes to Financial Statements
December 31, 2015 and 2014**

8. Defined Benefit Pension Plan (Continued)

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

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2005	2.6%	7%
2006	0.8	3
2007	3.0	10
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and executives and elected officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$387,461 in contributions from the municipality.

Contribution rates as of December 31, 2015 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

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

**Notes to Financial Statements
December 31, 2015 and 2014**

8. Defined Benefit Pension Plan (Continued)

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

Pension amounts have been allocated to the utilities. Allocations were based on the proportionate share of current year contributions to the pension plan made by the utilities relative to the total contributions made by the municipality. The allocations were as follows: Governmental Activities – 82.27%, Water – 6.08%, Wastewater – 9.53%, Stormwater – 1.76%, and CDA – 0.36%.

At December 31, 2015, the water, wastewater, and stormwater utilities reported assets of \$60,819, \$95,359, and \$17,627, respectively, for their proportionate shares of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The utilities' proportions of the net pension asset was based on the municipality's share of contributions to the pension plan relative to the contributions of all participating employers. The municipality's share was then allocated to the utilities, as noted previously. At December 31, 2014, the municipality's proportion was 0.04072418%, which was a decrease of 0.0009288% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the utilities recognized pension expense of \$69,028. This consisted of \$24,162 from water, \$37,872 from wastewater, and \$6,994 from stormwater.

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

**Notes to Financial Statements
December 31, 2015 and 2014**

8. Defined Benefit Pension Plan (Continued)

At December 31, 2015, the utilities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		
Water	\$ 8,817	\$ -
Wastewater	13,824	-
Stormwater	2,555	-
Net difference between projected and actual earnings on pension plan investments		
Water	29,451	-
Wastewater	46,177	-
Stormwater	8,536	-
Changes in proportion and difference between City contributions and proportionate share of contributions		
Water	1,296	-
Wastewater	2,032	-
Stormwater	375	-
City contributions subsequent to the measurement date		
Water	26,460	-
Wastewater	41,487	-
Stormwater	7,669	-
Total	\$ 188,679	\$ -

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

**Notes to Financial Statements
December 31, 2015 and 2014**

8. Defined Benefit Pension Plan (Continued)

\$75,616 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Water Utility

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2015	\$ 7,768	\$ -
2016	\$ 7,768	\$ -
2017	\$ 7,768	\$ -
2018	\$ 7,768	\$ -
2019	\$ 7,768	\$ -
Thereafter	\$ 725	\$ -

Wastewater Utility

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2015	\$ 12,179	\$ -
2016	\$ 12,179	\$ -
2017	\$ 12,179	\$ -
2018	\$ 12,179	\$ -
2019	\$ 12,179	\$ -
Thereafter	\$ 1,137	\$ -

Stormwater Utility

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2015	\$ 2,251	\$ -
2016	\$ 2,251	\$ -
2017	\$ 2,251	\$ -
2018	\$ 2,251	\$ -
2019	\$ 2,251	\$ -
Thereafter	\$ 210	\$ -

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

**Notes to Financial Statements
December 31, 2015 and 2014**

8. Defined Benefit Pension Plan (Continued)

Actuarial assumptions. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2013
Measurement Date of Net Pension Liability (Asset):	December 31, 2014
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality:	Wisconsin 2012 Mortality Table
Post-Retirement Adjustments*	2.1%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009–2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

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

<u>Asset Class</u>	<u>Long-Term Real Rate of Return</u>	<u>Target Allocation</u>
US Equities	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

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

**Notes to Financial Statements
December 31, 2015 and 2014**

8. Defined Benefit Pension Plan (Continued)

Single Discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the municipality's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the municipality's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the municipality's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate. The below amounts illustrated are for the municipality as whole:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
City's proportionate share of the net pension liability (asset)	\$ 2,822,011	\$ (1,000,298)	\$ (4,019,002)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

9. Significant Customers

Water Utility

The utility has one significant customer who was responsible for approximately 25.3% 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.

REQUIRED SUPPLEMENTARY INFORMATION

**WHITEWATER MUNICIPAL WATER, WASTEWATER AND STORMWATER UTILITIES
WISCONSIN RETIREMENT SYSTEM SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2015**

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

Last 10 Fiscal Years*

	2015
Water's proportion of the net pension liability (asset)	0.00247603 %
Water's proportionate share of the net pension liability (asset)	\$ (60,818)
Water's covered-employee payroll	\$ 293,431
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	(20.73) %
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74 %
Wastewater's proportion of the net pension liability (asset)	0.00388101 %
Wastewater's proportionate share of the net pension liability (asset)	\$ (95,328)
Wastewater's covered-employee payroll	\$ 459,933
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	(20.73) %
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74 %
Wastewater's proportion of the net pension liability (asset)	0.00071675 %
Wastewater's proportionate share of the net pension liability (asset)	(17,605)
Wastewater's covered-employee payroll	84,940
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	(20.73) %
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74 %

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

SCHEDULE OF CONTRIBUTIONS

Last 10 Fiscal Years*

	2015
Contractually required contributions - Water	\$ 26,460
Contributions in relation to the contractually required contributions - Water	\$ 26,460
Contribution deficiency (excess) - Water	\$ -
Water's covered-employee payroll	\$ 371,125
Contributions as a percentage of covered-employee payroll - Water	7.13 %
Contractually required contributions - Wastewater	\$ 41,487
Contributions in relation to the contractually required contributions - Wastewater	\$ 41,487
Contribution deficiency (excess) - Wastewater	\$ -
Wastewater's covered-employee payroll	\$ 633,213
Contributions as a percentage of covered-employee payroll - Wastewater	6.55 %
Contractually required contributions - Stormwater	\$ 7,668
Contributions in relation to the contractually required contributions - Stormwater	\$ 7,668
Contribution deficiency (excess) - Stormwater	\$ -
Stormwater's covered-employee payroll	\$ 160,100
Contributions as a percentage of covered-employee payroll - Stormwater	4.79 %

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

The utilities implemented Government Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 9 preceding years.

SUPPLEMENTAL INFORMATION

Whitewater Municipal Water Utility

**Water Utility Plant
December 31, 2015**

	Balance 1/01/2015	Additions	Retirements	Balance 12/31/2015
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	15,851	900	38,257
Total Pumping	<u>1,197,906</u>	<u>15,851</u>	<u>900</u>	<u>1,212,857</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	10,395,082	2,098	-	10,397,180
Services	1,374,748	24,700	440	1,399,008
Meters	815,455	14,887	1,790	828,552
Hydrants	1,109,544	5,190	850	1,113,884
Total Transmission and Distribution	<u>14,200,209</u>	<u>46,875</u>	<u>3,080</u>	<u>14,244,004</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	21,800	-	114,449
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	19,639	-	-	19,639
SCADA equipment	79,700	-	-	79,700
Miscellaneous equipment	5,465	-	-	5,465
Total General	<u>444,196</u>	<u>21,800</u>	<u>-</u>	<u>465,996</u>
Total Water Utility Plant	<u>\$ 17,938,218</u>	<u>\$ 198,650</u>	<u>\$ 3,980</u>	<u>\$ 18,132,888</u>

**Whitewater Municipal Water Utility
Rate of Return - Regulatory Basis**

December 31, 2015 and 2014

	Water	
	2015	2014
Utility Plant in Service (excluding contributed plant)		
Beginning of year	\$ 10,655,902	\$ 10,291,106
End of year	10,709,958	10,655,902
Average	10,682,930	10,473,504
Accumulated Depreciation		
Beginning of year	(3,265,888)	(3,041,359)
End of year	(3,516,349)	(3,265,888)
Average	(3,391,119)	(3,153,624)
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	(458,924)	(509,914)
End of year	(407,931)	(458,924)
Average	(433,428)	(484,419)
Average Net Rate Base	\$ 6,870,739	\$ 6,847,817
Operating Income - Regulatory Basis	\$ 241,721	\$ 284,152
Rate of Return (Percent)	3.52%	4.15%

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, 2015**

	Balance 1/01/2015	Additions	Retirements	Balance 12/31/2015
Collecting System				
Lift stations	\$ 1,070,206	\$ -	\$ -	\$ 1,070,206
Collecting mains	9,077,110	2,649	-	9,079,759
Interceptor mains	2,773,904	-	-	2,773,904
Force mains	115,800	-	-	115,800
Total Collecting System	<u>13,037,020</u>	<u>2,649</u>	<u>-</u>	<u>13,039,669</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	23,392	-	369,678
Communication equipment	206,565	-	-	206,565
Other general equipment	282,776	-	-	282,776
Total General	<u>1,017,718</u>	<u>23,392</u>	<u>-</u>	<u>1,041,110</u>
Construction Work In Progress	<u>559,403</u>	<u>885,480</u>	<u>-</u>	<u>1,444,883</u>
Total Wastewater Utility Plant	<u>\$ 40,695,901</u>	<u>\$ 911,521</u>	<u>\$ -</u>	<u>\$ 41,607,422</u>



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **06/07/2016**

ITEM: **Utility Shutoff Policy**

PRESENTER: **Assistant City Manager**

PREVIOUS ACTION, IF ANY: **None**

SUMMARY OF ITEM BEING PRESENTED:

During reconstruction projects, such as Center Street and George Street, there are typically service outages with the three types of city owned utilities found under streets (i.e. water, sewer, and storm sewer). Any outages related to sanitary sewer or storm sewer should not even be noticed by any of the residents as these outages are dealt with in the trench.

For the water system, there are three types of outages: 1) watermain tie in, 2) lateral tie in, and 3) emergency repairs.

The most significant type of outage is the watermain tie in. This is where mainline valves are closed and the water mains are depressurized/emptied so main connections can be made. A two day notice is typically provided for these situations. Sometimes when existing valves are closed to isolate the connection area, the valve may be so old that it doesn't close all the way. In these cases, often times the next valve at the next intersection has to be closed too in order to completely shut off the water. This results in more people being shut off than originally planned. These situations are tough to deal with: on one hand, people that were not notified lose water service, but on the other hand, the contractor is waiting for the city to isolate the area so they can do their work (potential change order for delay).

Each individual home/building also has a limited outage when their individual water service is connected to the new main. The contractor has been knocking on doors to notify people before doing these, which typically take an hour or two each.

That last type of outage is emergency repair. These typically occur when a watermain breaks. In these situations, repairs are made as soon as possible.

Several weeks ago, a water main on Cottage Street was accidentally shut off. To ensure this does not happen again, staff drafted the following procedure for planned water outages:

Utility Shutoff Policy

- 1. Contractor completes installation of new water main and testing, and provides written confirmation of a bacteriologically safe water sample.**
- 2. Contractor contacts water utility and engineer at least three business days in advance of all required water main shut downs needed to make connections between existing and new water mains.**

3. **Water utility uses GIS and other records to determine what valves need to be closed to shut down the requested water main and to determine which customers will be out of service. Any businesses or multi-tenant buildings located within the outage area that may have unique notification requirements will be identified.**
4. **At least two days before the shutdown, an on-site meeting with contractor, water utility, and engineer will be held to review the specifics of the shut down and the facilities involved. At this meeting, the desired time and date of the shut down and the estimated duration of the shutdown will be confirmed. The contractor will also confirm that the appropriate fittings and materials will be available. At the end of this meeting, customers will be notified of the planned water service outage using the water utility's standard door hanger and/or other contact. Notice will also be posted on the city's website. If group e-mail is being used for project communication with the neighborhood, an e-mail may also be sent.**
5. **Water utility will check the valves to be closed to confirm they are accessible and operable.**
6. **On the day of the planned shutdown, an on-site meeting will be held to confirm outage details, including customers affected, valves to be closed, and timing and duration of the shutdown. At this meeting, a contingency plan should also be discussed in the event the shutdown does not happen as planned.**
7. **Individual water service connections for each property (not requiring water main shutdown) will be completed after a minimum 1 day notice to customers (using door hanger) with an approximate time and duration of the outage, unless alternative arrangements are made between contractor and customer. Contractor shall provide customer a courtesy notification immediately prior to the outage by knocking on the door of the customer and notifying the customer of the impending shutdown, if the customer is present.**

FINANCIAL IMPACT: None

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: None

STAFF RECOMMENDATION: None

RECOMMENDED MOTION: None

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

FOR MORE INFORMATION CONTACT:

Chris McDonell, cmcdonell@whitewater-wi.gov, 262.473.0139.



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **06/07/2016**

ITEM: **Approval of Change Order No. 2 – WWTP
Biological Upgrade**

PRESENTER: **Assistant City Manager**

PREVIOUS ACTION, IF ANY: **None**

SUMMARY OF ITEM BEING PRESENTED:

As steady work continues on the biological upgrade at the utility, some items have come up that needed to be addressed in a timely fashion. The three RFPs (1-3) that make up Change Order No.2 all involve the storage building. Though the soils were extensively tested prior to project bid, we did run into some unusually wet conditions in the footprint of this structure. Based on these findings it was recommended that filter fabric and vapor barrier be used in the structures construction. Additionally, perimeter insulation was utilized. All these items will act to stabilize the concrete slab and prevent damage due to frost and high moisture levels in the adjacent soils. These three RFPs, due to their timeliness, are already installed per direction of the City Manager.

BUDGET IMPACT, IF ANY: The costs for the RFPs are as follows:

RFP No. 1- Filter Fabric Installation: \$5883.65

RFP No. 2- Vapor Barrier Installation: \$1032.29

RFP No. 3- Perimeter Insulation: \$7457.44

The total cost for this change order is \$14,373.38. This will leave the project contingency balance at \$1,573,872.62.

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: None

STAFF RECOMMENDATION: These RFPs have already been approved by the City Manager and installed by the contractor. Staff is recommending formal approval of Change Order No. 2.

RECOMMENDED MOTION: Motion to approve the payment for items described in Change Order No. 2.

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

- Change Order detail for RFPs**
- Contingency Summary**

FOR MORE INFORMATION CONTACT:

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

CHANGE ORDER NO. 2

CHANGE ORDER
 DATE OF ISSUANCE May 17, 2016 COMMENCEMENT OF
 CONTRACT TIME January 27, 2016

OWNER City of Whitewater, Wisconsin
 CONTRACTOR Miron Construction Co., Inc.
 PROJECT Wastewater Treatment Plant Improvements CONTRACT NO. _____
 ENGINEER Donohue & Associates, Inc.

YOU ARE DIRECTED TO MAKE THE FOLLOWING CHANGES IN THE CONTRACT DOCUMENTS:

DESCRIPTION: SEE ATTACHMENT A

REASON FOR CHANGE ORDER: SEE ATTACHMENT A

ATTACHMENTS: ATTACHMENT A

CHANGE IN CONTRACT PRICE
Original Contract Price: \$ <u>20,413,025.00</u>
Net increase (decrease) from previous Change Orders: \$ <u>(567,595.00)</u>
Net increase (decrease) of this Change Order: \$ <u>14,373.38</u>
Revised Contract Price: \$ <u>19,859,803.38</u>

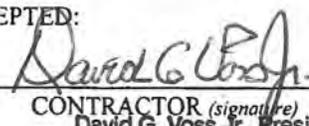
CHANGE IN CONTRACT TIMES
Original Contract Times: <i>(days or dates)</i> Substantial Completion: <u>May 1, 2018</u> Ready for Final Payment: <u>July 1, 2018</u>
Net increase (decrease) from previous Change Orders: <i>(days)</i> Substantial Completion: <u>N/A</u> Ready for Final Payment: <u>N/A</u>
Net increase (decrease) of this Change Order: <i>(days)</i> Substantial Completion: <u>no change</u> Ready for Final Payment: <u>no change</u>
Revised Contract Times: <i>(days or dates)</i> Substantial Completion: <u>unchanged</u> Ready for Final Payment: <u>unchanged</u>

CONTRACTOR agrees that this Change Order includes any and all costs associated with or resulting from the change ordered herein, including all impacts, delays, and accelerated costs. Other than the dollar amount and time allowance listed above, there shall be no other dollar or time compensation as a result of this Change Order.

THIS DOCUMENT SHALL BECOME AN AMENDMENT TO THE CONTRACT AND ALL
 STIPULATIONS AND COVENANTS OF THE CONTRACT SHALL APPLY HERETO.

RECOMMENDED:
 By: 
 ENGINEER (signature)
 Date: 5/17/2016

APPROVED:
 By: _____
 OWNER (signature)
 Date: _____

ACCEPTED:
 By: 
 CONTRACTOR (signature)
 David G. Voss Jr., President
 Date: 5-18-16

Item 3: Perimeter Insulation at Storage Building (Str 120).

The Storage Building will be unheated at the onset. The shell of the building is insulated, but the slab is not. The addition of perimeter insulation will be beneficial two fold; 1) if or when heat is added to the building it will comply with the Energy Code such that the heat will remain in the building, and 2) until the building is heated or if the building is not heated, it will prevent potential frost heave.

RFP 3 was prepared (copy attached for reference) to have the contractor complete this change in work.

The Work to be completed is based on a lump sum price.

See Appendix 3 attached for detailed cost breakdown for this change and a copy of RFP 3 for this work effort.

Add to the Contract Amount: \$7,457.44

Change Order No. 2 Items	Dollar Amount of Change Order Items
Item 1	\$5,883.65
Item 2	\$1,032.29
Item 3	\$7,457.44
Total amount of changes	\$14,373.38

APPENDIX 1

SPEED LETTER



DATE: March 22, 2016

TO: Mr. Paul Duesterbeck
Miron Construction Co., Inc.
1471 McMahon Drive
Neenah, WI 54956

3311 WEEDEN CREEK ROAD

SHEBOYGAN, WI 53081

CONTRACT: City of Whitewater, Wisconsin
Wastewater Treatment Plant Improvements

Construction Phase Services

PHONE 920.208.0296

FAX 920.208.0402

PROJECT NO.: 13031

MESSAGE: Request for Proposal Number 001 — Filter Fabric Under Storage Building (Str 120)

Paul, please provide a detailed cost proposal to make the following changes to work in the project:

1. Encapsulate free draining fill with filter fabric under Storage Building (Str 120) as shown on revised Drawing 120-S-3 Alt-3 attached. Extend end of fabric minimum 18-inches beyond inside face of grade beam as shown on revised Drawing.
2. Provide filter fabric as specified on page 02315-2, paragraph 2.02. Providing a fabric up to 7-oz per square yard is acceptable.
3. To avoid pulling of fabric while augering for post installation, please layout the post locations and cut an opening in the fabric no larger than 18-inches square.

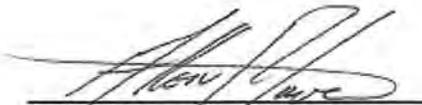
Please provide a detailed cost proposal for this work—including labor hours, cost of labor, subcontractor costs (also broken down into labor hours, labor cost, material costs) and supporting vendor pricing information.

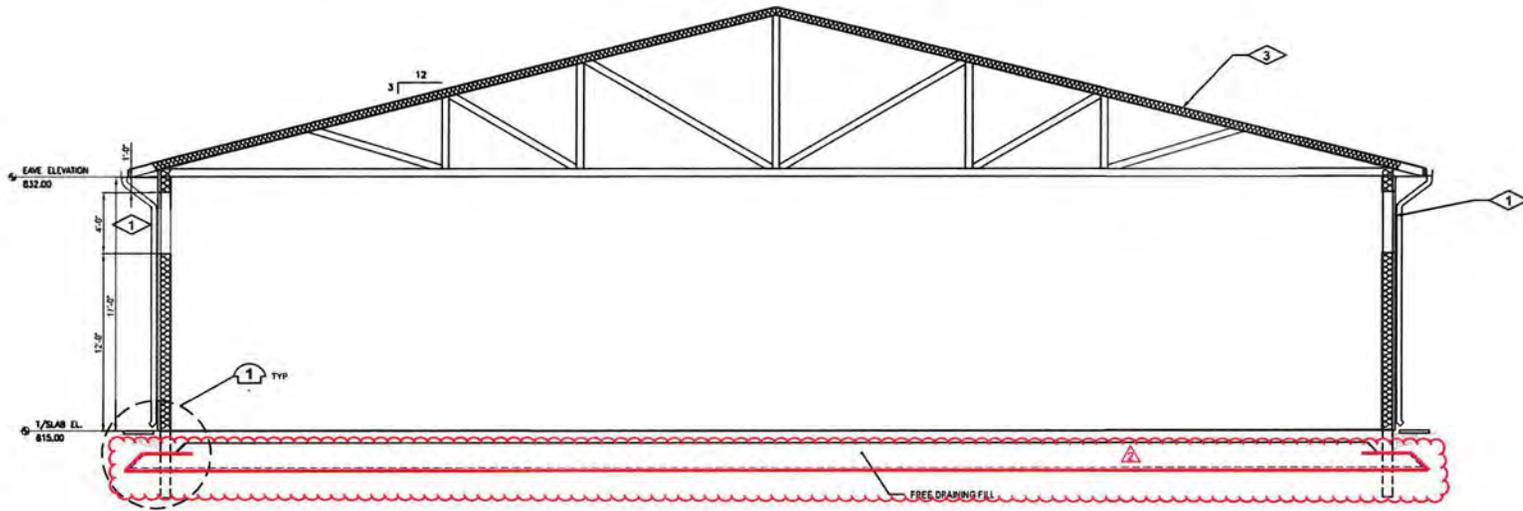
Attachments: 120-S-3 Alt-3

Please contact me if you have any questions in regard to this request for proposal.

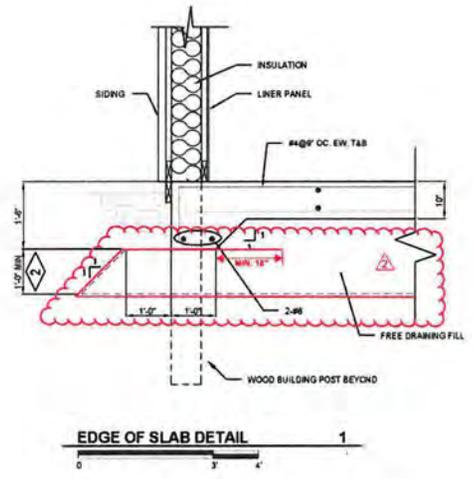
Sincerely,

By:


Allen Howe, Resident Engineer



SECTION A
0 1 4' 120-AS-1



EDGE OF SLAB DETAIL 1
0 3 4'

GENERAL NOTES:

1. REFER TO 001 SERIES OF DRAWINGS FOR THE SPACE ENVIRONMENT HAZARDOUS RATING SCHEDULE REGARDING ENVIRONMENTAL CONDITIONS ANTICIPATED WITHIN EACH SPACE AND ALLOWABLE MATERIALS OF CONSTRUCTION TO BE USED WITHIN EACH SPACE.
2. HAZARDOUS RATINGS IDENTIFIED ON THIS DRAWING INDICATE SPACES IN WHICH A HAZARDOUS ENVIRONMENT MAY GENERALLY EXIST. CONTRACTOR SHALL REFER TO SPACE ENVIRONMENT HAZARDOUS RATING SCHEDULE IN 001 SERIES OF DRAWINGS FOR ADDITIONAL INFORMATION EXPLAINING THE EXTENT AND ENVELOPE ASSOCIATED WITH THESE HAZARDS.
3. PROVIDE WORK SHOWN ON THIS DRAWING IF OWNER ACCEPTS ALTERNATE 3.

PLAN NOTES:

1. SKYBELT. SEE SPECIFICATION 13122 FOR DETAILS.
2. ASSUMED 2000 PSF BEARING CAPACITY. OVER EXCAVATE MATERIAL BELOW STRUCTURE AND BACKFILL ABOVE THIS ELEVATION WITH FREE DRAINING FILL AS NOTED. BEARING CAPACITY AND ACTUAL LIMITS OF OVER EXCAVATION TO BE FIELD VERIFIED BY GEOTECHNICAL ENGINEER.
3. PRE-ENGINEERED WOOD BUILDING. SEE SECTION 13122 OF THE PROJECT SPECIFICATIONS.

RFP 001
2016 03-22

Revision	Revision Description	Date
1	ADDED TO IN 0.1	12/01/15
2	RFP 001	03/22/16

Designed By	TJB
Drawn By	TJB
Checked By	PJE
Approved By	NWC
Filename	120561.DWG
Project No.	12730
Project Date	NOV 2015

CITY OF WHITEWATER
WASTEWATER TREATMENT PLANT IMPROVEMENTS
WHITEWATER, WI
STORAGE BUILDING
SECTION AND DETAIL



Sheet No.	214
Drawing No.	120-S-3 ALT-3



Building Excellence

CHANGE ORDER REQUEST

Date: April 12, 2016

State/Federal Job#:

To: Allen Howe
Donohue & Associates
3311 Weeden Creek Rd
Sheboygan, WI 53081

Re: Whitewater WWTP
Whitewater, WI 53190
Project #153415

Notice of Change - PCI # PCI0003

Rev # 0

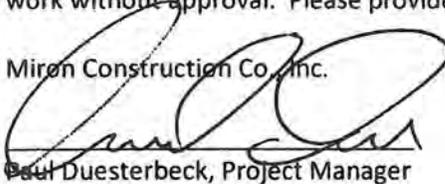
Change Description: Cost associated with adding Geo fabric below the clear stone at Building No. 120. Request for Proposal No. 001, dated 03/22/16.

<u>Contractor</u>	<u>Amount</u>
Dane County Contracting LLC	\$5,548.00
* SUB-TOTAL *	\$5,548.00
Subcontractor Mark-up	\$277.40
* SUB-TOTAL *	\$5,825.40
Bond	\$58.25
** TOTAL **	\$5,883.65

Impact Working Days: 0

All terms of our agreement apply and preclude Miron Construction Co., Inc. from performing any extra work without approval. Please provide your approval by signing this request.

Miron Construction Co., Inc.


Paul Duesterbeck, Project Manager

4-11-16
Date



CHANGE ORDER REQUEST
Job # 153415
PCI # PCI0003
Allen Howe

Page 2

Owner Directs Contractor:

- Approved – Proceed with the change described above. The contract will be adjusted by change order.
- Rejected – Do not proceed.

Owner Representative

Date

This quote expires on: 2016-05-03

cc: Justin Harding - Miron Construction Co., Inc.

TIME AND MATERIAL OR CHANGE ORDER
Summary of all Labor, Material,
Equipment and Subcontractors

Dane County Contracting, LLC

7346 Darlin Ct., #6, Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date:
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#:
 WCD/RFI:

Date Work Performed:
 Description of work: Geotextile Fabric Work @ Str.120

DESCRIPTION	QTY	UNIT	U/P	LABOR	U/P	MATL	U/P	EQUIP	SUBCON
	1	LS	\$926.73	\$927	\$ 2,250.00	\$ 2,250.00	\$ 2,112.00	\$2,112	\$ -
SUBTOTAL				\$927		\$2,250		\$2,112	\$0
SALES TAX								\$0	
OVERHEAD/PROFIT (15%)				\$139		\$338		\$317	\$0
SUBTOTAL				\$1,066		\$2,588		1,991.00 \$4,29	\$0

TOTAL: ~~\$6,082~~
 \$5,548.⁰⁰

Dane County Contracting, LLC

7348 Darlin Ct., #6, Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: January 0, 1900
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#: 0
 WCD/RFI:

Date Work Performed: January 0, 1900
 Description of work: Geotextile Fabric Work @ Str.120

10	Employee:		Daniel W.	Dean S.
11	Classification:		Laborer	Superintendent
12				
13	Base Rate (BR)		\$30.09	\$ 41.60
14	Misc		\$0.20	\$ 0.39
15	Health Insurance		\$8.05	\$ 9.40
16	Pension		\$7.26	\$ 9.70
17	Apprenticeship		\$0.24	\$ 1.00
18	Sub-total		\$15.75	\$ 20.49
19				
20	Sub-total		\$45.84	\$62.09
21				
22				
23	Work. Comp	% of BR	\$3.73	\$5.16
24	Gen Liability	% of BR	\$2.20	\$3.04
25	WI Unemploy	% of BR	\$3.61	\$4.99
26	Fed Unemploy	% of BR	\$0.24	\$0.33
27	FICA	% of BR	\$2.30	\$3.18
28				
29				
30	Sub-total		\$12.08	\$16.70
31				
32	Tools		\$0.00	\$0.00
33				
34				
35	TOTAL COST		\$57.92	\$78.79
	Overtime		\$15.05	\$20.80
35	TOTAL OVERTIME COST		\$72.97	\$99.59
36				
37				
38	Enter YOUR percentage of base rate in the column below.			
39	%			
40	12.40	- Work. Comp		
41	7.3	- Gen Liability		
42	12.0	- WI Unemploy		
43	0.8	- Fed Unemploy		
44	7.65	- FICA		
45				
46	REGULAR HOURS		16.00	16.00
47	REGULAR HOUR COST		\$926.73	\$1,260.67
48				
49	OVERTIME HOURS		0.00	0.00
47	OVERTIME COST		\$0.00	\$0.00
48				
49	TOTAL COST		\$926.73	\$1,260.67
	LABOR TOTAL		\$926.73	

Reimbursable Hourly Rate Determination
All Classifications of On-Site
Productive Equipment

Dane County Contracting, LLC

7346 Darlin Ct., #6: Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: January 0, 1900
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#: 0
 WCD/RFI:

Date Work Performed: January 0, 1900
 Description of work: Geotextile Fabric Work @ Str.120

Item No.	Description	Hourly Rate	Number of Hours	Total
1	450 - Excavator	\$ 172	5.00	\$ 860.00
18	S330 - Skid Loader	\$ 51	16.00	\$ 816.00
22	D400 - Haul Truck	\$ 218	1.00 2.00	\$ 436.00

EQUIPMENT TOTAL:

\$ ~~2,112.00~~ 218.00
 \$ 1894.00

Dane County Contracting, LLC

7348 Darlin Ct., #8, Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: January 0, 1900
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#: 0
 WCD/RFI:

Date Work Performed: January 0, 1900
 Description of work: Geotextile Fabric Work @ Str.120

Item No.	Description	Quantity	Unit	Unit Price	Extended
11	Geotextile Fabric	3.00	rolls	\$ 750.00	\$ 2,250.00
MATERIAL TOTAL:					\$ 2,250.00

**Summary of All Subcontractors
Utilized for the Completion of Extra Work**

Dane County Contracting, LLC

346 Darlin Ct., #6, Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: January 0, 1900
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181501
 D.C.C. Change Order#: 0
 WCD/RFI:

Date Work Performed: January 0, 1900
 Description of work: Geotextile Fabric Work @ Str.120

Subcontractor	Driver/Truck #	Date	Hours	Hourly Rate	Total
SUBCONTRACTOR TOTAL:					\$ -

APPENDIX 2

SPEED LETTER



DATE: March 24, 2016

TO: Mr. Paul Duesterbeck
Miron Construction Co., Inc.
1471 McMahon Drive
Neenah, WI 54956

3311 WEEDEN CREEK ROAD

SHEBOYGAN, WI 53081

CONTRACT: City of Whitewater, Wisconsin
Wastewater Treatment Plant Improvements

Construction Phase Services

PHONE 920.208.0296

FAX 920.208.0402

PROJECT NO.: 13031

MESSAGE: Request for Proposal Number 002 — Vapor Barrier Under Storage Building (Str 120)

Paul, please provide a detailed cost proposal to add the following work to the project:

1. Provide vapor barrier under entire Storage Building (Str 120) concrete slab in accordance with paragraph 1.02.I found on page 03300-4 of the Project Manual.
2. Install in accordance with paragraph 3.03.C found on page 03300-9 of the Project Manual.

Please provide a detailed cost proposal for this work—including labor hours, cost of labor, subcontractor costs (also broken down into labor hours, labor cost, material costs) and supporting vendor pricing information.

Attachments: None

Please contact me if you have any questions in regard to this request for proposal.

Sincerely,

By:



Allen Howe, Resident Engineer



Building Excellence.

CHANGE ORDER REQUEST

Date: April 7, 2016

State/Federal Job#:

To: Allen Howe
Donohue & Associates
3311 Weeden Creek Rd
Sheboygan, WI 53081

Re: Whitewater WWTP
Whitewater, WI 53190
Project #153415

Notice of Change - PCI # PCI0004

Rev # 0

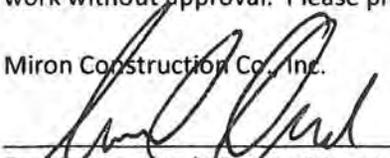
Change Description: Cost associated with Request for Proposal No. 002, dated 03/24/16. Provide barrier under Storage Building No. 120.

Contractor	Amount
Miron Construction Co., Inc	\$888.76
* SUB-TOTAL *	\$888.76
Miron Mark-up	\$133.31
* SUB-TOTAL *	\$1,022.07
Bond	\$10.22
** TOTAL **	\$1,032.29

Impact Working Days: 0

All terms of our agreement apply and preclude Miron Construction Co., Inc. from performing any extra work without approval. Please provide your approval by signing this request.

Miron Construction Co., Inc.


Paul Buesterbeck, Project Manager

4-7-16
Date



CHANGE ORDER REQUEST
Job # 153415
PCI # PCI0004
Allen Howe

Page 2

Owner Directs Contractor:

- Approved – Proceed with the change described above. The contract will be adjusted by change order.
- Rejected – Do not proceed.

Owner Representative

Date

This quote expires on: 2016-04-28

cc: Justin Harding - Miron Construction Co., Inc.

Project No. 153415
 Project Name: Whitewater WWTP
 Desc of C/O: RFP 2
 Prepared by:
 Date: 3/24/16

Project Modification Internal
 Pricing Worksheet

Labor Rate: Madison Inflation: 0%
 Equip Rate: Equip Inflation: 0%



ID	Division	Cost Code	Item Description	Cost Type	Quantity	Unit of Measure	Labor Rate				Labor		Materials		Equipment						
							Units Per Hour	Hours Per Unit	Hour Type	Total Hours	Rate Type	Hourly Rate	Total \$	Unit Cost	Total \$	Equipment Type	Billing Usage	Unit Cost	Total \$	Total	
1			Install 6 mill vapor barrier underslab at #120 (4 men @ 2hrs EA)	L	4.00	EA			Reg	8.00	CARP	84.87	\$ 678.96	\$ 52.45	\$ 209.80			\$ -	\$ -	\$ 888.76	
2																		\$ -	\$ -	\$ -	
3																			\$ -	\$ -	\$ -
4																			\$ -	\$ -	\$ -
5																			\$ -	\$ -	\$ -
6																			\$ -	\$ -	\$ -
7																			\$ -	\$ -	\$ -
8																			\$ -	\$ -	\$ -
9																			\$ -	\$ -	\$ -
10																			\$ -	\$ -	\$ -
11																			\$ -	\$ -	\$ -
12																			\$ -	\$ -	\$ -
13																			\$ -	\$ -	\$ -
14																			\$ -	\$ -	\$ -
15																			\$ -	\$ -	\$ -
16																			\$ -	\$ -	\$ -
17																			\$ -	\$ -	\$ -
18																			\$ -	\$ -	\$ -
19																			\$ -	\$ -	\$ -
20																			\$ -	\$ -	\$ -

Labor Rates Good Through May 31, 2015

Total Labor:	\$ 678.96
Total Material:	\$ 209.80
Seles Tax@ 0%	\$ -
Total Equipment:	\$ -
Total Miron C/O:	\$ 888.76



CONSTRUCTION SHEETING

Poly-America's construction sheeting is made from polyethylene which provides for optimum in economy and performance. Because of its good weatherability, chemical inertness and toughness, Poly-America's polyethylene sheeting has successfully been used for over 20 years in a wide variety of applications. Thickness ranges from as little as .3 mil for paint drop cloths to 100 mil for use as landfill liners. Widths range up to 40 ft. If you have a special application or need more information on our products, contact your area sales representative.

Poly-America's standard sheeting will meet or exceed the following standard technical specifications:

Construction Sheeting

ASTM D4397 (see Tables 1 for Impact Resistance and WVTR requirements)

ASTM C171 Standard Specification for Sheet Materials Used for Curing Concrete

ASTM D4635
Type 1
Class 2
Surface 2
Finish 1

Federal Specification LP-378
Type 1
Class 1
Grade A or B
Finish 1

Federal Specification LP-390
Type 1
Class L
Grade 1 or 2
Category 3

Federal Specification LP-512
Type 1
Class L

APPENDIX 3

SPEED LETTER



DATE: March 24, 2016

TO: Mr. Paul Duesterbeck
Miron Construction Co., Inc.
1471 McMahan Drive
Neenah, WI 54956

3311 WEEDEN CREEK ROAD

SHEBOYGAN, WI 53081

CONTRACT: City of Whitewater, Wisconsin
Wastewater Treatment Plant Improvements
Construction Phase Services

PHONE 920.208.0296

FAX 920.208.0402

PROJECT NO.: 13031

MESSAGE: Request for Proposal Number 003 — Perimeter Insulation at Storage Building (Str 120)

Paul, please provide a detailed cost proposal to add the following work to the project:

1. Provide perimeter insulation at Storage Building (Str 120) foundation 1-foot vertically along the wall and 4-feet horizontally as shown on revised Edge of Slab Detail 1 on Drawing 120-S-3 ALT-3 attached.
2. Provide extruded polystyrene board insulation as specified on page 07210-1, paragraph 2.01 in the Project Manual.
3. Install in accordance with paragraph 3.01 found on page 07210-2 of the Project Manual.

Please provide a detailed cost proposal for this work—including labor hours, cost of labor, subcontractor costs (also broken down into labor hours, labor cost, material costs) and supporting vendor pricing information.

Attachment: 120-S-3 ALT-3

Please contact me if you have any questions in regard to this request for proposal.

Sincerely,

By: 
Allen Howe, Resident Engineer



Building Excellence

CHANGE ORDER REQUEST

Date: March 31, 2016

State/Federal Job#:

To: Allen Howe
Donohue & Associates
3311 Weeden Creek Rd
Sheboygan, WI 53081

Re: Whitewater WWTP
Whitewater, WI 53190
Project #153415

Notice of Change - PCI # PCI0005

Rev # 0

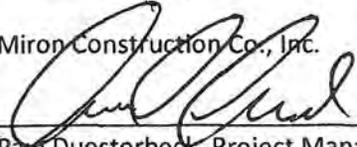
Change Description: Cost associated with Request for Proposal No. 003, dated 03/24/16. Provide perimeter insulation at Storage Building No. 120.

Contractor	Amount
Dane County Contracting LLC	\$7,032.00
* SUB-TOTAL *	\$7,032.00
Subcontractor Mark-up	\$351.60
* SUB-TOTAL *	\$7,383.60
Bond	\$73.84
** TOTAL **	\$7,457.44

Impact Working Days: 0

All terms of our agreement apply and preclude Miron Construction Co., Inc. from performing any extra work without approval. Please provide your approval by signing this request.

Miron Construction Co., Inc.


Paul Duesterbeck, Project Manager

4-6-16
Date



CHANGE ORDER REQUEST
Job # 153415
PCI # PCI0005
Allen Howe

Page 2

Owner Directs Contractor:

- Approved – Proceed with the change described above. The contract will be adjusted by change order.
- Rejected – Do not proceed.

Owner Representative

Date

This quote expires on: 2016-04-21

cc: Justin Harding - Miron Construction Co., Inc.

TIME AND MATERIAL OR CHANGE ORDER
Summary of all Labor, Material,
Equipment and Subcontractors

Dane County Contracting, LLC

345 Darlin Ct., #6: Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: March 25, 2016
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#:
 WCD/RFI:

Date Work Performed:
 Description of work: Pricing for insulating exterior base slab @ str.120

DESCRIPTION	QTY	UNIT	U/P	LABOR	U/P	MATL	U/P	EQUIP	SUBCON
	1	LS	\$1,618.85	\$1,619	\$ 2,507.20	\$ 2,507.20	\$ 1,428.00	\$1,428	\$ 600.00
SUBTOTAL				\$1,619		\$2,507		\$1,428	\$600
SALES TAX								\$0	
OVERHEAD/PROFIT (15%)				\$243		\$376		\$214	\$45
SUBTOTAL				\$1,862		\$2,883		\$1,642	\$645
TOTAL:									\$7,032

	CHECK ONE	NOTES
BUDGET ONLY		
PROPOSAL TO BE BILLED		
SENT TO		

**Reimbursable Hourly Rate Determination
All Classifications of On-Site Productive Labor**

Dane County Contracting, LLC

7346 Darin Ct., #6, Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: March 25, 2016
Customer: Miron Construction Company, Inc.
Project: Whitewater WWTP
D.C.C. Job #: 181601
D.C.C. Change Order#: 0
WCD/RFI:

Date Work Performed:
Description of work: Pricing for insulating exterior base slab @ str.120

Employee:		Steve S.	Toby R.	Dean S.	
Classification:		Foreman	Pipelayer	Superintendent	
10					
11					
12					
13	Base Rate (BR)	\$40.02	\$30.38	\$ 41.60	
14	Misc	\$0.39	\$0.20	\$ 0.39	
15	Health Insurance	\$9.40	\$8.05	\$ 9.40	
16	Pension	\$9.70	\$7.26	\$ 9.70	
17	Apprenticeship	\$1.00	\$0.24	\$ 1.00	
18	Sub-total	\$20.49	\$15.75	\$ 20.49	
19					
20	Sub-total	\$60.51	\$46.13	\$62.09	
21					
22					
23	Work. Comp % of BR	\$4.96	\$3.77	\$5.16	
24	Gen Liability % of BR	\$2.92	\$2.22	\$3.04	
25	WI Unemploy % of BR	\$4.80	\$3.65	\$4.99	
26	Fed Unemploy % of BR	\$0.32	\$0.24	\$0.33	
27	FICA % of BR	\$3.06	\$2.32	\$3.18	
28					
29					
30	Sub-total	\$16.07	\$12.20	\$16.70	
31					
32	Tools	\$0.00	\$0.00	\$0.00	
33					
34					
35	TOTAL COST	\$76.58	\$58.33	\$78.79	
	Overtime	\$20.01	\$15.19	\$20.80	
35	TOTAL OVERTIME COST	\$96.59	\$73.52	\$99.59	
36					
37					
38	Enter YOUR percentage of base rate in the column below.				
39	%				
40	12.40	- Work. Comp			
41	7.3	- Gen Liability			
42	12.0	- WI Unemploy			
43	0.8	- Fed Unemploy			
44	7.65	- FICA			
45					
46	REGULAR HOURS	12.00	12.00	12.00	
47	REGULAR HOUR COST	\$918.93	\$699.93		
48					
49	OVERTIME HOURS	0.00	0.00	0.00	
47	OVERTIME COST	\$0.00	\$0.00	\$0.00	
48					
49	TOTAL COST	\$918.93	\$699.93	\$0.00	
	LABOR TOTAL	\$1,618.85			

**Reimbursable Hourly Rate Determination
All Classifications of On-Site
Productive Equipment**

Dane County Contracting, LLC

7346 Darlin Ct., #6, Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: March 25, 2016
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#: 0
 WCD/RFI:

Date Work Performed:
 Description of work: Pricing for insulating exterior base slab @ str.120

Item No.	Description	Hourly Rate	Number of Hours	Total
6	70 - Excavator	\$ 54	8.00	\$ 432.00
18	S330 - Skid Loader	\$ 51	12.00	\$ 612.00
24	9 - Dumptruck	\$ 48	8.00	\$ 384.00
EQUIPMENT TOTAL:				\$ 1,428.00

Dane County Contracting, LLC

7346 Darlin Ct., #6, Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: March 25, 2016
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#: 0
 WCD/RFI:

Date Work Performed:
 Description of work: Pricing for insulating exterior base slab @ str.120

Item No.	Description	Quantity	Unit	Unit Price	Extended
1	3/4" Road Rock	0.00	TN	\$ 10.28	\$ -
2	1 1/2" Road Rock	40.00	TN	\$ 10.18	\$ 407.20
3	3" Road Rock	0.00	TN	\$ 10.07	\$ -
4	3/4" Screened	0.00	TN	\$ 11.07	\$ -
5	1 1/2" Screened	0.00	TN	\$ 10.76	\$ -
6	3" Screened	0.00	TN	\$ 10.76	\$ -
7	Bank Run Sand	0.00	TN	\$ 7.38	\$ -
8	Screened Sand	0.00	TN	\$ 9.50	\$ -
9	Recycled Blacktop	0.00	TN	\$ 13.00	\$ -
10	Scrapings	0.00	TN	\$ 8.15	\$ -
11	Hausz Bros. [spoils]	2.00	lds	\$ 30.00	\$ 60.00
12	Styrofoam	60.00	Sheets	\$ 34.00	\$ 2,040.00
13		0.00		\$ -	\$ -

MATERIAL TOTAL: \$ 2,507.20

**Summary of All Subcontractors
Utilized for the Completion of Extra Work**

Dane County Contracting, LLC

7346 Darlin Ct., #8; Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: March 25, 2016
Customer: Miron Construction Company, Inc.
Project: Whitewater WWTP
D.C.C. Job #: 181601
D.C.C. Change Order#: 0
WCD/RFI:

Date Work Performed:
Description of work: Pricing for insulating exterior base slab @ str.120

Subcontractor	Driver/Truck #	Date	Hours	Hourly Rate	Total
TKK Trucking	Dennis Bong		8	\$ 75.00	\$ 600.00
SUBCONTRACTOR TOTAL:					\$ 600.00

**CITY OF WHITEWATER
 WWTP IMPROVEMENTS
 CHANGE ORDER SUMMARY SHEET
 PROJECT 13031
 updated: June 1, 2016**

Status - 2/24/2016

Change Order 1	Authorization	Amount (\$)
Base Bid (Type II) Material and Equipment Selection	Signed CO	(567,595.00)
Total		(567,595.00)

Status - Submitted

Change Order 2	Authorization	Amount (\$)
RFP 001 - Filter Fabric Under Storage Building (Str 120)	email dated 2016 04/18	5,883.65
RFP 002 - Vapor Barrier Under Storage Building (Str 120)	email dated 2016 04/18	1,032.29
RFP 003 - Perimeter Insulation at Storage Building (Str 120)	email dated 2016 04/18	7,457.44
Total		14,373.38

Status - Pending

Change Order 3	Authorization	Amount (\$)
RFP 007 - Reroute Existing Ductbank to RBC and Str 320	submitted for Owner Review	228,761.52
Total		228,761.52

Total Contract Amount	20,413,025.00
Loan Eligible Contingency	1,020,651.00
Contract Deducts (Credits)	(567,595.00)
Contract Adds	243,134.90
Available Contingency Remaining	1,345,111.10



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **06/07/2016**

ITEM: **Approval to proceed with electrical RFP No. 7-
WWTP Biological Upgrade**

PRESENTER: **Assistant City Manager**

PREVIOUS ACTION, IF ANY: **None**

SUMMARY OF ITEM BEING PRESENTED:

While excavating for demolition of RBC Bldg. No. 1 a duct bank was exposed by contractors that was not noted on their drawing set. The duct bank in question feeds the two remaining RBC Buildings, the Primary Bldg. and the Preliminary Bldg. Demolition of RBC No. 1 cannot be completed until this live duct bank is abandoned. In order to maintain service to the above buildings in a safe manner, for approximately the next 18 months, these wires must be rerouted in conduits powered from our existing switchgear. Working with our engineer, the electrical contractor has sought every option available to minimize cost for what is a temporary service. Based on the current site design and progress to date there are no other reasonable alternatives. RFP pricing and additional narrative from the contractors is attached for your review. We have communicated extensively with our engineer on this item and whether or not these costs could have been avoided. The short answer is no. Whether planned for in advance or dealt with via change order the cost would have been similar. A representative from Donohue will be in attendance should there be detailed questions relating to any aspect of the ongoing project.

BUDGET IMPACT, IF ANY: The current cost for this additional work is \$228,761.52. Taking into account Change Order No.2 and this item the remaining contingency balance would be \$1,345,111.10.

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: None

STAFF RECOMMENDATION: Staff is recommending approval to proceed with RFP No.7 so that we do not impact the overall project schedule.

RECOMMENDED MOTION: Motion to approve the authorization to proceed with RFP No. 7 which will be incorporated into Change Order No. 3 at a later date.

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

- **RFP No. 7 contractor pricing**
- **RFP No. 7 contractor narrative w/drawings**
- **Contingency Summary**

FOR MORE INFORMATION CONTACT:

Tim Reel, treel@whitewater-wi.gov, 262.473.5920.



Building Excellence

CHANGE ORDER REQUEST

Date: May 23, 2016

State/Federal Job#:

To: Allen Howe
Donohue & Associates
3311 Weeden Creek Rd
Sheboygan, WI 53081

Re: Whitewater WWTP
Whitewater, WI 53190
Project #153415

Notice of Change - PCI # PCI0012

Rev # 1

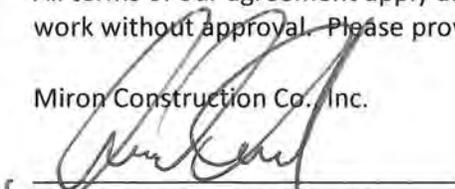
Change Description: Cost associated with Request for Proposal NO. 007, dated 04/28/16, which consists of rerouting existing ductbank to RBC and Structure No. 320.

Contractor	Amount
Pieper Electric Inc	\$212,501.00
Dane County Contracting LLC	\$3,210.00
* SUB-TOTAL *	\$215,711.00
Subcontractor Mark-up	\$10,785.55
* SUB-TOTAL *	\$226,496.55
Bond	\$2,264.97
** TOTAL **	\$228,761.52

Impact Working Days: 0

All terms of our agreement apply and preclude Miron Construction Co., Inc. from performing any extra work without approval. Please provide your approval by signing this request.

Miron Construction Co., Inc.


Paul Duesterbeck, Project Manager

5-23-16
Date



CHANGE ORDER REQUEST

Job # 153415

PCI # PCI0012

Allen Howe

Page 2

Owner Directs Contractor:

- Approved – Proceed with the change described above. The contract will be adjusted by change order.
- Rejected – Do not proceed.

Owner Representative

Date

This quote expires on: 2016-06-13

cc: Justin Harding - Miron Construction Co., Inc.



CHANGE ORDER SUMMARY

<table style="width: 100%; border-collapse: collapse;"> <tr><td style="border-bottom: 1px solid black; padding: 2px;">Miron Construction Co., Inc.</td></tr> <tr><td style="border-bottom: 1px solid black; padding: 2px;">1471 McMahan Drive</td></tr> <tr><td style="border-bottom: 1px solid black; padding: 2px;">Neenah, WI 54956-6305</td></tr> <tr><td style="border-bottom: 1px solid black; padding: 2px;"> </td></tr> <tr><td style="padding: 2px;">ATTENTION : Paul Duesterbeck</td></tr> </table>	Miron Construction Co., Inc.	1471 McMahan Drive	Neenah, WI 54956-6305		ATTENTION : Paul Duesterbeck	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">JOB NAME:</td><td style="padding: 2px;">Whitewater WWTP</td></tr> <tr><td style="padding: 2px;">CHANGE ORDER NUMBER:</td><td style="padding: 2px;">2</td></tr> <tr><td style="padding: 2px;">REVISION NUMBER:</td><td style="padding: 2px;">1</td></tr> <tr><td style="padding: 2px;">DATE:</td><td style="padding: 2px;">5/20/2016</td></tr> <tr><td style="padding: 2px;">JOB NO:</td><td style="padding: 2px;">16005</td></tr> <tr><td style="padding: 2px;">CONTRACT NO:</td><td style="padding: 2px;">153415-000003</td></tr> <tr><td style="padding: 2px;">AMOUNT OF C/O:</td><td style="padding: 2px;">\$212,501</td></tr> </table>	JOB NAME:	Whitewater WWTP	CHANGE ORDER NUMBER:	2	REVISION NUMBER:	1	DATE:	5/20/2016	JOB NO:	16005	CONTRACT NO:	153415-000003	AMOUNT OF C/O:	\$212,501
Miron Construction Co., Inc.																				
1471 McMahan Drive																				
Neenah, WI 54956-6305																				
ATTENTION : Paul Duesterbeck																				
JOB NAME:	Whitewater WWTP																			
CHANGE ORDER NUMBER:	2																			
REVISION NUMBER:	1																			
DATE:	5/20/2016																			
JOB NO:	16005																			
CONTRACT NO:	153415-000003																			
AMOUNT OF C/O:	\$212,501																			

REGARDING YOUR REQUEST FOR QUOTATION:

Costs associated with scope of work described in RFP#007 and RFI#42 response (NOTE: Conduit #172 will not be required and will be removed from scope of work per revised drawings attached). Also included are costs for controls from Structure 320 to 200 SCC. Generator and temp power costs are broken out on "Estimating Form" #3 and Equipment page. We have accounted for voltage drop and full load demands for 490MCC-10, 490MCC-11, and 320MCC and based on that calculation intend on running parallel 300kcmil to both 490 MCC's and single 350kcmil to 320 MCC.

SUMMARY:	A. LABOR	\$81,609
	B. MATERIALS	\$57,847
	C. DJE	\$13,255
	SBO: YES	
	SUBTOTAL	\$152,711
	OVERHEAD & PROFIT 15.00%	\$22,907
	D. SUBCONTRACTS	\$35,127
	OVERHEAD & PROFIT 5.00%	\$1,756
	SUBTOTAL	\$212,501
	BOND	\$0
	INSURANCE	\$0
	GRAND TOTAL	\$212,501

ADDITIONAL CALENDAR DAYS EXTENDED TO CONTRACT COMPLETION DATE: 0

THIS AMOUNT ONLY COVERS THE DIRECT COSTS IN LABOR, MATERIALS, SUBCONTRACTS AND EQUIPMENT NECESSARY TO EXECUTE THE CHANGED WORK DESCRIBED IN THE PROPOSAL. AT THE PRESENT TIME, WE CANNOT ASSESS OR EVALUATE THE OVERALL IMPACT OF THE CHANGED WORK ON OUR ORIGINAL CONTRACT SCOPE OF WORK. WE THEREBY RESERVE OUR RIGHTS TO CLAIM FOR ANY INDIRECT COSTS WHICH MAY ARISE IN THE FUTURE AS A RESULT OF DELAYS TO THE WORK, OUT OF SEQUENCE WORK, INEFFICIENCIES, EXTENDED CONTRACT COMPLETION, LABOR AND MATERIAL ESCALATION AND/OR ACCELERATION AND EXTENDED WARRANTIES.

JOB	NUMBER	C.O. NO.	DATE	REVISION
Whitewater WWTP	16005	2	20-May-16	1

A. LABOR

*SUPER INTENDENT	30 HRS @	\$93.70	TOTAL	\$2,811.00
** SUPERVISOR	60 HRS @	\$85.34	TOTAL	\$5,120.40
*** SAFETY	15 HRS @	\$83.29	TOTAL	\$1,249.35
ELECTRICIAN	916 HRS @	\$79.07	TOTAL	\$72,428.12
ESTIMATOR	0 HRS @	\$58.62	TOTAL	\$0.00
ENGINEER	0 HRS @	\$50.00	TOTAL	\$0.00
	@		TOTAL	\$0.00
	@		TOTAL	\$0.00
	@		TOTAL	\$0.00
TRAVEL	@		TOTAL	\$0.00
SUBSISTENCE	@		TOTAL	\$0.00
PREMIUM COSTS			TOTAL	\$0.00
			LABOR TOTAL	\$81,608.87

B. MATERIALS

MATERIAL PER "TAKE-OFF"			TOTAL	\$56,162
MISCELLANEOUS MATERIAL & WASTE		3.00%	TOTAL	\$1,685
			SUBTOTAL	\$57,847
FREIGHT AND HANDLING			TOTAL	\$0
SPECIAL EXPEDITING			TOTAL	\$0
SALES TAX		0.0%	TOTAL	\$0
			MATERIAL TOTAL	\$57,847

ESTIMATING FORM



PROJECT Whitewater WWTP	CODE #	PAGE	OF	ARCH. OR ENG.		ESTIMATE NO.	
LOCATION				SPECIFICATION NO.		SCALE	DRAWING NO.
Notes:				REVIEWED		T.S. REVIEWED	DATE 5/20/2016
ESTIMATED BY	PRICED BY						

Description	Quan.	Material Unit	Material Extension	Labor Unit	Labor Extension	Notes
PRELIMINARY BUILDING						
Alum Pumps (120V 3A) - not needed if less than 4hr						
Influent Sampler - extension cord and portable gen	4	\$10.00	\$40.00	0.5	2	
FILTER BUILDING						
100A breaker backfeed - generator 480V power (1hr shutdown)	1	\$25.00	\$25.00	10	10	
UV - powered from 100A breaker bucket (MCC-A side powered)						
Blower #4 - powered from 100A breaker						
UV Control Panel - extension cord from outlet	4			0.5	2	
Effluent Sampler and Flow Meter - power from LP-A						
SCC - power from LP-A						
MAIN CONTROL BUILDING						
Phone system - need 120V power - extension cord	1	\$50.00	\$50.00	2	2	
Influent Pump Station MCC-0 - generator backfeed to existing brkr	1			10	10	
PVC, #40, 4" diameter	40	\$9.65	\$386.00	0.212	8.48	
Lab - dedicated 120V "turtle" power (gen to XFMR to turtle)	1			2	2	
temp 480/120 XFMR install from gen to lab power	1	\$100.00	\$100.00	3	3	
SCADA comp - power from lab turtle						
LaMarche UPS - not required?						
Influent Pump Station SCC tie-in 120V temp power	1	\$100.00	\$100.00	4	4	
ALARMS (Scum pit Hi Level, Clarifier Hi Torque Alarm)						
Direct burial, PVC, schedule 40, adapters, 1" diameter	240	\$0.58	\$139.20	0.244	58.56	
Rigid galvanized steel, couplings, 1" diameter	60	\$3.02	\$181.20	0.72	43.2	
Type THWN-THHN, copper, stranded, #14	1680	\$0.10	\$160.44	0.00733	12.3144	
Wire Terminations	6	\$1.00	\$6.00	0.15	0.9	
Panel penetrations	2			0.3	0.6	
PLC Alarm "shutdown" - Plant coordination	1			1	1	
Summary						
Total this page		-	\$1,388	-	185	-
Total all pages		-	\$56,162	-	916	-

Paul Duesterbeck

From: Alex Koenig <Alex.Koenig@pieperpower.com>
Sent: Friday, May 20, 2016 2:50 PM
To: Paul Duesterbeck
Cc: Justin Harding; Spencer Vos; Randy Grinka
Subject: RE: 13031 Whitewater WWTP Improvements - RFP 007 Contractor Pricing
Attachments: Whitewater WWTP - PEI CO#2 - RFP#007 RFI#42 Temp Ductbank rev1.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Paul,

Please see responses below in red and attached revised PEI CO#2 for RFP#007.

Let us know of any questions.

Thank you,

Alex Koenig
Pieper Electric, Inc.
Cell: 414-588-9561



SAFETY: Working Together for Tomorrow

From: Paul Duesterbeck [mailto:Paul.Duesterbeck@Miron-Construction.com]
Sent: Friday, May 20, 2016 1:34 PM
To: Alex Koenig
Cc: Justin Harding
Subject: FW: 13031 Whitewater WWTP Improvements - RFP 007 Contractor Pricing

Alex- can you please address Al's comments below. If you need my help with something please let me know.

Thanks

Paul

Paul Duesterbeck, LEED Green Associate
Project Manager
paul.duesterbeck@miron-construction.com

Miron Construction Co., Inc.
www.miron-construction.com
PH 920.886.7831 | FX 920.969.7393

Miron Construction Co., Inc. is proud to be an Equal Opportunity Employer. We welcome and encourage ALL qualified applicants to apply for our open [career opportunities](#).

This email and attachment(s) may contain privileged and confidential information and are intended for the addressee(s) only. If you have received this email in error, please notify the sender immediately and delete the message. Any other use, printing, copying, forwarding or retention of this email, is strictly prohibited.

From: Howe, Allen [<mailto:ahowe@donohue-associates.com>]
Sent: Friday, May 20, 2016 1:32 PM
To: Paul Duesterbeck
Cc: Allen F. Howe; Marzahl, Amber; Berktold, Joe
Subject: 13031 Whitewater WWTP Improvements - RFP 007 Contractor Pricing

Paul,

1. This RFP is for providing temporary feeders to the existing RBCs so the existing duct bank to the RBCs can be removed so the new Secondary Treatment Building can be built (conflict with existing duct bank).
2. A portion of the RFP includes temporary generators to power buildings during shut downs. This is owner driven and the constraints developed during the design with the owner in 01110 have become more restrictive; buildings are no allowed to shutdown.

Please respond to the following comments, some of which are found in red in the attached RFP:

1. We cannot comment on the duration required for the temporary generators. The weekly rate is acceptable for a change order, but the fuel rate (GPH) is high for both generators. Listed on page 4 of the attached RFP are the normal full load fuel rates for the generators. Normally generators will not run fully loaded and will draw less fuel than rated full load fuel consumption. Please adjust. **Fuel consumption has been decreased by 50%.**
2. At the RBC Buildings the above grade exposed and interior conduit could be Schedule 40 PVC in lieu of EMT and RGS. This is temporary and the buildings are being removed. This would be a cost savings. **Conduit above grade has been changed to PVC**
3. At Building 100 the exterior above grade conduit shall be GRS, the conduit entrance into the building shall be GRS and above the new lay-in ceiling, and the GRS conduit shall be capped inside and remain in place after project is completed.
4. At Building 100 the interior conduit shall be Schedule 40 PVC. This is temporary PVC conduit and will be removed when the switchgear is removed. No PVC conduit shall remain inside the building. This would be a cost savings. **Conduit changed to PVC**
5. The hours per foot for installation of conduit seem high. **Installation rates have been reduced for all above ground conduit. Conduit in trench was not altered due to depth of duct banks causing decrease in production compared to standard rates.**
6. For Building 320, run only one feeder to 320MCC and close tie breaker at 320MCC. Final install will only have one feeder to building similar to the other new ductbanks. Verify with owner one temporary feeder is OK. This would be a cost savings. **Originally, the feeders were sized according to the breaker size at 100 Switchgear (225A). This resulted in running single point 250 MCM parallel feeders to 320MCC. We have recalculated with new full demand and changed proposal to include single run of 350MCM feeders to 320MCC. This should exceed breaker rating of 225A while accounting for voltage drop on full load demand of 320MCC and 200MCC.**
7. The hours per foot for the installation of the conductors appears high. The Pieper cost estimate is using Means labor hours which are typically high, is a more reasonable rate to consider. Note, a change of 0.005 hours per foot equals 25 hours of labor for each feeder. This will be close to 90 hours of labor. **All conductor labor rates have been decreased.**

100A breaker installation in 600MCC and generator conductor installation in 100MCC-0 has been reduced.

Removing the redundant feeder and including the above items will reduce this cost \$20-22K. All adjustments resulted in \$20,785.00 deduction in proposal.

Thank you.

Allen F. Howe | Donohue & Associates, Inc.

3311 Weeden Creek Road | Sheboygan, WI 53081 | office 920 208 0296 | mobile 920 889 9253

From: Paul Duesterbeck [<mailto:Paul.Duesterbeck@Miron-Construction.com>]

Sent: Monday, May 09, 2016 5:34 PM

To: Howe, Allen

Subject: FW: Whitewater WWTP - PEI CO#2 - RFP 007 RFI#42

Al- Attached is the pricing from Piper we talked about this morning. I have not had an opportunity to review this in detail yet, I will do so this evening. As a reminder, Miron makeup and bond hasn't been applied to this so some fluctuation should be anticipated. I'll follow up with you tomorrow with my comments.

Thanks,

Paul

Paul Duesterbeck, LEED Green Associate

Project Manager

paul.duesterbeck@miron-construction.com

Miron Construction Co., Inc.

www.miron-construction.com

PH 920.886.7831 | FX 920.969.7393

1471 McMahon Drive | Neenah, WI 54956

Miron Construction Co., Inc. is proud to be an Equal Opportunity Employer. We welcome and encourage ALL qualified applicants to apply for our open [career opportunities](#).

This email and attachment(s) may contain privileged and confidential information and are intended for the addressee(s) only. If you have received this email in error, please notify the sender immediately and delete the message. Any other use, printing, copying, forwarding or retention of this email, is strictly prohibited.

From: Alex Koenig [<mailto:Alex.Koenig@pieperpower.com>]

Sent: Monday, May 09, 2016 2:19 PM

To: Paul Duesterbeck

Cc: Spencer Vos; Justin Harding

Subject: Whitewater WWTP - PEI CO#2 - RFP 007 RFI#42

Paul,

See attached PEI CO#2 cost proposal reflecting work in RFI#42 and RFP #007 for south duct bank re-route and temp power to RBCs and Structure 320.

I am working on getting further breakout from Sopinski .

Let us know of any questions.

Thank you,

Alex Koenig
Pieper Electric, Inc.
Cell: 414-588-9561



SAFETY: Working Together for Tomorrow

This e-mail and any files transmitted with it are confidential and are intended solely for the use of the individual or entity to whom they are addressed; access to anyone else is unauthorized. If you are not the intended recipient or the person responsible for delivering the e-mail to the intended recipient, please delete and be advised that you have received this e-mail in error and that any use, dissemination, forwarding, printing, or copying of this e-mail is strictly prohibited.

TIME AND MATERIAL OR CHANGE ORDER
Summary of all Labor, Material,
Equipment and Subcontractors

Dane County Contracting, LLC

7346 Darlin Ct., #6; Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: May 17, 2016
Customer: Miron Construction Company, Inc.
Project: Whitewater WWTP
D.C.C. Job #: 181601
D.C.C. Change Order#:
WCD/RFI:

Date Work Performed:
Description of work: Removal of duct bank along south side of RBC 1

DESCRIPTION	QTY	UNIT	U/P	LABOR	U/P	MATL	U/P	EQUIP	SUBCON
	1	LS	\$630.33	\$630	\$ 250.00	\$ 250.00	\$ 1,560.00	\$1,560	\$ 375.00
SUBTOTAL				\$630		\$250		\$1,560	\$375
SALES TAX								\$0	
OVERHEAD/PROFIT (15%)				\$95		\$38		\$234	\$28
SUBTOTAL				\$725		\$288		\$1,794	\$403
								TOTAL:	\$3,210

Dane County Contracting, LLC

7345 Darlin Ct., #6, Dane, WI 53529 ph.608.849.3040 fax: 608.849.3041

Date: May 17, 2016
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#:
 WCD/RFI:

Date Work Performed:
 Description of work: Removal of duct bank along south side of RBC 1

10	Employee:		Dean S.
11	Classification:		Superintendent
12			
13	Base Rate (BR)		\$ 41.60
14	Misc		\$ 0.39
15	Health Insurance		\$ 9.40
16	Pension		\$ 9.70
17	Apprenticeship		\$ 1.00
18	Sub-total		\$ 20.49
19			
20	Sub-total		\$62.09
21			
22			
23	Work. Comp	% of BR	\$5.16
24	Gen Liability	% of BR	\$3.04
25	WI Unemploy	% of BR	\$4.99
26	Fed Unemploy	% of BR	\$0.33
27	FICA	% of BR	\$3.18
28			
29			
30	Sub-total		\$16.70
31			
32	Tools		\$0.00
33			
34			
35	TOTAL COST		\$78.79
	Overtime		\$20.80
35	TOTAL OVERTIME COST		\$99.59
36			
37			
38	Enter YOUR percentage of base rate in the column below.		
39	%		
40	12.40	- Work. Comp	
41	7.3	- Gen Liability	
42	12.0	- WI Unemploy	
43	0.8	- Fed Unemploy	
44	7.65	- FICA	
45			
46	REGULAR HOURS		8.00
47	REGULAR HOUR COST		\$630.33
48			
49	OVERTIME HOURS		
47	OVERTIME COST		\$0.00
48			
49	TOTAL COST		\$630.33
	LABOR TOTAL		\$630.33

*Reimbursable Hourly Rate Determination
All Classifications of On-Site
Productive Equipment*

Dane County Contracting, LLC

7346 Darlin Ct. #6: Dane WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: May 17, 2016
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#:
 WCD/RFI:

Date Work Performed:
 Description of work: Removal of duct bank along south side of RBC 1

Item No.	Description	Hourly Rate	Number of Hours	Total
5	150 - Excavator	\$ 84	8.00	\$ 672.00
30	Excavator Mounted Breaker	\$ 111	8.00	\$ 888.00
EQUIPMENT TOTAL:				\$ 1,560.00

Dane County Contracting, LLC

7346 Darlin Ct. #6, Dane, WI 53529 ph:608.849.3040 fax: 608.849.3041

Date: May 17, 2016
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#:
 WCD/RFI:

Date Work Performed:

Description of work: Removal of duct bank along south side of RBC 1

Item No.	Description	Quantity	Unit	Unit Price	Extended
1	3/4" Road Rock	0.00	TN	\$ 10.28	\$ -
2	1 1/2" Road Rock	0.00	TN	\$ 10.18	\$ -
3	3" Road Rock	0.00	TN	\$ 10.07	\$ -
4	3/4" Screened	0.00	TN	\$ 11.07	\$ -
5	1 1/2" Screened	0.00	TN	\$ 10.76	\$ -
11	Hausz Brothers	5.00	lds	\$ 50.00	\$ 250.00
MATERIAL TOTAL:					\$ 250.00

*Summary of All Subcontractors
Utilized for the Completion of Extra Work*

Dane County Contracting, LLC

7346 Darlin Ct., #6, Dane, WI 53529 ph:808.849.3040 fax: 808.849.3041

Date: May 17, 2016
 Customer: Miron Construction Company, Inc.
 Project: Whitewater WWTP
 D.C.C. Job #: 181601
 D.C.C. Change Order#:
 WCD/RFI:

Date Work Performed:
 Description of work: Removal of duct bank along south side of RBC 1

Subcontractor	Driver/Truck #	Date	Hours	Hourly Rate	Total
TKK Trucking	Dennis Bong		5	\$ 75.00	\$ 375.00
SUBCONTRACTOR TOTAL:					\$ 375.00

SPEED LETTER



DATE: April 28, 2016

TO: Mr. Paul Duesterbeck
Miron Construction Co., Inc.
1471 McMahon Drive
Neenah, WI 54956

3311 WEEDEN CREEK ROAD

SHEBOYGAN, WI 53081

CONTRACT: City of Whitewater, Wisconsin
Wastewater Treatment Plant Improvements

Construction Phase Services

PHONE 920.208.0296

FAX 920.208.0402

PROJECT NO.: 13031

MESSAGE: Request for Proposal Number 007 — Reroute Existing Ductbank to RBC and Str 320

Paul, please provide a detailed cost proposal to make the following changes to work in the project:

1. Reference RFI 42, attached.
2. Provide work as proposed by Contractor in RFI 42. Include information requested in Engineer's response as part of proposal.
3. Provide in accordance with Division 13 and 16.

Please provide a detailed cost proposal for this work—including labor hours, cost of labor, subcontractor costs (also broken down into labor hours, labor cost, material costs) and supporting vendor pricing information.

Attachments: RFI 42 including Drawings 002-RE-1, 002-RE-2, 002-EN-1, 002-EN-2, and photo.

Please contact me if you have any questions in regard to this request for proposal.

Sincerely,

By:

A handwritten signature in black ink, appearing to read 'Allen Howe', written over a horizontal line.

Allen Howe, Resident Engineer

06/03/16

290 of 302



Miron Construction Co., Inc.

1471 McMahon Dr
Neenah WI 54957-0509

Request For Information

RFI153415-0042

Printed On: 19-Apr-2016
Page: 1 of 1

To: Allen Howe
Donohue & Associates
From: Paul Duesterbeck
Miron Construction Co., Inc.
Project: Whitewater WWTP
Address: County Road U
Whitewater WI 53190
Subject: Existing Ductbank to RBC & STR320

Date: 19-Apr-2016
Job: 153415
Required: 26-Apr-2016
Estimated Cost Impact:
Estimated Days Impact:

Co-Author: Pieper Electric Inc

Contact: Alex Koenig

Co-Author RFI Number:

Request:

Re: 002-RE-1, 002-RE-2, 002-EN-1, 002-EN-2, attached drawings and picture

During excavation and demolition of the existing Blower Building and RBC#1, a duct bank was exposed on the southeast corner of RBC#1. Through field investigation and review of past record drawings, we are led to believe this is power and controls to RBCs and Structure 320, which then backfeeds Structure 200. Power and controls will need to be rerouted in order to complete demolition of RBC #1 and start construction of Structure 421/422 (duct bank is overlapping footprint for 421/422), while maintaining use of RBCs and Structures 320 and 200.

To remedy this situation, we propose the following solution: install a temporary duct bank, similar to Duct Bank "W", from Structure 100 around the north and west side of Structure 100 and tying into Duct Bank "D". We have noted these conduit as #166, 167, and 168. These conduit would provide power from existing Switchgear to the RBCs and Structure 320. The routing would then continue as follows: add (1) conduit to DB "E", noted as Conduit 169. We would intend to use Conduits #98 and #99 (spares). These would then terminate in MH-3. We would continue west out of MH-3 with (3) conduit, #170, 171, and 172, which would terminate at RBC #3. We would use Conduit #118 or 119 for power to Structure 320 south out of MH-3.

From what we understand, controls/alarms from RBC's would not be required, although there are (9) critical alarms/signals from Structure 320 that the Plant would need re-routed. We propose installing the PLC from the existing Blower Building in 320 and either hardwiring back to Structure 200 PLC or utilizing radio comms from Structure 320. This needs more input from the Plant on what they will require for communication/alarms. It is our understanding Structure 200 controls were not affected by this change as the routing is further south.

Please advise if this solution is acceptable.

Suggestion:

Answer: **Accept Suggestion**

Answered By:

Signed:

Date:

Contractors are required to respond in writing within 5 days from the date of RFI issuance with any cost and/or schedule impacts related to the RFI. No response within 5 days implies no cost and/or schedule impacts.

Distribution:

Request For Information

PIEPER ELECTRIC, INC
5070 NORTH 35th STREET
MILWAUKEE, WI 53209
(414) 462-7700



Date: 4/19/16
Directed To: MIRON CONSTRUCTION CO., INC
1471 MCMAHON DRIVE
NEENAH, WI 54957-0509
ATTN: PAUL DUESTERBECK

Initiated By: PIEPER ELECTRIC INC.
5070 N 35TH ST
MILWAUKEE, WI 53209
ALEX KOENIG

Project Number: 16005
A/E Project No. 153415
Project Name CITY OF WHITEWATER
WASTEWATER TREATMENT
PLANT IMPROVEMENTS

RFI No. 4

Drwg./Spec. Reference: 002-RE-1, 002-RE-2, 002-EN-1, 002-EN-2, attached drawings and picture

Description:

During excavation and demolition of the existing Blower Building and RBC#1, a duct bank was exposed on the southeast corner of RBC#1. Through field investigation and review of past record drawings, we are led to believe this is power and controls to RBCs and Structure 320, which then backfeeds Structure 200. Power and controls will need to be rerouted in order to complete demolition of RBC #1 and start construction of Structure 421/422 (duct bank is overlapping footprint for 421/422), while maintaining use of RBCs and Structures 320 and 200.

To remedy this situation, we propose the following solution: install a temporary duct bank, similar to Duct Bank "W", from Structure 100 around the north and west side of Structure 100 and tying into Duct Bank "D". We have noted these conduit as #166, 167, and 168. These conduit would provide power from existing Switchgear to the RBCs and Structure 320. The routing would then continue as follows: add (1) conduit to DB "E", noted as Conduit 169. We would intend to use Conduits #98 and #99 (spares). These would then terminate in MH-3. We would continue west out of MH-3 with (3) conduit, #170, 171, and 172, which would terminate at RBC #3. We would use Conduit #118 or 119 for power to Structure 320 south out of MH-3.

From what we understand, controls/alarms from RBC's would not be required, although there are (9) critical alarms/signals from Structure 320 that the Plant would need re-routed. We propose installing the PLC from the existing Blower Building in 320 and either hardwiring back to Structure 200 PLC or utilizing radio comms from Structure 320. This needs more input from the Plant on what they will require for communication/alarms. It is our understanding Structure 200 controls were not affected by this change as the routing is further south.

Please advise if this solution is acceptable.

Reply: _____

Responding Persons Signature and Date: _____

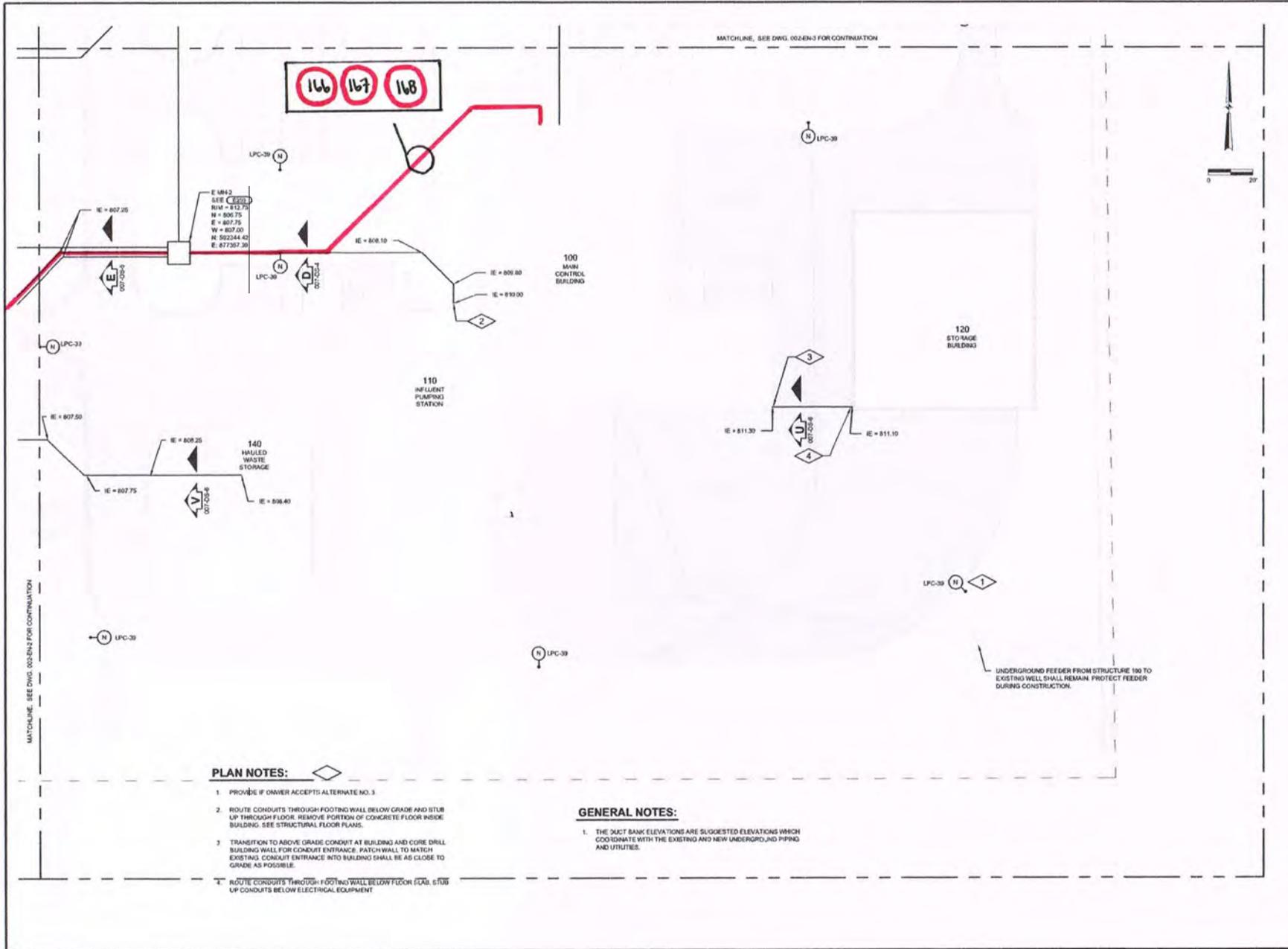
cc: _____

Please review and respond within 5 working days.



EXISTING DUCT BANK EXPOSED HERE





PLAN NOTES:

1. PROVIDE IF OWNER ACCEPTS ALTERNATE NO. 3.
2. ROUTE CONDUITS THROUGH FOOTING WALL BELOW GRADE AND STUB UP THROUGH FLOOR. REMOVE PORTION OF CONCRETE FLOOR INSIDE BUILDING. SEE STRUCTURAL FLOOR PLANS.
3. TRANSITION TO ABOVE GRADE CONDUIT AT BUILDING AND CORE DRILL BUILDING WALL FOR CONDUIT ENTRANCE. PATCH WALL TO MATCH EXISTING CONDUIT ENTRANCE INTO BUILDING SHALL BE AS CLOSE TO GRADE AS POSSIBLE.
4. ROUTE CONDUITS THROUGH FOOTING WALL BELOW FLOOR SLAB. STUB UP CONDUITS BELOW ELECTRICAL EQUIPMENT.

GENERAL NOTES:

1. THE DUCT BANK ELEVATIONS ARE SUGGESTED ELEVATIONS WHICH COORDINATE WITH THE EXISTING AND NEW UNDERGROUND PIPING AND UTILITIES.

Revision	Description	Date
1	ADDITION NO. 3	12/01/2015

Designed By	RWC
Drawn By	RWC
Checked By	JAB
Approved By	NWC
Filename	002EP01.DWG
Project No.	12730
Project Date	NOV 2015

CITY OF WHITEWATER

WASTEWATER TREATMENT PLANT IMPROVEMENTS

WHITEWATER, WI

SITE DEVELOPMENT

ELECTRICAL SITE PLAN

DONOHUE

Sheet No.	61
Drawing No.	002-EN-1

DUCTBANK SCHEDULE

NUMBER	SIZE	FROM	TO	CONTENTS	REMARKS
94	4"	MH-2	EXISTING MH	SPARE	
95	4"	MH-2	EXISTING MH	SPARE	
96	4"	MH-2	EXISTING MH	POWER	200-MCC-1 FEEDER
97	4"	MH-2	EXISTING MH	FIBER	
98	4"	MH-2	MH-3	SPARE	TEMP POWER
99	4"	MH-2	MH-3	SPARE	TEMP POWER
100	4"	MH-1	MH-3	POWER	320-MCC-1 FEEDER
101	4"	MH-2	MH-3	FIBER	
102	2"	MH-2	AERATION BASIN	POWER	MIXER 421-M-501, 421-M-502
103	2"	MH-2	AERATION BASIN	POWER	MIXER 421-M-503, 421-M-504
104	2"	MH-2	AERATION BASIN	POWER	MIXER 421-M-505, 421-M-505
105	2"	MH-2	AERATION BASIN	POWER	MIXER 421-M-507, 421-M-508
106	2"	MH-2	AERATION BASIN	POWER120V	AERATION BASIN 421 SOUTH HALF
107	2"	MH-2	AERATION BASIN	SPARE	
108	2"	MH-2	AERATION BASIN	SPARE	
109	2"	MH-2	AERATION BASIN	SPARE	
110	2"	MH-2	AERATION BASIN	CONTROL	
111	2"	MH-2	AERATION BASIN	INSTRUMENTATION	
112	2"	EXISTING MANHOLE	PRELIM BUILDING	-	EXISTING
113	2"	EXISTING MANHOLE	PRELIM BUILDING	-	EXISTING
114	2"	EXISTING MANHOLE	PRELIM BUILDING	-	EXISTING
115	2"	EXISTING MANHOLE	PRELIM BUILDING	-	EXISTING
116	2"	RAS SPLITTER 410	AERATION BASIN	VFC INSTRUMENTATION	AERATION BASIN SENSOR NETWORK
117	2"	RAS SPLITTER 410	AERATION BASIN	SPARE	
118	4"	MH-3	PRIMARY BLDG	SPARE	TEMP POWER
119	4"	MH-3	PRIMARY BLDG	SPARE	TEMP POWER
120	4"	MH-3	PRIMARY BLDG	POWER	320-MCC-1 FEEDER
121	4"	MH-3	PRIMARY BLDG	FIBER	
122	2"	MH-1	CLARIFIER 501	INSTRUMENTATION	
123	2"	MH-1	CLARIFIER 501	SPARE	
124	2"	MH-1	SPLITTER 430	SPARE	
125	2"	MH-1	CLARIFIER 502	SPARE	
126	2"	MH-1	CLARIFIER 502	INSTRUMENTATION	
127	2"	MH-1	CLARIFIER 501	CONTROL	
128	2"	MH-1	CLARIFIER 501	POWER	
129	2"	MH-1	SPLITTER 430	POWER	
130	2"	MH-1	CLARIFIER 502	POWER	
131	2"	MH-1	CLARIFIER 502	CONTROL	
132	4"	MH-1	MH-4	SPARE	
133	4"	MH-1	MH-4	SPARE	
134	4"	MH-1	MH-4	SPARE	
135	4"	MH-1	MH-4	SPARE	
136	4"	MH-1	MH-4	POWER	600-MCC-1 FEEDER
137	4"	MH-1	MH-4	POWER	600-MCC-1 FEEDER
138	4"	MH-1	MH-4	FIBER	
139	4"	MH-1	MH-4	VFC INSTRUMENTATION	AERATION BASIN SENSOR NETWORK
140	4"	MH-1	MH-4	POWER	700-MCC-1 FEEDER
141	4"	MH-1	MH-4	POWER	700-MCC-1 FEEDER
142	4"	MH-1	MH-4	POWER	450-MCC-1 FEEDER
143	4"	MH-1	MH-4	SPARE	

- 1
- 1
- 1
- 1

DUCTBANK SCHEDULE

NUMBER	SIZE	FROM	TO	CONTENTS	REMARKS
144	4"	MH-4	DIGESTER BLDG	SPARE	
145	4"	MH-4	DIGESTER BLDG	SPARE	
146	4"	MH-4	DIGESTER BLDG	SPARE	
147	4"	MH-4	DIGESTER BLDG	POWER	700-MCC-1 FEEDER
148	4"	MH-4	DIGESTER BLDG	POWER	700-MCC-1 FEEDER
149	4"	MH-4	DIGESTER BLDG	FIBER	
150	4"	MH-4	MH-5	SPARE	
151	4"	MH-4	MH-5	SPARE	
152	4"	MH-4	MH-5	SPARE	
153	4"	MH-4	MH-5	VFC INSTRUMENTATION	AERATION BASIN SENSOR NETWORK
154	4"	MH-4	MH-5	POWER	600-MCC-1 FEEDER
155	4"	MH-4	MH-5	POWER	600-MCC-1 FEEDER
156	4"	MH-4	MH-5	POWER	450-MCC-1 FEEDER
157	4"	MH-4	MH-5	FIBER	
158	4"	MH-5	FILTRATION BLDG	SPARE	
159	4"	MH-5	FILTRATION BLDG	SPARE	
160	2"	MH-5	FILTRATION BLDG	POWER	MAIN GATE POWER
161	4"	MH-5	FILTRATION BLDG	VFC INSTRUMENTATION	AERATION BASIN SENSOR NETWORK
162	4"	MH-5	FILTRATION BLDG	POWER	600-MCC-1 FEEDER
163	4"	MH-5	FILTRATION BLDG	POWER	600-MCC-1 FEEDER
164	4"	MH-5	FILTRATION BLDG	SPARE	
165	4"	MH-5	FILTRATION BLDG	FIBER	

- 166 4" Str 100 MH-2 POWER
- 167 4" Str 100 MH-2 POWER
- 168 4" Str 100 MH-2 POWER
- 169 4" MH-2 MH-3 POWER
- 170 4" MH-3 RBC #3 POWER
- 171 4" MH-3 RBC #3 POWER
- 172 4" MH-3 RBC #3 POWER

PLAN NOTES:

- 1 DUCTBANK SECTION AND NUMBERING SHOWN FOR NUMERICAL REPRESENTATION ONLY. CONTRACTOR SHALL FIELD VERIFY DUCTBANK CONDUIT CONFIGURATION.

Revision Description					
Revision Number	Designated By	Drawn By	Checked By	Approved By	Date
	XX1	XX2	XX3	HBE	
Filename: 007-DS-1.DWG		Project No.: 12730		Project Date: NOV 2015	
<p>CITY OF WHITEWATER</p> <p>WASTEWATER TREATMENT PLANT IMPROVEMENTS</p> <p>WHITEWATER, WI</p> <p>ELECTRICAL DISTRIBUTION SCHEDULES</p>					
<p>DONOHUE</p>					
Sheet No. 74		Drawing No.			
007-DS-2					

**CITY OF WHITEWATER
 WWTP IMPROVEMENTS
 CHANGE ORDER SUMMARY SHEET
 PROJECT 13031
 updated: June 1, 2016**

Status - 2/24/2016

Change Order 1	Authorization	Amount (\$)
Base Bid (Type II) Material and Equipment Selection	Signed CO	(567,595.00)
Total		(567,595.00)

Status - Submitted

Change Order 2	Authorization	Amount (\$)
RFP 001 - Filter Fabric Under Storage Building (Str 120)	email dated 2016 04/18	5,883.65
RFP 002 - Vapor Barrier Under Storage Building (Str 120)	email dated 2016 04/18	1,032.29
RFP 003 - Perimeter Insulation at Storage Building (Str 120)	email dated 2016 04/18	7,457.44
Total		14,373.38

Status - Pending

Change Order 3	Authorization	Amount (\$)
RFP 007 - Reroute Existing Ductbank to RBC and Str 320	submitted for Owner Review	228,761.52
Total		228,761.52

Total Contract Amount	20,413,025.00
Loan Eligible Contingency	1,020,651.00
Contract Deducts (Credits)	(567,595.00)
Contract Adds	243,134.90
Available Contingency Remaining	1,345,111.10



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **06/07/16**

ITEM: **Citizen Committee Appointments**

PRESENTER: **City Manager**

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

SUMMARY OF ITEM BEING PRESENTED:

The process for the appointment of board, commission, and committee members is outlined in the Whitewater Municipal Code as follows:

2.12.011

(a) The city manager and the common council president shall review all board, commission and committee applicants and recommend nominees to the common council.

(b) After considering the candidates nominated to the various boards, commissions, and committees, the common council shall appoint the members of said boards, commissions, or committees.

BUDGET IMPACT, IF ANY: **None.**

STAFF RECOMMENDATION:

Staff received an application from Tom Hapka to serve on the Cable Commission.

The City Manager and the Common Council President have reviewed the application and would recommend the appointment of Mr. Hapka to the Cable Commission.

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

Citizen Application

FOR MORE INFORMATION CONTACT:

Cameron Clapper, cclapper@whitewater-wi.gov, 262-473-0100.

Cable

CITIZEN SERVICE INFORMATION FORM

Name (Print): Hapka Tom Date: 05/13/2016
Last First Middle

Home Address: 121 N. Jefferson St.

Business Name: _____

Business Address: _____

Telephone (Home): 262-473-2566 (Work): _____

E-mail address: winwisconsin@gmail.com

How long have you lived in the City of Whitewater?: 45 yrs

Which Boards, Commissions, and/or Committees interest you?

Cable Commission

Please give a brief overview of your background, experience, interest, or concerns in the above areas:
Has already served on the commission. Understand video production.

References:

1. Kathy Brady Phone: 920-397-6326

2. _____ Phone: _____

Return this form to:
City Clerk
312 W. Whitewater Street
Whitewater, WI 53190
msmith@whitewater-wi.gov

Tom Hapka
Signature



City of Whitewater Council Agenda Item Information Sheet

MEETING DATE: **6/07/2016**

ITEM: **July 5, 2016 Meeting Cancellation**

PRESENTER: **City Manager**

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

SUMMARY OF ITEM BEING PRESENTED:

Because the meeting date falls on the day following the 4th of July holiday. Staff has been asked to bring the idea of canceling the meeting to the Common Council for discussion.

In the past meetings have often been canceled when the meeting date falls close to a holiday. This is primarily due to the fact that many meeting participants may be out of town for the holiday and unable to return in time for the meeting.

BUDGET IMPACT, IF ANY: **None.**

BOARD, COMMISSION, OR COMMITTEE RECOMMENDATION, IF ANY: **None.**

STAFF RECOMMENDATION: **None.**

RECOMMENDED MOTION: **None.**

ATTACHMENT(S) INCLUDED (If none, please state): **None.**

FOR MORE INFORMATION CONTACT:

Cameron Clapper, cclapper@whitewater-wi.gov, 262-473-0100.