



**City of
WHITEWATER**

COMMON COUNCIL AGENDA

Common Council Meeting

City of Whitewater Municipal Building – Community Room
312 W. Whitewater St., Whitewater WI 53190

Tuesday, June 1, 2021 - 6:30 p.m.

This will be an IN PERSON MEETING as well as a VIRTUAL MEETING
Citizens are welcome (and encouraged) to join us in person, or via computer, smart phone,
or telephone. Citizen participation is welcome during topic discussion periods.

You are invited to a Zoom webinar.

When: Jun 1, 2021 06:30 PM Central Time (US and Canada)

Topic: Common Council Meeting (In Person AND Virtual)

Please click the link below to join the webinar:

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*To make a comment during this period, or during any agenda item: **On a computer or handheld device**, locate the controls on your computer to raise your hand. You may need to move your mouse to see these controls. **On a traditional telephone**, dial *6 to unmute your phone and dial *9 to raise your hand.*

CONSENT AGENDA:

CA-A	Approval of Council Minutes of 5/5/21and 5/18/21.	P. 1
CA-B	Acknowledgement of Receipt and Filing of the Following: *Parks and Recreation Board minutes of 4/21/21 – P. 13 *Finance Committee minutes of 4/27/21 – P. 16	P. 13

	*CDA minutes of March 25, 2021 and May 13, 2021, - P. 18 *Financial Reports for April, 2021. – P. 23	
CA-C	Expedited Approval of the Following Items, per City Staff Recommendation: O-2	n/a

STAFF REPORTS: Presentation of 2021 Audit - P. 85

CITY MANAGER REPORT

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: See below – Resolution will be acted on AFTER Executive Session portion of Council Meeting.

	See Below	P. 249
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ORDINANCES – First Reading

O-1	Amendment of Charter Ordinance no. 4 and 5 relating to Community Development Authority. (City Manager Request).	P. 217
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ORDINANCES – Second Reading

*O-2	Request for amendment of Chapter 8.37 to Repeal Ordinance Requiring Face Coverings. (City Manager Request).	P. 219
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CONSIDERATIONS:

C-1	Approval of “Class B” Beer and Liquor license, pursuant to Alcohol Licensing Committee-recommended agreement, (including conditions), for GAC Enterprises, Inc., Greg Condos, Agent d/b/a Mitchell’s/ Pumpers, 158-162 Whitewater Street.	P. 221
C-2	Approval of Renewal of Class “A” (package beer); “Class A” (Beer and Liquor); Class “B” (packaged beer); “Class B” (Beer & Liquor) and Class C (wine license) Licenses.	P. 225
C-3	Discussion and possible direction regarding agreement with Bird Rides, Inc. (City Manager Request).	P. 228
C-4	Discussion and possible direction regarding open council position created by resignation of Councilmember Matthew Schulgit, and direction regarding same. (City Manager Request).	P. 245
C-5	Discussion and possible direction and/or appointment of open councilmember representative board and commission seats, due to resignation of Councilmember Schulgit. (Landmarks Commission, Public Works Committee). (City Manager Request)	n/a
C-6	Councilmember Requests for Future Agenda Items and/or Future POLCO questions.	n/a
C-7	EXECUTIVE SESSION. Adjourn to closed session, TO RECONVENE , pursuant to Ch. 19.85(1) (e) “Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.” Item to be Discussed: Negotiation of sale of property near roundabout (Lot 2 of Certified Survey Map No. 4054) to Midwest WI, LLC.	n/a

	RECONVENE INTO OPEN SESSION	n/a
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RESOLUTIONS:

R-1	Authorizing the sale of Lot 2 of Certified Survey Map 4054 (near roundabout) to Midwest WI LLC – Dollar General (CDA Director Request).	P. 249
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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.

Joint Meeting between Common Council, Plan and Architectural Review Commission, and Community Development Authority.

May 5, 2021

Call to Order and Roll Call – Council President Binnie called the Council meeting to order remotely at 6:01 p.m. COUNCILMEMBERS PRESENT: Binnie, McCormick, Allen, Dawsey Smith, Brown, Schulgit, Majkrzak. COUNCILMEMBERS ABSENT: None. The Plan and Architectural Review Commission and the Community Development Authority was called to order as well. (CDA Members Present: Dawsey Smith, Allen, Singer, Gleason; Plan and Architectural Review Commission Members Present: Binnie, Stone, Stanek, Miller, Brown).

REVIEW OF TAX INCREMENT FINANCING. Greg Johnson of Ehlers, Inc. explained that there are several types of Tax Incremental Financing (“TIF”) districts (a/k/a Tax Increment Districts or TIDs). Those include industrial, mixed use, blighted area (in need of rehabilitation or conservation) , and environmental remediation. Johnson explained that a TID may stay open for 20-27 years. The premise for creating a TID is that “but for” the creation of a TID, development may not occur at all, may not occur in same time frame, may not achieve the same value, may not provide the same amenities, or it may not result in the same level of job creation. He explained that a TID is a defined geographic area and consists of whole and contiguous parcels. At the time of TIF creation, all of the parcels in a TIF boundary have a taxable value, called the **base value**. During the life of the TID, all taxing jurisdictions continue to receive taxes on the base value. Increases in value due to the development of parcels in the TID creates an increase in value to those properties, called **incremental value**. The City retains the taxes on that incremental value of the properties to help pay for project costs. Once a TID closes, the entire value goes back on the tax roll and all taxing jurisdictions receive their share of the taxes. Types of costs allowed for use of the increment include infrastructure, remediation, administrative costs and some other costs.

The incremental value of any existing TID plus the base value of any new TID cannot exceed 12% of a community’s total equalized value. Whitewater was previously at that maximum, but now that the City has closed all of its existing TIDs, it can now create new TIDs. The process to create a TID requires determination of the feasibility of the creation, a meeting of the Joint Review Board, a Public Hearing and approval of the TID creation at either a CDA or Plan Commission, and final approval by the Common Council. A subsequent meeting of the Joint Review Board (consists of representatives of each taxing jurisdiction) and approval by that Board allows the City to submit the TIF plan to the Department of Revenue (“DOR”) for review and certification.

Once development occurs, TID expenses are offset by the revenue of the TID. If there is a shortfall in revenue, the City must make up the difference. The other taxing jurisdictions are not required to contribute to the shortfall.

In response to a question from Councilmember Brown, Johnson confirmed that asbestos remediation would be an eligible project cost under TIF. Johnson also explained that if needed, TIF boundaries can be amended, adjusting up to four times during the life of the TID. Johnson also confirmed that there is generally agreement between all taxing jurisdictions regarding the benefits of a TID.

WHITEWATER PARCEL DATA, CAPITAL PROJECTS, DEVELOPMENT OPPORTUNITIES AND GROWTH AREAS.

An overview of Whitewater maps and detailed layers were presented. The maps supplied information relating to parcel assessment, retired TIF district properties, capital improvement projects, economic development, new market tax credit and opportunity zones, and a residential growth area layer. Director of Public Works, Brad Marquardt presented information on capital improvement opportunities. Marquardt highlighted some proposed projects, including a new water tower at Indian Mound and Highway 12, a looping water main to tie in on the south side of Janesville St.; a looping water main on northeast side to tie in with the water main to the business park, a looping water main near the Elkhorn Road Kwik Trip location; and a sanitary sewer lift station upgrade north of the Walmart site. Street improvements planned include business park Streets; Janesville Street and Highway 59 near the new Kwik Trip location; East Main just north of Milwaukee Street, from Newcomb to Bluff Road; and Jefferson Street reconstruction. Future infrastructure projects include an extension for future development north of the business park; Elkhorn Road from the roundabout south; near the water tower south of Walworth Ave. and west of the high school; and north of Walmart and Park Crest to the west area of Tratt Street. Resident Al Stanek questioned whether lift station failures are related to increased density. Marquardt responded that increased density is not the reason, but rather they are a result of the old age of the system. Councilmember Dawsey Smith inquired whether assessment values stated were those assigned in April of 2021. Finance Director Hatton indicated the numbers on the map are 2020 assessed values, and not 2021. Resident Jeff Knight was impressed with the mapping and layers, and indicated it was very well done. Knight questioned whether Loos Development was included in the proposed development on the northwest side of the City. Knight also asked how accurate the capital project costs listed on the map were. Marquardt indicated the costs are based on those of recently completed projects, and Marquardt was fairly confident they are accurate.

CDA Director Anderson reported on the new market tax credit and opportunity zone map layer. New market tax credits were established in 2000. The City of Whitewater is identified by US Treasury as a low-income community, and as a result, is eligible for new market tax credits. The City applies for the credits, but the investor is the recipient. Opportunity Zone tax incentives encourage people to invest in low-income, undercapitalized communities. The two opportunities of tax credits and incentives can be “stacked” to provide even more incentive for investors.

City Manager Clapper presented information on the residential development portion of the map. Clapper indicated that with regard to Loos Development question, the area around the subdivision was not included in the residential growth area as it is already being developed, and the vacant area around it has been platted. The map refers to *unplatted* areas available for growth. CDA Director Anderson said her approach to housing is owner-occupied housing.

CDA member Patrick Singer inquired as to whether there are funds that could be used to rehabilitate existing properties. Clapper interjected that one of the areas the City is looking at for a TID could be used

for rehabilitating existing properties. It was noted that there are immediate plans to take advantage of housing dollars received through the increment collection for TIF 4 for the next tax year cycle.

CDA Director Anderson presented economic development projects. She indicated that the TID district proposals made by the City are not set in stone. Areas highlighted as immediate TID priorities are based on current projects underway and projects known to be occurring later this year and next year. This will allow an almost immediate benefit of increased increment. **Area A** is located in the business and technology park area and Starin Road, part of which was formerly TIF 9. Starin Road could see future residential development. **Area B** is an area that starts at the roundabout and extends almost to the bypass. Clapper indicated that the City would anticipate commercial growth along the Elkhorn Road corridor, and residential development off of Elkhorn Road. It also includes the south end of Trippe Lake, where park structures could be developed. **Area C** is downtown in an area where rehabilitation, razing and commercial and residential development are a possibility. Making this a rehabilitation district would extend the TID life from 20 to 27 years. **Area D** includes the school district property and area to the east and south of it, to the south and west to include the bypass and some agricultural land to the south of the bypass. **Area E** includes areas in a previous TID. The Main Street corridor would be mostly commercial development, and north toward Park Crest subdivision is expected to be owner occupied residential. **Area H** is the first area for potential future TID development. A portion of this area was in the former TID 8. Commercial development would be primary. Clapper indicated there are no immediate projects planned in this area. Clapper next highlighted the center portion of the City, including the downtown. He noted that area has a more immediate need. This area includes the library, portions of Ann and James Streets, the end of Center Street, and the Milwaukee Street corridor. **Area G** is located between Walworth Ave and the bypass, with the city limits on the north and Main Street on the south. This would be primarily an area of residential development.

Greg Johnson stated that the life of a TIF district starts at creation, and if there is not development during the first three or four years, the City loses out on those years of increment. Ehlers is developing a feasibility analysis for the potential TIF districts. At this point, the analysis includes the immediate TIF districts.

Al Stanek asked what percent of base equalized value is included in the immediate TIDs? Finance Director Hatton said that they had not yet figured the aggregate value. The base value of each TID must be less than 12% of the equalized value. After the creation of the TIDs, the increment is what needs to meet the 12% test; the base value does not matter. If an additional TID is created a few years after the first ones, the *cumulative* increment from all the open TIF districts plus the base of the new TIF district is what needs to meet the 12% test. Johnson explained that if a TID is created prior to 9/30/21 with the creation date being the date of approval by the Common Council, the base value would be as of January 1, 2021. Any construction that takes place in 2021 would be valued as of January 1, 2022, and that tax increment would be collected as of 2023. Clapper stated that about half of the areas shown as potential residential growth areas are included in the proposed immediate TIDs.

TIMELINE FOR TID DEVELOPMENT. City Manager Clapper stated that the timeline is somewhat aggressive. He does not want to eliminate opportunities for the public and partner organizations to give feedback, but he does not want any down time, as projects are “on the move”. Clapper reported that the Common Council extended TIF 4 at their 3/16/21 meeting and closed TIDs 5-9. On 4/20/21, TID 4 was terminated. Clapper indicated that staff will be available by appointment to community organizations the

week of May 10 to answer questions. He indicated that on May 13, he will be presenting to the Greater Whitewater Committee, and there will be a Town Hall meeting repeating the information presented at tonight's meeting. He indicated that the School District and the University will be included in meetings this week, and he will share updated information at regular monthly meetings. Plans are to hold a joint meeting on May 20 (CDA and Plan Commission and Council). Based on public response, the Joint Review Board will be assembled. Adoption of the TID creation resolution would occur at the July 20 Common Council meeting.

Being no further business to come before the Plan and Architectural Review Commission and the Community Development Authority, it was moved by Singer and seconded by Smith to adjourn the CDA meeting. Motion carried by unanimous voice vote. It was then moved by Stanek and seconded by Stone to adjourn the Plan and Architectural Review Commission meeting. Motion carried by unanimous voice vote. The Plan Commission and the CDA adjourned at 7:47 p.m.

PLANNING SERVICES AGREEMENT WITH VANDEWALLE.(WITH REGARD TO TRATT STREET / TRATT ROAD SINGLE FAMILY RESIDENTIAL HOUSING). City Manager Clapper indicated that this item is being brought back for re-approval from the March meeting, due to virtual meeting issues and the inability of some residents to log back on to the meeting. CDA Director Anderson provided information on the Arch Development project on North Tratt Street. The developer was planning on building a thirty-two unit building, with future plans to build two additional buildings. Anderson indicated she reached out to the developer, just as she would any developer seeking to invest in Whitewater, in an effort to get the most benefit. She noted that a public – private partnership provides benefit to the citizens through the tax base. She is requesting approval of a planning services agreement through Vandewalle to review the feasibility of the project.

Resident Jeff Knight asked whether the CDA had reviewed the agreement and recommended approval of that agreement. City Manager Clapper indicated that he personally gave the direction for this agreement to go directly to Council. Councilmember Allen indicated that Clapper's direction was not mentioned at the prior meeting. Allen responded that had this agreement come before the CDA first, CDA could have provided some historical information with regard to the project. Clapper reiterated that it was his personal decision, due to time sensitivity, to bring the proposed agreement to the Council prior to CDA involvement. Clapper indicated the procedure was not intended to circumvent normal channels or to be nontransparent, and he indicated this procedure will not be his normal course of action. Councilmember Dawsey Smith asked for more information about another housing study that was mentioned earlier. Clapper stated he has asked Vandewalle about a general city-wide housing study, and expressed interest in expanding the scope of the study to include more area, or the entire City, but at this point, he does not know the cost or the possibility of obtaining this. Allen supports a study encompassing more area than just the Arch Development area. Allen's concern is perception that the City is catering to one developer, and that other developers are not receiving the same resources from the City. Allen knew that was not the intent of the Council or City, but that was the feedback he was receiving from other developers. He feels that continuing on for this one project is ludicrous and it needs to be expanded to the entire city and to all developers. CDA Director Anderson stated that housing studies that include Whitewater have been done by Walworth and Jefferson Counties and the UW Extension. She feels that a "windshield" housing study of Whitewater should be done, but any gaps in that study could be filled in using the studies from the counties and UW Extension. Anderson stated that the mission of the CDA is to grow Whitewater as a

healthy, sustainable community and grow the tax base. She said that the Arch Development project would do that. She believes it is a project that needs a partner and the City is a good partner. Allen stated that the size of the project does not warrant a study for \$15,000. Anderson said the project has the potential of adding 23 single-family homes or 40 townhouses to the community, and each single-family home would add to the tax base.

Clapper stated that doing a detailed study of the entire city is probably not feasible for the City to do, but he could certainly gather that information and bring it to the Council. Clapper brought up the housing market report proposal that has been referred to earlier in the meeting. It only deals with single family housing, not multi-family and is not a site plan level study, which is why it is less costly than the other site plan level study. Allen stated that the development has already been approved, but wonders why the City should bear the cost of the study. Clapper responded that it is only because Anderson reached out to the developer, that the possibility of single family housing has come up as part of the development. The original intention was to develop only multi-family properties. Clapper indicated that in order for this broader project to happen, there would have to be some cost to the City, either in purchasing the land or putting in infrastructure. Before spending any taxpayer money on purchasing the property, Clapper believes it needs to be determined whether this property could be useful for the City. The analysis will indicate whether the proposal would be useful to the City. Allen said this is a two-year old conversation where this developer came to the City and wanted to do multi-family development. The City asked him to consider some single-family development on the land as well, and at that time the developer indicated that he was not interested. Allen is now hearing that Arch Development will sell the land to the City for single-family development. Clapper stated that the developer has not offered to sell the land to the City for development, but at this time, on his own, the developer is not interested in building anything but multi-family housing on a portion of the land in question. The proposal would give the City information that would be used to determine whether it is worth it for the City to go ahead with any action, or if it would not have enough of a return for the City to make any action worth it. McCormick wondered whether the developer would reimburse the City for the analysis if the project goes forward since the City has done the groundwork. Anderson replied that if the project goes ahead, an offset could certainly be put in the Memorandum of Understanding. Anderson replied that it was, in order to keep on pace for the 2021 building season, and in consideration indicated that the analysis is time sensitive. Clapper indicated that at this point, the study would be strictly for City use, and not for this or any developer.

Brown stated that she would be in favor of a public-private partnership and having the study done if it would result in improving this area of the City. She would like to see amenities that would give more of a neighborhood feel, rather than a high-density housing feel to the area. Anderson said that aesthetics are very important to her, and any CDA development would incorporate that into the plan. Binnie said that the City has been in need of single-family housing. An independent task force also established the need for single family housing. The only development that occurred as a result was the Loos development in Park Crest Subdivision. As far as Binnie knows, no other developers have approached the City wanting to build single family housing.

Resident Larry Kachel, a property owner whose vacant land adjoins the land being discussed, said he has talked to the other neighboring property owners who may be interested in establishing a public-private partnership with the City to develop single family housing on their land. Anderson replied that if there had been any other landowners that had projects that had gone through the Plan Commission, she would

have reached out to them, just as she did to this developer. Brown asked if Anderson felt, from her perspective, that the study needed to be done. Anderson stated that she did because it is part of the required due diligence in order to go ahead with this project as a partner with the developer. Resident Jeff Knight stated that he thought that had other local landowners/developers known that the City was willing to form public-private partnerships, they would have come forward to talk about developing. Knight indicated that this procedure has never been done before, and he feels the interest should have been made known to all. Knight feels that this project should go back to the CDA and go through the proper channels.

Clapper stated that the closed session on the agenda for the previous Common Council meeting was to discuss whether the concept was something the Council was interested in pursuing. Clapper indicated that the proposal itself was intentionally left out of the board packet, because he was afraid it would be misunderstood without explanation. Closed session consensus was to go proceed with the analysis. Attorney McDonnell recommended new action be taken, due to the public not being able to comment on the item at the last meeting.

Councilmember Binnie asked whether some of the affordable housing money available would be used for this project. Clapper stated it would probably come through the TID creation, not through the affordable housing money. Binnie said he didn't think it was essential to make a decision tonight. Binnie regrets the comments about out-of-town developers. The goal of the Council should be to encourage development for the betterment of the City, regardless of who the developer is or where they are from. However, Binnie is concerned that the City moved too fast on this project, and wants to consider the possibility of talking to property owners about using a public-private partnership to encourage the building of single family housing. Majkrzak and Schulgit agreed with Binnie's comments, and appreciated hearing the public comments. Dawsey Smith said that if the item is going to be put off, she would like to see it back on the agenda within a month. She said that single-family housing is a need that should be addressed quickly and she doesn't want to see this take several months to be decided.

Anderson asked that the Council determine where they want to go with housing, so that she can move forward knowing their intent. Clapper said that as a staff, the City can look at a broader study in regard to future single-family development.

Councilmember McCormick moved that the Council reconsider the proposal until they have heard from other entities and bring it back to the first meeting in June; and the prior action is null and void. Majkrzak seconded. Binnie asked if that would allow sufficient time to receive information from any other vacant land owners. Anderson replied that she thought it would be possible for her to mail a letter to land owners. McCormick amended motion to come back to council at June 15 meeting. Majkrzak seconded amended motion. AYES: Brown, Binnie, Schulgit, Dawsey Smith, Majkrzak, McCormick, Allen. NOES: None. ABSENT: None.

CONSIDERATION OF ALCOHOL LICENSE APPLICATIONS FILED WITH CLERK ON OR BEFORE APRIL 15, 2021. City Attorney Wallace McDonnell recommends that the Council consider the renewal alcohol licenses applied for on or before April 15, and acknowledge that the Council is in session from day to day for the purpose of acting on the licenses before June 15. Allen moved, Schulgit seconded. AYES: Brown, Binnie, Schulgit, Dawsey Smith, Majkrzak, McCormick, Allen. NOES: None. ABSENT: None.

APPOINTMENT OF COUNCILMEMBER REPRESENTATIVE TO ALCOHOL LICENSING COMMITTEE.

City Manager Clapper indicated that a new council representative must be appointed to the Committee, as Councilmember Schulgit will be resigning. Schulgit's last meeting will be May 18 as he will be graduating from UW-Whitewater and leaving the area. It was noted that there is a need for continuity on the Committee. Councilmember McCormick nominated Councilmember Allen to serve on the Alcohol Licensing Committee. Majkrzak seconded the nomination. No other nominations were made. A vote was taken on appointment of James Allen to the Alcohol Licensing Committee. AYES: Brown, Binnie, Schulgit, Dawsey Smith, Majkrzak, McCormick. NOES: None. ABSTAIN: Allen.

REQUEST FOR FUTURE AGENDA ITEMS AND FUTURE POLCO QUESTIONS. None.

ADJOURNMENT. It was moved by Majkrzak and seconded by Brown to adjourn the Council meeting. AYES: McCormick, Schulgit, Binnie, Allen, Brown, Dawsey Smith, Majkrzak. NOES: None. The meeting adjourned at 9:18 pm.

Respectfully submitted,

Michele R. Smith, Clerk

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

May 18, 2021

The regular meeting of the Common Council was called to order virtually by Council President Lynn Binnie. COUNCIL MEMBERS PRESENT: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Dawsey Smith. COUNCIL MEMBERS ABSENT: None. LEGAL COUNSEL PRESENT: Wallace McDonell.

It was moved by Allen and seconded by Schulgit to approve the Council minutes of 4/8/21 and 4/20/21 and to acknowledge receipt and filing of the following: Public Works Committee minutes of 4/13/21; Community Involvement and Cable T.V. Minutes of 3/1/21; and the Whitewater Police Department Consolidated Report for the 1st Quarter of 2021, and to authorize the amendment of the Council agenda with less than 72 hours notice, as required by the City of Whitewater's transparency ordinance. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Dawsey Smith. NOES: None. ABSENT: None.

STAFF REPORTS: Mike Lovenberg of the Whitewater Unified School District presented the District's annual report, highlighting challenges of Covid-19.

CITY MANAGER REPORT: City Manager Clapper presented a Proclamation recognizing May as Archaeology Month and a Proclamation recognizing Historic Preservation Month. Clapper indicated that the Landmarks Commission 2020 Annual Report was included in the packet. Clapper also indicated that bulk trash pickup is being provided each week for the month of May in light of the high need due to student move out occurring. Electronic recycling is scheduled for May 22 in the Cravath Lakefront parking lot.

HEARING OF CITIZEN COMMENTS. Carol McCormick thanked John's Pickup Service for the extra bulky trash pickups in May.

RESOLUTION RECOGNIZING MIGRATORY BIRD DAY.

World Migratory Bird Awareness Day Resolution

- **Whereas**, migratory birds are some of the most beautiful and easily observed wildlife that share our communities, *and*
- **Whereas**, these migrant species also play an important economic role in our community, controlling insect pests and generating millions in recreational dollars statewide, *and*
- **Whereas**, migratory birds and their habitats are declining throughout the Americas, facing a growing number of threats on their migration routes and in both their summer and winter homes, *and*
- **Whereas**, public awareness and concern are crucial components of migratory bird conservation, *and*
- **Whereas**, citizens enthusiastic about birds, informed about the threats they face, and empowered to help address those threats can directly contribute to maintaining health bird populations, *and*

- **Whereas**, since 1993 World Migratory Bird Day (formerly International Migratory Bird Day) has become a primary vehicle for focusing public attention on the nearly 350 species that travel between nesting habitats in our communities and throughout North America and their wintering grounds in South and Central America, Mexico, the Caribbean, and the southern U.S., *and*
- **Whereas**, while WMBD officially is held each year on the second Saturday in May, its observance is not limited to a single day, and planners are encouraged to schedule activities on the dates best suited to the presence of both migrants and celebrants, *and*
- **Whereas**, WMBD is not only a day to foster appreciation for wild birds and to celebrate and support migratory bird conservation, but also a call to action,

NOW THEREFORE, the Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do hereby proclaim May 8, 2021 as World Migratory Bird Awareness Day, and the City of Whitewater urges all citizens to celebrate this observance and to support efforts to protect and conserve migratory birds and their habitats in our community and the world at large.

Resolution introduced by Councilmember Allen, who moved its adoption. Seconded by Councilmember Schulgit. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None. ADOPTED: May 18, 2021.

Dated this 18th day of May in the year 2021.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

AMENDING CH. 7.36 TO ALLOW ALCOHOL IN CRAVATH LAKEFRONT PARK AND AMENDING CH. 7.36 TO AUTHORIZE COUNCIL TO ALLOW ALCOHOL IN CERTAIN PUBLIC PLACES.

City Manager Clapper presented an ordinance that was recommended for approval by the Parks and Recreation Board. There is a desire to allow alcohol in Cravath Lakefront Park, particularly when events are occurring. Parks and Recreation Director Boettcher indicated that they also would like the adoption of a second ordinance that allows Council to authorize alcohol in certain public places. Boettcher indicated that the Parks and Recreation Department is teaming with the Whitewater City Market. Downtown Whitewater does normally hold a license to sell beer at the market. Boettcher indicated that the intent is to allow patrons to bring their beer to the amphitheater grounds to enjoy as they listen to the programs. It was clarified that the proposed ordinance does allow alcohol in the park any day of the week, and not just during concerts in the park nights. Councilmember Lisa Dawsey Smith indicated she would be recusing herself from any vote, as she serves as one of the organizers of the City Market. Councilmember Allen expressed approval to allow alcohol during park hours, but would like to support the groups selling beer during 4th of July. Discussion about allowing alcohol only for certain events was discussed. Parks and Recreation Director Boettcher explained that the ordinance would allow beer in Cravath Lakefront Park, just as it is currently allowed in Starin Park. A permit would still be required to have beer or alcohol in the city facilities themselves. This is currently the manner in which Starin Park is handled. Councilmember Brown supported an ordinance that would mirror the Starin Park ordinance. She believes families should be able to attend and have beer. There was confusion as to whether this would pertain to just alcohol sales or to alcohol sales and bring your own beer/alcohol opportunities. Also questioned was the crossing of Fremont Street to take beer from the City Market at the Depot, to the Park grounds. Consensus was that the proposal needs more clarification, and request for more detail from the Parks and Recreation Board was desired. City Manager Clapper indicated that he would convene a group of interested managers from the City, and determine the best route to take. No action was taken on either ordinance, and the ordinances will be coming back to council at a future meeting.

AMENDMENT OF CHAPTER 8.37 TO REPEAL ORDINANCE REQUIRING FACE COVERINGS.

City Manager Clapper reported that the Center for Disease Control has amended their 5/28/2021

recommendation regarding wearing of face masks. The City of Whitewater had adopted an ordinance requiring the wearing of face coverings, and recently extended that ordinance to June 30, 2021. Clapper indicated that there is a desire to convene meetings in person, and indicated there is no reason to continue with the face mask ordinance. He noted that this does not mean we are “done” with wearing masks, as there are still young people who have not yet had the vaccine. Clapper indicated that citizens still need to be responsible and wear masks. Councilmember Binnie indicated that the scientific determinations on the risks of wearing/not wearing a mask are not unanimous. It was noted that some opinions recommend wearing masks for another year. Councilmember Binnie noted that the City of Beloit has maintained their requirement for coverings in municipal buildings. When Dane County repealed their ordinance, there was indication that 63% of the county residents age 12 and over had received at least one vaccination, with the expectation that 75% of those eligible will have received at least one vaccination by June 2. Binnie noted that on the other hand, Walworth County shows only 37% of those eligible being fully inoculated. Binnie believes our geographical area is far from being out of the woods on this subject. Councilmember Allen agreed that the low numbers were unfortunate, and that he intends to wear a mask when he attends large gatherings. It was also noted that no vaccine is 100% effective. Resident Karen Kachel of Buckingham Boulevard urged the Council to repeal the mask mandate and to begin meeting in person. She noted that the School Board is now holding in person meetings and that teachers are going back to school. She indicated that many people are working in person at their place of employment, and encouraged that elected officials be responsible to the public and meet face to face. She noted there have been technical difficulties on several occasions during meetings, and she encouraged the Council to meet in person.

**AN ORDINANCE REPEALING CHAPTER 8.37 REQUIRING FACE COVERINGS
DURING COVID-19 PANDEMIC**

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

SECTION 1. Whitewater Municipal Code Chapter 8.37 is hereby repealed.

Ordinance introduced by Council Member Allen, who moved its adoption. Seconded by Council Member Dawsey Smith. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None. FIRST READING APPROVED: May 19, 2021.

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

APPOINTMENT OF CITIZEN MEMBERS TO BOARDS AND COMMISSIONS. City Manager Clapper and Council President Binnie reviewed applications for open board and commission seats, and have recommended the following appointments: Jennifer Motszko – Library Board Regular Member (was alternate); Neil Hicks – Plan & Architectural Review Commission Regular Member (was alternate); Bruce Parker – Plan & Architectural Review Commission Alternate Member; Kenny Yarbrough – Equal Opportunities Commission Regular Member; Jim Nies – Urban Forestry Commission Regular Member; Megan Matthews – Parks & Recreation Board Regular Member. It was moved by Allen and seconded by Schulgit to approve the appointments as recommended. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None

BIRD RIDES, INC. SCOOTER SERVICE. City Manager Clapper reported that the Bird Rides company had contacted the City to determine whether there was an interest in the company providing stand-up electric scooters for rent in the City. Members of the public would be able to procure use of the scooters via a telephone application (“app”). The Bird company would employ one or more individuals

to collect and replace the scooters in predetermined locations each day. It was noted that similar programs exist in large communities throughout the country. The City Manager, the CDA Director, the Finance Director, the Public Works Director, and the Police Chief have been involved in the discussion of the scooter use. Clapper explained that there would be no actual cost to the City. The scooters operate with GPS technology, and an app must be used in order to use them. The scooters would be restricted as to where they can be operated. The system can be programmed to restrict areas in which they are operated. Clapper indicated that the scooters would not be used on campus. It was explained that the University is not interested in allowing them, but does not have any objection to the scooters being used in other parts of the City. Police Chief Raap indicated that the UW Student Government organization is overwhelmingly against their use. Raap stated that since the University is not allowing their use on campus, the potential for use in the City is greatly diminished. The Chief noted that there are pros and cons for their use within the City. Raap indicated that the Bird Rides representative did alleviate many concerns the Police Department originally had, but the concerns were not totally resolved, and Raap is not clear who is championing the scooter proposal. It was noted that the CDA Director presented the idea and that there is little risk involved for the City. It was noted, however, that if approved at this time, the program would be starting at the time of year when student participation would be minimal. Hours of operation and seasons of operation were questioned. Councilmember Smith indicated it was her preference to have the representative present to answer questions prior to making a decision. Councilmember Binnie indicated that this company has grown phenomenally, and in 14 months, they have started business in 120 cities. This item will be brought back to Council at a time when the Bird Rides representative can be present. Also to be brought back will be an ordinance addressing regulations for this type of transportation.

BROWN CAB SHARED RIDE TAXI SERVICE Finance Director Steve Hatton indicated that he has been contacted a number of times in recent months regarding the local taxi service. Brown Cab general manager, Paul Woodward, was present. Woodward indicated that the cab company operated in 33 cities through a shared ride government-funded program. The intention is to provide low-cost transportation where there is little or no bus system access. The government funding assists in keeping fares low. Woodward reported that their peak times of operation are from 7 – 9 a.m. and from 2-4 p.m. on weekdays. He indicated that the wait times are normally 10-15 minutes, but can go as high as 45 minutes. Councilmember Allen stated that Council has often been provided with more detailed data, including prices, peak and slow times, etc. Allen indicated that Council normally receives this information *ahead* of the meeting, to allow them a chance to review it. Finance Director Hatton indicated he is not asking for action; that this evening's presentation was in response to requests from Council and community members. Councilmember Allen inquired about changes being proposed. It was noted that there are no changes being proposed, but challenges have occurred as a result of Covid, and it is believed that some of the concerns are in response to safety changes having to be made because of the pandemic. Councilmember Brown indicated that there have been complaints about the service prior to Covid. Brown represents a number of constituents in wheelchairs, and they have expressed an opinion that they are often pushed aside, and in fact, have sometimes been told there is no availability at all. Brown expressed concern, as some of these residents rely on this transportation mode. Finance Director Hatton was asked to work with Paul of Brown Cab to resolve some of the issues mentioned. Hatton asked that specific details, such as dates and times be provided to him so he can troubleshoot the issues.

STREET CONSTRUCTION CONTRACT (SOUTH STREET; PENINSULA LANE CUL DE SAC, AND WASTEWATER FACILITY DRIVEWAY). The City seeks to repave South Street, from Janesville Street to Prince Street; Peninsula Lane cul de sac; and the Wastewater Treatment Plant driveway. Three bids were received (Payne & Dolan - \$179,899.50; Rock Road Companies - \$209,848.28 and Asphalt Contractors - \$229,681). It was moved by McCormick and seconded by Schulgit to approve an agreement with Payne and Dolan, for a sum not to exceed \$179,899.50. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None.

NEW WATER TOWER DESIGN. As part of the design of the new water tower, the City is seeking input on what color to paint the tower, and what logo, if any, should be included. Clapper reported that the rendition overall color is light blue, similar to the existing tower. The design includes the city logo

with modifications due to the high number of colors in the logo. The City is also working with the School District and the University to evaluate whether those bodies' names should be listed on the tower. Also recommended is the removal of the words "City of". Councilmember Allen wondered whether it would be better to say "home of WW Whippets and Warhawks." It was moved by Smith and seconded by Allen to approve the water tower design under the following terms: Painting the new water tower the same shade of blue as the existing Cravath Street water tower; eliminating "City of" and just painting "Whitewater" on two sides; proceeding with a five color logo on two sides; and painting "UW-Whitewater" on one side of the water tower leg, and painting "WUSD Whippets" on the other side of the water tower leg, provided the respective entity is willing to pay for the initial painting and future painting when required. The lettering is 3' tall. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None.

VIRTUAL MEETING CONTINUATION. City Manager Clapper indicated that based on the Center for Disease Control's findings, he is comfortable moving forward with hybrid Council meetings beginning June 1. Clapper did note, however, that since Zoom meetings began, their base of observers has increased. Clapper has directed the purchase of upgraded equipment at the City, and it is anticipated that consultants will now log in from their home base, and will no longer have to come to Whitewater in person. Clapper reiterated a June 1st start date, with the understanding that one Alcohol Licensing Committee hearing, scheduled for May 24, will need to meet in person. Clapper indicated that smaller committees may meet in person, but there is not enough staff to provide hybrid options for them. It was moved by Allen and seconded by Smith to begin meeting in person on June 1st. In person attendance will be allowed, and hybrid options (virtual and in person) will be available for the Plan Commission, CDA and Common Council meetings. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None.

FUTURE AGENDA ITEMS. Councilmember Schulgit indicated that this evening is his last Council meeting, as he will be moving on to medical school. Councilmember Binnie thanked Matthew for his service, and expressed appreciation for his commitment. Councilmember McCormick requested that the Council discuss the Aldermanic District 2 vacancy at the next meeting.

EXECUTIVE SESSION. It was moved by Binnie and seconded by Allen to adjourn to closed session, **NOT TO RECONVENE**, pursuant to Ch. 19.85(1) (e) "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session." Items to be Discussed: Discussion of the terms of the Agreement with Whitewater Fire Department for Fire and Rescue Service; and 2) Discussion of a settlement strategy for the acquisition of lands and interests for the Southwest Elevated Water Tank Project (water tower) located near the intersection of Indian Mound Parkway and the bypass. AYES: McCormick, Schulgit, Brown, Binnie, Majkrzak, Allen, Smith. NOES: None. ABSENT: None. The regular portion of the meeting adjourned at 8:44 p.m.

Respectfully submitted,

Michele R. Smith, Clerk



Parks and Recreation Board Minutes
Wednesday, April 21, 2021 – 5:30 pm
Virtual Meeting

1. Call to Order and Roll Call

Larry Kachel, Carol McCormick, Steve Ryan, Jen Kaina, Mike Kilar, Matthew Sylvester-Knudtson, Jaime Weigel, Traci Wilson Absent: Bruce Parker
Staff: Eric Boettcher, Michelle Dujardin and Lorelei Bowen

2. Approval of February Park Board Minutes

Ayes: Larry Kachel, Carol McCormick, Steve Ryan, Jen Kaina, Mike Kilar, Matthew Sylvester-Knudtson, Jaime Weigel, Traci Wilson. Abstain: None. Noes: None. Absent: Bruce Parker

3. Consent Agenda

4. Hearing of Citizen Comments: None

5. Staff Reports

Parks and Recreation Director
5.a Directors report
Boettcher

Lake Drawdown - There was a meeting with the DNR and Ayers on April 9th regarding the dredging permit, refer to packet. Determining a deposit sites for dredging materials is needed for a dredging permit. The Hall farm land property is a potential desirable deposit site.

*Bilgen arrived at 5:35pm

We Go Round- The Kiwanis club continues to fund raise for the We Go Round project

5.b Program staff reports

Tournaments- baseball tournaments are full for April 24th weekend and May 1st weekend

WAFC- The Whitewater Aquatic and Fitness Center was successful in having open swim the past few weekends. There is a 50-person maximum per time slot. Each time slot was almost at capacity. Prime Physical Therapy began their rental lease on April 1st. J-Hawk swim lessons are being hosted at the facility.

Weigel-Suggest promoting WAFC/open swim in the Milton area

McCormick- Asked for an update on the Prime Physical Therapy rental agreement.

- Dr. Chapman has settled in and is seeing clients at the WAFC

Kachel- WAFC private swim lessons discussion. Is in support of running private swim lesson program.

Boettcher- the WAFC will have private swim lessons after the School district summer school program.

Weigel- Inquired about J-Hawk Swim lessons

Bowen- Group swim lessons only, no parent child and instructors are wearing face shields

Dujardin – Update on Migratory Bird Day and Arbor Day Celebration. The Be Active Challenge went well, Whitewater placed 4th out of 40 communities. Dujardin participated in a WPRA Covid-19 and children call, this call provided updates and current information about COVID-19 as it relates to children and the current uptick in adolescent numbers.

Bilgens- requested a story book update, can it be bilingual? Bilgen offered resource to assist with translation.

Discussion on the legality of translating a book into another language(Kiana, Bilgens, Dujardin). Bilgens stated there is a process but at little to no cost. She will discuss further with Dujardin.

Weigel- Suggested looking into the Janesville Solar System scavenger hunt, and the possibility of doing a similar project in Whitewater.

6.

6.a. Smoking Ordinance

Boettcher- Signage will be placed at ballfields and playgrounds if needed. The signage will state no smoking within 20 feet of playground

7.Considerations

7a Cravath Lake Front Park Ordinance

Boettcher- Refer to packet. This will allow for individuals to purchase alcohol at the city market and consume it at the Lake front during concerts in the park.

Kachel- what is the ordinance now?

Boettcher- Currently no alcohol is permitted at the Cravath Lake Front without a special permit. The new ordinance will allow more flexibility with alcohol.

Kachel- Motion to recommend to city council to revise the ordinance

Kaina-Second

Ayes: Larry Kachel, Carol McCormick, Steve Ryan, Jen Kaina, Mike Kilar, Matthew Sylvester-Knudtson, Jaime Weigel, Traci Wilson. Abstain: None. Noes: None. Absent: Bruce Parker

7.b. Park Board Meeting Format

Boettcher-discussion on the reconfiguration of the Park and Rec board

Kachel- When the Whitewater Park and Rec/City of Whitewater acquired the WAFC the Park and Rec board moved up to 9 members. Kachel suggested moving the board to 7 members to avoid overlap of board members.

Bilgen- Requested: Information on how many times the Park and Rec board did not have a quorum.

Request how many people cross over to other boards within the City of Whitewater.

8. Future agenda items

Kachel- WAFC signage

Ryan-Friends of the WAFC will possibly help with fund raising.

McCormick-Turtle letter and the possibility of raising funds for turtle signs. Weigel and Kaina were in support of turtle signage.

Weigel- May 8th dedication on Minneiska park

9. Adjournment

Bilgen- moved to adjourn

Kaina-seconded

Ayes: Larry Kachel, Carol McCormick, Steve Ryan, Jen Kaina, Mike Kilar, Matthew Sylvester-Knudtson, Jaime Weigel, Traci Wilson. Abstain: None. Noes: None. Absent: Bruce Parker

Next scheduled meeting: Wednesday, May 19th 2021

Respectfully submitted,

Lorelei Bowen



Finance Committee Meeting Minutes of April 27, 2021

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE FINANCE COMMITTEE OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON COUNTIES, WISCONSIN.

1. Call to Order and Roll Call.

Finance Director Hatton called the meeting to order at 4:31 pm as two of the three committee members are newly appointed and the former committee chair was reassigned to another committee.

Present at the meeting were Committee Members Greg Majkrzak, Lynn Binnie, and Lisa Dawsey-Smith. Staff members also present: City Manager Cameron Clapper, Finance Director Steve Hatton.

Lynn Binnie nominated Greg Majkrzak to be named pro tem Chair of the committee.

Motion was seconded by Lisa Dawsey-Smith.

Ayes: Binnie, Dawsey-Smith

Noes: None

Abstained: Majkrzak

Motion Passed

Control of the meeting was passed to Mr. Majkrzak

2. Review and approval of minutes from February 23, 2021 and March 30, 2021

Hatton noted two grammatical corrections in the draft minutes. Dawsey-Smith moved approval of minutes as amended for corrections. Lynn Binnie seconded.

Ayes: Binnie, Dawsey-Smith, Majkrzak

Noes: None

Abstained: None

Motion Passed

3. Hearing of Citizen Comments – No members of the public in attendance offered comments.

4. Staff Updates

a. Financial Updates – Preliminary fiscal year-end December 31, 2020

Hatton displayed the material included in the packet and provided an overview of 2020 year-end resulting in an estimated General Fund surplus of \$207,000 after all budget amendments. Binnie noted appreciation for including clarifying comments on each line of the summary page. He also questioned the \$117,000 deficit listed for the Water Utility. Hatton noted the report is presented on a Fund basis which shows net change in cash, including bond proceeds and debt service payments. As 2020 was budgeted to use \$550,000 of fund balance for planned capital projects, a \$117,000 deficit is favorable.

Each of the utilities will be recharacterized to GAAP in the Audit Presentation which will better reflect the annual performance. Binnie also questioned the timing of the last rate increase for the Water utility. Hatton confirmed August 27, 2020 was the effective date of the last water rate increase and committed to clarify when the next rate increase could occur. Hatton reported progress on a project to compare combined water and sewer utility bills against other communities and promised to complete in time for the May Finance Committee meeting.

b. Financial Updates – Year-to-Date March 31, 2021

Hatton presented packet material and narrated financial overview of 2021 through March 31st. He cautioned that our budget is an annual figure and revenues/expenditures are not uniformly spread over the course of the year. Two noted items were the deficit in Fund 440 due to the call of the 2010 Bond in February and the deficit in Fund 910 due to the close-out of the Community Development Block Grant Revolving Loan Fund (CDBG RLF) paid out in January.

c. American Rescue Plan Act (ARPA) Update

A memo on the agenda item was included in the meeting packet. Hatton described the details of the program to date, which are limited. The first portion of the funds are expected to be received from the state in mid-June. We have until December 31, 2024 to utilize the funds in 5 broad eligible categories. The US Treasury will develop and release further details on use and reporting in the coming weeks. Further updates will be brought back to the Finance Committee and Council for input in coming months.

5. Discussion/Direction on the following:

a. Tax Increment District Update – Extension, Closures and Creation

Hatton reviewed the memo included in the packet recapping recent Tax Increment activity. Having closed TIDs 4-9, we are now able to officially able to create new TIDs. Staff is working with Ehlers, our municipal advisor, to ensure we meet all statutory requirements embedded in this process. Hatton reviewed the current timeline to this creation process including review with the Common Council, CDA, Plan and Architectural Review Commission and Joint Review Board in several upcoming meetings.

6. Future Agenda Items –Utility rate and American Rescue Plan Act Updates noted as requested additional items.

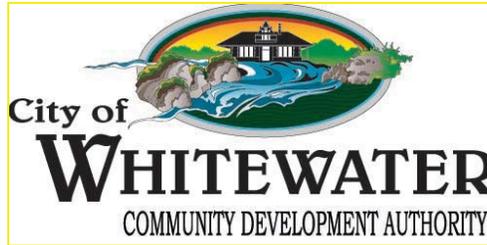
7. Discussion of Next Meeting Date – The next Finance Committee meeting is scheduled for May 25, 2021 at 4:30 pm.

8. Adjournment – Binnie moved to adjourn with a second from Dawsey-Smith. The motion passed by unanimous voice vote.

The Finance Committee adjourned at 5:09 pm.

Respectfully submitted,

Steve Hatton, Finance Director



Whitewater Community Development Authority Board of Directors Meeting Minutes

Date: Thursday, March 25, 2021

Location: Virtual.

Members Present: Patrick Singer, Jim Allen, Al Stanek, Bruce Parker, Jason Gleason, Greg Meyer.

Members Excused: Jon Kachel

Staff Present: Cathy Anderson (CDA Executive Director), Bonnie Miller (CDA Executive Assistant), Cameron Clapper (City Manager)

Guest(s) Present: Coby Skonord of Ideawake/Inventilator

Agenda

1. Administrative Items

- a. **Call to Order:** Chair Patrick Singer called the meeting to order at 5:30 p.m.
- b. **Welcome Statement:** Welcome to the Whitewater CDA monthly meeting. Before we begin the meeting this evening, each Commissioner is asked to adjust their camera and microphone, be attentive, actively listen and participate, speak in turn, only speak to items on the Agenda, and not surmise the opinions or ideas of private citizens.
- c. **Declaration of Conflict of Interest:** None.
- d. **Hearing of Citizen Comments:** None.
- e. **Approval of Agenda.** Moved by Allen and seconded by Meyer to approve the Agenda as presented. AYES: All by voice vote (6); NOES: None.; ABSENT: Kachel.
- f. **Approval of Minutes:** Moved by Allen and seconded by Meyer to approve the Minutes of the February 25, 2021 Meeting as presented. AYES: All by voice vote (6); NOES: None; ABSENT: Kachel.
- g. **Review Financial Statements:** Director Anderson provided a brief overview of the financial statements for periods ending 01/31/2021 and 02/25/2021. It was moved by Allen and seconded by Stanek to accept the financial statements as presented. AYES: All by voice vote (6); NOES: None; ABSENT: Kachel.

2. Loan Presentation.

Director Anderson introduced Coby Skonord, President of Ideawake, Inc. (formerly Inventilator, Inc.), who appeared before the Board to provide an update regarding their

business activities at the Innovation Center and how they adjusted their business model over the past year in response to circumstances created by the COVID-19 Pandemic.

3. Action Items

- a. **Staff recommendation to engage new CDA legal counsel.** Director Anderson requested direction from the Board with regard to seeking new legal counsel with a specialty in economic development/community development to represent the CDA in all matters related to economic development. Anderson presented two qualified firms to the Board: von Briesen & Roper, S.C. and Meisner & Tierney, with a preference for Meisner, Tierney, Fisher & Nichols, S.C. After review of proposal from each, Anderson recommended Meisner, Tierney et al. Moved by Allen and seconded by Parker to approve contracting with Meisner, Tierney, Fisher & Nichols, S.C. After consultation with the City Manager, City Manager Clapper confirmed that the City Attorney supports working in concert with outside legal counsel. Roll Call: AYES: Allen, Stanek, Parker, Gleason, Meyer and Singer (6); NOES: None; ABSENT: Kachel.

4. Updates & Discussion

- a. **Commissioner committee appointment updates:**
 - i. **Finance:** No update.
 - ii. **Innovation Center:** Anderson reported having a meeting planned with Mark Johnson, Dave Hazenfield and Steve Raab to tour the Innovation Center. Anderson reported that she has reached out to Steve Raab, owner of the spec building located at 1171 Universal Boulevard in the Business Park, to explore the possibility of accommodating any overflow from the Innovation Center in his building. Anderson stated that they will also be touring Steve Raab's building located on Commercial Drive to explore any possibility of adapting this building for the same purpose.
 - iii. **Plan & Architectural Review Commission:** Anderson reported that Chris Bennett will begin his employment as the City's Neighborhood Services Director/Planner at the end March.
 - iv. **Common Council:** Singer reported that the Resolution approving the TID Extension for Affordable Housing has been passed by the Council.
- b. **Grocery Update:** Anderson has extended an invitation to Gold Harvest Market to visit Whitewater; the Whitewater Gro Co is now looking into their capital campaign.
- c. **Marketing Strategy:** Anderson reported exploring changing real estate agents from local agents to a commercial agent to market the City's lots in the Business Park and Bluff Road Commercial District.
- d. **Update regarding dissolution of Recruitcute, Inc.** (\$50,000 Capital Catalyst Loan: Director Anderson notified the Board that Recruitcute, Inc. has decided to dissolve their business. Any funds remaining unused from the \$50,000 Capital Catalyst Loan will be returned to the CDA.

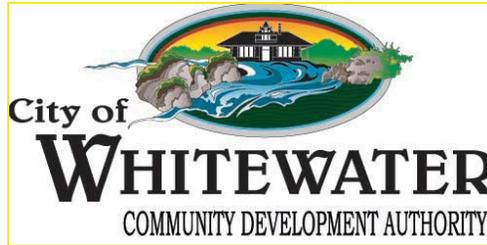
- e. Update regarding 206 Cravath Street Project: Anderson is working with the Job Center and local high schools under the “Fresh Start Project”. The program uses local high school student under an apprenticeship program under direct supervision of a general contractor to rehabilitate the 206 Cravath Street house. The CDA benefits from the program at no charge to the CDA. Meyer stated that he has discussed the project with several local contractors and tradesmen who have offered their assistance at no cost to the CDA.
 - f. Update regarding TID: Anderson reported that the Common Council has approved the resolution for the Extension of TID #4 for the purposes of affordable housing. The next discussion of the extension project will be held at the last Common Council Meeting in April. City Manager Clapper reported that City Staff continues to work on preliminary plans for the project. Anderson reported the necessity for several Joint Review Board Meetings during the process and will involve the CDA Board.
5. **ADJOURN TO CLOSED SESSION.** Adjourn to closed session per Wisconsin Statutes 19.85(1)(e) “Deliberating or negotiating the purchase of public property, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons required a closed session”.
- Item: Discuss terms of sale of Tax Parcels /A323600002 and /A323600003 located on Bluff Road.
6. **RECONVENE INTO OPEN SESSION.** Reconvene to open session to take action on closed session items as needed. No Action taken.
7. **Future Agenda Referrals:**
1. Roles & Responsibilities of the CDA.
 2. Schedule board members for WEDA 2021 ED 101 Training for Board Members and Elected Officials.
 3. Discuss a marketing strategy for the CDA.
 4. ~~Fix the CDA description in the 2021 City Budget Document.~~ (Completed January 2021)
 5. ~~Establish a reno group for 206 E. Cravath.~~ (Completed January 2021)
 6. Discuss an agreement between City & CDA for CDA’s percentage of US Bank P-Card rebates.
 7. Create policy between the CDA and City regarding transfers of residual equity from the CDA to the City.
 8. Create policy between the CDA and City regarding procurement.
 9. ~~Create policy between the CDA and City regarding repayment of 2021 CDBG Closeout Program funds from the City.~~ (Completed January 2021)
 10. Land Sale Policy (Finance director Steve Hatton) – Discussion of Policies and Procedures for Land Sale Transactions by the CDA on behalf of the City.
 11. Improvement of physical condition of Lot 9B in the Business Park.
 12. Discuss a detention area on Lot 6B with National Guard.
 13. Update Capital Catalyst Program Manual & Application Materials.
 14. CDA Alternative Revenue Streams.

15. Continue TIF extension & redraw decisions.
16. Director to visit (virtual/in person) with Whitewater's employers.
17. Add Tax Increment.
18. Recruitment of a grocery merchant.
19. New Housing.
20. Increase population in the Industrial Park.
21. Preliminary discussions of 2022 Budget.

7. **Adjournment:** Moved by Allen and seconded by Gleason to adjourn the meeting at 6:58 p.m.

Respectfully submitted,
Bonnie Miller, Recorder.

Minutes approved by CDA Board of Directors on May 27, 2021.



Whitewater Community Development Authority Minutes of the Special Meeting of the Board of Directors

Date: Thursday, May 13, 2021

Location: Virtual.

Members Present: Patrick Singer, Jim Allen, Jon Kachel, Lisa Dawsey-Smith, Jason Gleason.

Members Excused: Greg Meyer

Staff Present: Cathy Anderson (CDA Executive Director), Steve Hatton (Finance Director),
Bonnie Miller (CDA Executive Assistant)

Guest(s) Present: None.

-
1. **Call to Order.** Vice-Chair Jim Allen called the meeting to order at 5:30 p.m.
 2. **Approval of Agenda:** Moved by Singer and seconded by Gleason to approve the Agenda.
AYES: Singer, Allen, Kachel, Dawsey-Smith, Gleason; NOES: None; EXCUSED: Meyer.
 3. **Adjourn to Closed Session.** Moved by Allen and seconded by Singer to adjourn to closed session per Wisconsin Statutes 19.85(1)(e) "Deliberating or negotiating the purchase of public property, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons required a closed session".
Item: Deliberating Sale of Vacant Land Located on Bluff Road (Lot 2, Certified Survey Map # 4054)
Moved by Singer and seconded by Kachel to reconvene to open session.
 4. **Reconvene Into Open Session to Take Action on Closed Session Items.** Moved by Singer and seconded by Kachel to approve the Real Estate Purchase Agreement with Midwest WI, LLC for the purchase of Lot 2, Certified Survey Map No. 4054 at a purchase price of \$150,000.
 5. **Adjourn.** Moved by Singer and seconded by Kachel to adjourn at 5:44 P.m.

Respectfully submitted:

Bonnie Miller, Recorder

Minutes Approved by CDA Board of Directors on May 27, 2021.



Karen Dieter
Comptroller
P.O. Box 690
Whitewater, WI 53190

PHONE: (262) 473-1382
FAX: (262) 473-0589
Email: kdieter@whitewater-wi.gov
WEBSITE: www.whitewater-wi.gov

TO: City Manager and Common Council Members

FROM: Karen Dieter

RE: April 2021 Financial Statements

DATE: May 13, 2021

Attached are the following financial statements/summary information:

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

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

Manual and Authorized Checks Processed/Paid
April 2021

Attached is a detail listing of all manual and authorized checks processed. The total amount equaled \$1,970,347.10.

<u>Fund #</u>	<u>Fund Name</u>	<u>Fund Total</u>
100	General Fund	98,705.94
200	Cable TV Fund	2,635.79
208	Parking Permit Fund	249.89
214	Election Fund	1,139.51
215	DPW Equipment Fund	25,679.70
216	Police Vehicle Revolving Fund	12,454.75
217	Building Repair Fund	
220	Library Special Revenue	7,170.10
230	Solid Waste/Recycling Fund	37,260.58
235	Rid-Share Grant Program Fund	18,685.89
240	Parkland Acquisition	
245	Parkland Development	
246	Treytons Field of Dreams	4,163.54
247	Aquatic Center	7,314.05
248	Park & Rec Special Revenue	2,134.93
250	Forestry	
271	Insurance/SIR Fund	7,419.67
272	Lakes Improvement	
280	Street Repair Revolving Fund	1,571.60
295	Police Trust Fund	
300	Debt Service	975.00
440	TID 4	825.00
450	CIP Fund	7,073.97
452	Birge Fountain Restoration	
610	Water Utility	65,001.99
620	Wastewater Utility	1,633,753.80
630	Stormwater Utility	14,108.79
900	CDA Operating Fund	575.81
920	Innovation Center	21,446.80
Grand Total:		<u><u>1,970,347.10</u></u>

Report Criteria:

Report type: GL detail

Check/Check number = 92087-92182,900158

04/28/2021

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
100	04/21	04/16/2021	92098	28	BURNS INDUSTRIAL SUPPLY	WASH HOSE RIGID	935509	100-53230-310	155.14
	04/21	04/16/2021	92098	28	BURNS INDUSTRIAL SUPPLY	#772 HYD HOSE, MEGA, MEGA CRIMP	935584	100-53270-242	147.55
	04/21	04/16/2021	92098	28	BURNS INDUSTRIAL SUPPLY	#772 CORDURA SLEEVE, REEL, CRIMPS	935957	100-53270-242	107.60
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	HILLSIDE CEMETARY	MARCH 202	100-51600-221	72.21
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	PARK SKATING BLDG	MARCH 202	100-51600-221	23.72
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	431 W CENTER ST-LIBRARY	MARCH 202	100-55111-221	254.61
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	CENTER ST SKATING RINK	MARCH 202	100-53270-221	130.45
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	BATH HOUSE-TRIPP	MARCH 202	100-53270-221	40.55
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	ROUND ABOUT	MARCH 202	100-51600-221	8.50
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	COMMUNITY GARDENS	MARCH 202	100-51600-221	8.50
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	LIBRARY FOUNTAIN/BUBBLER-BIRGE FOUNTAIN	MARCH 202	100-51600-221	18.37
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	ARMORY	MARCH 202	100-51600-221	225.03
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	WHITE BLDG	MARCH 202	100-51600-221	45.82
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	GARAGE STORAGE BLDG-CITY GARAGE BLDG	MARCH 202	100-53230-221	37.00
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	GARAGE & BUBBLER	MARCH 202	100-53230-221	420.79
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	PARK COMMUNITY BLDG-SENIOR CTR	MARCH 202	100-53270-221	296.40
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	STARIN PARK	MARCH 202	100-53270-221	35.81
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	KILAR FIELD OF DREAMS	MARCH 202	100-53270-221	14.12
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	PARK STAND PIPE	MARCH 202	100-51600-221	14.67
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	NORTH PARK MANHOLE-CRAVATH LAKE	MARCH 202	100-53270-221	14.67
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	PUBLIC SAFETY BLDG	MARCH 202	100-51600-221	661.57
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	313 W WHITEWATER ST-DEPOT	MARCH 202	100-51600-221	61.14
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	CRAVATH LAKE PARK-STORMWATER	MARCH 202	100-51600-221	14.05
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	215 S FREMONT ST-CRAVATH LK FRONT BLDG	MARCH 202	100-53270-221	233.27
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	E SIDE PARK	MARCH 202	100-51600-221	23.06
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	SKATE PARK	MARCH 202	100-53270-221	46.14
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	342 N FREMONT -CITY PURCH 12/17	MARCH 202	100-53270-221	14.56
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	336 N FREMONT ST	MARCH 202	100-51600-221	23.40
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	206 E CRAVATH - CDA	MARCH 202	100-15205	35.81
	04/21	04/16/2021	92102	4192	DIVERSIFIED BENEFIT SVC INC	APR 2021 HRA ADMIN SVCS	325782	100-51500-217	274.50
	04/21	04/16/2021	92104	7442	EAGLE MEDIA INC	#24 REPAIR-ACCIDENT	132316	100-52110-242	112.00
	04/21	04/16/2021	92105	9226	ECKHART, LINDA	WATERCOLOR CLASS FEE REFUND	040921	100-46733-55	50.00
	04/21	04/16/2021	92106	8810	ELGAS, THOMAS	MARCH 2021 RESTITUTION FROM TEREATHIA COBB	033121	100-21690	53.09
	04/21	04/16/2021	92107	222	FIRST CITIZENS STATE BANK	DIRECT DEPOSIT SERVICES JAN-JUNE 2021	1021	100-51500-650	330.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
04/21	04/16/2021	92108	9227	FOMBA, GLORY		RFND CRAVATH COMM CNTR FEE	033021	100-46743-51	258.01
04/21	04/16/2021	92108	9227	FOMBA, GLORY		RFD CRAVATH COMM CTR DEPOSIT	040921	100-21680	200.00
04/21	04/16/2021	92109	133	FRAWLEY OIL CO INC		PREPAID FUEL	033121	100-16600	2,740.81
04/21	04/16/2021	92110	120	H & H FIRE PROTECTION LLC		2021 FIRE EXT INSPECTIONS	17633	100-51600-310	240.90
04/21	04/16/2021	92110	120	H & H FIRE PROTECTION LLC		2021 FIRE EXT INSPECTIONS	17633	100-53230-355	685.43
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPIER LEASE	5870	100-51400-310	96.84
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPIER LEASE	5870	100-52100-310	113.45
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPIER LEASE	5870	100-51500-310	113.45
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPIER LEASE	5870	100-53100-310	113.45
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPIER LEASE	5870	100-53300-310	53.79
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPY CHARGES	5870	100-51400-310	187.18
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPY CHARGES	5870	100-51500-310	55.65
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPY CHARGES	5870	100-51200-310	17.66
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPY CHARGES	5870	100-52100-310	124.07
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPY CHARGES	5870	100-53270-310	22.22
04/21	04/16/2021	92115	191	JEFFERSON CO TREASURER		MARCH 2021 COURT	MARCH 202	100-21690	29.41
04/21	04/16/2021	92120	5647	LAND & WATER LLC		420 S FRANKLIN ST PERMIT REFUND	041521	100-44200-51	100.00
04/21	04/16/2021	92121	494	MENARDS JAMESVILLE		CONDUIT/SWITCH/LED LIGHT	80361	100-53230-310	51.24
04/21	04/16/2021	92123	9222	MILWAUKEE CUSTOM		MARCH 2021 RESTITUTION FROM NOE DE JESUS ARIA P	033121	100-21690	182.00
04/21	04/16/2021	92124	9102	MITCHELLS & PUMPERS		MARCH 2021 RESTITUTION FROM BLAKE CASWELL	033121	100-21690	10.50
04/21	04/16/2021	92125	9224	OSTRIA-HERNANDEZ, JOSE		MARCH 2021 RESTITUTION FROM JOSE SOTO	033121	100-21690	459.01
04/21	04/16/2021	92126	43	PETTY CASH		FRAMES AND PAPER TOWELS	040121	100-52100-310	45.63
04/21	04/16/2021	92126	43	PETTY CASH		POSTAGE	040121	100-52100-310	22.95
04/21	04/16/2021	92127	9223	PIPER, CINDY L		MARCH 2021 RESTITUTION FROM KATRINA MALETTE	033121	100-21690	248.10
04/21	04/16/2021	92128	8693	RUTLEDGE, ABIGAIL		MARCH 2021 RESTITUTION FROM NICHOLAS BOBOS	033121	100-21690	45.96
04/21	04/16/2021	92129	713	STATE OF WISCONSIN		MARCH 2021 COURT FINES	MARCH 202	100-21690	10,476.11
04/21	04/16/2021	92130	9220	TOBACCO CENTER		MARCH 2021 RESTITUTION FROM ANITA STEELE	033121	100-21690	1.39
04/21	04/16/2021	92132	8905	US BANK VOYAGER FLEET SYS		MARCH 2021 FUEL - CHIEF	MARCH 202	100-52100-330	117.52
04/21	04/16/2021	92132	8905	US BANK VOYAGER FLEET SYS		MARCH 2021 FUEL - PATROL	MARCH 202	100-52110-351	1,881.97
04/21	04/16/2021	92132	8905	US BANK VOYAGER FLEET SYS		MARCH 2021 FUEL - INVEST	MARCH 202	100-52120-351	436.29
04/21	04/16/2021	92132	8905	US BANK VOYAGER FLEET SYS		MARCH 2021 FUEL - NSO	MARCH 202	100-52400-351	58.08
04/21	04/16/2021	92132	8905	US BANK VOYAGER FLEET SYS		MARCH 2021 FUEL - CSO	MARCH 202	100-52140-351	193.71
04/21	04/16/2021	92133	27	VANDEWALLE & ASSOCIATES		PLANNING PROF SVCS	202103042	100-52400-219	4,132.00
04/21	04/16/2021	92134	7783	VARELA, ALEJANDRO		INTERPRETING SVCS FOR COURT ON 3/31/21	033121	100-51200-219	60.00
04/21	04/16/2021	92135	125	WALWORTH CO CLERK OF CIR		G4803C72VM LEROY HEIDER	G4803C72V	100-45114-52	150.00
04/21	04/16/2021	92135	125	WALWORTH CO CLERK OF CIR		G4803G4K4 COREY HEIDER	G4803G4K	100-45114-52	150.00
04/21	04/16/2021	92136	125	WALWORTH CO TREASURER		MARCH 2021 COURT FINES	MARCH 202	100-21690	3,527.62
04/21	04/16/2021	92137	628	WHITEWATER CHAMBER OF C		CHAMBER CHEQUES FOR PHOTO CONTEST	1378	100-51400-790	20.00
04/21	04/16/2021	92139	6394	WI DEPT OF SAFETY & PROFE		2021 CONTROLLED SUBSTANCE FOR K9	2021 CONT	100-25212	25.00

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04/21	04/16/2021	92143	8566	WLECHA		2021 MEMBERSHIP-VANDER STEEG	2021	100-25212	35.00
04/21	04/16/2021	92143	8566	WLECHA		2021 MEMBERSHIP-MEYER	2021	100-25212	35.00
04/21	04/16/2021	92143	8566	WLECHA		2021 MEMBERSHIP-STUPPY	2021	100-25212	35.00
04/21	04/16/2021	92143	8566	WLECHA		2021 MEMBERSHIP-RAAP	2021	100-25212	35.00
04/21	04/16/2021	92144	9221	ZEURNER, HANS L		MARCH 2021 RESTITUTION FROM LOGAN ROBB	033121	100-21690	100.00
04/21	04/29/2021	92145	9235	AP ENVIRONMENTAL INC		ASBSTOS INSPECTION-206 E CRAVATH	21-202	100-15205	1,750.00
04/21	04/29/2021	92148	8102	BROWN, BRIENNE		MAR-APR 2021 YOGA CLASSES	MAR-APR 20	100-46733-55	628.00
04/21	04/29/2021	92151	9122	CARPENTER, RITA		WATERCOLOR CLASS FEE	042821	100-46733-55	180.00
04/21	04/29/2021	92153	9230	CURTIS, MADISENNE D		RFND OVERPMT ON CITATION G4800ZLW6P	G4800ZLW6	100-21690	189.00
04/21	04/29/2021	92154	9233	DAN FRANK UPHOLSTERY		#464 CAR SEAT REPAIR	593601	100-53230-352	180.00
04/21	04/29/2021	92156	4192	DIVERSIFIED BENEFIT SVC INC		APRIL 2021 FLEX PLAN	326736	100-51500-217	248.10
04/21	04/29/2021	92157	7442	EAGLE MEDIA INC		#24 SQUAD ACCIDENT REPAIRS	00132316	100-52110-241	112.00
04/21	04/29/2021	92159	1255	FASTENAL COMPANY		200 CABLE TIES	WIWHT5443	100-53270-359	23.00
04/21	04/29/2021	92159	1255	FASTENAL COMPANY		300 CABLE TIES	WIWHT5453	100-51600-310	9.54
04/21	04/29/2021	92161	191	JEFFERSON CO CLERK OF CO		BOND PMT CASE#21-004280 DAKOTA MARX	21.004280	100-45114-52	150.00
04/21	04/29/2021	92162	6276	JOHN DEERE FINANCIAL		BLOWER FUEL FILTERS	APRIL 2021	100-53270-359	32.82
04/21	04/29/2021	92162	6276	JOHN DEERE FINANCIAL		POLE SAW SUPPLIES	APRIL 2021	100-53270-359	50.48
04/21	04/29/2021	92162	6276	JOHN DEERE FINANCIAL		KUBOTA TRANSMISSION REPAIRS	APRIL 2021	100-53270-242	1,425.18
04/21	04/29/2021	92163	110	KB SHARPENING SERVICES IN		7 MOWER BLADES SHARPENED/CHIPPER KNIVES	112175	100-53270-359	66.00
04/21	04/29/2021	92171	358	STRAND ASSOCIATES INC		HOFFMANN PROPERTY DRAINAGE	170275	100-53100-213	501.74
04/21	04/29/2021	92171	358	STRAND ASSOCIATES INC		HUGHES/COYLES DEVELOPMENT	170275	100-52400-219	1,372.93
04/21	04/29/2021	92171	358	STRAND ASSOCIATES INC		PMT MEETING	170275	100-53100-213	325.38
04/21	04/29/2021	92172	9162	TANIS, AJ		RFND OVERPMT ON ACCNT	042921	100-45135-53	25.00
04/21	04/29/2021	92175	7783	VARELA, ALEJANDRO		INTERPRETING SVCS FOR COURT ON 04/28/21	042821	100-51200-219	60.00
04/21	04/29/2021	92176	6	WALMART COMMUNITY/SYNCB		FRAMES	APRIL 2021	100-52100-310	15.86
04/21	04/29/2021	92176	6	WALMART COMMUNITY/SYNCB		PAPERTOWELS/KLEENEX	APRIL 2021	100-52100-310	43.20
04/21	04/29/2021	92176	6	WALMART COMMUNITY/SYNCB		BOTTLED WATER	APRIL 2021	100-52100-310	4.38
04/21	04/29/2021	92177	125	WALWORTH CO PUBLIC WORK		SALT AND SAND	21405	100-53320-460	6,159.08
04/21	04/29/2021	92179	69	WI DEPT OF JUSTINCE - TIME		2021 BCN CIRCUIT & TIME ACCESS	455TIME-000	100-52600-295	2,333.25
04/21	04/29/2021	92181	195	WI DEPT OF TRANSPORTATION		22 LICENSE PLATE SUSPENSIONS	042221	100-52140-360	110.00
04/21	04/22/2021	900158	8487	US BANK		USPS STAMPS ENDICIA-KA	APRIL 2021	100-16500	300.00
04/21	04/22/2021	900158	8487	US BANK		USPS STAMPS ENDICIA-KA	APRIL 2021	100-16500	300.00
04/21	04/22/2021	900158	8487	US BANK		USPS STAMPS ENDICIA-KA	APRIL 2021	100-16500	150.00
04/21	04/22/2021	900158	8487	US BANK		TST* THE SWEETSPOT BAK	APRIL 2021	100-23102	57.00
04/21	04/22/2021	900158	8487	US BANK		TST* THE SWEETSPOT BAK	APRIL 2021	100-23102	56.00
04/21	04/22/2021	900158	8487	US BANK		REDBOX *DVD RENTAL-DE	APRIL 2021	100-46733-55	2.11
04/21	04/22/2021	900158	8487	US BANK		CHEAPJOESAR-DEBRA WE	APRIL 2021	100-46733-55	311.23
04/21	04/22/2021	900158	8487	US BANK		SOUTHERN LAKES NEWSP	APRIL 2021	100-51100-320	75.03
04/21	04/22/2021	900158	8487	US BANK		SOUTHERN LAKES NEWSP	APRIL 2021	100-51100-320	388.75

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
04/21	04/22/2021	900158	8487	US BANK	SOUTHERN LAKES NEWSP	NOTICE OF LANDMARK DESIGNATION	APRIL 2021	100-51100-320	15.10
04/21	04/22/2021	900158	8487	US BANK	SOUTHERN LAKES NEWSP	NOTICE OF HEARING-DISCONT OF WSOR RAILROAD	APRIL 2021	100-51100-320	64.00
04/21	04/22/2021	900158	8487	US BANK	CENTRAL PRINTING AND M	Admin-Regular & window envelopes	APRIL 2021	100-51400-310	672.00
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*6377X0PJ3-	Admin-Wireless keyboard and mouse for HR Coord	APRIL 2021	100-51400-310	59.39
04/21	04/22/2021	900158	8487	US BANK	WALMART.COM AY-KATHRY	Admin-Light bulbs for photography equipment	APRIL 2021	100-51400-310	28.18
04/21	04/22/2021	900158	8487	US BANK	WALMART.COM AY-KATHRY	Admin-Extension cords for employee photos	APRIL 2021	100-51400-310	32.48
04/21	04/22/2021	900158	8487	US BANK	TST* THE SWEETSPOT CAF	Admin-New NS Dir lunch	APRIL 2021	100-51400-310	33.77
04/21	04/22/2021	900158	8487	US BANK	VERITV OPERATING CO- A	Admin-Copy pallet of paper	APRIL 2021	100-51400-310	1,152.00
04/21	04/22/2021	900158	8487	US BANK	WAL-MART #1274-KATHRYN	Admin-Coffee, batteries, water, dusters	APRIL 2021	100-51400-310	62.03
04/21	04/22/2021	900158	8487	US BANK	SHRED-IT USA LLC-KAREN	SHREDDING SERVICE	APRIL 2021	100-51400-310	39.96
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*FP5KH7M9	BATTERY BACKUP & CHARGER FOR CITY MANAGER	APRIL 2021	100-51400-310	36.64
04/21	04/22/2021	900158	8487	US BANK	DOJ EPAY RECORDS CHEC	PD - Code E Record Checks for City Clerk, WAFB	APRIL 2021	100-51400-310	77.00
04/21	04/22/2021	900158	8487	US BANK	QUILL CORPORATION-MICH	3HOLE PUNCHER	APRIL 2021	100-51400-310	36.99
04/21	04/22/2021	900158	8487	US BANK	APG SOUTHERN WISCONSI	Admin-Janesville Gazette monthly subscription	APRIL 2021	100-51400-320	14.89
04/21	04/22/2021	900158	8487	US BANK	JIMMY JOHNS - 68-KATHRY	Admin-Emp appreciation gift cards	APRIL 2021	100-51400-790	45.00
04/21	04/22/2021	900158	8487	US BANK	ARBY'S 8788-KATHRYN BO	Admin-Emp appreciation gift cards	APRIL 2021	100-51400-790	30.00
04/21	04/22/2021	900158	8487	US BANK	MCDONALD'S F3374-KATHR	Admin-Emp appreciation gift card	APRIL 2021	100-51400-790	15.00
04/21	04/22/2021	900158	8487	US BANK	TST* THE SWEETSPOT BAK	Admin-Cookies for emp appreciation	APRIL 2021	100-51400-790	252.00
04/21	04/22/2021	900158	8487	US BANK	841 BREWHOUSE-MICHELL	Employee luncheon gift cards	APRIL 2021	100-51400-790	120.00
04/21	04/22/2021	900158	8487	US BANK	COZUMEL MEXICAN RESTA	Employee luncheon gift cards	APRIL 2021	100-51400-790	150.00
04/21	04/22/2021	900158	8487	US BANK	TST* SECOND SALEM BRE	Employee luncheon gift cards	APRIL 2021	100-51400-790	120.00
04/21	04/22/2021	900158	8487	US BANK	TST* FAT JACK S SPORTS B	Employee luncheon gift cards	APRIL 2021	100-51400-790	15.00
04/21	04/22/2021	900158	8487	US BANK	CKE*FANATICO WHITEWAT	Employee luncheon gift cards	APRIL 2021	100-51400-790	60.00
04/21	04/22/2021	900158	8487	US BANK	JERSEY MIKE'S 29004-MICH	Employee luncheon gift cards	APRIL 2021	100-51400-790	15.00
04/21	04/22/2021	900158	8487	US BANK	RICKS EASTSIDE PUB-MIC	Employee luncheon gift cards	APRIL 2021	100-51400-790	15.00
04/21	04/22/2021	900158	8487	US BANK	RICKS EASTSIDE PUB-MIC	Employee luncheon gift cards	APRIL 2021	100-51400-790	15.00
04/21	04/22/2021	900158	8487	US BANK	RICKS EASTSIDE PUB-MIC	Employee luncheon gift cards	APRIL 2021	100-51400-790	15.00
04/21	04/22/2021	900158	8487	US BANK	RICKS EASTSIDE PUB-MIC	Employee luncheon gift cards	APRIL 2021	100-51400-790	15.00
04/21	04/22/2021	900158	8487	US BANK	RICKS EASTSIDE PUB-MIC	Employee luncheon gift cards	APRIL 2021	100-51400-790	15.00
04/21	04/22/2021	900158	8487	US BANK	TACO FRESCO-MICHELE	Employee luncheon gift cards	APRIL 2021	100-51400-790	90.00
04/21	04/22/2021	900158	8487	US BANK	CULVERS OF WHITEWATER	Employee luncheon gift cards	APRIL 2021	100-51400-790	150.00
04/21	04/22/2021	900158	8487	US BANK	LA PIAZZA PIZZERIA-MICHE	Employee luncheon gift cards	APRIL 2021	100-51400-790	45.00
04/21	04/22/2021	900158	8487	US BANK	QDOBA 2651-MICHELE DU	Employee luncheon gift cards	APRIL 2021	100-51400-790	120.00
04/21	04/22/2021	900158	8487	US BANK	SPECTRUM-JEREMIAH THO	FEB 2021 PHONE SVC/CABLE/BOXES	APRIL 2021	100-51450-225	907.49
04/21	04/22/2021	900158	8487	US BANK	VZWRLSS*APOCC VISB-JE	FEB 2021 CELL SERVICE	APRIL 2021	100-51450-225	2,104.12
04/21	04/22/2021	900158	8487	US BANK	ATT*CONS PHONE PMT-JE	FEB 2021 INDV PHONE LINES/LONG DISTANCE	APRIL 2021	100-51450-225	938.74
04/21	04/22/2021	900158	8487	US BANK	SPECTRUM-JEREMIAH THO	MAR 2021 BACKUP INTERNET/CABLE/BOXES	APRIL 2021	100-51450-225	243.52
04/21	04/22/2021	900158	8487	US BANK	SPECTRUM-JEREMIAH THO	MAR 2021 PHONE SVC/CABLE/BOXES	APRIL 2021	100-51450-225	861.65

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
04/21	04/22/2021	900158	8487	US BANK	ZOOM.US 888-799-9666-TIM	MARCH 2021 VIRTUAL MEETINGS	APRIL 2021	100-51450-225	363.96
04/21	04/22/2021	900158	8487	US BANK	WPY*DATA PROCESSING D	MARCH 2021 EGOLD FAX SERVICE	APRIL 2021	100-51450-225	137.69
04/21	04/22/2021	900158	8487	US BANK	LOGMEIN*GOTOMEETING-T	MARCH 2021 VIRTUAL MEETINGS	APRIL 2021	100-51450-225	29.54
04/21	04/22/2021	900158	8487	US BANK	BACKBLAZE-TIMOTHY NOB	MARCH 2021 CLOUD STORAGE	APRIL 2021	100-51450-245	89.85
04/21	04/22/2021	900158	8487	US BANK	WALMART.COM AU-KATHRY	Finance-Thomas standing desk	APRIL 2021	100-51500-310	399.00
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*Y94JF7LQ3	Finance-Thomas Antifatigue mat	APRIL 2021	100-51500-310	39.95
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-KARE	POSTAGE STAMPS	APRIL 2021	100-51500-310	183.33
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-KARE	ZIMMERMAN CERT LETTER	APRIL 2021	100-51500-310	7.00
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*RH7A60P23-	DUNKIN COFFEE	APRIL 2021	100-51500-310	32.26
04/21	04/22/2021	900158	8487	US BANK	SHRED-IT USA LLC-KAREN	SHREDDING SERVICE	APRIL 2021	100-51500-310	39.95
04/21	04/22/2021	900158	8487	US BANK	CINTAS CORP-ALISON STO	UNIFORMS	APRIL 2021	100-51600-118	23.28
04/21	04/22/2021	900158	8487	US BANK	DALES BOOTERY-BRAD MA	Safety Boots	APRIL 2021	100-51600-118	292.00
04/21	04/22/2021	900158	8487	US BANK	COVERALL NORTH AMERIC	MARCH 2021 JANITORIAL SVC-341 S FREEMONT ST	APRIL 2021	100-51600-246	300.00
04/21	04/22/2021	900158	8487	US BANK	COVERALL NORTH AMERIC	MARCH 2021 JANITORIAL SVC-504 W STARIN RD	APRIL 2021	100-51600-246	830.00
04/21	04/22/2021	900158	8487	US BANK	COVERALL NORTH AMERIC	MARCH 2021 JANITORIAL SVC-146 W NORTH ST	APRIL 2021	100-51600-246	1,243.00
04/21	04/22/2021	900158	8487	US BANK	COVERALL NORTH AMERIC	MARCH 2021 JANITORIAL SVC-312 W WHITEWATER ST	APRIL 2021	100-51600-246	4,142.00
04/21	04/22/2021	900158	8487	US BANK	SUPERIOR CHEMICAL COR	DRAIN CLEANER/FOAM CLEANER	APRIL 2021	100-51600-310	231.59
04/21	04/22/2021	900158	8487	US BANK	PER MAR SECURITY-KARE	1Q21 WHT BLDG MONITORING SVCS	APRIL 2021	100-51600-310	341.61
04/21	04/22/2021	900158	8487	US BANK	NASSCO INC-ERIC BOETTC	REFUND BATTERY OPERATED SANITIZING STATIONS	APRIL 2021	100-51600-310	522.00-
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*PP8RL6R43-	Air purifier for office area	APRIL 2021	100-51600-310	179.99
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*3D8PC3X6	POWER CORD-CRAVATH	APRIL 2021	100-51600-310	37.96
04/21	04/22/2021	900158	8487	US BANK	WHITEWATER GLASS-JERE	STORM GLASS REPLACEMENT	APRIL 2021	100-51600-355	68.88
04/21	04/22/2021	900158	8487	US BANK	SCHINDLER ELEVATOR CO	ELEVATOR ENVIORNMENT TEMPERATURE REPAIR	APRIL 2021	100-51600-355	1,012.16
04/21	04/22/2021	900158	8487	US BANK	SCHINDLER ELEVATOR CO	ELEVATOR DOOR CLUTCH REPAIR	APRIL 2021	100-51600-355	1,012.16
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-DANI	Postage for WILEAG binder mailed to Executive Director	APRIL 2021	100-52100-219	11.64
04/21	04/22/2021	900158	8487	US BANK	AMERICAN AWARDS & PRO	Awards for 2020 award ceremony	APRIL 2021	100-52100-219	195.80
04/21	04/22/2021	900158	8487	US BANK	LEXISNEXIS EPIC-DANIELA	Lexis Nexis March bill	APRIL 2021	100-52100-225	113.65
04/21	04/22/2021	900158	8487	US BANK	ROCK AUTO-DANIEL A MEY	Rock Auto suspension items for squad #19 and #22: shocks,	APRIL 2021	100-52100-241	519.35
04/21	04/22/2021	900158	8487	US BANK	CDW GOVT #8043698-TIMO	TRAFFIC CAMERA MOUNTING BRACKETS	APRIL 2021	100-52100-310	160.66
04/21	04/22/2021	900158	8487	US BANK	VERTIV-MIDWEST-SABRIN	PD - 10M 20# White Comet Multipurpose Paper 5 Quantity Or	APRIL 2021	100-52100-310	149.00
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*Y41E01BE3	PD - Privacy Window Film and Tape Measure	APRIL 2021	100-52100-310	29.62
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-SABR	PD - 8 rolls of 100 Stamps	APRIL 2021	100-52100-310	440.00
04/21	04/22/2021	900158	8487	US BANK	WCTC REGISTRATION-SAB	PD - Stuppy Dual Purpose K9 Seminar	APRIL 2021	100-52110-211	250.00
04/21	04/22/2021	900158	8487	US BANK	FT HEALTHCARE-HOSPITAL	Firearms Instructors Lead testing-Borchardt and Kolb	APRIL 2021	100-52110-219	186.00
04/21	04/22/2021	900158	8487	US BANK	AURORA PATIENT PAYMEN	PD - Aurora Lakeland Blood Draw Agency Case #s 20-01099	APRIL 2021	100-52110-219	75.00
04/21	04/22/2021	900158	8487	US BANK	FT HEALTHCARE-HOSPITAL	PD - FAMH Blood Draw Agency Case #s 21-002127and 21-0	APRIL 2021	100-52110-219	113.48
04/21	04/22/2021	900158	8487	US BANK	1791 WWW.LKQONLINE.CO	Repr/Mtn Machinery / Equipment - replace driver's seat for sq	APRIL 2021	100-52110-242	273.56
04/21	04/22/2021	900158	8487	US BANK	EXTREMETACTICALDYNAM	Repr/Mtn Machinery / Equipment - replace light for squad 24	APRIL 2021	100-52110-242	84.44
04/21	04/22/2021	900158	8487	US BANK	CDW GOVT #9623237-TIMO	PD SQUAD PRINTER	APRIL 2021	100-52110-242	278.43

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
04/21	04/22/2021	900158	8487	US BANK	AED SUPERSTORE-DANIEL	AED case	APRIL 2021	100-52110-310	155.09
04/21	04/22/2021	900158	8487	US BANK	CABLE TIES AND MORE-AD	DAAT/Firearms - Orange coating for training gun handles	APRIL 2021	100-52110-360	28.81
04/21	04/22/2021	900158	8487	US BANK	SOUTHERN LAKES NEWSP	CUP HEARING NOTICE	APRIL 2021	100-52400-212	61.90
04/21	04/22/2021	900158	8487	US BANK	EIG*BLUEHOST.COM-TIMO	GIS DOMAIN RENEWAL	APRIL 2021	100-52400-224	32.99
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*Y94JF7LQ3	NS-Antifatigue mat	APRIL 2021	100-52400-310	39.95
04/21	04/22/2021	900158	8487	US BANK	WALMART.COM AW-KATHR	NS-Standing desk	APRIL 2021	100-52400-310	399.00
04/21	04/22/2021	900158	8487	US BANK	APCO INTERNATIONAL INC-	PD-SHROCK APCO CTO TRAINING	APRIL 2021	100-52600-211	464.00
04/21	04/22/2021	900158	8487	US BANK	VIRTUAL ACADEMY-SABRIN	PD - T-CPR Online Training For Dispatchers	APRIL 2021	100-52600-211	360.00
04/21	04/22/2021	900158	8487	US BANK	LANGUAGE LINE-SABRINA	PD - Spanish Interpreter for phone call	APRIL 2021	100-52600-219	15.99
04/21	04/22/2021	900158	8487	US BANK	LANGUAGE LINE-SABRINA	PD - Spanish Interpreter for phone calls received 03/10 and 0	APRIL 2021	100-52600-219	29.75
04/21	04/22/2021	900158	8487	US BANK	BLAIN'S FARM & FLEET-KEL	EMERSON 3.3 CU FT REFRIGERATOR	APRIL 2021	100-53100-310	99.88
04/21	04/22/2021	900158	8487	US BANK	WM SUPERCENTER #1274-	OFFICE SUPPLIES	APRIL 2021	100-53100-310	1.87
04/21	04/22/2021	900158	8487	US BANK	AMZ*SHOPLET-KELLY FREE	ZEP PROFESSIONAL LUBRICANT	APRIL 2021	100-53230-310	156.18
04/21	04/22/2021	900158	8487	US BANK	MCMASER-CARR-KELLY F	FIGURE-EIGHT CONNECTING LINK	APRIL 2021	100-53230-310	57.11
04/21	04/22/2021	900158	8487	US BANK	MCMASER-CARR-KELLY F	FIGURE-EIGHT CONNECTING LINK RETURN	APRIL 2021	100-53230-310	80.45-
04/21	04/22/2021	900158	8487	US BANK	DALEE WATER CONDITIONI	MARCH 2021 WATER COOLER RENTAL	APRIL 2021	100-53230-310	30.95
04/21	04/22/2021	900158	8487	US BANK	LAWSON PRODUCTS-ALIS	REPAIR PARTS	APRIL 2021	100-53230-310	248.14
04/21	04/22/2021	900158	8487	US BANK	CINTAS CORP-ALISON STO	SHOP TOWELS AND MATS	APRIL 2021	100-53230-310	378.42
04/21	04/22/2021	900158	8487	US BANK	RADIATOR EXPRESS WARE	REPAIR PARTS	APRIL 2021	100-53230-352	140.32
04/21	04/22/2021	900158	8487	US BANK	ALL WORLD TRANSMISSIO	#480 TRANSMISSION REPAIR	APRIL 2021	100-53230-352	975.00
04/21	04/22/2021	900158	8487	US BANK	PETE'S TIRE SERVICES-ALI	#26 FLAT TIRE REPAIR	APRIL 2021	100-53230-354	100.00
04/21	04/22/2021	900158	8487	US BANK	TROYERS BIRDS PARADISE	SUPPLIES	APRIL 2021	100-53270-213	1,361.46
04/21	04/22/2021	900158	8487	US BANK	MID STATE EQUIP JANESVI	#771 MAINTENANCE PARTS	APRIL 2021	100-53270-242	661.45
04/21	04/22/2021	900158	8487	US BANK	PETE'S TIRE SERVICES-ALI	#771, #772, #773 MULTI TRAC	APRIL 2021	100-53270-242	1,214.00
04/21	04/22/2021	900158	8487	US BANK	REINDERS SUSSEX CUSTO	REPAIR PARTS FOR #772, #773	APRIL 2021	100-53270-242	1,757.25
04/21	04/22/2021	900158	8487	US BANK	CINTAS CORP-ALISON STO	UNIFORMS	APRIL 2021	100-53300-118	496.44
04/21	04/22/2021	900158	8487	US BANK	DALES BOOTERY-BRAD MA	Safety Boots	APRIL 2021	100-53300-118	1,994.00
04/21	04/22/2021	900158	8487	US BANK	TAPCO-ALISON STOLL	TRAFFIC CONTROL SUPPLIES	APRIL 2021	100-53300-354	2,024.28
04/21	04/22/2021	900158	8487	US BANK	KAESTNER AUTO ELECTRI	#409, #410 RND GROM LED	APRIL 2021	100-53320-353	110.00
04/21	04/22/2021	900158	8487	US BANK	KAESTNER AUTO ELECTRI	REMOTE ANTENA	APRIL 2021	100-53320-353	49.59
04/21	04/22/2021	900158	8487	US BANK	GRAY'S INC.-ALISON STOLL	WESTERN POLY	APRIL 2021	100-53320-353	138.00
04/21	04/22/2021	900158	8487	US BANK	MOTION INDUSTRIES OFFI	HYD MOTOR FOR SALTERS	APRIL 2021	100-53320-353	816.94
04/21	04/22/2021	900158	8487	US BANK	WHITEWATER GLASS-JERE	10 UCHANNELS 12FOOT	APRIL 2021	100-55111-245	367.80
04/21	04/22/2021	900158	8487	US BANK	COVERALL NORTH-AMERIC	MARCH 2021 JANITORIAL SVC-431 W CENTER ST	APRIL 2021	100-55111-246	1,147.00
04/21	04/22/2021	900158	8487	US BANK	ALSCO INC.-JEREMIAH TH	FEB 2021 MAT SERVICE	APRIL 2021	100-55111-355	54.10
04/21	04/22/2021	900158	8487	US BANK	WAL-MART #1274-DAN BUC	LED LIGHTBULBS	APRIL 2021	100-55111-355	9.74
04/21	04/22/2021	900158	8487	US BANK	MARVOLUS-MICHELLE DUJ	Story Book Walk Display Ground Signs	APRIL 2021	100-55210-310	97.58
04/21	04/22/2021	900158	8487	US BANK	EIG*CONSTANTCONTACT C	Constant Contact Marketing and Promotion program	APRIL 2021	100-55210-324	95.00
04/21	04/22/2021	900158	8487	US BANK	DOJ EPAY RECORDS CHEC	PD - Code E Record Checks for Seniors	APRIL 2021	100-55310-310	7.00

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04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*0P3J61UV3	seniors - table tablet holder	APRIL 2021	100-55310-310	33.97
04/21	04/22/2021	900158	8487	US BANK	BLACKHAWK TECHNICAL-J	EMT TEST-PURDY	APRIL 2021	100-25520	175.00
04/21	04/22/2021	900158	8487	US BANK	BLACKHAWK TECHNICAL-J	EMT COURSES-COAKLEY,FRITZ,TOMLINSON	APRIL 2021	100-25520	1,881.66
04/21	04/22/2021	900158	8487	US BANK	NATIONAL REGISTRY EMT-	NREMT test fee for Fritz	APRIL 2021	100-25520	136.00
04/21	04/22/2021	900158	8487	US BANK	NATIONAL REGISTRY EMT-	NREMT test fee for Coakley	APRIL 2021	100-25520	136.00
04/21	04/22/2021	900158	8487	US BANK	ZOOM.US 888-799-9666-SC	EMS meetings/training	APRIL 2021	100-25520	15.81
04/21	04/22/2021	900158	8487	US BANK	S & H TRUCK SVC-BRODY F	#1282 OIL CHANGE/UJOINT	APRIL 2021	100-25520	1,766.30
04/21	04/22/2021	900158	8487	US BANK	S & H TRUCK SVC-BRODY F	#1281 INSTALL NEW PORTABLE SUCTION UNIT	APRIL 2021	100-25520	324.76
04/21	04/22/2021	900158	8487	US BANK	S & H TRUCK SVC-BRODY F	VEHICLE REPAIR/MAINTENANCE	APRIL 2021	100-25520	700.97
04/21	04/22/2021	900158	8487	US BANK	STRYKER*MEDICAL-MACKL	LUCUS DEVICE REPAIR	APRIL 2021	100-25520	566.55
04/21	04/22/2021	900158	8487	US BANK	WINCHESTER TRUE VALUE	UPS SHIPPING/PACKAGING TAPE	APRIL 2021	100-25520	19.02
04/21	04/22/2021	900158	8487	US BANK	HOMEDEPOT.COM-MACKLE	STORAGE SHELVING UNIT	APRIL 2021	100-25520	459.98
04/21	04/22/2021	900158	8487	US BANK	BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	APRIL 2021	100-25520	213.37
04/21	04/22/2021	900158	8487	US BANK	EMERGENCY MEDICAL PR	MEDICAL SUPPLIES	APRIL 2021	100-25520	268.65
04/21	04/22/2021	900158	8487	US BANK	BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	APRIL 2021	100-25520	518.28
04/21	04/22/2021	900158	8487	US BANK	AIRGAS USA, LLC-MACKLE	MEDICAL SUPPLIES	APRIL 2021	100-25520	91.84
04/21	04/22/2021	900158	8487	US BANK	AIRGAS USA, LLC-MACKLE	MEDICAL SUPPLIES	APRIL 2021	100-25520	83.59
04/21	04/22/2021	900158	8487	US BANK	AIRGAS USA, LLC-MACKLE	MEDICAL SUPPLIES	APRIL 2021	100-25520	19.96
04/21	04/22/2021	900158	8487	US BANK	BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	APRIL 2021	100-25520	570.99
04/21	04/22/2021	900158	8487	US BANK	EB COMBINED AREA FLAS-	COMBINED AREA FLASHOVER TRAINING-LEWIS	APRIL 2021	100-25520	70.00
04/21	04/22/2021	900158	8487	US BANK	BLACKHAWK TECHNICAL-J	FIREFIGHTER PRACTICAL EXAM-PURDY	APRIL 2021	100-25520	80.00
04/21	04/22/2021	900158	8487	US BANK	WPSG, INC.-JOE USELDING	RUBBER BOOTS, STRUCTURAL GLOVE	APRIL 2021	100-25520	265.78
04/21	04/22/2021	900158	8487	US BANK	WAL-MART #1274-JOE USE	BALL MOUNT, 2INBALL, TWIN, PIN AND CLIP	APRIL 2021	100-25520	40.72
04/21	04/22/2021	900158	8487	US BANK	HIVIS & SUMMIT SAFETY-M	CLASS E SAFETY PANTS	APRIL 2021	100-25520	43.46
04/21	04/22/2021	900158	8487	US BANK	DALEE WATER CONDITIONI	MARCH 2021 WATER COOLER RENTAL	APRIL 2021	100-25520	36.95
04/21	04/22/2021	900158	8487	US BANK	WEIDNER & ASSOCIATES-M	THOROGOOD BOOTS	APRIL 2021	100-25520	1,131.02
04/21	04/22/2021	900158	8487	US BANK	TLF*FLORAL VILLA FLOWE	FLORAL ARRANGEMENTS FOR FUNERALS	APRIL 2021	100-25520	216.00
04/21	04/22/2021	900158	8487	US BANK	EAGLE ENGRAVING-MICHA	NAME TAGS	APRIL 2021	100-25520	16.20
04/21	04/22/2021	900158	8487	US BANK	STROBES N MORE-MICHAE	WIDE ANGLE OPTIC LENS	APRIL 2021	100-25520	82.81
04/21	04/22/2021	900158	8487	US BANK	TRIEBOLD OUTDOOR POW	BGA86 BLOW/AP300S BATTERY/MSA220 C-B	APRIL 2021	100-25520	1,394.89
04/21	04/22/2021	900158	8487	US BANK	WAL-MART #1274-MICHAEL	24PKS OF SODA	APRIL 2021	100-25520	77.22
04/21	04/22/2021	900158	8487	US BANK	GUS PIZZA PALACE-JOE US	PIZZAS	APRIL 2021	100-25520	46.36
Total 100:									98,999.94
200	04/21	04/22/2021	900158	US BANK	POLCO / NRC-JEREMIAH T	2021 SURVEY SUBSCRIPTION	APRIL 2021	200-55110-212	2,388.00
200	04/21	04/22/2021	900158	US BANK	WISCONSIN COMMUNITY M	ACHIEVEMENT PLAQUES/CERTIFICATES/STATUETTES	APRIL 2021	200-55110-212	177.00
200	04/21	04/22/2021	900158	US BANK	WISCONSIN COMMUNITY M	WEBINAR REGISTRATION FEE	APRIL 2021	200-55110-212	15.00

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
04/21	04/22/2021	900158	8487	US BANK	PREMIUM WATERS INC-JER	MARCH 2021 WATER COOLER RENTAL & 5GAL WATER J	APRIL 2021	200-55110-310	28.85
04/21	04/22/2021	900158	8487	US BANK	EIG*BLUEHOST.COM-TIMO	PARTIESINWHITEWATER.COM DOMAIN RENEWAL	APRIL 2021	200-55110-320	17.99
04/21	04/22/2021	900158	8487	US BANK	CANVA* 02990-16018674-KR	GRAPHIC DESIGN GRAPHICS	APRIL 2021	200-55110-324	1.00
04/21	04/22/2021	900158	8487	US BANK	CANVA* 02990-16951620-KR	GRAPHIC DESIGN GRAPHICS	APRIL 2021	200-55110-324	1.00
04/21	04/22/2021	900158	8487	US BANK	CANVA* 02996-24075337-KR	GRAPHIC DESIGN GRAPHICS	APRIL 2021	200-55110-324	1.00
04/21	04/22/2021	900158	8487	US BANK	CANVA* 03011-18682500-KR	GRAPHIC DESIGN GRAPHICS	APRIL 2021	200-55110-324	1.00
04/21	04/22/2021	900158	8487	US BANK	FACEBK *N89W3Z6S32-KRI	ADVERTISEMENT	APRIL 2021	200-55110-324	1.95
04/21	04/22/2021	900158	8487	US BANK	CANVA* 03012-152226572-KR	GRAPHIC DESIGN GRAPHICS	APRIL 2021	200-55110-324	1.00
04/21	04/22/2021	900158	8487	US BANK	CANVA* 03018-19797583-KR	GRAPHIC DESIGN GRAPHICS	APRIL 2021	200-55110-324	1.00
04/21	04/22/2021	900158	8487	US BANK	CANVA* 03019-22882211-KR	GRAPHIC DESIGN GRAPHICS	APRIL 2021	200-55110-324	1.00
Total 200:									2,635.79
04/21	04/16/2021	92101	1	DEPT OF UTILITIES		PARKING LOT G	MARCH 202	208-51920-650	44.42
04/21	04/16/2021	92101	1	DEPT OF UTILITIES		PARKING LOT H	MARCH 202	208-51920-650	20.36
04/21	04/16/2021	92101	1	DEPT OF UTILITIES		PARKING LOT I	MARCH 202	208-51920-650	11.11
04/21	04/16/2021	92101	1	DEPT OF UTILITIES		PARKING LOT C	MARCH 202	208-51920-650	12.34
04/21	04/16/2021	92101	1	DEPT OF UTILITIES		PARKING LOT D	MARCH 202	208-51920-650	23.45
04/21	04/16/2021	92101	1	DEPT OF UTILITIES		PARKING LOT J	MARCH 202	208-51920-650	14.81
04/21	04/16/2021	92101	1	DEPT OF UTILITIES		CDA-NEWCOMB ST PARKING PAD	MARCH 202	208-51920-650	123.40
Total 208:									249.89
04/21	04/16/2021	92114	191	JEFFERSON CO TREASURER		PRINTING 10 SETS POLLBOOK LABELS	032321	214-51400-310	74.80
04/21	04/22/2021	900158	8487	US BANK	SOUTHERN LAKES NEWSP	VOTING EQUIP TESTING NOTICE	APRIL 2021	214-51400-310	16.28
04/21	04/22/2021	900158	8487	US BANK	SOUTHERN LAKES NEWSP	ABSENTEE VOTING NOTICE	APRIL 2021	214-51400-310	14.13
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-MICH	ELECTION POSTAGE	APRIL 2021	214-51400-310	330.00
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-MICH	ELECTION POSTAGE	APRIL 2021	214-51400-310	110.00
04/21	04/22/2021	900158	8487	US BANK	PICK N SAVE #396-MICHEL	ELECTION FOOD	APRIL 2021	214-51400-310	141.98
04/21	04/22/2021	900158	8487	US BANK	JIMMY JOHNS - 68-MICHEL	ELECTION FOOD	APRIL 2021	214-51400-310	359.37
04/21	04/22/2021	900158	8487	US BANK	CKE*GRUNZOLIO PIZZERIA	ELECTION FOOD	APRIL 2021	214-51400-310	92.95
Total 214:									1,139.51
04/21	04/29/2021	92166	1445	MID-STATE EQUIPMENT		JD MOWER/SNOWBLOWER KIT	Y11391	215-53560-810	25,679.70

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
Total 215:									
216	04/21	04/16/2021	92094	10-33 VEHICLE SERVICES LLC		#25 NEW SQUAD BUILDOUT	1862	216-52200-820	11,470.52
	04/21	04/16/2021	92104	EAGLE MEDIA INC		#25 NEW SQUAD VINYL APPLICATION	132079	216-52200-820	984.23
Total 216:									
220	04/21	04/01/2021	92087	WAUKESHA CO TREASURER		Office supplies	2021-130101	220-55110-310	108.00
	04/21	04/01/2021	92088	FRIENDS OF THE MUSKEGO LI		Program supplies-adult	2021-03001	220-55110-341	120.00
	04/21	04/01/2021	92089	GONZALEZ, SERGIO		Program supplies-adult	3232021	220-55110-341	100.00
	04/21	04/01/2021	92090	IRVIN L YOUNG MEMORIAL LIB		POSTAGE	MARCH 202	220-55110-313	12.06
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500005519	220-55110-326	230.95
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500006831	220-55110-326	59.99
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500037989	220-55110-326	61.98
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500038300	220-55110-326	124.97
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500062638	220-55110-326	59.99
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500091995	220-55110-326	59.99
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500091996	220-55110-326	275.96
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500091997	220-55110-326	69.98
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500127955	220-55110-326	95.98
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500127957	220-55110-326	115.98
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500168657	220-55110-326	29.99
	04/21	04/01/2021	92091	MIDWEST TAPE LLC		Audiovisual-adult	500235780	220-55110-326	38.99
	04/21	04/01/2021	92092	PARANORMAL INVEST OF MKE		Program supplies-adult	n/a	220-55110-341	200.00
	04/21	04/01/2021	92093	UNIQUE MANAGEMENT SVC IN		Material recovery	599939	220-55110-319	26.85
	04/21	04/16/2021	92101	DEPT OF UTILITIES		424 W FOREST ST-LIBRARY RENTAL	MARCH 202	220-55110-227	35.81
	04/21	04/16/2021	92101	DEPT OF UTILITIES		407 W CENTER ST-LIBRARY RENTAL	MARCH 202	220-55110-227	14.56
	04/21	04/16/2021	92113	JAMES LEASING LLC		MAR 2021 COPIER LEASE	5870	220-55110-310	239.51
	04/21	04/16/2021	92113	JAMES LEASING LLC		MAR 2021 COPY CHARGES	5870	220-55110-310	98.67
	04/21	04/29/2021	92176	WALMART COMMUNITY/SYNCB		DISH SOAP	APRIL 2021	220-55110-310	1.78
	04/21	04/29/2021	92176	WALMART COMMUNITY/SYNCB		YARN/HAND NEEDLES	APRIL 2021	220-55110-341	17.18
	04/21	04/29/2021	92176	WALMART COMMUNITY/SYNCB		WONDERLOOM,BANDS,RICE	APRIL 2021	220-55110-342	20.29
	04/21	04/29/2021	92176	WALMART COMMUNITY/SYNCB		PAPER/UTILITY LINE	APRIL 2021	220-55110-342	22.64
	04/21	04/29/2021	92176	WALMART COMMUNITY/SYNCB		GLUE STICKS	APRIL 2021	220-55110-342	10.34
	04/21	04/29/2021	92176	WALMART COMMUNITY/SYNCB		SHARPS MARKERS	APRIL 2021	220-55110-341	5.31
	04/21	04/22/2021	900158	US BANK		FEB 2021 ALARM LINE	APRIL 2021	220-55110-225	111.80

M = Manual Check, V = Void Check

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04/21	04/22/2021	900158	8487	US BANK	ATT*CONS PHONE PMT-JE	FEB 2021 ALARM LINE	APRIL 2021	220-55110-225	111.80
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*SN77E3DA3	tape, paper	APRIL 2021	220-55110-310	49.34
04/21	04/22/2021	900158	8487	US BANK	SHRED-IT-STACEY LUNSO	document shredding service	APRIL 2021	220-55110-310	71.04
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*YD4ZE3ZW	tape, paper	APRIL 2021	220-55110-310	25.71
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*MG99H81Z3-	shipping tape	APRIL 2021	220-55110-310	25.39
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*D75KD3X5	paper bags COVID19	APRIL 2021	220-55110-310	55.57
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult books	APRIL 2021	220-55110-321	120.25
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult books	APRIL 2021	220-55110-321	314.73
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult books	APRIL 2021	220-55110-321	621.59
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult books	APRIL 2021	220-55110-321	280.04
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult books	APRIL 2021	220-55110-321	511.50
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult books	APRIL 2021	220-55110-321	249.26
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult books	APRIL 2021	220-55110-321	736.36
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*933QZ21R3	adult books	APRIL 2021	220-55110-321	33.39
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult books	APRIL 2021	220-55110-321	153.00
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*VP42Q3J73	adult books	APRIL 2021	220-55110-321	29.95
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	children's books	APRIL 2021	220-55110-323	33.12
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	children's books	APRIL 2021	220-55110-323	98.02
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	children's books	APRIL 2021	220-55110-323	23.20
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	children's books	APRIL 2021	220-55110-323	25.85
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	children's books	APRIL 2021	220-55110-323	17.47
04/21	04/22/2021	900158	8487	US BANK	JOURNAL SENTINEL-STAGE	Milwaukee Journal Sentinel monthly subscription fee	APRIL 2021	220-55110-324	56.52
04/21	04/22/2021	900158	8487	US BANK	APG SOUTHERN WISCONSIN	Janesville Gazette monthly subscription fee	APRIL 2021	220-55110-324	24.50
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult DVDs	APRIL 2021	220-55110-326	40.99
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*564ZT5J53-S	adult DVDs and CDs	APRIL 2021	220-55110-326	31.68
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult DVDs and CDs	APRIL 2021	220-55110-326	88.16
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*4N0I136R3-S	adult DVDs	APRIL 2021	220-55110-326	37.95
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult DVDs	APRIL 2021	220-55110-326	58.26
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*XY1O577T3-	adult DVDs	APRIL 2021	220-55110-326	40.92
04/21	04/22/2021	900158	8487	US BANK	AMAZON.COM*K732D0L23	adult DVDs	APRIL 2021	220-55110-326	42.92
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult DVDs	APRIL 2021	220-55110-326	252.21
04/21	04/22/2021	900158	8487	US BANK	BAKER & TAYLOR - BOOKS-	adult music CDs	APRIL 2021	220-55110-326	11.88
04/21	04/22/2021	900158	8487	US BANK	WI STATE PARKS PASS-STA	adult program supplies	APRIL 2021	220-55110-341	28.00
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*NS2CH1BB	program supplies-adult	APRIL 2021	220-55110-341	25.97
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*B06SV99Z3	program supplies-adult	APRIL 2021	220-55110-341	43.90
04/21	04/22/2021	900158	8487	US BANK	LOWES #00907*-STACEY LU	program supplies-adult	APRIL 2021	220-55110-341	138.93
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*7D3319K03	program supplies-children	APRIL 2021	220-55110-342	3.84
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*3S9Q40ZP3	program supplies-children	APRIL 2021	220-55110-342	49.76
04/21	04/22/2021	900158	8487	US BANK	PAYPAL *ZOOMVIDEOCO-S	Zoom video platform monthly subscription plus webinar	APRIL 2021	220-55110-342	58.01

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04/21	04/22/2021	900158	8487	US BANK	LOWES #00907*-STACEY LU	program supplies-children	APRIL 2021	220-55110-342	120.71
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*325IN39D3-	yard signs for story walk	APRIL 2021	220-55110-342	58.86
Total 220: 7,170.10									
230	04/21	04/16/2021	92118	42	JOHNS DISPOSAL SERVICE IN	APRIL 2021 REFUSE	620870	230-53600-219	22,399.58
	04/21	04/16/2021	92118	42	JOHNS DISPOSAL SERVICE IN	APRIL 2021 RECYCLE	620870	230-53600-295	10,375.68
	04/21	04/16/2021	92118	42	JOHNS DISPOSAL SERVICE IN	APRIL 2021 BULK	620870	230-53600-219	4,485.32
Total 230: 37,260.58									
235	04/21	04/16/2021	92097	47	BROWN CAB SERVICE INC	FEB 2021 CAB SERVICES	1511	235-51350-295	8,616.13
	04/21	04/16/2021	92097	47	BROWN CAB SERVICE INC	MARCH 2021 CAB SERVICES	1572	235-51350-295	10,069.76
Total 235: 18,685.89									
246	04/21	04/23/2021	92146	43	PETTY CASH	FUND 246 PETTY CASH FOR 2021	2021 FUND	246-55110-346	500.00
	04/21	04/29/2021	92164	7910	LIPARI	RETURNED CHIPS	2543702	246-55110-346	91.48-
	04/21	04/29/2021	92164	7910	LIPARI	CHIPS/BUNS/CHEESE/SOFTSERVE/CONDIMENTS	5924168	246-55110-346	1,396.91
	04/21	04/29/2021	92164	7910	LIPARI	HAMB/HOTDOGS/BRATS/CHIX BREATS	5960461	246-55110-346	1,137.12
	04/21	04/29/2021	92168	7941	PEPSI-COLA	39 CASES OF SODA/WATER/GATORADE	66520261	246-55110-346	825.99
	04/21	04/29/2021	92173	8557	THE COACH'S LOCKER	10DZN BASEBALLS	675741	246-55110-310	395.00
Total 246: 4,163.54									
247	04/21	04/16/2021	92099	7972	CARRICO AQUATIC RESOURCE	MARCH 2021 DAILY OP CONSULT	0211186	247-55600-350	840.00
	04/21	04/16/2021	92099	7972	CARRICO AQUATIC RESOURCE	APRIL 2021 EQUIP & CHEMICALS	20211156	247-55600-348	1,500.00
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	580 S ELIZABETH ST-AQUATIC CTR	MARCH 202	247-55700-221	2,076.05
	04/21	04/16/2021	92119	8825	KREATIVE SOLUTIONS LLC	WAFU WEBSITE DESIGN	1351	247-55800-324	1,375.00
	04/21	04/16/2021	92141	274	UNEMPLOYMENT INSURANCE	MARCH 2021 UNEMPLOYMENT	0000107271	247-55150-158	113.17
	04/21	04/22/2021	900158	8487	US BANK	FEB 2021 MAT SERVICE	APRIL 2021	247-55800-310	97.04
	04/21	04/22/2021	900158	8487	US BANK	CLOSED SYSTEM LAB ANALYSIS	APRIL 2021	247-55800-310	80.00
	04/21	04/22/2021	900158	8487	US BANK	WAFU Lifeguarding supplies, lanyards for whistles	APRIL 2021	247-55800-310	23.10
	04/21	04/22/2021	900158	8487	US BANK	WAFU Lifeguarding supplies, radios and satey whistles	APRIL 2021	247-55800-310	230.33
	04/21	04/22/2021	900158	8487	US BANK	WALGREENS #12638-LORE	APRIL 2021	247-55800-310	36.91
Total 247: 8,249.54									

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04/21	04/22/2021	900158	8487	US BANK	NATIONAL HOSPITALITY SU	5 WALL MOUNTED HAIR DRYERS	APRIL 2021	247-55800-310	126.29
04/21	04/22/2021	900158	8487	US BANK	ZOOM.US 888-799-9666-ERI	Fitness Class App for Virtual Classes	APRIL 2021	247-55800-310	29.98
04/21	04/22/2021	900158	8487	US BANK	SIGNUPGENIUS-ERIC BOET	Fitness Class app for WAFC	APRIL 2021	247-55800-310	9.99
04/21	04/22/2021	900158	8487	US BANK	WHENIWORK.COM-ERIC B	Scheduling and time tracking app	APRIL 2021	247-55800-310	168.00
04/21	04/22/2021	900158	8487	US BANK	NASSCO INC-ERIC BOETTC	PAPER TOWELS/BATHROOM CLEANER/FLOOR CLEANER	APRIL 2021	247-55800-310	608.19
Total 247:									7,314.05
248	04/21	04/29/2021	92173	THE COACH'S LOCKER		VOLLEYBALLS	675740	248-55110-417	415.00
04/21	04/29/2021	92173	8557	THE COACH'S LOCKER		FIRST AID KITS/SCOREBOOKS/POP UP NETS	675742	248-55110-425	463.00
04/21	04/29/2021	92173	8557	THE COACH'S LOCKER		7 BASEBALL BATS 8U-14U	678851	248-55110-425	336.00
04/21	04/22/2021	900158	8487	US BANK	TARGET 00008094- MIC	Bunny Basket Supplies	APRIL 2021	248-55110-310	59.24
04/21	04/22/2021	900158	8487	US BANK	WM SUPERCENTER #1274-	Bunny Basket Supplies	APRIL 2021	248-55110-310	14.47
04/21	04/22/2021	900158	8487	US BANK	GLOBAL RECOGNITION--MI	T-Shirts for Be Active Challenge	APRIL 2021	248-55110-310	173.44
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-MICH	Mailing of shirts for Be Active Program	APRIL 2021	248-55110-310	14.95
04/21	04/22/2021	900158	8487	US BANK	SAMS CLUB #4840-MICHEL	Sams Club Membership Renewal	APRIL 2021	248-55110-320	130.44
04/21	04/22/2021	900158	8487	US BANK	SP * NAYS ONLINE STORE-	Start Smart Soccer Equipment	APRIL 2021	248-55110-430	308.16
04/21	04/22/2021	900158	8487	US BANK	SAMS CLUB #4840-MICHEL	After School Snacks	APRIL 2021	248-55110-475	60.88
04/21	04/22/2021	900158	8487	US BANK	OTC BRANDS INC-MICHEL	After School Supplies	APRIL 2021	248-55110-475	159.35
Total 248:									2,134.93
271	04/21	04/29/2021	92152	COUNTRY FINANCIAL		CLAIM# 201-1707202 MOBIN AHMAD	CLAIM#201-	271-51920-350	758.17
04/21	04/29/2021	92155	9232	DIANE MILANOWSKI LLC		DANGELO LUX CASE WORK FOR GUNTA LAW OFFICE	41690	271-51920-350	126.50
04/21	04/29/2021	92160	7076	GUNTA LAW OFFICES SC		FEB 2021 DEANGELO LUX CASE WORK	10790	271-51920-350	2,695.00
04/21	04/29/2021	92160	7076	GUNTA LAW OFFICES SC		MARCH 2021 DEANGELO LUX CASE WORK	10820	271-51920-350	3,840.00
Total 271:									7,419.67
280	04/21	04/29/2021	92171	358 STRAND ASSOCIATES INC		2021 STREET RECONSTRUCTION PJT 1407-112	170290	280-57500-820	1,571.60
Total 280:									1,571.60
300	04/21	04/16/2021	92095	3007 ASSOCIATED TRUST COMPANY		2021 ANNUAL FEE GO COMM DEVL P BNDS	18811	300-58000-900	575.00
04/21	04/29/2021	92158	3442	BOND TRUST SVCS		PAYING AGNT FE GO BONDS 2020A	63711	300-58000-900	400.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
Total 300:									
440	04/21	04/29/2021	92169	529 QUARLES & BRADY		BOND REDEMPTION- CLIENT# 950033.00046	6350979	440-57663-519	825.00
Total 440:									
450	04/21	04/16/2021	92140	195 WI DEPT OF TRANSPORTIATIO		CLAY ST ROADWAY ITEM/NON PARTICI	395-0000208	450-54000-836	4,021.01
04/21	04/29/2021	92171	358 STRAND ASSOCIATES INC			E MAIN ST RECONSTRUCTION PJT 1407-109	170288	450-54000-900	2,695.44
04/21	04/29/2021	92171	358 STRAND ASSOCIATES INC			YODER LN PJT 1407-110	170289	450-54000-899	357.52
Total 450:									
610	04/21	04/16/2021	92100	9228 COMMONWEALTH HERITAGE G		WATERTOWER SITE-ARCHAEOLOGICAL SURVEY	303621	610-61936-820	1,673.50
04/21	04/16/2021	92101	1 DEPT OF UTILITIES			WELL 8-E COMMERCIAL AVE	MARCH 202	610-61935-220	6.17
04/21	04/16/2021	92101	1 DEPT OF UTILITIES			WELL 8-INDIAN MOUND	MARCH 202	610-61935-220	3.41
04/21	04/16/2021	92101	1 DEPT OF UTILITIES			CARRIAGE DR PUMP HOUSE	MARCH 202	610-61935-220	7.40
04/21	04/16/2021	92101	1 DEPT OF UTILITIES			WATER PLANT	MARCH 202	610-61935-220	35.17
04/21	04/16/2021	92112	493 JAECKEL BROS INC			MAIN BREAK - ANN ST	25035	610-61651-350	1,433.10
04/21	04/16/2021	92113	8438 JAMES LEASING LLC			MAR 2021 COPIER LEASE	5870	610-61921-310	53.79
04/21	04/16/2021	92113	8438 JAMES LEASING LLC			MAR 2021 COPY CHARGES	5870	610-61921-310	35.46
04/21	04/16/2021	92122	9225 MIDWEST METER INC			5 A23-NL METER ADAPTERS	0130633-IN	610-61653-350	82.73
04/21	04/29/2021	92122	9225 MIDWEST METER INC			5 A23-NL METER ADAPTERS	0130633-IN	610-61653-350	82.73- V
04/21	04/16/2021	92140	195 WI DEPT OF TRANSPORTIATIO			MILWAUKEE ST WATER	395-0000208	610-61936-820	1,899.00
04/21	04/16/2021	92140	195 WI DEPT OF TRANSPORTIATIO			CLAY ST WATER	395-0000208	610-61936-820	9,164.29
04/21	04/16/2021	92140	195 WI DEPT OF TRANSPORTIATIO			CLAY ST WATER	395-0000211	610-61936-820	9,128.06
04/21	04/16/2021	92142	1918 WI RURAL WATER ASSOCIATIO			2021 MEMBERSHIP RENEWAL	S4629	610-61935-220	585.00
04/21	04/29/2021	92147	3150 AXLEY BRYNELSON LLP			FILE#8597.86157.SKB HOFFMAN PROPERTY AQUISITION	838568	610-61936-820	6,194.00
04/21	04/29/2021	92165	8957 MARTELLE WATER TREATMEN			SODIUM HYPOCHLORITE/FLORIDE	21423	610-61630-341	2,217.36
04/21	04/29/2021	92167	9231 MONTEMURROW, KAITLIN			RFND OVERPMT OF WATER/SEWER BILL	033121	610-46461-61	54.45
04/21	04/29/2021	92171	358 STRAND ASSOCIATES INC			SOUTHWEST ELEVATED TANK	170275	610-61936-820	5,701.39
04/21	04/29/2021	92171	358 STRAND ASSOCIATES INC			E MAIN ST RECONSTRUCTION PJT 1407-109	170288	610-61936-820	2,695.44
04/21	04/29/2021	92171	358 STRAND ASSOCIATES INC			YODER LN PJT 1407-110	170289	610-61936-820	357.52
04/21	04/29/2021	92171	358 STRAND ASSOCIATES INC			SOUTHWEST ELEVATED TANK	170380	610-61936-820	18,996.19
04/21	04/29/2021	92174	234 POSTMASTER			APRIL 2021 UTILILITY BILL POSTAGE	APRIL 2021	610-61921-310	236.89
04/21	04/29/2021	92176	6 WALMART COMMUNITY/SYNCB			HAND SOAP/FLUSH LEVER	APRIL 2021	610-61935-350	8.32

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Notes	Description	Invoice Number	Invoice GL Account	Invoice Amount
04/21	04/29/2021	92176	6	WALMART COMMUNITY/SYNCB		SPARK PLUGS	APRIL 2021	610-61935-350	3.56
04/21	04/29/2021	92176	6	WALMART COMMUNITY/SYNCB		TRASH CANVICE	APRIL 2021	610-61630-310	16.26
04/21	04/29/2021	92176	6	WALMART COMMUNITY/SYNCB		ICE/WATER	APRIL 2021	610-61630-310	5.46
04/21	04/29/2021	92176	6	WALMART COMMUNITY/SYNCB		TRASH BAGS	APRIL 2021	610-61600-310	6.47
04/21	04/29/2021	92182	2230	WISCONSIN HISTORICAL SOCI		WATERTOWER SITE WORK	32	610-61936-820	250.00
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-ALIS	E MAIN ST/YODER LN MAILING	APRIL 2021	610-61600-310	22.00
04/21	04/22/2021	900158	8487	US BANK	SHERWIN WILLIAMS 703285	PAINT SUPPLIES	APRIL 2021	610-61620-310	72.25
04/21	04/22/2021	900158	8487	US BANK	MIDWEST METER-ALISON S	METER ADAPTERS	APRIL 2021	610-61653-350	82.73
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US*WU3VB07J	WIREFLESS ACCESS POINT	APRIL 2021	610-61921-225	276.71
04/21	04/22/2021	900158	8487	US BANK	SUMMIT SIGN AND SAFETY-	CLASS 3 CANVAS JACKETS	APRIL 2021	610-61921-310	239.98-
04/21	04/22/2021	900158	8487	US BANK	USA BLUE BOOK-JIM A BER	CREDIT ON FREIGHT - ORDER #51954	APRIL 2021	610-61921-310	13.42-
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-KARE	POSTAGE STAMPS	APRIL 2021	610-61921-310	366.67
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-ALIS	METER REPLACEMENT MAILING	APRIL 2021	610-61921-310	12.10
04/21	04/22/2021	900158	8487	US BANK	DOJ EPAY RECORDS CHEC	PD - Code E Record Checks for Water Dept	APRIL 2021	610-61921-310	7.00
04/21	04/22/2021	900158	8487	US BANK	OPC*WISCONSIN RURAL W	NEW EMPLOYEE TRAINING	APRIL 2021	610-61927-154	100.00
04/21	04/22/2021	900158	8487	US BANK	OPC*WISCONSIN RURAL W	NEW EMPLOYEE TRAINING	APRIL 2021	610-61927-154	100.00
04/21	04/22/2021	900158	8487	US BANK	OPC*WISCONSIN RURAL W	NEW EMPLOYEE TRAINING	APRIL 2021	610-61927-154	100.00
04/21	04/22/2021	900158	8487	US BANK	OPC MSC*SERVICE FEE 02	CONVENIENCE FEE - EMPLOYEE TRAINING	APRIL 2021	610-61927-154	4.95
04/21	04/22/2021	900158	8487	US BANK	OPC MSC*SERVICE FEE 02	CONVENIENCE FEE - EMPLOYEE TRAINING	APRIL 2021	610-61927-154	4.95
04/21	04/22/2021	900158	8487	US BANK	OPC MSC*SERVICE FEE 02	CONVENIENCE FEE - EMPLOYEE TRAINING	APRIL 2021	610-61927-154	4.95
04/21	04/22/2021	900158	8487	US BANK	CINTAS CORP-ALISON STO	UNIFORMS	APRIL 2021	610-61935-118	145.33
04/21	04/22/2021	900158	8487	US BANK	DALES BOOTERY-BRAD MA	Safety Boots	APRIL 2021	610-61935-118	848.00
04/21	04/22/2021	900158	8487	US BANK	USA BLUE BOOK-JIM A BER	TITANIUM SERIES PADLOCK	APRIL 2021	610-61935-350	19.49
04/21	04/22/2021	900158	8487	US BANK	USA BLUE BOOK-JIM A BER	STRIPE WAND 33"	APRIL 2021	610-61935-350	131.79
04/21	04/22/2021	900158	8487	US BANK	USA BLUE BOOK-ALISON S	GASKET MATERIAL	APRIL 2021	610-61935-350	125.57
04/21	04/22/2021	900158	8487	US BANK	SHERWIN WILLIAMS 703285	WELL HOUSE PAINTING	APRIL 2021	610-61935-350	222.41
04/21	04/22/2021	900158	8487	US BANK	CINTAS CORP-ALISON STO	SHOP TOWELS AND MATS	APRIL 2021	610-61935-350	74.70
04/21	04/22/2021	900158	8487	US BANK	SHERWIN WILLIAMS 703285	PAINT SUPPLIES	APRIL 2021	610-61935-350	69.79
04/21	04/22/2021	900158	8487	US BANK	INTERSTATE SAWING CO-A	CONCRETE CUTTING	APRIL 2021	610-61936-810	1,225.00
04/21	04/22/2021	900158	8487	US BANK	MIDWEST METER - JACKSO	1 1/2	APRIL 2021	610-61936-823	471.34
Total 610:									65,001.99
620	04/21	04/16/2021	92096	3007	ASSOCIATED BANK GREEN BA	2012 SEWER REV BONDS PRINCIPLE	03-26-2021	620-62810-610	100,000.00
	04/21	04/16/2021	92096	3007	ASSOCIATED BANK GREEN BA	2012 SEWER REV BONDS INTEREST	03-26-2021	620-62810-620	9,092.50
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	WASTEWATER STORMWATER	MARCH 202	620-62860-220	131.29
	04/21	04/16/2021	92103	7077	DONOHUE & ASSOCIATES INC	WWTP IMP FINAL	13031-35	620-62810-820	3,548.02
	04/21	04/16/2021	92109	133	FRAWLEY OIL CO INC	KEROSENE	033121	620-62840-310	55.00

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04/21	04/16/2021	92109	133	FRAWLEY OIL CO INC		MOBILUX TUB	033121	620-62850-342	127.75
04/21	04/16/2021	92111	1588	HYDRO-FLO PRODUCTS INC		BLOWER FOR BOILER NO2	2390295	620-62850-357	4,760.66
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPIER LEASE	5870	620-62820-310	53.79
04/21	04/16/2021	92113	8438	JAMES LEASING LLC		MAR 2021 COPY CHARGES	5870	620-62820-310	60.44
04/21	04/16/2021	92116	251	JEFFERSON CURRENT ELECT		TROUBLE SHOOT CLARIFIER #1	139544	620-62850-242	86.00
04/21	04/16/2021	92116	251	JEFFERSON CURRENT ELECT		RECONNECT MOTOR FOR RECIRC PUMP 2	139545	620-62850-242	325.00
04/21	04/16/2021	92116	251	JEFFERSON CURRENT ELECT		RELOCATE GAS SENSOR BLDG 800	139546	620-62840-342	385.00
04/21	04/16/2021	92116	251	JEFFERSON CURRENT ELECT		FUSE INSTALL BLDG 320	139547	620-62850-242	475.00
04/21	04/16/2021	92117	217	JIM'S JANITORIAL SERVICE		GEN CLEANING 03/13& 03/27	13980	620-62860-245	270.00
04/21	04/16/2021	92131	8946	TOWN & COUNTRY ENGINEERI		HACH WIMS CONFIG	22626	620-62810-820	3,392.30
04/21	04/16/2021	92138	35	STATE OF WI-ENVIRONMENTAL		2010 CLEAN WATER FUND 4558-03 PRINCIPLE	18295	620-62810-610	151,244.73
04/21	04/16/2021	92138	35	STATE OF WI-ENVIRONMENTAL		2010 CLEAN WATER FUND 4558-03 INTEREST	18295	620-62810-620	22,274.42
04/21	04/16/2021	92138	35	STATE OF WI-ENVIRONMENTAL		CLEAN WATER 4558-04 INTEREST	18295	620-62810-620	4,646.47
04/21	04/16/2021	92138	35	STATE OF WI-ENVIRONMENTAL		CLEAN WATER FUND 4558-04 PRINCIPLE	18295	620-62810-610	31,176.64
04/21	04/16/2021	92138	35	STATE OF WI-ENVIRONMENTAL		2017 CLEAN WATER 4558-02 INTEREST	18295	620-62810-620	196,671.46
04/21	04/16/2021	92138	35	STATE OF WI-ENVIRONMENTAL		2017 CLEAN WATER 4558-02 PRINCIPLE	18295	620-62810-610	1,075,304.06
04/21	04/16/2021	92140	195	WI DEPT OF TRANSPORTIATIO		MILWAUKEE ST SEWER	395-0000208	620-62810-820	1,081.49
04/21	04/16/2021	92140	195	WI DEPT OF TRANSPORTIATIO		CLAY ST SEWER	395-0000208	620-62810-820	1,778.54
04/21	04/16/2021	92140	195	WI DEPT OF TRANSPORTIATIO		MILWAUKEE ST SEWER	395-0000211	620-62810-820	1,091.78
04/21	04/16/2021	92140	195	WI DEPT OF TRANSPORTIATIO		CLAY ST SEWER	395-0000211	620-62810-820	7,718.73
04/21	04/29/2021	92150	28	BURNS INDUSTRIAL SUPPLY		CYLINDRICAL BEARING	933825	620-62850-357	501.02
04/21	04/29/2021	92162	6276	JOHN DEERE FINANCIAL		CHAINS/SAW REPAIRS	APRIL 2021	620-62860-357	16.79
04/21	04/29/2021	92170	9229	SCHARINE GROUP		RFND OVERPMT ON SPECIALTY WASTE PMTS	042021	620-41116-62	75.00
04/21	04/29/2021	92171	358	STRAND ASSOCIATES INC		E MAIN ST RECONSTRUCTION PJT 1407-109	170288	620-62810-820	2,695.44
04/21	04/29/2021	92171	358	STRAND ASSOCIATES INC		YODER LN PJT 1407-110	170289	620-62810-820	357.52
04/21	04/29/2021	92174	234	POSTMASTER		APRIL 2021 UTILITY BILL POSTAGE	APRIL 2021	620-62810-310	236.89
04/21	04/29/2021	92180	293	DEPARTMENT OF NATURAL RE		WASTEWATER CERTIFICATION - MARQUARDT	2021-MARQ	620-62820-154	45.00
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-KARE	POSTAGE STAMPS	APRIL 2021	620-62810-310	366.67
04/21	04/22/2021	900158	8487	US BANK	CSWEA-ALISON STOLL	CSWEA EDUCATIONAL SEMINAR	APRIL 2021	620-62820-154	60.00
04/21	04/22/2021	900158	8487	US BANK	CSWEA-ALISON STOLL	CSWEA SEMINAR	APRIL 2021	620-62820-154	25.00
04/21	04/22/2021	900158	8487	US BANK	WAL-MART #1274-ALISON S	OFFICE SUPPLIES	APRIL 2021	620-62820-310	5.97
04/21	04/22/2021	900158	8487	US BANK	OLSEN SAFETY EQUIPMEN	NITRILE GLOVES 5-MIL	APRIL 2021	620-62830-354	194.00
04/21	04/22/2021	900158	8487	US BANK	MACQUEEN EQUIPMENT G	MANHOLE CABLE REEL FOR TV CAMERA	APRIL 2021	620-62830-355	283.91
04/21	04/22/2021	900158	8487	US BANK	AMZN MKTP US-ALISON ST	DESKTOP KEYBOARD COVER RETURN	APRIL 2021	620-62830-355	19.97-
04/21	04/22/2021	900158	8487	US BANK	MILWAUKEE RUBBER PRO	VACUUM INDUCTOR SUCTION HOSE	APRIL 2021	620-62830-355	346.09
04/21	04/22/2021	900158	8487	US BANK	CINTAS CORP-ALISON STO	UNIFORMS	APRIL 2021	620-62840-118	350.74
04/21	04/22/2021	900158	8487	US BANK	DALES BOOTERY-BRAD MA	Safety Boots	APRIL 2021	620-62840-118	1,220.00
04/21	04/22/2021	900158	8487	US BANK	WAL-MART #1274-ALISON S	PLANT SUPPLIES	APRIL 2021	620-62840-310	3.84
04/21	04/22/2021	900158	8487	US BANK	MSC-ALISON STOLL	SIERRA ANTIFREEZE/COOLANT	APRIL 2021	620-62840-310	138.99

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04/21	04/22/2021	900158	8487	US BANK	LAWSON PRODUCTS-ALIS	SHOP SUPPLIES	APRIL 2021	620-62840-310	168.90
04/21	04/22/2021	900158	8487	US BANK	OLSEN SAFETY EQUIPMEN	DRAEGER MULTI-GAS CALIBRATION BOTTLE/DRAEGER	APRIL 2021	620-62840-310	951.25
04/21	04/22/2021	900158	8487	US BANK	OLSEN SAFETY EQUIPMEN	NITRISHIELD 4-MIL GLOVES	APRIL 2021	620-62840-310	63.96
04/21	04/22/2021	900158	8487	US BANK	CINTAS CORP-ALISON STO	SHOP TOWELS AND MATS	APRIL 2021	620-62840-310	151.14
04/21	04/22/2021	900158	8487	US BANK	SUPERIOR CHEMICAL COR	PLANT SUPPLIES	APRIL 2021	620-62840-310	455.98
04/21	04/22/2021	900158	8487	US BANK	ABENDROTH WATER COND	PLANT SUPPLIES	APRIL 2021	620-62840-310	26.00
04/21	04/22/2021	900158	8487	US BANK	ABENDROTH WATER COND	PLANT SUPPLIES	APRIL 2021	620-62840-310	26.00
04/21	04/22/2021	900158	8487	US BANK	KETTERHAGEN MOTOR SA	MAINTENANCE #228	APRIL 2021	620-62840-310	33.69
04/21	04/22/2021	900158	8487	US BANK	ABENDROTH WATER COND	PLANT SUPPLIES	APRIL 2021	620-62840-310	10.00
04/21	04/22/2021	900158	8487	US BANK	HACH COMPANY-ALISON S	ANNUAL HACH SOFTWARE RENEWAL	APRIL 2021	620-62840-342	3,107.00
04/21	04/22/2021	900158	8487	US BANK	ALLIANCE GROUP INC-ALIS	BLDG 700 BOILER LOOP LAB ANALYSIS	APRIL 2021	620-62850-242	40.00
04/21	04/22/2021	900158	8487	US BANK	GRAINGER-ALISON STOLL	SLEEVE COUPLING INSERT	APRIL 2021	620-62850-357	151.48
04/21	04/22/2021	900158	8487	US BANK	USA BLUE BOOK-ALISON S	BANJO BALL VALVE	APRIL 2021	620-62850-357	157.75
04/21	04/22/2021	900158	8487	US BANK	RADWELL INTERNATIONAL-	BLDG 700 THICKENER FEED PUMP	APRIL 2021	620-62850-357	170.02
04/21	04/22/2021	900158	8487	US BANK	RADWELL INTERNATIONAL-	BLDG 700 THICKENER FEED PUMP	APRIL 2021	620-62850-357	9.35
04/21	04/22/2021	900158	8487	US BANK	GRAINGER-ALISON STOLL	FUSES	APRIL 2021	620-62850-357	42.13
04/21	04/22/2021	900158	8487	US BANK	EMS INDUSTRIAL, INC.-ALI	RAS PUMP #2 MOTOR	APRIL 2021	620-62850-357	2,156.20
04/21	04/22/2021	900158	8487	US BANK	GALCO INDUSTRIAL ELECT	EMERGENCY STACKLIGHTS FOR BLDG 100	APRIL 2021	620-62860-357	37.03
04/21	04/22/2021	900158	8487	US BANK	SUPPLYHOUSE.COM-ALISO	SALES TAX RETURNED	APRIL 2021	620-62860-357	9.25-
04/21	04/22/2021	900158	8487	US BANK	FERGUSON WTRWRKS #14	BLDG 700 INSTALL REQIRC PUMP #2	APRIL 2021	620-62860-357	620.94
04/21	04/22/2021	900158	8487	US BANK	EMS INDUSTRIAL, INC.-ALI	BLDG 700 REPAIR HEATING PUMP #2	APRIL 2021	620-62860-357	623.00
04/21	04/22/2021	900158	8487	US BANK	HACH COMPANY-ALISON S	COD BLOCK REACOTR REPAIR	APRIL 2021	620-62870-295	637.50
04/21	04/22/2021	900158	8487	US BANK	NORTHERN LAKE SERVICE	LAB SAMPLING	APRIL 2021	620-62870-295	385.00
04/21	04/22/2021	900158	8487	US BANK	USA BLUE BOOK-ALISON S	LAB SUPPLIES	APRIL 2021	620-62870-310	680.61
04/21	04/22/2021	900158	8487	US BANK	NCL OF WISCONSIN INC-AL	LAB SUPPLIES	APRIL 2021	620-62870-310	67.74
04/21	04/22/2021	900158	8487	US BANK	USA BLUE BOOK-ALISON S	LAB SUPPLIES	APRIL 2021	620-62870-310	316.91
04/21	04/22/2021	900158	8487	US BANK	ABENDROTH WATER COND	LAB SUPPLIES	APRIL 2021	620-62870-310	13.00
04/21	04/22/2021	900158	8487	US BANK	ABENDROTH WATER COND	LAB SUPPLIES	APRIL 2021	620-62870-310	6.50
Total 620:									1,633,753.80
630	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	1105 E BLUFF RD	MARCH 202	630-63440-350	6.17
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	1115 E BLUFF RD	MARCH 202	630-63440-350	6.17
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	1127 E BLUFF RD	MARCH 202	630-63440-350	6.17
	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	502 E CRAVATH	MARCH 202	630-63440-350	4.32
	04/21	04/16/2021	92113	8438	JAMES LEASING LLC	MAR 2021 COPY CHARGES	5870	630-63300-310	16.58
	04/21	04/29/2021	92171	358	STRAND ASSOCIATES INC	E MAIN ST RECONSTRUCTION PJT 1407-109	170288	630-63440-820	2,695.45
	04/21	04/29/2021	92171	358	STRAND ASSOCIATES INC	YODER LN PJT 1407-110	170289	630-63440-820	357.53

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04/21	04/29/2021	92171	358	STRAND ASSOCIATES INC		MS4 PERMIT PJT 1407-106	170829	630-63440-295	10,684.12
04/21	04/29/2021	92174	234	POSTMASTER		APRIL 2021 UTILITY BILL POSTAGE	APRIL 2021	630-63300-310	118.45
04/21	04/22/2021	900158	8487	US BANK	USPS PO 5689300190-KARE	POSTAGE STAMPS	APRIL 2021	630-63300-310	183.33
04/21	04/22/2021	900158	8487	US BANK	SNAP ON-TODD BUCKINGH	FLEX HONE	APRIL 2021	630-63310-353	30.50
Total 630: 14,108.79									
900	04/21	04/16/2021	92113	8438	JAMES LEASING LLC	MAR 2021 COPY CHARGES	5870	900-56500-310	7.76
	04/21	04/22/2021	900158	8487	US BANK	WI DFI WS2 PCC CC EPAY-C	APRIL 2021	900-56500-210	10.00
	04/21	04/22/2021	900158	8487	US BANK	UCC FILING WITH WDFI	APRIL 2021	900-56500-210	10.00
	04/21	04/22/2021	900158	8487	US BANK	UCC FILING WITH WDFI	APRIL 2021	900-56500-212	140.00
	04/21	04/22/2021	900158	8487	US BANK	MCP*HARRISON, WILLIAMS	APRIL 2021	900-56500-223	275.00
	04/21	04/22/2021	900158	8487	US BANK	THERMOBUILT DRAFT RESOLUTION/DOC REVIEW	APRIL 2021	900-56500-310	51.09
	04/21	04/22/2021	900158	8487	US BANK	SOUTHERN LAKES NEWSP	APRIL 2021	900-56500-310	13.98
	04/21	04/22/2021	900158	8487	US BANK	WHITEWATER CHAMBER GUIDE AD	APRIL 2021	900-56500-310	67.98
	04/21	04/22/2021	900158	8487	US BANK	EXPANDABLE FILE FOLDERS			
	04/21	04/22/2021	900158	8487	US BANK	MONTHLY BINDER DIVIDERS			
	04/21	04/22/2021	900158	8487	US BANK	STORAGE BINS			
Total 900: 575.81									
920	04/21	04/16/2021	92101	1	DEPT OF UTILITIES	1221 INNOVATION CTR	MARCH 2021	920-56500-221	531.50
	04/21	04/29/2021	92149	9234	BUCKY'S LAWN SERVICE	APRIL 2021 INNV CNTR LAWN SVC	APRIL 2021	920-56500-294	640.00
	04/21	04/29/2021	92178	25	WE ENERGIES	JAN 2021 ELECTRIC-0713499904-00072	JAN-APR 20	920-56500-222	4,888.37
	04/21	04/29/2021	92178	25	WE ENERGIES	FEB 2021 ELECTRIC-0713499904-00072	JAN-APR 20	920-56500-222	4,701.21
	04/21	04/29/2021	92178	25	WE ENERGIES	MAR 2021 ELECTRIC-0713499904-00072	JAN-APR 20	920-56500-222	4,063.30
	04/21	04/29/2021	92178	25	WE ENERGIES	APR 2021 ELECTRIC-0713499904-00072	JAN-APR 20	920-56500-222	4,329.78
	04/21	04/22/2021	900158	8487	US BANK	DTV*DIRECTV SERVICE-KA	APRIL 2021	920-56500-226	78.99
	04/21	04/22/2021	900158	8487	US BANK	WWP*WIL-KIL PEST CONTR	APRIL 2021	920-56500-245	62.00
	04/21	04/22/2021	900158	8487	US BANK	MARCH 2021 PEST CONTROL	APRIL 2021	920-56500-246	1,499.00
	04/21	04/22/2021	900158	8487	US BANK	COVERALL NORTH AMERIC	APRIL 2021	920-56500-250	72.65
	04/21	04/22/2021	900158	8487	US BANK	ALSCO INC.-JEREMIAH TH	APRIL 2021	920-56500-323	350.00
	04/21	04/22/2021	900158	8487	US BANK	SOUTHERN LAKES NEWSP	APRIL 2021	920-56500-323	230.00
	04/21	04/22/2021	900158	8487	US BANK	PAYPAL *KREATIVESOL-JER	APRIL 2021	920-56500-323	230.00
Total 920: 21,446.80									
Grand Totals: 1,970,641.10									

5/28/2021

Report Criteria:
Report type: GL detail
Check Check number = 92087-92182,900158

CITY OF WHITEWATER
CASH/INVESTMENT - TOTAL FUND EQUITY
April 30, 2021

FUND NAME	FUND #	CASH/INVESTMENT BALANCES	FUND EQUITY / Fund Bal + Rev - Exp
General Fund	100	4,089,688	3,869,049
Cable T.V.	200	59,024	59,024
27th Payroll	205	45,776	45,776
Parking Permit Fund	208	88,110	88,110
Fire/Rescue Equipment Revolving	210	383,409	383,409
Election Fund	214	20,580	20,580
DPW Equipment Revolving	215	104,202	104,202
Police Vehicle Revolving	216	26,498	26,498
Building Repair Fund	217	40,025	52,692
Library Special Revenue	220	213,251	210,951
Skate Park Fund	225	5,433	5,433
Solid Waste/Recycling	230	19,788	19,848
Ride-Share Grant Fund	235	56,733	68,588
Parkland Acquisition	240	53,169	53,169
Parkland Development	245	23,233	23,233
Field of Dreams	246	98,388	98,388
Aquatic Center	247	(282,404)	(282,404)
Park & Rec Special Revenue	248	15,175	15,175
Forestry Fund	250	21,284	21,284
Sick Leave Severence Fund	260	65,119	65,119
Insurance-SIR	271	106,482	106,482
Lakes Improvement Fund	272	475	475
Street Repair Revolving Fund	280	676,930	676,930
Police Dept-Trust Fund	295	90,854	90,854
Debt Service Fund	300	42,202	42,202
TID #4	440	310,799	310,799
TID #5	445	13,999	13,999
TID #6	446	30,931	30,931
TID #7	447	(218)	(1,562)
TID #8	448	24,405	24,550
TID #9	449	4,202	4,202
Capital Projects-LSP	450	277,626	271,816
Birge Fountain Restoration	452	492	492
Depot Restoration Project	459	31,368	31,368
Multi-Use Trail Extension	466	0	0
Water Utility	610	1,835,176	10,848,354
Wastewater Utility	620	4,523,419	16,960,408
Stormwater Utility	630	319,282	4,534,267
Tax Collection	800	0	0
Rescue Squad Equip/Education	810	149,112	149,112
CDA Operating Fund	900	101,677	104,156
CDA Program Fund-Prelim.	910	714,758	7,470,141
Innovation Center-Operations	920	92,362	92,362
Total:		14,492,815	46,710,464

FIDUCIARY FUNDS	FUND #	CASH/INVESTMENT BALANCES	FUND EQUITY / Fund Bal + Rev - Exp
Library Board Funds	220	398,260	398,260
Rock River Stormwater Group	820	109,771	109,771
Fire & Rescue	850	2,016,351	2,283,947
Total:		2,524,382	2,791,978

INVESTMENT DETAIL						Apr-21
FUND	#	BANK	TYPE-CD#	FUND	AMOUNT	RATE
General	100-11300	Amer Dep Mgmt	PublicFund	General	1,214,684.56	0.09
Petty Cash	100-11150	On Hand	PublicFund	General	1,100.00	
Cable TV	200-11300	Amer Dep Mgmt	PublicFund	Cable TV	45,161.93	0.09
27th Payroll	205-11300	Amer Dep Mgmt	PublicFund	27th Payroll	673.92	0.09
Parking	208-11300	Amer Dep Mgmt	PublicFund	Pking Permit	27,180.25	0.09
Fire/Rescue Equip.	210-11300	Amer Dep Mgmt	PublicFund	Fire Equip	52,765.65	0.09
DPW Equip.	215-11300	Amer Dep Mgmt	PublicFund	DPW Equip	66,431.61	0.09
Library Investments	220-11300	Amer Dep Mgmt	PublicFund	Library	32,110.49	0.09
Forestry Fund	250-11300	Amer Dep Mgmt	PublicFund	Forestry	1,252.10	0.09
Street Repairs	280-11300	Amer Dep Mgmt	PublicFund	Street Repair	243,280.59	0.09
PD Crime Prevention	295-11103	1st Citizens	Crime Prev	PD Trust	18,701.01	0.05
PD Donations	295-11104	1st Citizens	Donations	PD Trust	17,151.76	0.05
PD Seizures-Spending	295-11111	1st Citizens	Seizures	PD Trust	407.78	0.05
PD Seizures-Held	295-11110	1st Citizens	Seizures	PD Trust	38,193.05	0.05
PD Evidence/Prop-Held	295-11120	1st Citizens	Evid-Found Prop	PD Trust	16,172.67	0.05
PD Evidence/Prop-Spending	295-11121	1st Citizens	Evid-Found Prop	PD Trust	227.63	0.05
Sub-Total By Fund	295				90,853.90	
TID #6	446-11400	Amer Dep Mgmt	PublicFund	TID 6	5,867.30	0.09
TID #8	448-11300	Amer Dep Mgmt	PublicFund	TID 8	18,110.01	0.09
CIP FUND 450	450-11300	Amer Dep Mgmt	PublicFund	CIP	222,263.76	0.09
Water Operating Reserve	610-13200	Amer Dep Mgmt	PublicFund	Water	485,905.53	0.09
Water Debt Svc Reserve	610-13240	Amer Dep Mgmt	PublicFund	Water	216,110.00	0.09
Sub-Total By Fund	610				702,015.53	
Sewer Operating Reserve	620-11300	Amer Dep Mgmt	PublicFund	Wastewater	144,479.36	0.09
Sewer ERF Reserve	620-11320	Amer Dep Mgmt	PublicFund	Wastewater	1,417,448.79	0.09
Sewer Depr Reserve	620-11330	Amer Dep Mgmt	PublicFund	Wastewater	26,121.00	0.09
Sewer Debt Svc Reserve	620-11340	Amer Dep Mgmt	PublicFund	Wastewater	1,076,901.73	0.09
Sewer Connection Fund	620-11350	Amer Dep Mgmt	PublicFund	Wastewater	322,410.65	0.09
Sewer SRRF Reserve	620-11370	Amer Dep Mgmt	PublicFund	Wastewater	63,820.89	0.09
Sub-Total By Fund	620				3,051,182.42	
Storm Water Operating Res	630-11300	Amer Dep Mgmt	PublicFund	Stormwater	36,518.31	0.09
Hospital Fund	810-11101	Premier	PublicFund	Hospital	22,331.03	0.08
Hospital Fund	810-11301	LGIP	PublicFund	Hospital	31,323.24	0.06
Hospital Fund	810-11300	Amer Dep Mgmt	PublicFund	Hospital	95,458.21	0.09
Sub-Total By Fund	810				149,112.48	
Rock River Stormwater	820-11101	Assoc. Bank	Fund 820	Rock River	109,771.38	0.10
CDA Program Admin	910-11104	1st Citizens	Fund 910	CDA	CLOSED	0.08
CDA Moraine View	910-11106	1st Citizens	Fund 910	CDA	CLOSED	0.08
CDBG	910-11500	1st Citizens	Fund 910	CDA	CLOSED	0.08
Action	910-11800	1st Citizens	Fund 910	CDA	592,591.90	0.08
CDBG Housing	910-11600	1st Citizens	Fund 910	CDA	12,839.70	0.08
Façade	910-11702	1st Citizens	Fund 910	CDA	98,220.17	0.08
Capital Catalyst	910-11900	Assoc. Bank	Fund 910	CDA	11,106.45	0.08
Sub-Total By Fund	910				714,758.22	
Library Brd Cking	220-11203	1st Citizens	Fund 220	Library Board	CLOSED	0.08
Library Brd MMKT	220-11301	1st Citizens	Fund 220	Library Board	89,312.10	0.35
Library Brd Blding MMKT	220-11302	1st Citizens	Fund 220	Library Board	CLOSED	0.35
Library Brd Cond Gift	220-11303	1st Citizens	Fund 220	Library Board	CLOSED	0.40
Library Brd Invest	220-11500	Amer Dep Mgmt	Fund 220	Library Board	308,947.67	0.09
Sub-Total By Fund	220				398,259.77	
Inn Ctr-Droullard Trust	920-11300	Amer Dep Mgmt	PublicFund	Innovation Ctr	8,227.94	0.09
				TOTAL	7,191,582.12	

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2021**

GENERAL FUND

	BEGINNING BALANCE		ACTUAL THIS MONTH		ACTUAL THIS YEAR		ENDING BALANCE
<u>ASSETS</u>							
100-11100 CASH	574,940.73	(	111,923.51)		2,298,962.71		2,873,903.44
100-11150 PETTY CASH	1,100.00		.00		.00		1,100.00
100-11300 INVESTMENTS	1,214,254.00		79.84		430.56		1,214,684.56
100-11301 LGIP-INVESTMENTS	1,000,005.77		.00	(	1,000,005.77)		.00
100-12100 TAXES RECEIVABLE - CURRENT Y	4,079,385.58	(	81,091.27)	(	2,958,602.16)		1,120,783.42
100-12300 TAXES RECEIVABLE/DELINQUENT	5,847.09	(	438.04)		2,387.98		8,235.07
100-12400 DELINQUENT SPECIALS-A/R	5,380.59	(	514.12)	(	1,281.76)		4,098.83
100-12621 SPECIAL ASSESSMENTS/CURB & G	57.60		.00		.00		57.60
100-12622 SPECIAL ASSESSMENTS/SIDEWALK	32.00		.00		.00		32.00
100-12623 SPECIAL ASSESSMENTS/SEWER	168,477.12		.00		.00		168,477.12
100-12624 SPECIAL ASSESSMENTS/WATER	9,021.12		.00		.00		9,021.12
100-12626 A/R - SNOW	.00	(	200.00)		750.00		750.00
100-13104 A/R-ENG.PLAN,DESIGN,MISC SER	1,084.60		.00	(	1,084.60)		.00
100-13106 ACCOUNTS RECEIVABLE-OTHER	740.00	(	640.00)	(	740.00)		.00
100-13109 A/R-RESCINDED/REFUNDED TAXES	4,182.51		.00	(	4,182.51)		.00
100-13120 A/R--MOBILE HOMES	16,551.74	(	1,504.71)	(	7,523.54)		9,028.20
100-13122 A/R--TOTERS	400.00		175.00		800.00		1,200.00
100-13125 A/R--FALSE ALARMS	.00		.00		100.00		100.00
100-13132 A/R--STREET LIGHTS	5,542.16		.00	(	5,542.16)		.00
100-13134 A/R--SIGNAL DAMAGE	42.96		.00		401.20		444.16
100-13150 A/R-TREASURER	20.00	(	20.00)		.00		20.00
100-13170 A/R--RE-INSPECTION FEES	350.00	(	450.00)		350.00		700.00
100-13199 UNAPPLIED ACCOUNTS RECV	(565.00)		25.00		65.00	(	500.00)
100-13500 REC DESK RECEIVABLE	(3,958.67)	(	571.39)	(	346.56)	(	4,305.23)
100-14100 ACCTS. REC.--OTHER	13,759.25		.00	(	13,759.25)		.00
100-15160 ADVANCE TO TID # 7	1,200.00		.00		.00		1,200.00
100-15205 DUE FROM FD 900 & 910 CDA	74,677.09		.00	(	74,677.09)		.00
100-15601 DUE FROM FD 610 WATER UTILITY	24,794.00		8,464.00	(	24,794.00)		.00
100-15800 DUE FROM FD 800 TAX COLLECTION	81,212.96		.00	(	70,291.51)		10,921.45
100-15801 DUE FROM FD 800 TAX INTEREST	107.62		.00	(	107.62)		.00
100-15807 DUE FROM FD 295 POLICE TRUST	348.50		.00	(	348.50)		.00
100-16100 PREPAID HEALTH INSURANCE PREM	.00		38,950.43		38,950.43		38,950.43
100-16500 PREPAID POSTAGE	1,234.52		750.00		1,550.00		2,784.52
100-16600 PREPAID FUEL	1,810.66	(	610.74)	(	4,426.23)	(	2,615.57)
TOTAL ASSETS	7,282,036.50	(	149,519.51)	(	1,822,965.38)	(	5,459,071.12

LIABILITIES AND EQUITY

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2021**

GENERAL FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>LIABILITIES</u>				
100-21100 ACCOUNTS PAYABLE	163,340.23	.00 (	163,340.23)	.00
100-21106 WAGES CLEARING	173,451.26	.00 (	173,451.26)	.00
100-21520 WIS RETIREMENT PAYABLE	71,487.69	35,528.00	24,811.93	96,299.62
100-21530 HEALTH INSURANCE PAYABLE	(40,558.46)	40,252.39	40,558.46	.00
100-21531 LIFE INSURANCE PAYABLE	1,564.43 (	57.58)	1,931.77	3,496.20
100-21532 WORKERS COMP PAYABLE	4,739.83	19,511.22 (	13,331.50) (	8,591.67)
100-21570 DEFERRED COMPENSATION DEDUCT	.00	5,186.00	5,186.00	5,186.00
100-21575 FLEXIBLE SPENDING-125-MEDICAL	27,030.12	1,827.14 (	8,277.19)	18,752.93
100-21576 FLEX SPEND-125-DEPENDENT CARE	2,714.32	1,483.20	2,490.00	5,204.32
100-21585 DENTAL & VISION INS PAYABLE	1,854.83	3.91 (	1,742.17)	112.66
100-21620 PARK & REC SUNSHINE FUND	498.65	.00	.00	498.65
100-21660 DEPOSITS-STREET OPENING PERMIT	3,700.00	.00	.00	3,700.00
100-21680 DEPOSITS-FACILITY RENTALS	1,724.43	977.60	1,344.00	3,068.43
100-21690 MUNICIPAL COURT LIABILITY	(1,172.80) (	287.71)	14,864.48	13,691.68
100-23102 SR CITZ FUND RAISING SPECIAL	24,271.08 (	1,265.48) (	2,182.73)	22,088.35
100-23103 SR CITZ MEMORIALS	2,934.10	.00	.00	2,934.10
100-23125 DOT- LICENSE RENEW PAYABLE	12.00	133.00	193.00	205.00
100-24213 SALES TAX DUE STATE	5.40	123.29	259.29	264.69
100-25212 DUE TO FD 295 POLICE TRUST	.00	70.00	15.00	15.00
100-25520 DUE TO FD 850 FIRE & RESCUE	67,681.19 (	96,793.11) (	36,031.17)	31,650.02
100-26100 ADVANCE INCOME	4,079,385.58	.00 (	2,866,786.34)	1,212,599.24
100-26103 DEF REV-UNIV GARDEN & WW MANOR	27,732.75	.00 (	27,732.75)	.00
100-26105 DEFFERED REV-SENIORS	3,627.00	.00 (	3,627.00)	.00
100-26200 DEFERRED SPECIAL ASSESSMENTS	177,587.84	.00	.00	177,587.84
100-26600 OTHER DEFERRALS	1,258.58	.00	.00	1,258.58
TOTAL LIABILITIES	4,794,870.05	6,691.87 (	3,204,848.41)	1,590,021.64
<u>FUND EQUITY</u>				
100-34300 FUND BALANCE	2,487,166.45	.00	.00	2,487,166.45
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00 (	156,211.38)	1,381,883.03	1,381,883.03
BALANCE - CURRENT DATE	.00 (	156,211.38)	1,381,883.03	1,381,883.03
TOTAL FUND EQUITY	2,487,166.45 (	156,211.38)	1,381,883.03	3,869,049.48
TOTAL LIABILITIES AND EQUITY	7,282,036.50 (	149,519.51) (	1,822,965.38)	5,459,071.12

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2021**

WATER UTILITY FUND

	BEGINNING BALANCE		ACTUAL THIS MONTH		ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>						
610-11100 CASH-COMBINED	874,485.86	(	263,475.12)		258,674.13	1,133,159.99
610-11310 SOURCE OF SUPPLY - LAND	3,603.22		.00		.00	3,603.22
610-11311 STRUCTURES & IMPROVEMENTS	102,784.78		.00		.00	102,784.78
610-11314 WELLS	366,520.36		.00		.00	366,520.36
610-11316 SUPPLY MAINS	17,028.80		.00		.00	17,028.80
610-11321 PUMPING PLANT/STRUCTURES	58,639.14		.00		.00	58,639.14
610-11325 ELECTRIC PUMPING EQUIPMENT	97,696.89		.00		.00	97,696.89
610-11326 DIESEL PUMPING EQUIPMENT	51,850.78		.00		.00	51,850.78
610-11328 OTHER PUMPING EQUIPMENT	27,830.00		.00		.00	27,830.00
610-11331 WATER TREATMENT - STRUCTURES	155,594.35		.00		.00	155,594.35
610-11332 WATER TREATMENT - EQUIPMENT	273,081.91		.00		.00	273,081.91
610-11340 TRANSMISSION - LAND	897.98		.00		.00	897.98
610-11342 RESERVOIRS & STANDPIPES	504,482.28		.00		.00	504,482.28
610-11343 MAINS	9,188,946.46		.00		.00	9,188,946.46
610-11345 SERVICES	1,216,678.34		.00		.00	1,216,678.34
610-11346 METERS	923,379.10		.00		.00	923,379.10
610-11348 HYDRANTS	948,311.74		.00		.00	948,311.74
610-11389 GENERAL PLANT - LAND	2,225.80		.00		.00	2,225.80
610-11390 GENERAL PLANT - STRUCTURES	102,032.15		.00		.00	102,032.15
610-11392 TRANSPORTATION EQUIPMENT	137,346.36		.00		.00	137,346.36
610-11396 POWER OPERATED EQUIPMENT	335,374.23		.00		.00	335,374.23
610-11397 COMMUNICATION EQUIPMENT	13,905.00		.00		.00	13,905.00
610-11398 MISC EQUIPMENT	74,739.23		.00		.00	74,739.23
610-11399 COMPUTER EQUIPMENT	23,150.21		.00		.00	23,150.21
610-11400 SCADA EQUIPMENT	158,555.00		.00		.00	158,555.00
610-12314 CIAC-WELLS	219,029.00		.00		.00	219,029.00
610-12321 CIAC-STRUCTURES/IMPROVEMENTS	405,058.00		.00		.00	405,058.00
610-12325 CIAC-ELECTRIC PUMPING EQUIP	298,014.15		.00		.00	298,014.15
610-12331 CIAC-TREATMENT STRUCTURES	215,280.00		.00		.00	215,280.00
610-12332 CIAC-TREATMENT EQUIPMENT	814,786.00		.00		.00	814,786.00
610-12343 CIAC-MAINS	3,923,352.09		.00		.00	3,923,352.09
610-12345 CIAC-SERVICES	745,765.20		.00		.00	745,765.20
610-12348 CIAC-HYDRANTS	483,873.00		.00		.00	483,873.00
610-12400 SPECIAL ASSESS RECEIVABLE	29,854.51		.00		.00	29,854.51
610-13110 CASH-DEBT SVC REDEMPTION FUND	500,338.68	(	13,881.25)	(	53,043.49)	447,295.19
610-13120 CASH-CIP/CONSTRUCTION FUND	134,563.17		.00		.00	134,563.17
610-13121 CASH-OPERATING FUND	178,184.18	(	249,593.87)		311,717.62	489,901.80
610-13122 CASH-OFFSET	(874,485.86)		263,475.12	(	258,674.13)	(1,133,159.99)
610-13125 CASH-DEBT SVC RESERVE	61,399.83		.00		.00	61,399.83
610-13200 INVEST-OPERATING FUND	485,733.30		31.95		172.23	485,905.53
610-13240 INVEST-DEBT SVC RESERVE	216,033.40		14.21		76.60	216,110.00
610-13250 LGIP INVESTMENT	500,000.00		.00	(	500,000.00)	.00
610-14200 CUSTOMER ACCOUNTS RECEIVABLE	201,652.80	(	13,812.79)		5,044.72	206,697.52
610-14250 ACCOUNTS REC.-MISC/SERVICE	.00		7,638.48		7,638.48	7,638.48
610-15000 INVENTORY	22,500.00		.00		.00	22,500.00
610-19000 GASB68-WRS NET PENSION ASSETS	85,534.16		.00		.00	85,534.16
610-19020 GASB68-DEF OUTFLOW EXP/ACT EXP	162,362.14		.00		.00	162,362.14
610-19030 GASB68-DOR CHG IN ASSUMPTIONS	6,665.26		.00		.00	6,665.26
610-19040 GASB68-DEF OUTFLOW EXP/ACT INC	182,013.92		.00		.00	182,013.92
610-19060 GASB68-DEF OUTFLOW CHANGE	469.77		.00		.00	469.77
610-19120 GASB68-CONT AFTER MEASURE DATE	29,738.02		.00		.00	29,738.02
610-19500 ACCUM PROV/DEPR/UTILITY PLT	(5,347,079.23)		.00		.00	(5,347,079.23)
610-19501 ACCUM DEPR-CIAC-PRE 1/1/03	(1,930,688.02)		.00		.00	(1,930,688.02)
610-19502 ACCUM DEPR-CIAC-AFTER 1/1/03	(553,184.75)		.00		.00	(553,184.75)
610-19999 GASB68-PENSION CLEARING ACCT	99,532.06		.00	(	99,532.06)	.00

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2021**

WATER UTILITY FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
TOTAL ASSETS	16,955,434.75	(269,603.27)	(327,925.90)	16,627,508.85
<u>LIABILITIES AND EQUITY</u>				
<u>LIABILITIES</u>				
610-21100 ACCOUNTS PAYABLE	21,976.56	.00 (	21,976.56)	.00
610-22200 2011 REV-940K-3.44%	440,000.00	.00	.00	440,000.00
610-22300 2012 REV-855K-2.4637%	435,000.00	.00	.00	435,000.00
610-23110 2014 GO-4.2M-3.00%	335,000.00	.00	.00	335,000.00
610-23121 2018 GO CORP PURP BD 6.54M	1,705,000.00	.00	.00	1,705,000.00
610-23122 2019 GO CORP 10YR-313K	281,700.00	.00	.00	281,700.00
610-23124 2020 GO CORP 5.195M-1.73M	1,730,000.00	.00	.00	1,730,000.00
610-23200 WAGES CLEARING	16,626.05	.00 (	16,626.05)	.00
610-23700 ACCRUED INTEREST PAYABLE	38,773.13	.00	.00	38,773.13
610-23800 ACCRUED VACATION	4,726.29	.00	.00	4,726.29
610-23810 ACCRUED SICK LEAVE	48,251.78	.00	.00	48,251.78
610-24530 DUE TO GENERAL FUND	24,794.00	8,464.00 (	24,794.00)	.00
610-25300 OTHER DEFERRED CREDITS	152,975.80	.00	.00	152,975.80
610-26200 DEFERRED SA-UNTIL DEVELOPMENT	29,854.51	.00	.00	29,854.51
610-29000 PREMIUM ON DEBT	139,561.82	.00	.00	139,561.82
610-29010 GASB 68-WRS EXP & ACT EXP DIFF	81,251.38	.00	.00	81,251.38
610-29020 GASB 68-WRS PROJ & ACT DIFF	356,875.43	.00	.00	356,875.43
610-29030 GASB 68-WRS DIR CHANGE SHARE	184.93	.00	.00	184.93
TOTAL LIABILITIES	5,842,551.68	8,464.00 (	63,396.61)	5,779,155.07
<u>FUND EQUITY</u>				
610-39160 UNAPPROP EARNED SURPLUS	9,055,086.20	.00 (	99,532.06)	8,955,554.14
610-39165 PSC UNAPPROP EARNED SURPLUS	59,200.00	.00	.00	59,200.00
610-39170 CAPITAL CONTRIB BY CITY-FBAL	1,998,596.87	.00	.00	1,998,596.87
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(278,067.27)	(164,997.23)	(164,997.23)
BALANCE - CURRENT DATE	.00	(278,067.27)	(164,997.23)	(164,997.23)
TOTAL FUND EQUITY	11,112,883.07	(278,067.27)	(264,529.29)	10,848,353.78
TOTAL LIABILITIES AND EQUITY	16,955,434.75	(269,603.27)	(327,925.90)	16,627,508.85

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2021**

WASTEWATER UTILITY

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
620-11100 CASH-COMBINED CASH	1,957,397.79	(1,351,601.30)	(485,161.11)	1,472,236.68
620-11110 CASH-DEBT SVC REDEMPTION	1,046,455.48	(1,590,410.28)	(1,618,027.77)	(571,572.29)
620-11120 CASH-ERF-EQUIP REPLACE FUND	605,053.22	.00	(1,838.79)	603,214.43
620-11130 CASH-SAFETY FUND	7,549.45	.00	.00	7,549.45
620-11151 CASH-OPERATING FUND	174,294.19	238,808.98	1,134,705.45	1,308,999.64
620-11152 CASH-OFFSET	(1,957,397.79)	1,351,601.30	485,161.11	(1,472,236.68)
620-11160 CASH-SRRF-SEWER REPAIR/REPLACE	124,045.45	.00	.00	124,045.45
620-11300 INVEST-OPERATING FUND	144,428.15	9.50	51.21	144,479.36
620-11320 INVEST-ERF-SEWER EQUIP REPLACE	1,416,946.38	93.20	502.41	1,417,448.79
620-11330 INVEST-BOND DEPR RESERVE	26,111.75	1.72	9.25	26,121.00
620-11340 INVEST-DEBT SVC RESERVE	1,076,520.03	70.81	381.70	1,076,901.73
620-11350 INVEST-CONNECTION FUND	322,296.37	21.20	114.28	322,410.65
620-11360 INVEST-LGIP	500,000.00	.00	(500,000.00)	.00
620-11370 INVEST-SRRF-REPAIR/REPLACE FD	63,798.27	4.20	22.62	63,820.89
620-14200 CUSTOMER ACCTS RECEIVABLES	360,052.77	(68,644.78)	7,242.33	367,295.10
620-14210 SPECIAL ASSESSMENTS REC	78,768.84	.00	.00	78,768.84
620-15510 INTERCEPTOR MAINS	2,790,483.75	.00	.00	2,790,483.75
620-15511 STRUCTURES/IMPROVEMENTS	13,177,661.05	.00	.00	13,177,661.05
620-15512 PRELIMINARY TREATMENT EQUIP	2,641,890.01	.00	.00	2,641,890.01
620-15513 PRIMARY TREATMENT EQUIPMENT	759,906.02	.00	.00	759,906.02
620-15514 SECONDARY TREATMENT EQUIP	11,643,793.40	.00	.00	11,643,793.40
620-15515 ADVANCED TREATMENT EQUIP	1,862,640.38	.00	.00	1,862,640.38
620-15517 SLUDGE TRTMT/DISPOSAL EQUIP	5,392,076.41	.00	.00	5,392,076.41
620-15518 PLANT SITE PIPING	1,953,827.53	.00	.00	1,953,827.53
620-15519 FLOW METR/MONITOR EQUIP	155,894.40	.00	.00	155,894.40
620-15520 OUTFALL SEWER PIPES	232,935.89	.00	.00	232,935.89
620-15521 LAND	4,498,925.40	.00	.00	4,498,925.40
620-15522 FORCE SEWER MAINS	211,227.43	.00	.00	211,227.43
620-15523 COLLECTING SEWERS	12,289,739.70	.00	.00	12,289,739.70
620-15524 AERATION BASINS	148,434.16	.00	.00	148,434.16
620-15525 LIFT STATIONS	1,084,080.35	.00	.00	1,084,080.35
620-15526 OFFICE FURNITURE/EQUIPMENT	118,533.02	.00	.00	118,533.02
620-15527 TRANSPORTATION EQUIPMENT	527,087.71	.00	.00	527,087.71
620-15528 OTHER GENERAL EQUIPMENT	311,365.67	.00	.00	311,365.67
620-15531 COMPUTER EQUIPMENT	5,439.80	.00	.00	5,439.80
620-15532 STRUCTURES AND IMPROVEMENTS	100,325.83	.00	.00	100,325.83
620-16100 ACCUM PROV FOR DEPRECIATION	(22,818,198.82)	.00	.00	(22,818,198.82)
620-19000 GASB68-WRS NET PENSION ASSETS	118,791.86	.00	.00	118,791.86
620-19020 GASB68-DEF OUTFLOW EXP/ACT EXP	225,493.29	.00	.00	225,493.29
620-19030 GASB68-DOR CHG IN ASSUMPTIONS	9,256.90	.00	.00	9,256.90
620-19040 GASB68-DEF OUTFLOW EXP/ACT INC	252,786.22	.00	.00	252,786.22
620-19060 GASB68-DEF OUTFLOW CHANGE	652.43	.00	.00	652.43
620-19120 GASB68-CONT AFTER MEASURE DATE	41,301.03	.00	.00	41,301.03
620-19999 GASB68-PENSION CLEARING ACCT	5,007.31	.00	(5,007.31)	.00
TOTAL ASSETS	43,687,678.48	(1,420,045.45)	(981,844.62)	42,705,833.86

LIABILITIES AND EQUITY

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2021**

WASTEWATER UTILITY

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>LIABILITIES</u>				
620-21010 ACCRUED INTEREST PAYABLE	100,450.87	.00	.00	100,450.87
620-21020 ACCRUED VACATION	3,664.22	.00	.00	3,664.22
620-21030 ACCRUED SICK LEAVE	59,673.54	.00	.00	59,673.54
620-21100 ACCOUNTS PAYABLE	39,934.97	.00 (	39,934.97)	.00
620-21106 WAGES CLEARING	23,459.96	.00 (	23,459.96)	.00
620-21305 CWF 4558-2 PLANT IMP-2.1%	18,730,615.24	.00	.00	18,730,615.24
620-21310 CWF LOAN 4558-03	1,530,888.43	.00	.00	1,530,888.43
620-21320 CWF 4558-04 BIO-GAS BOILER	387,206.31	.00	.00	387,206.31
620-21330 2012 REV 1.485M-2.30%	745,000.00	.00	.00	745,000.00
620-21360 2014 GO-4.280M-3.00%	140,000.00	.00	.00	140,000.00
620-21371 2018 GO CORP PURP BD 6.54M	1,330,000.00	.00	.00	1,330,000.00
620-21372 2019 GO CORP 10YR 133.5K	119,300.00	.00	.00	119,300.00
620-21374 2020 GO CORP 5.195M-1.795M WW	1,795,000.00	.00	.00	1,795,000.00
620-26200 DEFERRED SA-UNTIL DEVELOPMENT	78,768.84	.00	.00	78,768.84
620-29000 PREMIUM ON DEBT	116,117.83	.00	.00	116,117.83
620-29010 GASB 68-WRS EXP & ACT EXP DIFF	112,844.30	.00	.00	112,844.30
620-29020 GASB 68-WRS PROJ & ACT DIFF	495,638.98	.00	.00	495,638.98
620-29030 GASB 68-WRS DIR CHANGE SHARE	256.84	.00	.00	256.84
TOTAL LIABILITIES	25,808,820.33	.00 (	63,394.93)	25,745,425.40
<u>FUND EQUITY</u>				
620-34300 SURPLUS/FUND BALANCE	7,415,652.64	.00 (	5,007.31)	7,410,645.33
620-34310 EPA GRANT CONTRIBUTION-FBAL	7,092,068.43	.00	.00	7,092,068.43
620-34320 CAPITAL CONTRIB BY CITY-FBAL	1,508,238.25	.00	.00	1,508,238.25
620-34340 CONSTRUCTION AID CONTRIBS-FBAL	1,862,898.83	.00	.00	1,862,898.83
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00 (	1,420,045.45)	(913,442.38)	(913,442.38)
BALANCE - CURRENT DATE	.00 (	1,420,045.45)	(913,442.38)	(913,442.38)
TOTAL FUND EQUITY	17,878,858.15	(1,420,045.45)	(918,449.69)	16,960,408.46
TOTAL LIABILITIES AND EQUITY	43,687,678.48	(1,420,045.45)	(981,844.62)	42,705,833.86

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2021**

STORMWATER UTILITY FUND

	BEGINNING BALANCE		ACTUAL THIS MONTH		ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>						
630-11100 CASH-COMBINED	272,144.80	(	12,233.66)		10,618.91	282,763.71
630-11300 INVEST-OPERATING FUND	36,505.37		2.40		12.94	36,518.31
630-14200 CUSTOMER ACCOUNTS RECEIVABLE	49,903.51	(	3,505.67)	(	749.80)	49,153.71
630-15100 STORMWATER FIXED ASSETS	6,814,741.90		.00		.00	6,814,741.90
630-19000 GASB68-WRS NET PENSION ASSETS	33,367.34		.00		.00	33,367.34
630-19020 GASB68-DEF OUTFLOW EXP/ACT EXP	63,338.63		.00		.00	63,338.63
630-19030 GASB68-DOR CHG IN ASSUMPTIONS	2,600.16		.00		.00	2,600.16
630-19040 GASB68-DEF OUTFLOW EXP/ACT INC	71,004.90		.00		.00	71,004.90
630-19060 GASB68-DEF OUTFLOW CHANGE	183.26		.00		.00	183.26
630-19120 GASB68-CONT AFTER MEASURE DATE	11,601.01		.00		.00	11,601.01
630-19500 ACCUM PROV/DEPR/STORMWATER	(710,312.51)		.00		.00	(710,312.51)
630-19999 GASB68-PENSION CLEARING ACCT	56.28		.00	(	56.28)	.00
TOTAL ASSETS	6,645,134.65	(	15,736.93)		9,825.77	6,654,960.42
<u>LIABILITIES AND EQUITY</u>						
<u>LIABILITIES</u>						
630-21100 ACCOUNTS PAYABLE	4,660.24		.00	(	4,660.24)	.00
630-22100 2012 GO NOTE-227K-2.58%	330,000.00		.00		.00	330,000.00
630-22200 2014 GO-4.280M-2.36%	590,000.00		.00		.00	590,000.00
630-22301 2018 GO CORP PURP BD 6.54M	734,996.80		.00		.00	734,996.80
630-22302 2020 GO CORP 5.195M-220K ST	220,000.00		.00		.00	220,000.00
630-23200 WAGES CLEARING	5,016.92		.00	(	5,016.92)	.00
630-23700 ACCRUED INTEREST PAYABLE	17,214.33		.00		.00	17,214.33
630-23800 ACCRUED VACATION	1,826.67		.00		.00	1,826.67
630-23810 ACCRUED SICK LEAVE	26,162.90		.00		.00	26,162.90
630-29000 PREMIUM ON DEBT	29,503.99		.00		.00	29,503.99
630-29010 GASB 68-WRS EXP & ACT EXP DIFF	31,696.74		.00		.00	31,696.74
630-29020 GASB 68-WRS PROJ & ACT DIFF	139,219.58		.00		.00	139,219.58
630-29030 GASB 68-WRS DIR CHANGE SHARE	72.15		.00		.00	72.15
TOTAL LIABILITIES	2,130,370.32	(	.00	(	9,677.16)	2,120,693.16
<u>FUND EQUITY</u>						
630-39160 SURPLUS/FUND BALANCE	2,318,477.57		.00	(	56.28)	2,318,421.29
630-39170 CAPITAL CONTRIB BY CITY-FBAL	1,726,849.73		.00		.00	1,726,849.73
630-39180 CONSTRUCTION AID CONTRIBS-FBAL	469,437.03		.00		.00	469,437.03
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(	15,736.93)		19,559.21	19,559.21
BALANCE - CURRENT DATE	.00	(	15,736.93)		19,559.21	19,559.21
TOTAL FUND EQUITY	4,514,764.33	(	15,736.93)		19,502.93	4,534,267.26
TOTAL LIABILITIES AND EQUITY	6,645,134.65	(	15,736.93)		9,825.77	6,654,960.42

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
100-41110-00 LOCAL TAX LEVY	12,239.48	2,879,025.82	3,133,034.00	254,008.18	91.9
100-41111-00 DEBT SERVICE TAX LEVY	.00	.00	946,351.58	946,351.58	.0
100-41140-00 MOBILE HOME FEES	.00	(605.61)	15,000.00	15,605.61	(4.0)
100-41210-00 ROOM TAX-GROSS AMOUNT	20,253.16	20,253.16	41,646.00	21,392.84	48.6
100-41320-00 IN LIEU-UNIV GARDEN & WW MANOR	.00	27,732.75	27,250.00	(482.75)	101.8
100-41800-00 INTEREST ON TAXES	.00	611.01	5,000.00	4,388.99	12.2
TOTAL TAXES	32,492.64	2,927,017.13	4,168,281.58	1,241,264.45	70.2
<u>SPECIAL ASSESSMENTS</u>					
100-42010-00 INTEREST ON SP ASSESS.	.00	.00	52.69	52.69	.0
100-42200-62 SEWER MAINS & LATERALS	.00	.00	315.69	315.69	.0
100-42310-53 CURB & GUTTER	.00	.00	57.60	57.60	.0
100-42320-53 SIDEWALKS	.00	.00	32.00	32.00	.0
100-42400-53 SNOW REMOVAL	.00	1,525.00	494.07	(1,030.93)	308.7
100-42500-53 FAILURE TO MOW FINES	.00	.00	500.00	500.00	.0
TOTAL SPECIAL ASSESSMENTS	.00	1,525.00	1,452.05	(72.95)	105.0
<u>INTERGOVERNMENTAL REVENUE</u>					
100-43344-00 EXPENDITURE RESTRAINT PROGM	.00	.00	67,812.00	67,812.00	.0
100-43410-00 SHARED REVENUE-UTILITY	.00	.00	356,170.13	356,170.13	.0
100-43420-00 SHARED REVENUE-BASE	.00	.00	2,836,782.62	2,836,782.62	.0
100-43507-52 POLICE-MISC SAFETY GRANTS	.00	.00	5,000.00	5,000.00	.0
100-43530-53 TRANSPORTATION AIDS	156,353.50	312,707.00	594,888.00	282,181.00	52.6
100-43540-52 UNIVERSITY-LEASE-PARKING	.00	.00	45,000.00	45,000.00	.0
100-43550-52 MOU-DISPATCH SERVICE	.00	170,490.67	170,490.82	.15	100.0
100-43610-52 PMS-PAYMENT FOR MUNICIPAL SVCS	.00	279,096.70	265,099.00	(13,997.70)	105.3
100-43663-52 2% FIRE DUES-ST OF WISC	.00	.00	27,748.00	27,748.00	.0
100-43670-60 EXEMPT COMPUTER AID-FR STATE	.00	.00	5,308.00	5,308.00	.0
100-43670-61 PERSONAL PROPERTY AID	.00	.00	29,861.00	29,861.00	.0
100-43745-52 WUSD-JUVENILE OFFICIER	.00	27,999.99	62,000.00	34,000.01	45.2
100-43765-00 REIMB-HIST SOC-DEPOT-EL/GAS	.00	1,570.53	1,750.00	179.47	89.7
100-43767-52 REIMB-BADGERNET-FORT ATKINSON	.00	2,480.00	2,480.00	.00	100.0
TOTAL INTERGOVERNMENTAL REVENUE	156,353.50	794,344.89	4,470,389.57	3,676,044.68	17.8

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LICENSES & PERMITS</u>					
100-44110-51 LIQUOR & BEER	4,135.00	4,275.00	17,000.00	12,725.00	25.2
100-44120-51 CIGARETTE	700.00	800.00	1,600.00	800.00	50.0
100-44122-51 BEVERAGE OPERATORS	240.00	853.00	3,700.00	2,847.00	23.1
100-44200-51 MISC. LICENSES	125.00	1,332.08	3,900.00	2,567.92	34.2
100-44300-53 BLDG/ZONING PERMITS	2,954.44	16,047.16	78,300.00	62,252.84	20.5
100-44310-53 ELECTRICAL PERMITS	196.60	1,710.73	10,900.00	9,189.27	15.7
100-44320-53 PLUMBING PERMITS	1,346.80	2,907.79	8,300.00	5,392.21	35.0
100-44330-53 HVAC PERMITS	345.80	1,330.29	4,700.00	3,369.71	28.3
100-44340-53 STREET OPENING PERMITS	.00	.00	500.00	500.00	.0
100-44350-53 SIGN PERMITS	240.00	400.00	1,000.00	600.00	40.0
100-44900-51 MISC PERMITS	.00	422.50	600.00	177.50	70.4
TOTAL LICENSES & PERMITS	10,283.64	30,078.55	130,500.00	100,421.45	23.1
<u>FINES & FORFEITURES</u>					
100-45110-52 ORDINANCE VIOLATIONS	31,050.25	92,321.26	200,000.00	107,678.74	46.2
100-45113-52 MISC COURT RESEARCH FEE	.00	103.07	100.00	(3.07)	103.1
100-45114-52 VIOLATIONS PAID-OTHER AGENCIES	150.00	150.00	.00	(150.00)	.0
100-45130-52 PARKING VIOLATIONS	6,541.84	25,957.26	68,595.00	42,637.74	37.8
100-45135-53 REFUSE/RECYCLING TOTES FINES	625.00	2,875.00	8,900.00	6,025.00	32.3
100-45145-53 RE-INSPECTION FINES	.00	1,600.00	11,000.00	9,400.00	14.6
TOTAL FINES & FORFEITURES	38,367.09	123,006.59	288,595.00	165,588.41	42.6
<u>PUBLIC CHARGES FOR SERVICE</u>					
100-46110-51 CLERK	.00	.00	100.00	100.00	.0
100-46120-51 TREASURER	375.00	1,480.00	2,800.00	1,320.00	52.9
100-46210-52 POLICE-DISPATCH-MOU-UNIV	.00	.00	41,800.00	41,800.00	.0
100-46220-52 FALSE ALARM FINES	100.00	850.00	3,200.00	2,350.00	26.6
100-46230-52 AMBULANCE	.00	1,425.06	.00	(1,425.06)	.0
100-46310-53 DPW MISC REVENUE	30.00	3,626.82	10,000.00	6,373.18	36.3
100-46311-53 SALE OF MATERIALS	.00	1.00	.00	(1.00)	.0
100-46312-51 MISC DEPT EARNINGS	.00	.00	700.00	700.00	.0
100-46320-53 SAND & SALT CHARGES	.00	1,207.06	.00	(1,207.06)	.0
100-46350-51 CITY PLANNER-SERVICES	.00	.00	1,250.00	1,250.00	.0
100-46733-55 SR CITZ OFFSET	(228.94)	4,754.01	5,300.00	545.99	89.7
100-46736-55 ATTRACTION TICKETS	.00	.00	100.00	100.00	.0
100-46743-51 FACILITY RENTALS	652.72	3,542.05	18,300.00	14,757.95	19.4
100-46746-55 SPECIAL EVENT FEES	.00	.00	100.00	100.00	.0
TOTAL PUBLIC CHARGES FOR SERVICE	928.78	16,886.00	83,650.00	66,764.00	20.2

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>MISCELLANEOUS REVENUE</u>						
100-48100-00	INTEREST INCOME	584.10	3,386.56	20,000.00	16,613.44	16.9
100-48200-00	LONG TERM RENTALS	400.00	1,600.00	4,800.00	3,200.00	33.3
100-48220-55	DEPOSITS-FORFEITED	.00	.00	500.00	500.00	.0
100-48300-55	PROP SALES-AUCTION PROCEEDS	.00	.00	200.00	200.00	.0
100-48400-00	INS./FEMA / CLAIM RECOVERY	.00	445.77	.00	(445.77)	.0
100-48415-00	RESTITUTION-DAMAGES	135.71	710.02	1,500.00	789.98	47.3
100-48420-00	INSURANCE DIVIDEND	.00	11,141.00	8,500.00	(2,641.00)	131.1
100-48430-00	INSURANCE-REIMBURSEMENT	.00	.00	200.00	200.00	.0
100-48535-00	P CARD REBATE REVENUE	.00	12,446.09	27,800.00	15,353.91	44.8
100-48600-00	MISC REVENUE-NON RECURRING	.00	1,261.84	1,000.00	(261.84)	126.2
100-48700-00	WATER UTILITY TAXES	325,000.00	325,000.00	325,000.00	.00	100.0
	TOTAL MISCELLANEOUS REVENUE	326,119.81	355,991.28	389,500.00	33,508.72	91.4
<u>OTHER FINANCING SOURCES</u>						
100-49260-00	TRANSFER FROM 610 WATER	8,000.00	8,000.00	8,000.00	.00	100.0
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000.00	12,000.00	12,000.00	.00	100.0
100-49265-00	TRANSFER FROM 630 STORMWATER	8,500.00	8,500.00	8,500.00	.00	100.0
100-49266-00	GIS TRANSFER-UTILITIES	12,340.00	12,340.00	12,340.00	.00	100.0
100-49267-00	TRANSFER FROM 208 PARKING	.00	.00	35,927.00	35,927.00	.0
100-49290-00	TRANSFER IN FROM OTHER FUNDS	.00	.00	5,000.00	5,000.00	.0
100-49295-00	TRANSFER FROM 248 PARK & REC	.00	.00	27,074.07	27,074.07	.0
	TOTAL OTHER FINANCING SOURCES	40,840.00	40,840.00	108,841.07	68,001.07	37.5
	TOTAL FUND REVENUE	605,385.46	4,289,689.44	9,641,209.27	5,351,519.83	44.5

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LEGISLATIVE</u>					
100-51100-111 SALARIES/PERMANENT	2,453.51	6,452.28	20,705.74	14,253.46	31.2
100-51100-114 WAGES/PART-TIME/PERMANENT	2,100.00	7,425.00	25,200.00	17,775.00	29.5
100-51100-117 LONGEVITY PAY	.00	.00	200.00	200.00	.0
100-51100-150 MEDICARE TAX/CITY SHARE	65.66	225.11	668.53	443.42	33.7
100-51100-151 SOCIAL SECURITY/CITY SHARE	280.50	961.41	2,858.55	1,897.14	33.6
100-51100-152 RETIREMENT	165.61	484.93	1,411.14	926.21	34.4
100-51100-153 HEALTH INSURANCE	345.21	1,343.70	4,773.78	3,430.08	28.2
100-51100-154 HSA-HRA CONTRIBUTIONS	.00	250.00	1,000.00	750.00	25.0
100-51100-155 WORKERS COMPENSATION	11.84	40.52	87.22	46.70	46.5
100-51100-156 LIFE INSURANCE	1.19	4.76	28.52	23.76	16.7
100-51100-218 PROFESSIONAL SERV/CONSULTING	.00	.00	1,000.00	1,000.00	.0
100-51100-295 CODIFICATION OF ORDINANCES	.00	350.00	2,000.00	1,650.00	17.5
100-51100-320 PUBLICATION-MINUTES	542.88	2,932.92	6,500.00	3,567.08	45.1
100-51100-710 CHAMBER OF COMMERCE GRANT	.00	.00	3,000.00	3,000.00	.0
100-51100-715 TOURISM COMMITTEE-ROOM TAX	.00	.00	29,152.20	29,152.20	.0
100-51100-720 DOWNTOWN WHITEWATER GRANT	.00	7,500.00	30,000.00	22,500.00	25.0
TOTAL LEGISLATIVE	5,966.40	27,970.63	128,585.68	100,615.05	21.8
<u>CONTINGENCIES</u>					
100-51110-910 COST REALLOCATIONS	.00	144,678.64	.00	(144,678.64)	.0
TOTAL CONTINGENCIES	.00	144,678.64	.00	(144,678.64)	.0
<u>COURT</u>					
100-51200-111 SALARIES/PERMANENT	6,235.25	16,570.80	50,893.39	34,322.59	32.6
100-51200-112 BALIFF WAGES & OVERTIME	444.96	913.71	1,600.00	686.29	57.1
100-51200-150 MEDICARE TAX/CITY SHARE	95.77	275.38	761.15	485.77	36.2
100-51200-151 SOCIAL SECURITY/CITY SHARE	409.51	1,177.51	3,254.59	2,077.08	36.2
100-51200-152 RETIREMENT	263.88	755.17	1,997.58	1,242.41	37.8
100-51200-155 WORKERS COMPENSATION	17.37	50.17	99.74	49.57	50.3
100-51200-156 LIFE INSURANCE	.72	2.88	10.44	7.56	27.6
100-51200-211 PROFESSIONAL DEVELOPMENT	.00	.00	500.00	500.00	.0
100-51200-214 FINANCIAL/BONDING SERVICES	.00	.00	100.00	100.00	.0
100-51200-219 OTHER PROFESSIONAL SERVICES	120.00	330.00	550.00	220.00	60.0
100-51200-224 SOFTWARE/HARDWARE MAINTENANCE	.00	7,218.05	7,841.00	622.95	92.1
100-51200-225 TELECOM/INTERNET/COMMUNICATION	329.19	440.81	1,449.88	1,009.07	30.4
100-51200-293 PRISONER CONFINEMENT	.00	.00	250.00	250.00	.0
100-51200-310 OFFICE & OPERATING SUPPLIES	64.77	403.19	2,300.00	1,896.81	17.5
100-51200-320 SUBSCRIPTIONS/DUES	.00	820.00	800.00	(20.00)	102.5
100-51200-330 TRAVEL EXPENSES	.00	.00	600.00	600.00	.0
TOTAL COURT	7,981.42	28,957.67	73,007.77	44,050.10	39.7

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>LEGAL</u>						
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	1,975.83	1,975.83	2,350.00	374.17	84.1
100-51300-212	GENERAL CITY SERVICES	4,445.69	13,127.88	39,354.10	26,226.22	33.4
100-51300-214	MUNI COURT LEGAL SERVICES	3,118.62	8,767.01	29,688.18	20,921.17	29.5
TOTAL LEGAL		9,540.14	23,870.72	71,392.28	47,521.56	33.4
<u>GENERAL ADMINISTRATION</u>						
100-51400-111	SALARIES/PERMANENT	23,882.46	62,669.56	200,840.64	138,171.08	31.2
100-51400-117	LONGEVITY PAY	.00	.00	1,360.00	1,360.00	.0
100-51400-150	MEDICARE TAX/CITY SHARE	330.59	953.83	2,970.89	2,017.06	32.1
100-51400-151	SOCIAL SECURITY/CITY SHARE	1,413.48	4,078.35	12,703.10	8,624.75	32.1
100-51400-152	RETIREMENT	1,612.06	4,709.66	13,648.54	8,938.88	34.5
100-51400-153	HEALTH INSURANCE	3,717.35	15,435.57	41,244.38	25,808.81	37.4
100-51400-154	HSA-HRA CONTRIBUTIONS	.00	2,112.57	6,800.00	4,687.43	31.1
100-51400-155	WORKERS COMPENSATION	62.09	181.37	381.60	200.23	47.5
100-51400-156	LIFE INSURANCE	10.82	43.28	202.98	159.70	21.3
100-51400-211	PROFESSIONAL DEVELOPMENT	.00	40.00	4,000.00	3,960.00	1.0
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	.00	1,593.75	6,500.00	4,906.25	24.5
100-51400-219	ASSESSOR SERVICES	.00	34,532.35	42,500.00	7,967.65	81.3
100-51400-224	SOFTWARE/HARDWARE MAINTENANCE	.00	526.03	948.00	421.97	55.5
100-51400-225	TELECOM/INTERNET/COMMUNICATION	409.25	580.94	2,573.00	1,992.06	22.6
100-51400-310	OFFICE & OPERATING SUPPLIES	2,515.09	4,636.53	14,500.00	9,863.47	32.0
100-51400-320	SUBSCRIPTIONS/DUES	14.89	6,853.88	11,000.00	4,146.12	62.3
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	.00	.00	550.00	550.00	.0
100-51400-330	TRAVEL EXPENSES	.00	.00	1,500.00	1,500.00	.0
100-51400-335	MISC COMMITTEE GRANTS	.00	.00	1,000.00	1,000.00	.0
100-51400-790	CELEBRATIONS/AWARDS	1,337.00	2,257.00	2,000.00	(257.00)	112.9
TOTAL GENERAL ADMINISTRATION		35,305.08	141,204.67	367,223.13	226,018.46	38.5
<u>INFORMATION TECHNOLOGY</u>						
100-51450-111	SALARIES/PERMANENT	6,707.16	17,618.59	56,500.07	38,881.48	31.2
100-51450-150	MEDICARE TAX/CITY SHARE	94.72	274.30	819.25	544.95	33.5
100-51450-151	SOCIAL SECURITY/CITY SHARE	404.97	1,172.73	3,503.01	2,330.28	33.5
100-51450-152	RETIREMENT	452.74	1,324.12	3,813.75	2,489.63	34.7
100-51450-153	HEALTH INSURANCE	994.54	3,978.16	11,934.46	7,956.30	33.3
100-51450-154	HSA-HRA CONTRIBUTIONS	.00	.00	1,875.00	1,875.00	.0
100-51450-155	WORKERS COMPENSATION	17.44	51.04	107.35	56.31	47.6
100-51450-156	LIFE INSURANCE	.89	3.56	13.14	9.58	27.1
100-51450-225	TELECOM/INTERNET/COMMUNICATION	(3,748.03)	.00	.00	.00	.0
100-51450-246	NETWORK OPERATING SUPP	.00	199.60	6,000.00	5,800.40	3.3
TOTAL INFORMATION TECHNOLOGY		4,924.43	24,622.10	84,566.03	59,943.93	29.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>FINANCIAL ADMINISTRATION</u>					
100-51500-111 SALARIES/PERMANENT	13,277.57	34,877.97	111,847.37	76,969.40	31.2
100-51500-112 SALARIES/OVERTIME	.00	.00	101.00	101.00	.0
100-51500-117 LONGEVITY PAY	.00	.00	200.00	200.00	.0
100-51500-150 MEDICARE TAX/CITY SHARE	191.94	563.40	1,695.75	1,132.35	33.2
100-51500-151 SOCIAL SECURITY/CITY SHARE	820.73	2,409.17	7,250.80	4,841.63	33.2
100-51500-152 RETIREMENT	896.26	2,621.32	7,570.02	4,948.70	34.6
100-51500-153 HEALTH INSURANCE	1,427.14	5,522.85	17,125.60	11,602.75	32.3
100-51500-154 HSA-HRA CONTRIBUTIONS	.00	309.62	1,750.00	1,440.38	17.7
100-51500-155 WORKERS COMPENSATION	33.13	96.91	212.64	115.73	45.6
100-51500-156 LIFE INSURANCE	3.32	13.28	49.80	36.52	26.7
100-51500-211 PROFESSIONAL DEVELOPMENT	.00	.00	1,000.00	1,000.00	.0
100-51500-214 AUDIT SERVICES	.00	5,000.00	24,000.00	19,000.00	20.8
100-51500-217 CONTRACT SERVICES-125 PLAN	522.60	2,941.75	8,000.00	5,058.25	36.8
100-51500-224 SOFTWARE/HARDWARE MAINTENANCE	.00	3,713.48	6,364.00	2,650.52	58.4
100-51500-225 TELECOM/INTERNET/COMMUNICATION	270.03	339.33	850.00	510.67	39.9
100-51500-310 OFFICE & OPERATING SUPPLIES	889.58	2,600.70	8,000.00	5,399.30	32.5
100-51500-325 PUBLIC EDUCATION	.00	.00	750.00	750.00	.0
100-51500-330 TRAVEL EXPENSES	.00	.00	750.00	750.00	.0
100-51500-560 COLLECTION FEES/WRITE-OFFS	191.94	2,523.41	3,000.00	476.59	84.1
100-51500-650 BANK FEES/CREDIT CARD FEES	621.64	1,467.64	4,000.00	2,532.36	36.7
TOTAL FINANCIAL ADMINISTRATION	19,145.88	65,000.83	204,516.98	139,516.15	31.8
<u>INSURANCE/RISK MANAGEMENT</u>					
100-51540-511 BUILDINGS/CONTENTS INSURANCE	.00	45,776.02	42,541.00	(3,235.02)	107.6
100-51540-512 VEHICLES/EQUIPMENT INSURANCE	.00	9,990.07	12,898.00	2,907.93	77.5
100-51540-513 LIABILITY-GENL/PUBLIC OFFICIAL	.00	25,815.77	25,390.00	(425.77)	101.7
100-51540-514 POLICE PROFESSIONAL LIAB INS	.00	13,321.83	13,049.00	(272.83)	102.1
100-51540-515 BOILER/EQUIP BREAKDOWN INS	.00	2,374.34	2,335.00	(39.34)	101.7
TOTAL INSURANCE/RISK MANAGEMENT	.00	97,278.03	96,213.00	(1,065.03)	101.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>FACILITIES MAINTENANCE</u>					
100-51600-111 SALARIES/PERMANENT	13,255.45	34,801.92	108,769.10	73,967.18	32.0
100-51600-112 SALARIES/OVERTIME	.00	.00	1,611.96	1,611.96	.0
100-51600-113 SALARIES/TEMPORARY	.00	.00	6,960.00	6,960.00	.0
100-51600-117 LONGEVITY PAY	.00	.00	970.00	970.00	.0
100-51600-118 UNIFORM ALLOWANCES	315.28	338.56	136.50	(202.06)	248.0
100-51600-150 MEDICARE TAX/CITY SHARE	178.29	538.80	1,776.65	1,237.85	30.3
100-51600-151 SOCIAL SECURITY/CITY SHARE	762.45	2,303.86	7,596.71	5,292.85	30.3
100-51600-152 RETIREMENT	894.74	2,612.82	7,525.41	4,912.59	34.7
100-51600-153 HEALTH INSURANCE	2,527.87	9,703.63	21,436.02	11,732.39	45.3
100-51600-154 HSA-HRA CONTRIBUTIONS	613.41	1,841.18	2,675.00	833.82	68.8
100-51600-155 WORKERS COMPENSATION	625.73	1,827.08	3,979.20	2,152.12	45.9
100-51600-156 LIFE INSURANCE	6.35	25.43	86.52	61.09	29.4
100-51600-211 PROFESSIONAL DEVELOPMENT	.00	.00	1,000.00	1,000.00	.0
100-51600-221 MUNICIPAL UTILITIES	1,200.04	3,551.82	16,000.00	12,448.18	22.2
100-51600-222 ELECTRICITY	.00	17,687.97	84,000.00	66,312.03	21.1
100-51600-223 NATURAL GAS	.00	7,285.36	21,000.00	13,714.64	34.7
100-51600-225 MOBILE COMMUNICATIONS	.00	.00	504.00	504.00	.0
100-51600-244 HVAC-MAINTENANCE	.00	1,128.90	16,000.00	14,871.10	7.1
100-51600-245 FACILITIES IMPROVEMENT	.00	445.00	10,000.00	9,555.00	4.5
100-51600-246 JANITORIAL SERVICES	6,515.00	19,545.00	83,000.00	63,455.00	23.6
100-51600-310 OFFICE & OPERATING SUPPLIES	558.58	4,215.71	14,000.00	9,784.29	30.1
100-51600-351 FUEL EXPENSES	161.76	740.08	1,700.00	959.92	43.5
100-51600-355 REPAIRS & SUPPLIES	2,093.20	4,797.85	13,000.00	8,202.15	36.9
TOTAL FACILITIES MAINTENANCE	29,708.15	113,390.97	423,727.07	310,336.10	26.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE ADMINISTRATION</u>					
100-52100-111 SALARIES/PERMANENT	51,508.01	143,316.71	429,680.00	286,363.29	33.4
100-52100-112 WAGES/OVERTIME	73.29	73.29	2,020.00	1,946.71	3.6
100-52100-114 WAGES/PART-TIME/PERMANENT	2,368.79	6,336.63	20,545.61	14,208.98	30.8
100-52100-117 LONGEVITY PAY	.00	500.00	2,500.00	2,000.00	20.0
100-52100-118 UNIFORM ALLOWANCES	.00	150.00	2,100.00	1,950.00	7.1
100-52100-150 MEDICARE TAX/CITY SHARE	773.39	2,412.89	6,833.06	4,420.17	35.3
100-52100-151 SOCIAL SECURITY/CITY SHARE	3,307.02	10,317.21	29,217.23	18,900.02	35.3
100-52100-152 RETIREMENT	5,372.82	16,528.14	45,527.40	28,999.26	36.3
100-52100-153 HEALTH INSURANCE	5,178.15	20,155.46	62,137.84	41,982.38	32.4
100-52100-154 HSA-HRA CONTRIBUTIONS	1,956.37	1,956.37	7,500.00	5,543.63	26.1
100-52100-155 WORKERS COMPENSATION	1,365.80	4,016.07	9,347.56	5,331.49	43.0
100-52100-156 LIFE INSURANCE	9.16	36.64	136.26	99.62	26.9
100-52100-211 PROFESSIONAL DEVELOPMENT	.00	304.00	4,000.00	3,696.00	7.6
100-52100-219 OTHER PROFESSIONAL SERVICES	207.44	798.06	4,000.00	3,201.94	20.0
100-52100-224 SOFTWARE/HARDWARE MAINTENANCE	.00	2,820.03	3,807.00	986.97	74.1
100-52100-225 TELECOM/INTERNET/COMMUNICATION	692.80	1,677.20	7,270.00	5,592.80	23.1
100-52100-241 REPR/MTN VEHICLES	519.35	519.35	.00	(519.35)	.0
100-52100-310 OFFICE & OPERATING SUPPLIES	1,148.82	3,956.95	12,983.00	9,026.05	30.5
100-52100-320 SUBSCRIPTIONS/DUES	.00	365.00	1,050.00	685.00	34.8
100-52100-325 PUBLIC EDUCATION	.00	.00	428.00	428.00	.0
100-52100-330 TRAVEL EXPENSES	144.94	358.34	750.00	391.66	47.8
TOTAL POLICE ADMINISTRATION	74,626.15	216,598.34	651,832.96	435,234.62	33.2

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE PATROL</u>					
100-52110-111 SALARIES/PERMANENT	142,595.29	376,858.89	1,239,997.49	863,138.60	30.4
100-52110-112 SALARIES/OVERTIME	11,975.78	19,192.33	137,167.86	117,975.53	14.0
100-52110-117 LONGEVITY PAY	.00	.00	12,320.00	12,320.00	.0
100-52110-118 UNIFORM ALLOWANCES	.00	900.00	16,750.00	15,850.00	5.4
100-52110-119 SHIFT DIFFERENTIAL	931.86	2,630.66	13,155.00	10,524.34	20.0
100-52110-150 MEDICARE TAX/CITY SHARE	2,252.66	6,802.52	21,103.16	14,300.64	32.2
100-52110-151 SOCIAL SECURITY/CITY SHARE	9,632.18	29,086.66	90,234.19	61,147.53	32.2
100-52110-152 RETIREMENT	18,693.91	56,430.07	169,191.33	112,761.26	33.4
100-52110-153 HEALTH INSURANCE	16,119.80	63,179.20	180,341.51	117,162.31	35.0
100-52110-154 HSA-HRA CONTRIBUTIONS	1,358.00	1,358.00	23,750.00	22,392.00	5.7
100-52110-155 WORKERS COMPENSATION	6,147.64	18,063.61	43,027.10	24,963.49	42.0
100-52110-156 LIFE INSURANCE	21.97	87.88	321.66	233.78	27.3
100-52110-211 PROFESSIONAL DEVELOPMENT	250.00	2,453.40	8,000.00	5,546.60	30.7
100-52110-219 OTHER PROFESSIONAL SERVICES	356.27	922.42	1,953.00	1,030.58	47.2
100-52110-224 SOFTWARE/HARDWARE MAINTENANCE	.00	12,971.00	14,984.99	2,013.99	86.6
100-52110-225 TELECOM/INTERNET/COMMUNICATION	279.93	1,018.64	4,320.00	3,301.36	23.6
100-52110-241 REPR/MTN VEHICLES	112.00	112.00	.00	(112.00)	.0
100-52110-242 REPR/MTN MACHINERY/EQUIP	748.43	748.43	1,500.00	751.57	49.9
100-52110-310 OFFICE & OPERATING SUPPLIES	155.09	2,126.56	3,500.00	1,373.44	60.8
100-52110-330 TRAVEL EXPENSES	279.27	434.84	300.00	(134.84)	145.0
100-52110-351 FUEL EXPENSES	1,881.97	5,614.48	13,000.00	7,385.52	43.2
100-52110-360 DAAT/FIREARMS	28.81	1,995.77	6,000.00	4,004.23	33.3
TOTAL POLICE PATROL	213,820.86	602,987.36	2,000,917.29	1,397,929.93	30.1
<u>POLICE INVESTIGATION</u>					
100-52120-111 SALARIES/PERMANENT	16,641.62	44,751.57	307,053.38	262,301.81	14.6
100-52120-112 SALARIES/OVERTIME	130.01	1,118.06	25,558.20	24,440.14	4.4
100-52120-117 LONGEVITY PAY	.00	.00	4,300.00	4,300.00	.0
100-52120-118 UNIFORM ALLOWANCES	.00	100.00	2,800.00	2,700.00	3.6
100-52120-119 SHIFT DIFFERENTIAL	.00	8.00	465.00	457.00	1.7
100-52120-150 MEDICARE TAX/CITY SHARE	229.90	718.18	5,002.16	4,283.98	14.4
100-52120-151 SOCIAL SECURITY/CITY SHARE	983.10	3,071.02	21,388.54	18,317.52	14.4
100-52120-152 RETIREMENT	1,999.17	6,315.57	40,549.05	34,233.48	15.6
100-52120-153 HEALTH INSURANCE	2,961.13	11,844.52	56,433.44	44,588.92	21.0
100-52120-154 HSA-HRA CONTRIBUTIONS	.00	2,612.84	7,500.00	4,887.16	34.8
100-52120-155 WORKERS COMPENSATION	657.47	2,022.10	10,385.82	8,363.72	19.5
100-52120-156 LIFE INSURANCE	1.15	4.60	58.98	54.38	7.8
100-52120-211 PROFESSIONAL DEVELOPMENT	.00	.00	4,000.00	4,000.00	.0
100-52120-219 OTHER PROFESSIONAL SERVICES	.00	.00	1,566.00	1,566.00	.0
100-52120-225 TELECOM/INTERNET/COMMUNICATION	.00	107.89	49.00	(58.89)	220.2
100-52120-310 OFFICE & OPERATING SUPPLIES	.00	(20.55)	2,000.00	2,020.55	(1.0)
100-52120-330 TRAVEL EXPENSES	284.77	284.77	300.00	15.23	94.9
100-52120-351 FUEL EXPENSES	436.29	819.26	2,000.00	1,180.74	41.0
100-52120-359 PHOTO EXPENSES	.00	.00	500.00	500.00	.0
TOTAL POLICE INVESTIGATION	24,324.61	73,757.83	491,909.57	418,151.74	15.0

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COMMUNITY SERVICE PROGRAM</u>					
100-52140-114	2,623.00	6,796.50	22,360.00	15,563.50	30.4
100-52140-150	38.06	107.19	324.22	217.03	33.1
100-52140-151	162.62	458.05	1,386.32	928.27	33.0
100-52140-155	132.74	373.86	813.90	440.04	45.9
100-52140-218	.00	.00	250.00	250.00	.0
100-52140-225	.00	54.43	98.00	43.57	55.5
100-52140-310	.00	.00	500.00	500.00	.0
100-52140-351	193.71	405.97	1,200.00	794.03	33.8
100-52140-360	110.00	190.00	3,889.00	3,699.00	4.9
	<u>3,260.13</u>	<u>8,386.00</u>	<u>30,821.44</u>	<u>22,435.44</u>	<u>27.2</u>
<u>NEIGHBORHOOD SERVICES</u>					
100-52400-111	9,236.74	25,597.28	151,215.70	125,618.42	16.9
100-52400-113	946.00	3,115.20	21,580.00	18,464.80	14.4
100-52400-118	.00	110.57	1,000.00	889.43	11.1
100-52400-150	145.46	496.53	2,589.64	2,093.11	19.2
100-52400-151	621.94	2,123.04	11,072.94	8,949.90	19.2
100-52400-152	603.16	1,973.27	10,240.81	8,267.54	19.3
100-52400-153	597.30	5,076.99	19,910.32	14,833.33	25.5
100-52400-154	126.12	126.12	2,775.00	2,648.88	4.5
100-52400-155	273.54	826.47	1,891.78	1,065.31	43.7
100-52400-156	.38	13.77	91.32	77.55	15.1
100-52400-212	544.75	1,596.16	4,373.96	2,777.80	36.5
100-52400-215	.00	.00	3,600.00	3,600.00	.0
100-52400-218	.00	.00	3,200.00	3,200.00	.0
100-52400-219	5,504.93	15,678.87	10,000.00	(5,678.87)	156.8
100-52400-222	.00	20,295.91	82,725.00	62,429.09	24.5
100-52400-224	32.99	1,424.02	2,573.00	1,148.98	55.3
100-52400-225	370.39	522.72	1,941.88	1,419.16	26.9
100-52400-310	514.48	1,028.00	5,200.00	4,172.00	19.8
100-52400-320	.00	40.00	400.00	360.00	10.0
100-52400-325	.00	.00	428.00	428.00	.0
100-52400-330	.00	.00	200.00	200.00	.0
100-52400-351	58.08	232.00	1,300.00	1,068.00	17.9
	<u>19,576.26</u>	<u>80,276.92</u>	<u>338,309.35</u>	<u>258,032.43</u>	<u>23.7</u>

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>EMERGENCY PREPAREDNESS</u>						
100-52500-111	EMERGENCY PREPAREDNESS WAGES	.00	.00	3,320.00	3,320.00	.0
100-52500-150	EMERG PREP MEDICARE	.00	.00	48.14	48.14	.0
100-52500-151	EMERG PREP SOCIAL SECURITY	.00	.00	205.84	205.84	.0
100-52500-155	EMERG PREP WORKERS COMP	.00	.00	120.85	120.85	.0
100-52500-225	TELECOM/INTERNET/COMMUNICATION	343.27	801.25	1,686.88	885.63	47.5
100-52500-310	OFFICE & OPERATING SUPPLIES	.00	211.76	500.00	288.24	42.4
	TOTAL EMERGENCY PREPAREDNESS	343.27	1,013.01	5,881.71	4,868.70	17.2
<u>COMMUNICATIONS/DISPATCH</u>						
100-52600-111	SALARIES/PERMANENT	34,859.58	89,598.23	292,658.12	203,059.89	30.6
100-52600-112	SALARIES/OVERTIME	1,248.85	2,270.86	26,461.81	24,190.95	8.6
100-52600-117	LONGEVITY PAY	.00	.00	2,000.00	2,000.00	.0
100-52600-118	UNIFORM ALLOWANCES	.00	178.57	3,500.00	3,321.43	5.1
100-52600-119	SHIFT DIFFERENTIAL	243.31	652.43	3,624.00	2,971.57	18.0
100-52600-150	MEDICARE TAX/CITY SHARE	520.66	1,595.13	4,898.74	3,303.61	32.6
100-52600-151	SOCIAL SECURITY/CITY SHARE	2,226.27	6,820.66	20,946.32	14,125.66	32.6
100-52600-152	RETIREMENT	2,440.25	7,474.19	22,097.40	14,623.21	33.8
100-52600-153	HEALTH INSURANCE	4,716.01	18,492.61	54,218.47	35,725.86	34.1
100-52600-154	HSA-HRA CONTRIBUTIONS	.00	.00	7,500.00	7,500.00	.0
100-52600-155	WORKERS COMPENSATION	94.00	278.82	596.46	317.64	46.8
100-52600-156	LIFE INSURANCE	7.56	30.24	98.25	68.01	30.8
100-52600-211	PROFESSIONAL DEVELOPMENT	824.00	980.00	3,000.00	2,020.00	32.7
100-52600-219	OTHER PROFESSIONAL SERVICES	45.74	48.64	2,023.00	1,974.36	2.4
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	.00	14,275.34	15,350.00	1,074.66	93.0
100-52600-225	TELECOM/INTERNET/COMMUNICATION	590.03	2,398.85	8,299.88	5,901.03	28.9
100-52600-292	RADIO SERVICE	.00	.00	13,500.00	13,500.00	.0
100-52600-295	MISC CONTRACTUAL SERVICES	2,333.25	9,939.50	29,450.00	19,510.50	33.8
100-52600-310	OFFICE & OPERATING SUPPLIES	.00	90.91	1,000.00	909.09	9.1
100-52600-330	TRAVEL EXPENSES	.00	.00	250.00	250.00	.0
	TOTAL COMMUNICATIONS/DISPATCH	50,149.51	155,124.98	511,472.45	356,347.47	30.3

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>DPW/ENGINEERING DEPARTMENT</u>					
100-53100-111 SALARIES/PERMANENT	2,225.82	5,846.82	18,749.69	12,902.87	31.2
100-53100-150 MEDICARE TAX/CITY SHARE	30.38	87.68	271.87	184.19	32.3
100-53100-151 SOCIAL SECURITY/CITY SHARE	129.92	375.02	1,162.48	787.46	32.3
100-53100-152 RETIREMENT	150.25	439.45	1,265.60	826.15	34.7
100-53100-153 HEALTH INSURANCE	298.29	1,193.16	3,579.52	2,386.36	33.3
100-53100-154 HSA-HRA CONTRIBUTIONS	119.14	169.81	475.00	305.19	35.8
100-53100-155 WORKERS COMPENSATION	5.79	16.95	35.63	18.68	47.6
100-53100-156 LIFE INSURANCE	.80	3.20	6.16	2.96	52.0
100-53100-211 PROFESSIONAL DEVELOPMENT	.00	.00	1,100.00	1,100.00	.0
100-53100-213 ENGINEERING SERVICES	827.12	2,934.98	15,000.00	12,065.02	19.6
100-53100-224 SOFTWARE/HARDWARE MAINTENANCE	.00	526.05	948.00	421.95	55.5
100-53100-225 TELECOM/INTERNET/COMMUNICATION	381.61	545.66	2,097.28	1,551.62	26.0
100-53100-310 OFFICE & OPERATING SUPPLIES	215.20	442.10	2,000.00	1,557.90	22.1
100-53100-320 SUBSCRIPTIONS/DUES	.00	.00	200.00	200.00	.0
100-53100-325 PUBLIC EDUCATION	.00	.00	600.00	600.00	.0
TOTAL DPW/ENGINEERING DEPARTMENT	4,384.32	12,580.88	47,491.23	34,910.35	26.5
<u>SHOP/FLEET OPERATIONS</u>					
100-53230-111 WAGES/PERMANENT	7,667.57	18,105.27	58,915.70	40,810.43	30.7
100-53230-117 LONGEVITY PAY	.00	.00	830.00	830.00	.0
100-53230-118 UNIFORM ALLOWANCES	(260.00)	(260.00)	67.50	327.50	(385.2)
100-53230-150 MEDICARE TAX/CITY SHARE	103.62	268.88	868.68	599.80	31.0
100-53230-151 SOCIAL SECURITY/CITY SHARE	442.92	1,149.58	3,714.37	2,564.79	31.0
100-53230-152 RETIREMENT	517.58	1,361.67	4,037.39	2,675.72	33.7
100-53230-153 HEALTH INSURANCE	1,248.84	5,088.66	15,984.08	10,895.42	31.8
100-53230-154 HSA-HRA CONTRIBUTIONS	11.46	86.52	2,450.00	2,363.48	3.5
100-53230-155 WORKERS COMPENSATION	387.99	1,020.76	2,144.53	1,123.77	47.6
100-53230-156 LIFE INSURANCE	4.31	14.38	58.59	44.21	24.5
100-53230-221 MUNICIPAL UTILITIES EXPENSES	457.79	1,343.92	4,400.00	3,056.08	30.5
100-53230-222 UTILITIES-NAT GAS & ELECTRIC	.00	6,909.64	15,000.00	8,090.36	46.1
100-53230-225 MOBILE COMMUNICATIONS	38.31	76.62	484.00	407.38	15.8
100-53230-310 OFFICE & OPERATING SUPPLIES	996.73	3,156.75	15,000.00	11,843.25	21.1
100-53230-352 VEHICLE REPR PARTS	1,295.32	2,099.45	25,000.00	22,900.55	8.4
100-53230-354 POLICE VEHICLE REP/MAINT	100.00	1,660.00	14,000.00	12,340.00	11.9
100-53230-355 BLDG MTN REPR SUPP	685.43	2,534.21	3,000.00	465.79	84.5
TOTAL SHOP/FLEET OPERATIONS	13,697.87	44,616.31	165,954.84	121,338.53	26.9

CITY OF WHITEWATER
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PARK MAINTENANCE</u>					
100-53270-111 SALARIES/WAGES/PERMANENT	10,884.67	17,583.22	64,586.94	47,003.72	27.2
100-53270-112 WAGES/OVERTIME	.00	.00	170.17	170.17	.0
100-53270-113 WAGES/TEMPORARY	590.50	590.50	72,245.25	71,654.75	.8
100-53270-117 LONGEVITY PAY	.00	.00	750.00	750.00	.0
100-53270-118 UNIFORM ALLOWANCES	.00	.00	82.50	82.50	.0
100-53270-150 MEDICARE TAX/CITY SHARE	158.06	280.25	2,008.00	1,727.75	14.0
100-53270-151 SOCIAL SECURITY/CITY SHARE	675.83	1,198.40	8,585.94	7,387.54	14.0
100-53270-152 RETIREMENT	731.05	1,330.56	4,427.30	3,096.74	30.1
100-53270-153 HEALTH INSURANCE	966.40	3,957.02	13,390.04	9,433.02	29.6
100-53270-154 HSA-HRA CONTRIBUTIONS	86.60	1,448.06	2,075.00	626.94	69.8
100-53270-155 WORKERS COMPENSATION	577.91	1,027.32	4,984.82	3,957.50	20.6
100-53270-156 LIFE INSURANCE	5.24	11.52	56.14	44.62	20.5
100-53270-211 PROFESSIONAL DEVELOPMENT	.00	260.00	3,000.00	2,740.00	8.7
100-53270-213 PARK/TERRACE TREE MAINT.	1,361.46	1,361.46	10,000.00	8,638.54	13.6
100-53270-221 MUNICIPAL UTILITIES	825.97	3,100.93	10,000.00	6,899.07	31.0
100-53270-222 ELECTRICITY	.00	2,225.72	6,000.00	3,774.28	37.1
100-53270-223 NATURAL GAS	.00	625.66	2,000.00	1,374.34	31.3
100-53270-242 REPR/MTN MACHINERY/EQUIP	5,313.03	5,351.65	7,000.00	1,648.35	76.5
100-53270-245 FACILITIES IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
100-53270-295 MAINTENANCE-TREES/LANDSCAPING	.00	.00	28,000.00	28,000.00	.0
100-53270-310 OFFICE & OPERATING SUPPLIES	22.22	139.88	9,000.00	8,860.12	1.6
100-53270-351 FUEL EXPENSES	739.05	1,388.81	8,000.00	6,611.19	17.4
100-53270-359 OTHER REPR/MTN SUPP	172.30	172.30	4,000.00	3,827.70	4.3
TOTAL PARK MAINTENANCE	23,110.29	42,053.26	265,362.10	223,308.84	15.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STREET MAINTENANCE</u>					
100-53300-111 WAGES/PERMANENT	34,493.66	85,027.40	310,126.27	225,098.87	27.4
100-53300-112 WAGES/OVERTIME	.00	.00	595.61	595.61	.0
100-53300-113 WAGES/TEMPORARY	.00	.00	729.75	729.75	.0
100-53300-117 LONGEVITY PAY	.00	.00	2,490.00	2,490.00	.0
100-53300-118 UNIFORM ALLOWANCES	2,256.44	2,751.68	378.00	(2,373.68)	728.0
100-53300-150 MEDICARE TAX/CITY SHARE	477.56	1,310.14	4,630.36	3,320.22	28.3
100-53300-151 SOCIAL SECURITY/CITY SHARE	2,041.98	5,602.02	19,798.80	14,196.78	28.3
100-53300-152 RETIREMENT	2,321.95	6,422.34	21,167.32	14,744.98	30.3
100-53300-153 HEALTH INSURANCE	4,948.61	21,869.79	72,142.40	50,272.61	30.3
100-53300-154 HSA-HRA CONTRIBUTIONS	265.60	1,778.29	10,525.00	8,746.71	16.9
100-53300-155 WORKERS COMPENSATION	1,740.59	4,814.50	11,329.61	6,515.11	42.5
100-53300-156 LIFE INSURANCE	10.98	34.62	139.89	105.27	24.8
100-53300-211 PROFESSIONAL DEVELOPMENT	.00	107.53	500.00	392.47	21.5
100-53300-222 ELECT/TRAFFIC SIGNALS/P-LOTS	.00	2,817.11	15,000.00	12,182.89	18.8
100-53300-224 SOFTWARE/HARDWARE MAINTENANCE	.00	526.05	948.00	421.95	55.5
100-53300-225 TELECOM/INTERNET/COMMUNICATION	444.58	671.60	2,839.76	2,168.16	23.7
100-53300-310 OFFICE & OPERATING SUPPLIES	53.79	195.35	1,000.00	804.65	19.5
100-53300-351 FUEL EXPENSES	741.07	5,524.33	17,000.00	11,475.67	32.5
100-53300-354 TRAFFIC CONTROL SUPP	2,024.28	2,053.47	12,000.00	9,946.53	17.1
100-53300-405 MATERIALS/REPAIRS	.00	29.84	12,000.00	11,970.16	.3
TOTAL STREET MAINTENANCE	51,821.09	141,536.06	515,340.77	373,804.71	27.5
<u>SNOW AND ICE</u>					
100-53320-111 WAGES/PERMANENT	1,796.21	32,172.07	39,132.31	6,960.24	82.2
100-53320-112 WAGES/OVERTIME	.00	9,707.50	7,572.78	(2,134.72)	128.2
100-53320-117 LONGEVITY PAY	.00	.00	360.00	360.00	.0
100-53320-150 MEDICARE TAX/CITY SHARE	24.67	616.56	689.40	72.84	89.4
100-53320-151 SOCIAL SECURITY/CITY SHARE	105.44	2,636.48	2,947.80	311.32	89.4
100-53320-152 RETIREMENT	120.17	3,068.78	3,176.89	108.11	96.6
100-53320-153 HEALTH INSURANCE	555.14	4,586.96	9,085.55	4,498.59	50.5
100-53320-154 HSA-HRA CONTRIBUTIONS	34.81	366.84	1,350.00	983.16	27.2
100-53320-155 WORKERS COMPENSATION	90.09	2,300.55	1,606.49	(694.06)	143.2
100-53320-156 LIFE INSURANCE	.49	21.77	20.66	(1.11)	105.4
100-53320-295 EQUIP RENTAL	.00	3,450.00	10,000.00	6,550.00	34.5
100-53320-351 FUEL EXPENSES	.00	4,692.19	8,000.00	3,307.81	58.7
100-53320-353 SNOW EQUIP/REPR PARTS	1,114.53	15,143.12	25,000.00	9,856.88	60.6
100-53320-460 SALT & SAND	6,159.08	21,293.13	40,000.00	18,706.87	53.2
TOTAL SNOW AND ICE	10,000.63	100,055.95	148,941.88	48,885.93	67.2

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STREET LIGHTS</u>					
100-53420-111 WAGES/PERMANENT	378.64	1,165.66	5,820.00	4,654.34	20.0
100-53420-112 WAGES/OVERTIME	.00	.00	170.17	170.17	.0
100-53420-117 LONGEVITY PAY	.00	.00	60.00	60.00	.0
100-53420-150 MEDICARE TAX/CITY SHARE	5.01	18.47	87.73	69.26	21.1
100-53420-151 SOCIAL SECURITY/CITY SHARE	21.44	79.03	375.11	296.08	21.1
100-53420-152 RETIREMENT	25.58	95.65	408.39	312.74	23.4
100-53420-153 HEALTH INSURANCE	103.23	548.97	1,606.31	1,057.34	34.2
100-53420-154 HSA-HRA CONTRIBUTIONS	4.83	35.04	250.00	214.96	14.0
100-53420-155 WORKERS COMPENSATION	19.17	71.67	215.73	144.06	33.2
100-53420-156 LIFE INSURANCE	.13	.94	2.74	1.80	34.3
100-53420-222 ELECTRICITY	.00	28,377.62	190,000.00	161,622.38	14.9
100-53420-310 OFFICE & OPERATING SUPPLIES	.00	1.38	12,000.00	11,998.62	.0
100-53420-820 STREET LIGHTS	.00	595.00	1,000.00	405.00	59.5
TOTAL STREET LIGHTS	558.03	30,989.43	211,996.18	181,006.75	14.6
<u>YOUNG LIBRARY BUILDING</u>					
100-55111-111 SALARIES/PERMANENT	802.68	2,122.65	9,634.13	7,511.48	22.0
100-55111-117 LONGEVITY PAY	.00	.00	30.00	30.00	.0
100-55111-118 UNIFORM ALLOWANCES	.00	.00	13.50	13.50	.0
100-55111-150 MEDICARE TAX/CITY SHARE	10.55	35.36	150.77	115.41	23.5
100-55111-151 SOCIAL SECURITY/CITY SHARE	45.07	151.21	644.65	493.44	23.5
100-55111-152 RETIREMENT	54.18	162.20	653.24	491.04	24.8
100-55111-153 HEALTH INSURANCE	162.46	667.74	1,197.38	529.64	55.8
100-55111-154 HSA-HRA CONTRIBUTIONS	18.97	56.32	75.00	18.68	75.1
100-55111-155 WORKERS COMPENSATION	40.61	121.58	350.68	229.10	34.7
100-55111-156 LIFE INSURANCE	.14	.53	3.79	3.26	14.0
100-55111-158 UNEMPLOYMENT COMPENSATION	.00	.00	200.00	200.00	.0
100-55111-221 WATER & SEWER	254.61	755.58	2,800.00	2,044.42	27.0
100-55111-222 ELECTRICITY	.00	2,095.01	14,000.00	11,904.99	15.0
100-55111-223 NATURAL GAS	.00	1,644.28	4,000.00	2,355.72	41.1
100-55111-245 FACILITY IMPROVEMENTS	367.80	2,837.88	3,000.00	162.12	94.6
100-55111-246 JANITORIAL SERVICES	1,147.00	3,441.00	19,000.00	15,559.00	18.1
100-55111-355 REPAIR & SUPPLIES	63.84	4,013.58	2,000.00	(2,013.58)	200.7
TOTAL YOUNG LIBRARY BUILDING	2,967.91	18,104.92	57,753.14	39,648.22	31.4

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EXPENDITURES WITH COMPARISON TO BUDGET
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	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PARKS ADMINISTRATION</u>					
100-55200-111	3,750.16	9,850.52	31,587.80	21,737.28	31.2
100-55200-150	50.11	143.77	458.02	314.25	31.4
100-55200-151	214.24	614.62	1,958.44	1,343.82	31.4
100-55200-152	253.14	740.34	2,132.18	1,391.84	34.7
100-55200-153	640.26	2,561.04	7,683.13	5,122.09	33.3
100-55200-154	.00	81.58	1,000.00	918.42	8.2
100-55200-155	9.75	28.53	60.02	31.49	47.5
100-55200-156	.74	2.96	10.94	7.98	27.1
100-55200-225	158.73	330.81	1,599.88	1,269.07	20.7
TOTAL PARKS ADMINISTRATION	5,077.13	14,354.17	46,490.41	32,136.24	30.9
<u>RECREATION ADMINISTRATION</u>					
100-55210-111	15,673.86	41,171.69	132,028.31	90,856.62	31.2
100-55210-150	212.71	619.87	1,984.01	1,364.14	31.2
100-55210-151	909.46	2,650.24	8,483.36	5,833.12	31.2
100-55210-152	1,058.00	3,094.28	8,911.91	5,817.63	34.7
100-55210-153	2,366.31	9,279.53	28,395.74	19,116.21	32.7
100-55210-154	.00	81.58	3,500.00	3,418.42	2.3
100-55210-155	613.10	1,793.12	3,716.05	1,922.93	48.3
100-55210-156	2.18	8.72	25.10	16.38	34.7
100-55210-211	.00	.00	2,500.00	2,500.00	.0
100-55210-224	.00	526.05	948.00	421.95	55.5
100-55210-225	389.51	537.71	2,458.00	1,920.29	21.9
100-55210-310	97.58	471.57	1,500.00	1,028.43	31.4
100-55210-320	.00	393.00	4,500.00	4,107.00	8.7
100-55210-324	95.00	285.00	3,000.00	2,715.00	9.5
100-55210-343	.00	.00	500.00	500.00	.0
100-55210-650	.00	.00	3,100.00	3,100.00	.0
100-55210-790	.00	.00	1,000.00	1,000.00	.0
TOTAL RECREATION ADMINISTRATION	21,417.71	60,912.36	206,550.48	145,638.12	29.5
<u>RECREATION PROGRAMS</u>					
100-55300-113	.00	276.37	6,302.50	6,026.13	4.4
100-55300-150	.00	4.01	91.39	87.38	4.4
100-55300-151	.00	17.13	390.75	373.62	4.4
100-55300-155	.00	13.99	229.42	215.43	6.1
TOTAL RECREATION PROGRAMS	.00	311.50	7,014.06	6,702.56	4.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SENIOR CITIZEN'S PROGRAM</u>					
100-55310-114	4,276.21	11,228.28	36,195.81	24,967.53	31.0
100-55310-117	.00	500.00	500.00	.00	100.0
100-55310-150	55.89	167.06	532.09	365.03	31.4
100-55310-151	238.99	714.35	2,275.14	1,560.79	31.4
100-55310-152	288.64	877.57	2,476.97	1,599.40	35.4
100-55310-153	477.84	1,911.36	5,734.05	3,822.69	33.3
100-55310-154	.00	.00	1,250.00	1,250.00	.0
100-55310-155	.00	.00	1,317.53	1,317.53	.0
100-55310-211	.00	150.00	1,000.00	850.00	15.0
100-55310-224	.00	526.05	948.00	421.95	55.5
100-55310-225	329.53	441.26	1,461.88	1,020.62	30.2
100-55310-310	40.97	884.56	2,000.00	1,115.44	44.2
100-55310-320	.00	65.00	600.00	535.00	10.8
100-55310-330	.00	.00	200.00	200.00	.0
TOTAL SENIOR CITIZEN'S PROGRAM	5,708.07	17,465.49	56,491.47	39,025.98	30.9
<u>CELEBRATIONS</u>					
100-55320-790	.00	6,030.00	4,500.00	(1,530.00)	134.0
TOTAL CELEBRATIONS	.00	6,030.00	4,500.00	(1,530.00)	134.0
<u>COMM BASED CO-OP PROJECTS</u>					
100-55330-760	.00	103,000.00	103,000.00	.00	100.0
100-55330-761	.00	50,000.00	50,000.00	.00	100.0
TOTAL COMM BASED CO-OP PROJECTS	.00	153,000.00	153,000.00	.00	100.0
<u>TRANSFERS TO OTHER FUNDS</u>					
100-59220-901	.00	.00	35,000.00	35,000.00	.0
100-59220-903	.00	.00	25,000.00	25,000.00	.0
100-59220-916	.00	.00	15,000.00	15,000.00	.0
100-59220-917	7,917.00	7,917.00	7,917.18	.18	100.0
100-59220-918	.00	135,000.00	408,160.00	273,160.00	33.1
100-59220-925	.00	.00	85,000.00	85,000.00	.0
100-59220-927	.00	.00	15,000.00	15,000.00	.0
100-59220-928	.00	.00	42,217.74	42,217.74	.0
100-59220-939	25,000.00	25,000.00	25,000.00	.00	100.0
100-59220-998	.00	.00	470,000.00	470,000.00	.0
TOTAL TRANSFERS TO OTHER FUNDS	32,917.00	167,917.00	1,128,294.92	960,377.92	14.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TRANSFER TO DEBT SERVICE</u>					
100-59230-990 TRANS TO FD 300 DEBT SERVICE	.00	180,188.33	942,883.18	762,694.85	19.1
TOTAL TRANSFER TO DEBT SERVICE	.00	180,188.33	942,883.18	762,694.85	19.1
<u>TRANSFERS TO SPECIAL FUNDS</u>					
100-59240-901 TRANS TO FD 850 FIRE DEPART	91,264.50	91,264.50	182,529.00	91,264.50	50.0
100-59240-902 TRANS TO FD 850 FIRE-ST PYMTS	.00	21,307.55	20,238.90	(1,068.65)	105.3
TOTAL TRANSFERS TO SPECIAL FUNDS	91,264.50	112,572.05	202,767.90	90,195.85	55.5
TOTAL FUND EXPENDITURES	761,596.84	2,907,806.41	9,641,209.27	6,733,402.86	30.2
NET REVENUE OVER EXPENDITURES	(156,211.38)	1,381,883.03	.00	(1,381,883.03)	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>WATER SALES REVENUE</u>						
610-46461-61	METERED SALES/RESIDENTIAL	53,334.84	214,048.06	666,600.79	452,552.73	32.1
610-46462-61	METERED SALES/COMMERCIAL	9,355.38	35,039.43	113,486.01	78,446.58	30.9
610-46463-61	METERED SALES/INDUSTRIAL	52,587.34	168,049.88	511,368.69	343,318.81	32.9
610-46464-61	SALES TO PUBLIC AUTHORITIES	12,415.96	45,213.13	204,149.35	158,936.22	22.2
610-46465-61	PUBLIC FIRE PROTECTION REV	42,836.54	171,314.06	496,995.62	325,681.56	34.5
610-46466-61	PRIVATE FIRE PROTECTION REV	3,653.50	14,614.00	41,882.46	27,268.46	34.9
610-46467-61	METERED SALES/MF RESIDENTIAL	15,127.63	58,307.21	147,202.45	88,895.24	39.6
	TOTAL WATER SALES REVENUE	189,311.19	706,585.77	2,181,685.37	1,475,099.60	32.4
<u>MISCELLANEOUS WATER REVENUE</u>						
610-47419-61	INTEREST INCOME	46.16	248.83	1,500.00	1,251.17	16.6
610-47421-61	DEVELOPER CONTRIBUTION	.00	.00	13,000.00	13,000.00	.0
610-47425-61	MISC AMORTIZATION	.00	.00	7,895.97	7,895.97	.0
610-47460-61	OTR REV/TOWER/SERVICE	7,726.26	7,989.75	26,500.00	18,510.25	30.2
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	606.21	2,580.28	6,000.00	3,419.72	43.0
610-47471-61	MISC SERVICE REV - TURN OFF	.00	.00	500.00	500.00	.0
610-47474-61	OTHER REV--LABOR/MATERIAL	653.00	1,726.00	.00	(1,726.00)	.0
610-47475-61	WATER TAPS--CONTRIBUTIONS	.00	268.16	.00	(268.16)	.0
610-47476-61	NET RETURN ON INVEST-METERS	.00	.00	12,000.00	12,000.00	.0
610-47482-61	SALE OF USED EQUIPMENT	.00	1,316.00	.00	(1,316.00)	.0
610-47485-61	BOND PROCEEDS	.00	.00	229,000.00	229,000.00	.0
610-47493-61	RETAINED EARNINGS-(INC)-DEC	.00	.00	183,726.33	183,726.33	.0
	TOTAL MISCELLANEOUS WATER REVENUE	9,031.63	14,129.02	480,122.30	465,993.28	2.9
	TOTAL FUND REVENUE	198,342.82	720,714.79	2,661,807.67	1,941,092.88	27.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SOURCE OF SUPPLY</u>					
610-61600-111 SALARIES/WAGES	2,090.70	5,865.47	15,544.37	9,678.90	37.7
610-61600-112 WAGES/OVERTIME	.00	9.53	4,150.88	4,141.35	.2
610-61600-310 OFFICE & OPERATING SUPPLIES	28.47	33.95	600.00	566.05	5.7
610-61600-350 REPAIR/MTN EXPENSES	.00	203.96	600.00	396.04	34.0
TOTAL SOURCE OF SUPPLY	2,119.17	6,112.91	20,895.25	14,782.34	29.3
<u>PUMPING OPERATIONS</u>					
610-61620-111 SALARIES/WAGES	4,065.10	10,534.46	41,093.22	30,558.76	25.6
610-61620-220 UTILITIES	.00	35,577.27	142,000.00	106,422.73	25.1
610-61620-310 OFFICE & OPERATING SUPPLIES	72.25	72.25	500.00	427.75	14.5
610-61620-350 REPAIR/MTN EXPENSE	.00	856.80	266,550.00	265,693.20	.3
TOTAL PUMPING OPERATIONS	4,137.35	47,040.78	450,143.22	403,102.44	10.5
<u>WTR TREATMENT OPERATIONS</u>					
610-61630-111 SALARIES/WAGES	1,992.87	5,139.37	25,546.72	20,407.35	20.1
610-61630-310 WATER TESTING & OP SUPPLIES	21.72	1,285.14	13,500.00	12,214.86	9.5
610-61630-341 CHEMICALS	2,217.36	6,421.14	22,500.00	16,078.86	28.5
610-61630-350 REPAIR/MTN EXPENSE	.00	.00	105,000.00	105,000.00	.0
TOTAL WTR TREATMENT OPERATIONS	4,231.95	12,845.65	166,546.72	153,701.07	7.7
<u>TRANSMISSION</u>					
610-61640-111 SALARIES/WAGES	77.91	212.27	1,197.35	985.08	17.7
TOTAL TRANSMISSION	77.91	212.27	1,197.35	985.08	17.7
<u>RESERVOIRS MAINTENANCE</u>					
610-61650-111 MTN SALARIES/WAGES	179.18	488.19	2,995.22	2,507.03	16.3
610-61650-350 REPAIR/MTN EXPENSE	.00	12,580.83	31,000.00	18,419.17	40.6
TOTAL RESERVOIRS MAINTENANCE	179.18	13,069.02	33,995.22	20,926.20	38.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>MAINS MAINTENANCE</u>					
610-61651-111	2,026.84	4,744.88	17,225.73	12,480.85	27.6
610-61651-112	.00	.00	1,393.33	1,393.33	.0
610-61651-113	189.00	189.00	.00	(189.00)	.0
610-61651-350	1,433.10	11,300.50	28,000.00	16,699.50	40.4
TOTAL MAINS MAINTENANCE	3,648.94	16,234.38	46,619.06	30,384.68	34.8
<u>SERVICES MAINTENANCE</u>					
610-61652-111	1,168.57	3,473.01	16,189.75	12,716.74	21.5
610-61652-112	.00	.00	495.66	495.66	.0
610-61652-350	.00	3,253.25	12,000.00	8,746.75	27.1
TOTAL SERVICES MAINTENANCE	1,168.57	6,726.26	28,685.41	21,959.15	23.5
<u>METERS MAINTENANCE</u>					
610-61653-111	671.98	1,058.50	11,680.27	10,621.77	9.1
610-61653-210	.00	9,108.00	45,500.00	36,392.00	20.0
610-61653-350	82.73	139.33	5,000.00	4,860.67	2.8
TOTAL METERS MAINTENANCE	754.71	10,305.83	62,180.27	51,874.44	16.6
<u>HYDRANTS MAINTENANCE</u>					
610-61654-111	23.53	1,539.73	11,553.16	10,013.43	13.3
610-61654-112	.00	.00	681.95	681.95	.0
610-61654-113	324.00	324.00	.00	(324.00)	.0
610-61654-350	.00	.00	10,000.00	10,000.00	.0
TOTAL HYDRANTS MAINTENANCE	347.53	1,863.73	22,235.11	20,371.38	8.4
<u>METER READING</u>					
610-61901-111	155.80	426.62	980.22	553.60	43.5
TOTAL METER READING	155.80	426.62	980.22	553.60	43.5
<u>ACCOUNTING/COLLECTION</u>					
610-61902-111	4,450.71	11,843.87	42,816.16	30,972.29	27.7
TOTAL ACCOUNTING/COLLECTION	4,450.71	11,843.87	42,816.16	30,972.29	27.7

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>CUSTOMER ACCOUNTS</u>					
610-61903-224	.00	2,994.70	5,476.04	2,481.34	54.7
610-61903-325	.00	.00	700.00	700.00	.0
610-61903-361	.00	189.00	1,000.00	811.00	18.9
TOTAL CUSTOMER ACCOUNTS	.00	3,183.70	7,176.04	3,992.34	44.4
<u>ADMINISTRATIVE</u>					
610-61920-111	14,027.38	37,110.31	113,264.00	76,153.69	32.8
610-61920-153	.00	229.74	.00	(229.74)	.0
TOTAL ADMINISTRATIVE	14,027.38	37,340.05	113,264.00	75,923.95	33.0
<u>OFFICE SUPPLIES</u>					
610-61921-224	.00	.00	373.00	373.00	.0
610-61921-225	749.95	998.61	3,080.60	2,081.99	32.4
610-61921-310	458.51	3,490.16	9,000.00	5,509.84	38.8
TOTAL OFFICE SUPPLIES	1,208.46	4,488.77	12,453.60	7,964.83	36.0
<u>OUTSIDE SERVICES EMPLOYED</u>					
610-61923-210	.00	2,917.49	12,000.00	9,082.51	24.3
610-61923-211	8,000.00	8,000.00	8,000.00	.00	100.0
610-61923-212	4,020.00	4,020.00	4,020.00	.00	100.0
TOTAL OUTSIDE SERVICES EMPLOYED	12,020.00	14,937.49	24,020.00	9,082.51	62.2
<u>INSURANCE</u>					
610-61924-510	.00	21,867.90	21,165.00	(702.90)	103.3
TOTAL INSURANCE	.00	21,867.90	21,165.00	(702.90)	103.3
<u>EMPLOYEE BENEFITS</u>					
610-61926-150	16,446.99	56,944.28	187,019.94	130,075.66	30.5
610-61926-590	3,736.42	12,316.17	29,767.71	17,451.54	41.4
TOTAL EMPLOYEE BENEFITS	20,183.41	69,260.45	216,787.65	147,527.20	32.0

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>EMPLOYEE TRAINING</u>					
610-61927-154	314.85	574.53	4,500.00	3,925.47	12.8
	314.85	574.53	4,500.00	3,925.47	12.8
<u>PSC ASSESSMENT</u>					
610-61928-210	.00	2,234.04	2,000.00	(234.04)	111.7
	.00	2,234.04	2,000.00	(234.04)	111.7
<u>MISCELLANEOUS GENERAL</u>					
610-61930-590	325,000.00	325,000.00	325,000.00	.00	100.0
	325,000.00	325,000.00	325,000.00	.00	100.0
<u>TRANSPORTATION</u>					
610-61933-310	.00	17.45	5,500.00	5,482.55	.3
610-61933-351	763.22	2,148.12	6,000.00	3,851.88	35.8
	763.22	2,165.57	11,500.00	9,334.43	18.8
<u>GENERAL PLANT MAINTENANCE</u>					
610-61935-111	19,322.97	69,870.51	127,393.07	57,522.56	54.9
610-61935-112	.00	12.71	473.98	461.27	2.7
610-61935-113	675.00	675.00	22,400.00	21,725.00	3.0
610-61935-116	1,389.52	3,862.65	13,052.00	9,189.35	29.6
610-61935-118	873.33	1,032.34	3,000.00	1,967.66	34.4
610-61935-154	.00	.00	2,500.00	2,500.00	.0
610-61935-220	637.15	741.45	700.00	(41.45)	105.9
610-61935-350	655.63	2,351.79	18,000.00	15,648.21	13.1
	23,553.60	78,546.45	187,519.05	108,972.60	41.9
<u>CAP OUTLAY/CONSTRUCT WIP</u>					
610-61936-111	311.62	849.05	5,976.68	5,127.63	14.2
610-61936-112	.00	.00	183.61	183.61	.0
610-61936-810	1,225.00	8,518.86	242,700.00	234,181.14	3.5
610-61936-820	56,059.39	136,549.01	95,700.00	(40,849.01)	142.7
610-61936-823	471.34	471.34	30,411.00	29,939.66	1.6
	58,067.35	146,388.26	374,971.29	228,583.03	39.0

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>DEBT SERVICE</u>					
610-61950-610 PRINCIPAL ON DEBT	.00	.00	331,300.00	331,300.00	.0
610-61950-620 INTEREST ON DEBT	.00	53,043.49	153,857.05	100,813.56	34.5
TOTAL DEBT SERVICE	.00	53,043.49	485,157.05	432,113.56	10.9
TOTAL FUND EXPENDITURES	476,410.09	885,712.02	2,661,807.67	1,776,095.65	33.3
NET REVENUE OVER EXPENDITURES	(278,067.27)	(164,997.23)	.00	164,997.23	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>WASTEWATER SALES REVENUES</u>					
620-41110-62 RESIDENTIAL REVENUES	157,193.98	633,816.48	1,879,806.10	1,245,989.62	33.7
620-41112-62 COMMERCIAL REVENUES	95,311.06	370,524.76	1,017,391.38	646,866.62	36.4
620-41113-62 INDUSTRIAL REVENUES	15,196.62	57,286.00	171,122.49	113,836.49	33.5
620-41114-62 PUBLIC REVENUES	46,008.33	176,553.21	890,385.19	713,831.98	19.8
620-41115-62 PENALTIES	1,337.52	5,807.99	14,637.04	8,829.05	39.7
620-41116-62 MISC REVENUES	5,913.38	21,544.59	60,133.10	38,588.51	35.8
620-41117-62 SEWER CONNECTION REVENUES	1,824.00	5,552.00	40,128.00	34,576.00	13.8
TOTAL WASTEWATER SALES REVENUES	322,784.89	1,271,085.03	4,073,603.30	2,802,518.27	31.2
<u>MISCELLANEOUS REVENUE</u>					
620-42110-62 INTEREST INCOME	200.63	1,081.47	40,000.00	38,918.53	2.7
620-42213-62 MISC INCOME	.00	2,550.00	9,035.00	6,485.00	28.2
620-42217-62 BOND PROCEEDS	.00	.00	720,700.00	720,700.00	.0
TOTAL MISCELLANEOUS REVENUE	200.63	3,631.47	769,735.00	766,103.53	.5
<u>OTHER FINANCING SOURCES</u>					
620-49930-62 RETAINED EARNINGS-(INC)-DEC	.00	.00	(320,059.08)	(320,059.08)	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	(320,059.08)	(320,059.08)	.0
TOTAL FUND REVENUE	322,985.52	1,274,716.50	4,523,279.22	3,248,562.72	28.2

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>ADMINISTRATIVE EXPENSES</u>					
620-62810-111 SALARIES/PERMANENT	16,327.86	44,194.93	143,317.54	99,122.61	30.8
620-62810-116 ACCOUNTING/COLLECT SALARIES	4,450.72	11,843.86	36,376.12	24,532.26	32.6
620-62810-118 METER READING SALARIES	.00	.00	1,200.00	1,200.00	.0
620-62810-153 HEALTH INSURANCE	.00	229.74	.00	(229.74)	.0
620-62810-219 PROF SERVICES/ACCTG & AUDIT	.00	2,000.00	10,000.00	8,000.00	20.0
620-62810-220 PLANNING	12,000.00	12,000.00	12,000.00	.00	100.0
620-62810-221 GIS SERVICES/EXPENSES	4,560.00	4,560.00	4,560.00	.00	100.0
620-62810-222 SAFETY PROGRAM-ALL DPW	.00	.00	2,300.00	2,300.00	.0
620-62810-224 SOFTWARE/HARDWARE MAINTENANCE	.00	2,994.70	5,849.00	2,854.30	51.2
620-62810-225 TELECOM/INTERNET/COMMUNICATION	367.19	517.51	1,959.88	1,442.37	26.4
620-62810-310 OFFICE SUPPLIES	603.56	1,760.41	7,000.00	5,239.59	25.2
620-62810-356 JOINT METER EXPENSE	.00	.00	19,150.00	19,150.00	.0
620-62810-362 CREDIT/DEBIT CARD EXPENSES	2,074.39	8,280.61	24,000.00	15,719.39	34.5
620-62810-519 INSURANCE EXPENSE	.00	42,266.03	40,000.00	(2,266.03)	105.7
620-62810-610 PRINCIPAL ON DEBT	1,357,725.43	1,357,725.43	1,501,925.43	144,200.00	90.4
620-62810-620 INTEREST ON DEBT	232,684.85	260,302.34	555,358.99	295,056.65	46.9
620-62810-820 CAPITAL IMPROVEMENTS	21,663.82	60,238.33	358,200.00	297,961.67	16.8
620-62810-821 CAPITAL EQUIPMENT	.00	34,755.00	540,000.00	505,245.00	6.4
620-62810-822 EQUIP REPL FUND ITEMS	.00	1,838.79	10,000.00	8,161.21	18.4
620-62810-825 SEWER REPAIR/MAINT FUNDING	.00	.00	100,000.00	100,000.00	.0
620-62810-826 OPERATING RESERVE FUNDING	.00	.00	40,128.00	40,128.00	.0
620-62810-830 AMR GATEWAY SERVICES	.00	189.00	1,000.00	811.00	18.9
TOTAL ADMINISTRATIVE EXPENSES	1,652,457.82	1,845,696.68	3,414,324.96	1,568,628.28	54.1
<u>SUPERVISORY/CLERICAL</u>					
620-62820-111 SALARIES/PERMANENT	9,503.54	24,963.79	81,053.50	56,089.71	30.8
620-62820-112 WAGES/OVERTIME	.00	.00	3,252.00	3,252.00	.0
620-62820-120 EMPLOYEE BENEFITS	20,663.59	71,906.72	234,067.21	162,160.49	30.7
620-62820-154 PROFESSIONAL DEVELOPMENT	175.79	592.53	3,200.00	2,607.47	18.5
620-62820-219 PROFESSIONAL SERVICES	.00	11,307.99	14,700.00	3,392.01	76.9
620-62820-225 TELECOM/INTERNET/COMMUNICATION	312.20	624.40	4,313.00	3,688.60	14.5
620-62820-310 OFFICE & OPERATING SUPPLIES	120.20	333.60	3,500.00	3,166.40	9.5
TOTAL SUPERVISORY/CLERICAL	30,775.32	109,729.03	344,085.71	234,356.68	31.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COLLECTION SYS OPS & MAINT</u>					
620-62830-111 SALARIES/PERMANENT	9,358.46	20,740.43	68,594.13	47,853.70	30.2
620-62830-112 WAGES/OVERTIME	.00	.00	1,226.38	1,226.38	.0
620-62830-222 ELECTRICITY/LIFT STATIONS	.00	4,638.97	8,500.00	3,861.03	54.6
620-62830-295 CONTRACTUAL SERVICES	.00	.00	3,000.00	3,000.00	.0
620-62830-353 REPR/MTN - LIFT STATIONS	.00	10,579.71	9,000.00	(1,579.71)	117.6
620-62830-354 REPR MTN - SANITARY SEWERS	194.00	785.82	6,300.00	5,514.18	12.5
620-62830-355 REP/MAINT-COLLECTION EQUIP	610.03	2,215.03	8,500.00	6,284.97	26.1
620-62830-356 TELEMETRY EXPENSE	.00	.00	350.00	350.00	.0
TOTAL COLLECTION SYS OPS & MAINT	10,162.49	38,959.96	105,470.51	66,510.55	36.9
<u>TREATMENT PLANT OPERATIONS</u>					
620-62840-111 SALARIES/PERMANENT	7,574.87	27,164.33	103,274.17	76,109.84	26.3
620-62840-112 OVERTIME	199.15	585.35	6,197.81	5,612.46	9.4
620-62840-116 ON-CALL PAY	1,443.27	3,892.31	13,052.00	9,159.69	29.8
620-62840-118 CLOTHING ALLOWANCE	1,400.74	1,576.67	2,000.00	423.33	78.8
620-62840-222 ELECTRICITY/PLANT	.00	24,396.53	138,000.00	113,603.47	17.7
620-62840-223 NATURAL GAS/PLANT	.00	20,336.46	37,500.00	17,163.54	54.2
620-62840-310 OFFICE & OPERATING SUPPLIES	2,114.75	4,150.42	12,000.00	7,849.58	34.6
620-62840-341 CHEMICALS	.00	3,570.75	20,000.00	16,429.25	17.9
620-62840-342 CONTRACTUAL SERVICES	3,492.00	3,662.00	6,000.00	2,338.00	61.0
620-62840-351 FUEL EXPENSES	602.10	2,398.10	4,700.00	2,301.90	51.0
620-62840-353 REPAIR/MTN-TREATMENT PLANT	.00	190.15	.00	(190.15)	.0
620-62840-355 TRUCK/AUTO EXPENSES	.00	.00	500.00	500.00	.0
620-62840-590 DNR ENVIRONMENTAL FEE	.00	.00	7,500.00	7,500.00	.0
TOTAL TREATMENT PLANT OPERATIONS	16,826.88	91,923.07	350,723.98	258,800.91	26.2
<u>TREATMENT EQUIP MAINTENANCE</u>					
620-62850-111 SALARIES/PERMANENT	10,179.10	29,845.33	71,292.58	41,447.25	41.9
620-62850-242 CONTRACTUAL SERVICES	926.00	1,496.00	7,500.00	6,004.00	20.0
620-62850-342 LUBRICANTS	127.75	127.75	3,000.00	2,872.25	4.3
620-62850-357 REPAIRS & SUPPLIES	7,948.61	33,256.46	33,000.00	(256.46)	100.8
TOTAL TREATMENT EQUIP MAINTENANCE	19,181.46	64,725.54	114,792.58	50,067.04	56.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>BLDG/GROUNDS MAINTENANCE</u>					
620-62860-111 SALARIES/PERMANENT	1,237.97	5,043.95	16,447.43	11,403.48	30.7
620-62860-112 WAGES/OVERTIME	.00	33.12	.00	(33.12)	.0
620-62860-113 SEASONAL WAGES	.00	.00	14,202.00	14,202.00	.0
620-62860-220 STORMWATER UTILITY FEE	131.29	393.87	1,600.00	1,206.13	24.6
620-62860-245 CONTRACTUAL REPAIRS	270.00	3,235.00	12,820.00	9,585.00	25.2
620-62860-355 EQUIPMENT	.00	1,268.18	1,800.00	531.82	70.5
620-62860-357 REPAIRS & SUPPLIES	1,288.51	3,219.98	4,750.00	1,530.02	67.8
TOTAL BLDG/GROUNDS MAINTENANCE	2,927.77	13,194.10	51,619.43	38,425.33	25.6
<u>LABORATORY</u>					
620-62870-111 SALARIES/PERMANENT	8,355.14	20,050.87	56,390.87	36,340.00	35.6
620-62870-112 WAGES/OVERTIME	71.63	107.46	2,371.18	2,263.72	4.5
620-62870-295 CONTRACTUAL SERVICES	1,022.50	1,022.50	5,500.00	4,477.50	18.6
620-62870-310 LAB & OPERATING SUPPLIES	1,084.76	2,008.73	8,000.00	5,991.27	25.1
TOTAL LABORATORY	10,534.03	23,189.56	72,262.05	49,072.49	32.1
<u>POWER GENERATION</u>					
620-62880-242 CONTRACTUAL SERVICES	.00	.00	3,500.00	3,500.00	.0
620-62880-357 REPAIRS & SUPPLIES	.00	.00	1,000.00	1,000.00	.0
TOTAL POWER GENERATION	.00	.00	4,500.00	4,500.00	.0
<u>SLUDGE APPLICATION</u>					
620-62890-111 SALARIES/PERMANENT	165.20	383.69	.00	(383.69)	.0
620-62890-154 PROFESSIONAL DEVELOPMENT	.00	45.00	.00	(45.00)	.0
620-62890-295 CONTRACTUAL SERVICES	.00	.00	65,000.00	65,000.00	.0
620-62890-357 REPAIRS & SUPPLIES	.00	312.25	500.00	187.75	62.5
TOTAL SLUDGE APPLICATION	165.20	740.94	65,500.00	64,759.06	1.1
TOTAL FUND EXPENDITURES	1,743,030.97	2,188,158.88	4,523,279.22	2,335,120.34	48.4
NET REVENUE OVER EXPENDITURES	(1,420,045.45)	(913,442.38)	.00	913,442.38	.0

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STORMWATER REVENUES</u>					
630-41110-63 RESIDENTIAL REVENUES	17,176.26	68,644.02	203,474.94	134,830.92	33.7
630-41112-63 COMMERCIAL REVENUES	11,656.07	46,627.50	137,993.35	91,365.85	33.8
630-41113-63 INDUSTRIAL REVENUES	6,086.37	24,346.06	71,089.79	46,743.73	34.3
630-41114-63 PUBLIC/TAX EXEMPT REVENUES	8,537.35	34,149.40	101,415.02	67,265.62	33.7
630-41115-63 PENALTIES	401.77	1,653.27	4,702.01	3,048.74	35.2
TOTAL STORMWATER REVENUES	43,857.82	175,420.25	518,675.11	343,254.86	33.8
<u>MISC REVENUES</u>					
630-42110-63 INTEREST INCOME	2.40	12.94	1,000.00	987.06	1.3
630-42212-63 GRANTS-REIMBURSEMENT-STATE	.00	.00	49,800.00	49,800.00	.0
630-42213-63 MISC INCOME	.00	.00	2,071.91	2,071.91	.0
TOTAL MISC REVENUES	2.40	12.94	52,871.91	52,858.97	.0
<u>OTHER FINANCING SOURCES</u>					
630-49930-63 RETAINED EARNINGS-(INC)-DEC	.00	.00	33,329.65	33,329.65	.0
630-49950-63 CAPITAL IMPROVE-LOAN	.00	.00	615,400.00	615,400.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	648,729.65	648,729.65	.0
TOTAL FUND REVENUE	43,860.22	175,433.19	1,220,276.67	1,044,843.48	14.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>ADMINISTRATIVE/GENERAL EXPENSE</u>					
630-63300-115	7,493.62	19,981.18	59,024.84	39,043.66	33.9
630-63300-116	2,222.41	5,859.65	23,909.47	18,049.82	24.5
630-63300-120	8,867.66	24,746.57	76,981.68	52,235.11	32.2
630-63300-214	.00	500.00	4,000.00	3,500.00	12.5
630-63300-220	8,500.00	8,500.00	8,500.00	.00	100.0
630-63300-221	3,760.00	3,760.00	3,760.00	.00	100.0
630-63300-310	318.36	1,571.45	3,000.00	1,428.55	52.4
630-63300-350	.00	.00	1,779.00	1,779.00	.0
630-63300-352	.00	1,265.25	2,512.00	1,246.75	50.4
630-63300-519	.00	10,123.80	10,730.00	606.20	94.4
630-63300-610	.00	24,982.50	191,033.74	166,051.24	13.1
630-63300-913	.00	.00	25,000.00	25,000.00	.0
TOTAL ADMINISTRATIVE/GENERAL EXPENSE	31,162.05	101,290.40	410,230.73	308,940.33	24.7
<u>STREET CLEANING</u>					
630-63310-111	2,249.37	6,030.88	23,740.67	17,709.79	25.4
630-63310-351	.00	221.52	500.00	278.48	44.3
630-63310-353	30.50	159.60	3,500.00	3,340.40	4.6
TOTAL STREET CLEANING	2,279.87	6,412.00	27,740.67	21,328.67	23.1
<u>STORM WATER MANAGEMENT</u>					
630-63440-111	3,967.60	6,582.29	16,728.17	10,145.88	39.4
630-63440-295	10,684.12	18,989.48	10,000.00	(8,989.48)	189.9
630-63440-320	.00	5,000.00	5,500.00	500.00	90.9
630-63440-350	22.83	394.89	6,000.00	5,605.11	6.6
630-63440-590	.00	.00	2,000.00	2,000.00	.0
630-63440-670	.00	.00	4,000.00	4,000.00	.0
630-63440-810	.00	.00	332,000.00	332,000.00	.0
630-63440-820	3,052.98	3,577.98	333,200.00	329,622.02	1.1
TOTAL STORM WATER MANAGEMENT	17,727.53	34,544.64	709,428.17	674,883.53	4.9
<u>COMPOST SITE/YARD WASTE EXP</u>					
630-63600-111	7,843.35	12,747.62	55,577.10	42,829.48	22.9
630-63600-113	240.00	240.00	.00	(240.00)	.0
630-63600-310	.00	.00	6,000.00	6,000.00	.0
630-63600-351	344.35	639.32	3,300.00	2,660.68	19.4
630-63600-352	.00	.00	8,000.00	8,000.00	.0
TOTAL COMPOST SITE/YARD WASTE EXP	8,427.70	13,626.94	72,877.10	59,250.16	18.7

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

STORMWATER UTILITY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET AMOUNT</u>	<u>VARIANCE</u>	<u>% OF BUDGET</u>
TOTAL FUND EXPENDITURES	59,597.15	155,873.98	1,220,276.67	1,064,402.69	12.8
NET REVENUE OVER EXPENDITURES	(15,736.93)	19,559.21	.00	(19,559.21)	.0



Common Council Agenda Item

Meeting Date:	June 1, 2021
Agenda Item:	Presentation of 2020 Financial Audit Report and Financial Update
Staff Contact (name, email, phone):	Steve Hatton, shatton@whitewater-wi.gov , 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

The City of Whitewater undergoes a financial audit each year by a Certified Public Accounting firm. Kevin Krynski of Johnson Block presented the draft Audit Report to Finance Committee on May 25th.

The 2020 Audit was completed and produced an 'Unmodified Opinion' (desirable). Audits are an important means that the governing body and public receive independent confirmation that financial information generated and reported by the organization are accurate and reliable.

The draft Audit Report and required communication letters are attached. (The final report will be available and posted to the City's website during the week ending June 4th.)

Also included is a financial overview of 2020, which will be presented by staff as part of this agenda item.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

Please see attached

STAFF RECOMMENDATION

N/A – Staff Report

ATTACHMENT(S) INCLUDED

(If none, state N/A)

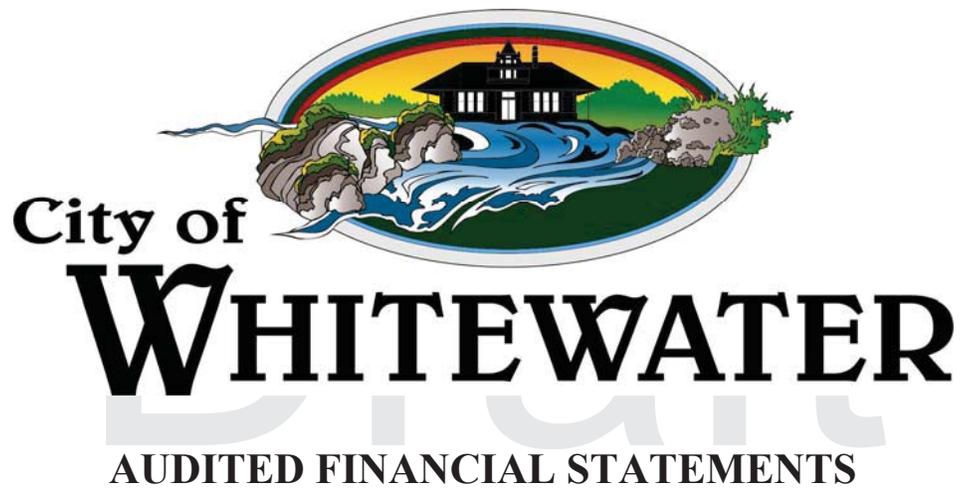
2020 Draft Financial Audit Report
2020 Audit Communication Letter
2020 Financial Overview

STAFF RECOMMENDATION

N/A – Update only

ATTACHMENT(S) INCLUDED
(If none, state N/A)

N/A



For the Year Ended December 31, 2020

City of Whitewater

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Draft

INDEPENDENT AUDITOR'S REPORT

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, 2020, 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, 2020, 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.

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, the Wisconsin Retirement System schedules, and the Local Retiree Life Insurance Fund 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.

The schedules of long-term debt payments have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Johnson Block & Company, Inc.
May 3, 2021

CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended December 31, 2020

The management of the City of Whitewater ("City") 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, 2020. 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 \$2,399,592, or 3.75% from the prior year. The net position for governmental activities increased \$2,047,208, while net position of the business-type activities increased by \$352,384. The Community Development Authority ("CDA") a component unit of the city, net position decreased by \$119,084.

The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources as of December 31, 2020, by \$66,396,953 (net position). Of this amount, \$6,331,119 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The breakout of the unrestricted net position is \$3,284,630 and \$3,046,489 for governmental and business-type activities, respectively.

As of December 31, 2020, the City's governmental funds reported combined ending fund balances of \$6,505,566, an increase of \$281,231 in comparison with the prior year. Approximately 27% of this total, or \$1,737,822 (unassigned fund balance), is available for spending at the government's discretion.

The City's Water Utility had an operating income in 2020 of \$308,052. Unrestricted net position was \$1,444,731. The Water Utility's total net position decreased by \$62,938 to \$11,166,328. The approved Rate of Return is 4.9%. For 2020, the Rate of Return equaled 2.69%. 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, 2016, or 2017. A Simplified Rate Case was filed for 2018 and the new rates became effective on June 28, 2018. The City filed an application with the PSC on May 22, 2019 for a Full Rate Case, in which the regulator reviews rates in depth. New rates went into effect August 27, 2020.

The Wastewater Utility had an operating income of \$895,409 in 2020. The Utility's total net position increased by \$397,328. 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. A Clean Water Fund project of approximately \$24.358 million in plant improvements was started in 2016. 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, in anticipation of this project. The rate increase for the average residential user equaled 31%. No rate adjustments were made in 2017 or 2018. As a result of a Utility Rate Study, Wastewater rates were increased effective June 27, 2019. The rate for the average residential user increased 17.96% or \$9.09 per month.

CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended December 31, 2020

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements. The governmental fund statements tell how general government services like public safety and public works were financed in the short-term as well as what remains for future spending.

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 (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 CDA 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 – 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,

CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended December 31, 2020

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

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.

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 21 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 of 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 – 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 81%) 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

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

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'S NET POSITION

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 14,962,108	\$ 13,617,459	\$ 8,779,350	\$ 9,082,784	\$ 23,741,458	\$ 22,700,243
Capital Assets	<u>39,146,208</u>	<u>39,496,127</u>	<u>57,251,358</u>	<u>56,125,748</u>	<u>96,397,566</u>	<u>95,621,875</u>
Total Assets	<u>\$ 54,108,316</u>	<u>\$ 53,113,586</u>	<u>\$ 66,030,708</u>	<u>\$ 65,208,532</u>	<u>\$ 120,139,024</u>	<u>\$ 118,322,118</u>
Deferred Outflows of Resources	<u>\$ 2,692,710</u>	<u>\$ 3,251,876</u>	<u>\$ 553,663</u>	<u>\$ 711,900</u>	<u>\$ 3,246,373</u>	<u>\$ 3,963,776</u>
Non-Current Liabilities	\$ 12,506,890	\$ 14,612,044	\$ 30,023,495	\$ 28,404,934	\$ 42,530,385	\$ 43,016,978
Other Liabilities	<u>1,869,485</u>	<u>3,101,441</u>	<u>2,293,754</u>	<u>3,952,076</u>	<u>4,163,239</u>	<u>7,053,517</u>
Total Liabilities	<u>\$ 14,376,375</u>	<u>\$ 17,713,485</u>	<u>\$ 32,317,249</u>	<u>\$ 32,357,010</u>	<u>\$ 46,693,624</u>	<u>\$ 50,070,495</u>
Deferred Inflows of Resources	<u>\$ 9,582,585</u>	<u>\$ 7,857,119</u>	<u>\$ 712,235</u>	<u>\$ 360,919</u>	<u>\$ 10,294,820</u>	<u>\$ 8,218,038</u>
Net Position:						
Net Investment in Capital Assets	\$ 27,106,377	\$ 25,728,189	\$ 26,730,420	\$ 25,165,677	\$ 53,836,797	\$ 50,893,866
Restricted	2,451,059	2,313,986	3,777,978	3,454,979	6,229,037	5,768,965
Unrestricted	<u>3,284,630</u>	<u>2,752,683</u>	<u>3,046,489</u>	<u>4,581,847</u>	<u>6,331,119</u>	<u>7,334,530</u>
TOTAL NET POSITION	<u>\$ 32,842,066</u>	<u>\$ 30,794,858</u>	<u>\$ 33,554,887</u>	<u>\$ 33,202,503</u>	<u>\$ 66,396,953</u>	<u>\$ 63,997,361</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & NET POSITION	<u>\$ 56,801,026</u>	<u>\$ 56,365,462</u>	<u>\$ 66,584,371</u>	<u>\$ 65,920,432</u>	<u>\$ 123,385,397</u>	<u>\$ 122,285,894</u>

NET POSITION: The City's combined net position increased 3.75% between fiscal years 2019 and 2020 to \$66,396,953. 50.5% of the 2020 net position are business-type activities of the City's Water, Wastewater, and Stormwater Utilities. The governmental activities had an increase in net position of \$2,047,208 for the year, while the business-type activities experienced an increase of \$352,384.

ASSETS: Governmental Activities: Taxes Receivable decreased by \$153,425. Accounts Receivables, and Other Receivables increased by \$41,034. Due from Other Governmental Units increased by \$114,079. Net Capital Assets decreased by \$349,919 to a total of \$39,146,208. Deferred outflows of resources decreased by \$559,166 between years due to the reporting for employee pensions and other postemployment benefits.

LIABILITIES: Governmental Activities: Non-Current Liabilities decreased by \$2,105,154. Deferred inflows of resources increased by \$1,725,466. Due to Component Unit equals \$250,000 which represents the advance from the CDA Fund 910 for the building of the Innovation Center. The Innovation Center is an asset of the CDA..

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

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

	Governmental Activities		Business-type Activities		Combined-Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	\$ 920,239	\$ 1,613,427	\$ 6,324,923	\$ 6,089,042	\$ 7,245,162	\$ 7,702,469
Operating grants and contributions	1,789,770	1,514,503	-	25,000	1,789,770	1,539,503
Capital grants and contributions	51,962	54,898	50,529	39,018	102,491	93,916
General Revenues:						
Property Taxes	6,100,555	5,728,805	-	-	6,100,555	5,728,805
Other Taxes	106,845	151,518	-	-	106,845	151,518
Intergovernmental	3,942,964	3,767,725	-	-	3,942,964	3,767,725
Investment Income	98,969	267,612	18,694	95,933	117,663	363,545
Miscellaneous	130,867	162,099	81,213	3,387	212,080	165,486
Total Revenues	\$ 13,142,171	\$ 13,260,587	\$ 6,475,359	\$ 6,252,380	\$ 19,617,530	\$ 19,512,967
Expenses:						
General government	\$ 1,745,433	\$ 1,690,965	-	-	\$ 1,745,433	\$ 1,690,965
Public Safety	4,119,426	4,444,652	-	-	4,119,426	4,444,652
Public Works	2,759,700	2,835,242	-	-	2,759,700	2,835,242
Leisure activities	2,259,573	2,652,794	-	-	2,259,573	2,652,794
Conservation and Development	45,816	4,677	-	-	45,816	4,677
Interest and fiscal charges	459,309	476,613	724,123	741,607	1,183,432	1,218,220
Water Utility	-	-	1,715,104	1,466,324	1,715,104	1,466,324
Sewer Utility	-	-	2,867,930	2,583,035	2,867,930	2,583,035
Stormwater Utility	-	-	444,524	392,506	444,524	392,506
Total Expenses	\$ 11,389,257	\$ 12,104,943	\$ 5,751,681	\$ 5,183,472	\$ 17,140,938	\$ 17,288,415
Increases in net position before transfers	\$ 1,752,914	\$ 1,155,644	\$ 723,678	\$ 1,068,908	\$ 2,476,592	\$ 2,224,552
Transfers	294,294	183,586	(371,294)	(361,880)	(77,000)	(178,294)
Increase in net position	<u>\$ 2,047,208</u>	<u>\$ 1,339,230</u>	<u>\$ 352,384</u>	<u>\$ 707,028</u>	<u>\$ 2,399,592</u>	<u>\$ 2,046,258</u>
NET Position-January 1	\$ 30,794,858	\$ 29,455,628	\$ 33,202,503	\$ 32,495,475	\$ 63,997,361	\$ 61,951,103
Net Position-December 31	\$ 32,842,066	\$ 30,794,858	\$ 33,554,887	\$ 33,202,503	\$ 66,396,953	\$ 63,997,361

CITY OF WHITEWATER

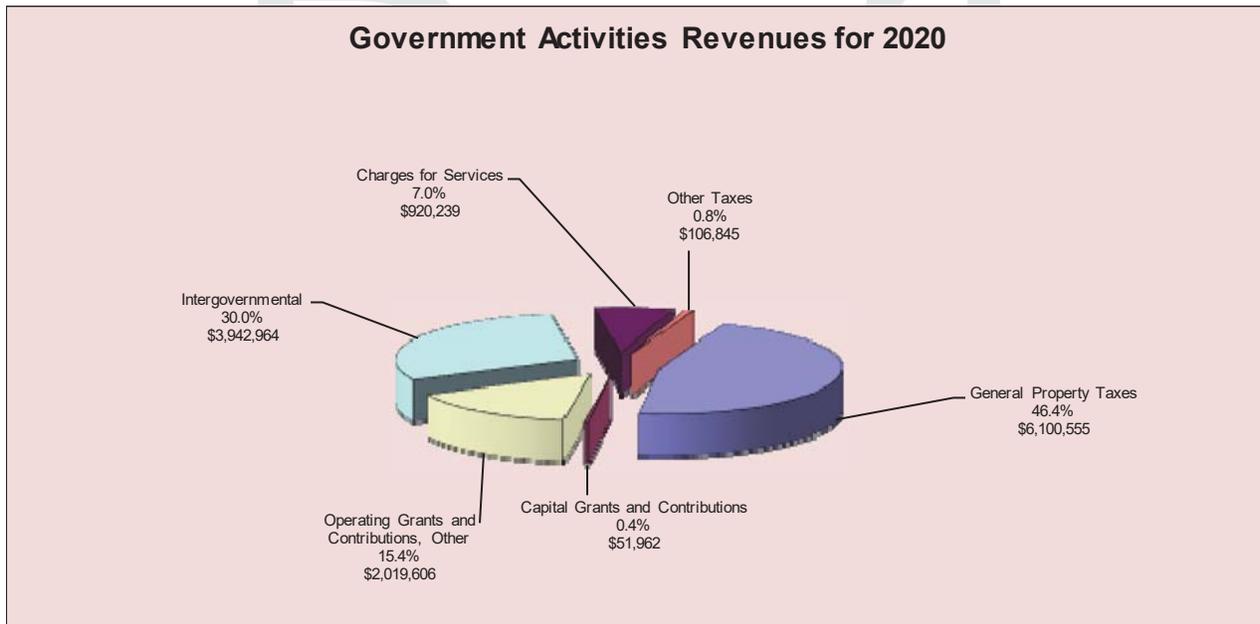
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Governmental Activities

Change in Net Position: The City's 2020 revenues for both governmental and business-type activities total \$19,617,530 and expenses total \$17,140,938. These totals plus transfers resulted in an increase in net position of \$2399,592. Net position increased by \$2,047,208 for governmental activities. One cause of the increase was due to expenses decreasing by \$715,686. The largest single driver to this is the cancellation of the Parks and Recreational Programs due to the Coronavirus Public Health Emergency. Program revenues decreased by \$194,594, while total expenses decreased by \$151,985.

Revenues for the City's governmental activities total \$13,142,171 with intergovernmental revenues (largely state shared-revenues) accounting for 30% (\$3,942,964) 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 6.7% (\$892,438) of total revenues, were collected to pay for the principal and interest due in 2020. General property taxes accounted for 39.6% (\$5,208,117) of governmental revenues in 2020. Charges for services contributed 7% (\$920,239) and dropped by \$693,188 mainly due to COVID -19; operating/capital grants, other taxes, interest income, contributed 16.5% (\$2,178,413) of the total revenues. Capital grants were \$51,962 of revenues.



Total Revenues = \$13,142,171

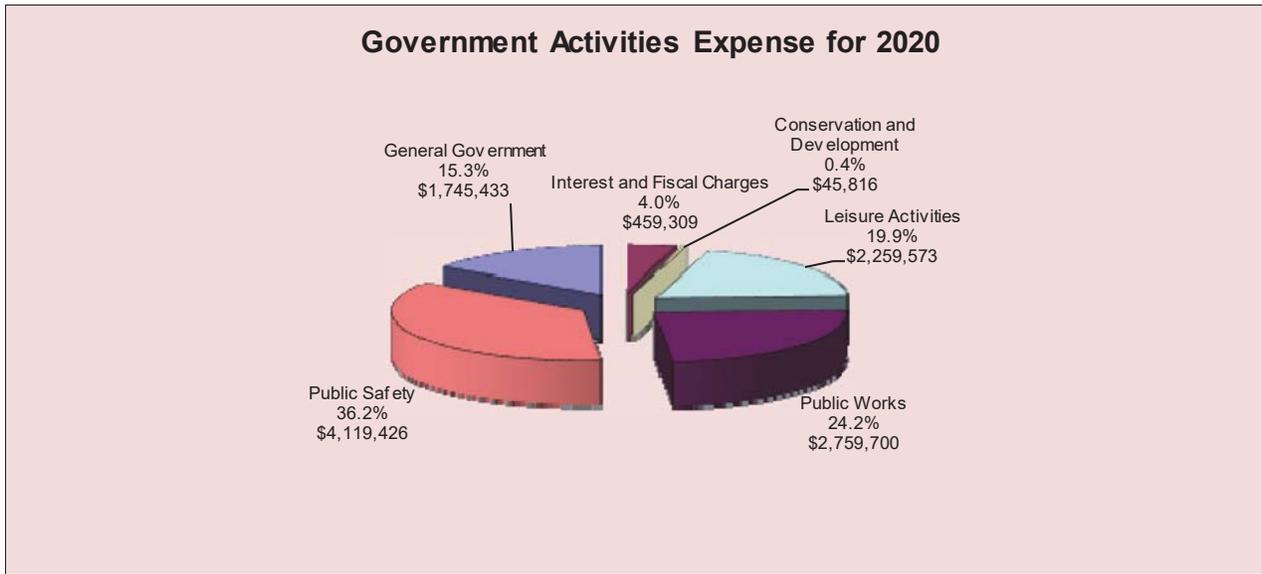
CITY OF WHITEWATER

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Governmental Activities (Continued)

Governmental activities expenditures total \$11,389,257. Public Safety activities amount for 36% (\$4,119,626), or the largest single portion of expenditures. Public Safety includes Police, Fire, Rescue, Crash and Building Inspections. Public Works, General Government and Leisure activities account for 24.2% (\$2,759,700), 15.3% (\$1,745,433), and 19.8% (\$2,259,573), respectively, of total expenditures for 2020. Conservation/Development—0.4% (\$45,816); Interest/Fiscal Charges—4.0% (\$1,183,432).



Total Expenses = \$11,389,257

CITY OF WHITEWATER

**MANAGEMENT’S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Governmental Activities (Continued)

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 2020 was \$11,389,257. However, the amount paid through the City's property tax was only \$6,100,555. The breakout of property taxes is \$3,093,547 (General Properties); \$892,438 (Debt Service); \$2,114,570 (TIF Districts). Some of the costs were paid by:

- Those directly benefiting from the programs - Charges for Service/Fees/Permits - (\$920,239)
- State of Wisconsin Shared Revenue-Aidable - (\$2,836,916)
- Utility Shared Revenues-State of Wisconsin - (\$371,011)
- State Aids-Roads/Highways - (\$664,597)

	<u>Cost of Services</u>	<u>Charges for Services, Operating & Capital Grants, Contributions</u>	<u>Net Cost of Services</u>
General Government	\$ 1,745,433	\$ 153,773	\$ 1,591,660
Public Safety	4,119,426	609,107	3,510,319
Public Works	2,759,700	985,936	1,773,764
Culture and Recreation	2,259,573	697,576	1,561,997
Conservation and Development	45,816	315,579	(269,763)
Interest and Fiscal Charges	459,309	-	459,309
Total	<u>\$ 11,389,257</u>	<u>\$ 2,761,971</u>	<u>\$ 8,627,286</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

General Fund – Is the primary operating fund of the City. The General Fund’s fund balance increased \$379,620 to \$4,072,859. Of that amount, \$2,076,612, is unassigned. which represents 23.7% of the expenditures and transfers out for calendar/budget year 2020.

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 #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. TID 4 will be closed in 2021 with an extension into 2022 for low-income housing.

Other Capital Projects Fund – Accounts for the acquisition and construction of major capital facilities and projects.

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (Continued)

WATER, WASTEWATER, AND STORMWATER UTILITY

The **Water Utility** earned a 2.69% return on its rate base in 2020 compared to 3.60% in 2019. The Water Utility's (GAAP Basis) operating revenues increased by \$129,161 to \$2,023,156 and the operating expenses increased by \$248,780 to \$1,715,104. The City had more repairs and maintenance in 2020.

The **Wastewater Utility** operating revenue increased by \$90,818 in 2020 to \$3,763,339. Operating expenses increased by \$284,895 to \$2,867,930. Depreciation of the new plant accounted for the majority of the increase. Wastewater rates were adjusted by 17.6% (average residential user) on June 27, 2019. The increase provided funding for the debt service costs of the wastewater treatment plant project.

The **Stormwater Utility** operating revenues increased by \$15,902 to \$538,428. The operating income was \$93,904 in 2020. The monthly charge is \$6.17 per ERU (Equivalent Runoff Unit), which was increased as of December 29, 2015, to provide funding for the debt service costs of George Street and Center Street reconstruction projects. Most residential properties equal 1.0 ERU.

	Operating Revenues		Operating Expenses		Operating Income (Loss)	
	2020	2019	2020	2019	2020	2019
Water Utility	\$ 2,023,156	1,893,995	\$ 1,715,104	\$ 1,466,324	\$ 308,052	\$ 427,671
Wastewater Utility	3,763,339	3,672,521	2,867,930	2,583,035	895,409	1,089,486
Stormwater Utility	538,428	522,526	444,524	392,506	93,904	130,020

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Governmental Activities			
	2020	2019	Total Change
Land/Right of Way/Improvements	\$ 9,775,494	\$ 9,775,494	\$ -
Construction in Progress	-	346,163	(346,163)
Traffic and street lights	774,439	791,042	(16,603)
Buildings and Improvements	7,595,001	7,639,847	(44,846)
Machinery & Equipment	2,434,308	2,312,117	122,191
Streets/Sidewalks/Curb & Gutter	18,566,966	18,631,464	(64,498)
Capital Assets, Net of Depreciation	\$ 39,146,208	\$ 39,496,127	\$ (349,919)

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'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, 2020**

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Assets (Continued)

The City (Primary Government) had capital assets of \$39,146,208 in the governmental activities and \$57,251,358 in the business-like activities for a total of \$96,397,566 at the end of 2020. 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 40.6% and the business-type activities total 59.4%. The business-type activities represent the Water Utility with 24.5%, the Wastewater Utility having 64.8%, and the Stormwater Utility 10.7% of the capital assets.

<u>BUSINESS-TYPE ACTIVITIES</u>			
	<u>2020</u>	<u>2019</u>	<u>Change</u>
Water			
Land and Land Rights	\$ 6,727	6,727	\$ -
Source of Supply	705,364	705,364	-
Pumping	939,089	1,212,857	(273,768)
Water Treatment	1,458,742	1,458,742	-
Transmission and Distribution	17,934,789	16,905,580	1,029,209
General	845,101	552,083	293,018
Construction in Progress	-	3,827	(3,827)
Less: Accumulated Depreciation	<u>(7,830,952)</u>	<u>(7,953,794)</u>	<u>122,842</u>
Net Assets-Water Utility Plant	<u>14,058,860</u>	<u>12,891,386</u>	<u>1,167,474</u>
Wastewater			
Land and Land Rights	4,498,925	4,498,925	-
Collection System	16,523,966	15,789,851	734,115
Treatment and Disposal	37,820,626	37,785,171	35,455
General	1,062,751	863,936	198,815
Construction in Progress	-	57,206	(57,206)
Less: Accumulated Depreciation	<u>(22,818,199)</u>	<u>(21,585,039)</u>	<u>(1,233,160)</u>
Net Assets-Wastewater Utility Plant	<u>37,088,069</u>	<u>37,410,050</u>	<u>(321,981)</u>
Stormwater			
Capital Assets	6,814,742	6,384,840	429,902
Construction in Progress	-	67,866	(67,866)
Less: Accumulated Depreciation	<u>(710,313)</u>	<u>(628,394)</u>	<u>(81,919)</u>
Net Assets-Stormwater Utility Plant	<u>6,104,429</u>	<u>5,824,312</u>	<u>280,117</u>
Total Utility's Capital Assets	<u>\$ 57,251,358</u>	<u>\$ 56,125,748</u>	<u>\$ 1,125,610</u>

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020**

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

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, 2020, was \$37,040,120. Total general obligation debt outstanding at year end was \$20,949,831, which represents 56.6% of the allowable debt limit.

	Comparison of Outstanding Debt by Activity					
	Governmental Activities		Business-type Activities		TOTAL	
	2020	2019	2020	2019	2020	2019
General Obligation						
Bonds and Notes	\$ 12,039,831	\$ 14,224,888	\$ 9,311,000	\$ 7,566,500	\$ 21,350,831	\$ 21,791,388
Revenue Bond/Notes	-	-	22,268,708	23,711,735	22,268,708	23,711,735
Total Outstanding	\$ 12,039,831	\$ 14,224,888	\$ 31,579,708	\$ 31,278,235	\$ 43,619,539	\$ 45,503,123

The total outstanding **general obligation debt** of \$21,350,831 is distributed:

City-CIP	\$9,979,831
TID'S (#4 & #6)	\$2,060,000
Utility (Water/Sewer/Storm)	\$9,311,000

	AMOUNTS DUE WITHIN ONE YEAR		
	Governmental Activities	Business-type Activities	Amounts Due Within One Year
General Obligation			
Bonds and Notes	\$ 901,459	\$ 485,500	\$ 1,386,959
Revenue Bonds	-	1,482,726	1,482,726
Totals	\$ 901,459	\$ 1,968,226	\$ 2,869,685

CITY OF WHITEWATER

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020**

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgets are adopted at the function level of expenditures. General Fund revenues and transfers were greater than the final budget by \$240,699. Expenditures, were \$442,107 lower than the final budget of \$7,461,361. General Government was under by \$150,891; Public Safety was under by \$282,545; Culture, Recreation and Education was under by \$90,396. Public Works was over by \$81,725. Fund Balance was originally budgeted with a net change in fund balance zero and an amended decrease of \$32,831. The actual change in Fund Balance was an increase of \$207,868 to a balance of \$2,487,166. This includes only fund 100 and none of the other assigned general fund balances.

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 \$740 million, has shown steady growth over the past two decades. For 2020, the equalized value increased by \$43,816,600.

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 2020, the monthly cost for one household is \$13.54. The distribution of this cost is \$9.95 for Solid Waste and \$3.59 for Recycling. The recycling reflects a \$100 increase from 2019 The Solid Waste increased \$0.22 per month and recycling increased \$0.06 per month in 2020. Recycling rates increased by \$1.00 per month effective January 2020.

Additionally, in 2020, the City incurred \$5,195,000 in general obligation bonds. Of this, \$2,530,000 was to refinance existing debt with \$760,000 of this for water, \$845,000 for wastewater and the remaining for governmental debt. New project borrowing were for Fire, \$11,133, Dispatch, \$183,867, Streets \$330,000, Water \$970,000, Wastewater \$950,000 and Stormwater \$220,000.

On April 29 2020, Moody's: was to refinance existing debt

1. downgraded the City's GO credit rating from AA3 to A1
2. upgraded the Sewer Utility's credit rating on outstanding Revenue Debt from A2 to A1
3. held unchanged the Water Utility's credit rating on outstanding Revenue Debt at A1.

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.

Draft

BASIC FINANCIAL STATEMENTS

**City of Whitewater
Whitewater, WI**

**Statement of Net Position
December 31, 2020**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Primary Government</u>	<u>Component Unit</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 9,510,827	\$ 2,621,247	\$ 12,132,074	\$ 1,474,294
Receivables				
Taxes and special assessments	3,840,287	-	3,840,287	-
Accounts	-	611,610	611,610	-
Other	130,934	-	130,934	-
Due from Other Governments	103,522	-	103,522	-
Loans				
Internal Balances	24,794	(24,794)	-	-
Due From Agency Fund	107	-	107	-
Due From Component Unit	74,677	-	74,677	-
Inventories	-	22,500	22,500	-
Prepaid Expenses	139,593	39,939	179,532	-
Total Current Assets	<u>13,824,741</u>	<u>3,270,502</u>	<u>17,095,243</u>	<u>1,474,294</u>
Noncurrent Assets:				
Restricted Assets				
Cash and Cash Equivalents	-	5,271,155	5,271,155	-
Net Pension Asset	1,088,681	237,693	1,326,374	7,521
Other Assets				
Special Assessment Receivable	48,686	-	48,686	-
Loans Receivable	-	-	-	1,291,479
Due From City	-	-	-	250,000
Capital Assets				
Land, Improvements, and Construction in Progress	9,775,494	4,505,652	14,281,146	481,816
Other Capital Assets, net of depreciation	29,370,714	52,745,706	82,116,420	5,007,907
Net Capital Assets	<u>39,146,208</u>	<u>57,251,358</u>	<u>96,397,566</u>	<u>5,489,723</u>
Total Noncurrent Assets	<u>40,283,575</u>	<u>62,760,206</u>	<u>103,043,781</u>	<u>7,038,723</u>
Total Assets	<u>54,108,316</u>	<u>66,030,708</u>	<u>120,139,024</u>	<u>8,513,017</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	2,535,881	553,663	3,089,544	17,520
Deferred OPEB Outflows	156,829	-	156,829	-
Total Deferred Outflows of Resources	<u>2,692,710</u>	<u>553,663</u>	<u>3,246,373</u>	<u>17,520</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 56,801,026</u>	<u>\$ 66,584,371</u>	<u>\$ 123,385,397</u>	<u>\$ 8,530,537</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Expenses	\$ 711,859	\$ 151,614	\$ 863,473	\$ 14,697
Payable to Other Governments	67,681	-	67,681	74,677
Accrued Interest	96,611	156,438	253,049	-
Current Portion of Long-Term Liabilities	993,334	1,985,702	2,979,036	-
Total Current Liabilities	<u>1,869,485</u>	<u>2,293,754</u>	<u>4,163,239</u>	<u>89,374</u>
Noncurrent Liabilities:				
Due to Component Unit	250,000	-	250,000	-
Unamortized Debt Premium	187,756	285,183	472,939	-
Net OPEB Liability	393,070	-	393,070	-
Bonds and Direct Borrowings	11,138,372	29,611,482	40,749,854	-
Compensated Absences	537,692	126,830	664,522	-
Total Noncurrent Liabilities	<u>12,506,890</u>	<u>30,023,495</u>	<u>42,530,385</u>	<u>-</u>
Total Liabilities	<u>14,376,375</u>	<u>32,317,249</u>	<u>46,693,624</u>	<u>89,374</u>
DEFERRED INFLOWS OF RESOURCES				
2019 Tax Apportionment	6,246,247	-	6,246,247	-
Deferred Pension Inflows	3,262,179	712,235	3,974,414	22,538
Deferred OPEB Inflows	74,159	-	74,159	-
Total Deferred Inflows of Resources	<u>9,582,585</u>	<u>712,235</u>	<u>10,294,820</u>	<u>22,538</u>
NET POSITION				
Net Investment in Capital Assets	27,106,377	26,730,420	53,836,797	5,489,723
Restricted				
CDA Programs	-	-	-	2,819,933
Debt Service	43,298	1,407,570	1,450,868	-
Capital	-	2,370,408	2,370,408	-
TIF	1,129,406	-	1,129,406	-
Special Revenue Activity	1,278,355	-	1,278,355	-
Unrestricted	<u>3,284,630</u>	<u>3,046,489</u>	<u>6,331,119</u>	<u>108,968</u>
Total Net Position	<u>32,842,066</u>	<u>33,554,887</u>	<u>66,396,953</u>	<u>8,418,624</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 56,801,026</u>	<u>\$ 66,584,371</u>	<u>\$ 123,385,397</u>	<u>\$ 8,530,536</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	Program Revenue			Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Primary Government	Component Unit
Primary Government								
Governmental Activities								
General Government	\$ 1,745,433	\$ 108,773	\$ 45,000	\$ -	\$ (1,591,660)		\$ (1,591,660)	
Public Safety	4,119,426	461,350	1,477,757	-	(3,510,319)		(3,510,319)	
Public Works	2,759,700	251	984,619	1,066	(1,773,764)		(1,773,764)	
Culture and Recreation	2,259,573	349,580	297,100	50,896	(1,561,997)		(1,561,997)	
Conservation and Development	45,816	285	315,294	-	269,763		269,763	
Interest on Long-Term Debt	459,309	-	-	-	(459,309)		(459,309)	
Total Governmental Activities	11,389,257	920,239	1,789,770	51,962	(8,627,286)		(8,627,286)	
Business-Type Activities								
Water	1,837,050	2,023,156	-	10,400	-	\$ 196,506	196,506	
Wastewater	3,413,773	3,763,339	-	40,129	-	389,695	389,695	
Storm Sewer	500,858	538,428	-	-	-	37,570	37,570	
Total Business-Type Activities	5,751,681	6,324,923	-	50,529	-	623,771	623,771	
Total Primary Government	17,140,938	7,245,162	1,789,770	102,491	(8,627,286)		(8,003,515)	
Component Unit								
Community Development Authority	479,188	158,256	175	-	-			\$ (320,757)
Total Component Units	479,188	158,256	175	-	-			(320,757)
General Revenues:								
Taxes:								
Property Taxes, Levied for General Purposes					5,208,117		5,208,117	
Property Taxes, Levied for Debt Service					892,438		892,438	
Other Taxes					106,845		106,845	
Grants and Contributions Not Restricted to Specific Programs					3,942,964		3,942,964	
Unrestricted Investment Earnings					98,969	18,694	117,663	47,219
Public Gifts and Grants					51,174	-	51,174	-
Miscellaneous					70,373	81,213	151,586	77,454
Special Item - Gain (Loss) on Retirement of Asset(s)					9,320	-	9,320	-
Transfers to/from CDA					(77,000)		(77,000)	77,000
Transfers					371,294	(371,294)	-	-
Total General Revenues, Transfers, and Special Items					10,674,494	(271,387)	10,403,107	201,673
Change in Net Position					2,047,208	352,384	2,399,592	(119,084)
Net Position - Beginning					30,794,858	33,202,503	63,997,361	8,537,708
Net Position - Ending					\$ 32,842,066	\$ 33,554,887	\$ 66,396,953	\$ 8,418,624

City of Whitewater
Whitewater, WI

Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Debt Service	TIF 4	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 5,713,399	\$ 40,318	\$ 2,030,838	\$ 315,549	\$ 1,410,721	\$ 9,510,825
Receivables:						
Taxes	2,459,983	-	1,315,962	-	58,495	3,834,440
Delinquent Personal Property Taxes	5,847	-	-	-	-	5,847
Special Assessments	48,686	-	-	-	-	48,686
Other	50,817	2,980	26,319	50,000	818	130,934
Due from Other Governments	74,677	-	-	91,667	11,855	178,199
Due from Other Funds	25,250	-	-	-	144	25,394
Prepaid Expenses	138,578	-	-	-	1,015	139,593
Advances Receivable	311,905	-	-	-	-	311,905
Total Assets	\$ 8,829,142	\$ 43,298	\$ 3,373,119	\$ 457,216	\$ 1,483,048	\$ 14,185,823
LIABILITIES						
Accounts Payable	\$ 212,179	-	-	\$ 45,111	\$ 63,672	\$ 320,962
Accrued Liabilities	364,014	-	-	-	26,883	390,897
Due to Other Funds	-	-	-	-	493	493
Due to Other Governments	67,681	-	-	-	-	67,681
Advance Payable to CDA	-	-	250,000	-	-	250,000
Advances Payable	-	-	-	-	311,905	311,905
Total Liabilities	\$ 643,874	-	\$ 250,000	\$ 45,111	\$ 402,953	\$ 1,341,938
DEFERRED INFLOWS OF RESOURCES						
	4,112,409	-	2,028,288	91,667	105,955	6,338,319
FUND BALANCE						
Nonspendable	456,330	-	-	-	-	456,330
Restricted	-	43,298	1,094,831	320,438	1,312,930	2,771,497
Assigned	1,539,917	-	-	-	-	1,539,917
Unassigned (Deficit)	2,076,612	-	-	-	(338,790)	1,737,822
Total Fund Balance	4,072,859	43,298	1,094,831	320,438	974,140	6,505,566
Total Liabilities, Deferred Inflows and Fund Balance	\$ 8,829,142	\$ 43,298	\$ 3,373,119	\$ 457,216	\$ 1,483,048	\$ 14,185,823

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, 2020**

Total fund balance, governmental funds	\$	6,505,566
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>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.</p>		39,146,208
<p>The net pension asset (liability) is not a current financial resource and is, therefore, not reported in the fund statements.</p>		1,088,681
<p>The net OPEB asset (liability) is not a current financial obligation and is, therefore, not reported in the fund statements.</p>		(393,070)
<p>Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined benefit pension and OPEB plans. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB 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.</p>		(643,626)
<p>Deferred inflows of resources are reported in the fund financial statement, but are already recognized as earned in the Statement of Position.</p>		92,072
<p>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.</p>		
Long-term debt current portion	\$	901,459
Long-term debt non-current portion		11,138,372
Unamortized premium on debt		187,756
Compensated absences current portion		91,875
Compensated absences long-term portion		537,692
Accrued interest		96,611
Net Position of Governmental Activities in the Statement of Net Position		<div style="border-top: 1px solid black; border-bottom: 3px double black;"> (12,953,765) </div>
	\$	32,842,066

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, 2020

	General Fund	Debt Service	TIF 4	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 3,211,448	\$ 892,438	\$ 2,028,041	\$ -	\$ 86,528	\$ 6,218,455
Other Taxes	-	-	111,250	-	-	111,250
Special Assessment Revenue	1,523	-	-	-	-	1,523
Intergovernmental	4,989,271	-	121,565	25,500	520,540	5,656,876
License and Permits	49,695	-	-	-	-	49,695
Fines, Forfeits and Penalties	262,438	-	-	-	2,349	264,787
Public Charges for Services	71,842	-	-	-	356,399	428,241
Intergovernmental Charges for Services	-	-	-	-	268	268
Interest Income	80,710	-	-	1,188	4,491	86,389
Miscellaneous Income	101,960	6,328	-	50,000	102,114	260,402
Total Revenues	8,768,887	898,766	2,260,856	76,688	1,072,689	13,077,886
EXPENDITURES						
Current:						
General Government	1,561,707	-	-	-	-	1,561,707
Public Safety	3,871,290	-	-	-	18,032	3,889,322
Public Works	1,771,236	-	-	-	191,816	1,963,052
Culture, Recreation and Education	635,407	-	-	-	1,374,868	2,010,275
Conservation and Development	-	-	150	-	7,025	7,175
Capital Outlay	151,454	-	35,129	842,508	7,415	1,036,506
Debt Service:						
Principal Repayment	-	3,635,057	-	-	-	3,635,057
Interest Expense	-	496,790	-	5,470	-	502,260
Total Expenditures	7,991,094	4,131,847	35,279	847,978	1,599,156	14,605,354
Excess (Deficiency) of Revenues Over Expenditures	777,793	(3,233,081)	2,225,577	(771,290)	(526,467)	(1,527,468)
OTHER FINANCING SOURCES (USES)						
Proceeds from Long-Term Debt	11,133	987,307	-	451,560	-	1,450,000
Debt Premium	-	-	-	64,407	-	64,407
Transfers In	378,544	2,245,774	-	97,500	635,500	3,357,318
Transfers Out	(787,850)	-	(2,037,718)	-	(137,458)	(2,963,026)
Transfers Out to CDA	-	-	(75,000)	-	(25,000)	(100,000)
Total Other Financing Sources and Uses	(398,173)	3,233,081	(2,112,718)	613,467	473,042	1,808,699
Net Change in Fund Balances	379,620	-	112,859	(157,823)	(53,425)	281,231
Fund Balances (Deficits) - Beginning	3,693,239	43,298	981,972	478,261	1,027,565	6,224,335
Fund Balances - Ending	\$ 4,072,859	\$ 43,298	\$ 1,094,831	\$ 320,438	\$ 974,140	\$ 6,505,566

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, 2020**

Net change in fund balances - total governmental funds:	\$	281,231
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
<p>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 additions \$1,261,332 were less than depreciation of \$1,604,229 in the current period.</p>		
		(342,897)
<p>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 the gain or (loss) 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.</p>		
		(7,020)
<p>Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. This represents revenues which were recorded on the government-wide financial statements in the current year but not yet recognized in the fund financial statements.</p>		
		71,306
<p>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</p>		
Proceeds of general obligation debt		(1,450,000)
Proceeds of debt premium		(64,407)
Debt repayment - general obligation		3,635,057
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		29,505
Adjustment for increase in compensated absences		(51,168)
Adjustment for amortization expense not reflected on Governmental Funds		13,446
<p>Pension and OPEB expense reported in the governmental funds represents current year required contributions into the defined benefit pension and OPEB plans. Pension and OPEB expense in the Statement of Activities are actuarially determined by the defined benefit pension and OPEB plans as differences between net pension asset/net OPEB liability from the prior year to the current year, with some adjustments</p>		
Change in net position of governmental activities		(67,845)
	\$	2,047,208

City of Whitewater
Whitewater, WI

Statement of Net Position
Proprietary Funds
December 31, 2020

Enterprise Funds

	Water	Wastewater	Stormwater	Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 1,298,481	\$ 1,014,116	\$ 308,650	\$ 2,621,247
Receivables				
Accounts	201,653	360,053	49,904	611,610
Inventories	22,500	-	-	22,500
Prepaid Expenses	10,945	28,994	-	39,939
Total Current Assets	<u>1,533,579</u>	<u>1,403,163</u>	<u>358,554</u>	<u>3,295,296</u>
Restricted Assets:				
Restricted Cash	777,772	4,493,383	-	5,271,155
Net Pension Asset	85,534	118,792	33,367	237,693
Total Restricted Assets	<u>863,306</u>	<u>4,612,175</u>	<u>33,367</u>	<u>5,508,848</u>
Capital Assets:				
Land	6,727	4,498,925	-	4,505,652
Utility Plant	21,883,085	55,407,343	6,814,742	84,105,170
Less Accumulated Depreciation	(7,830,952)	(22,818,199)	(710,313)	(31,359,464)
Net Capital Assets	<u>14,058,860</u>	<u>37,088,069</u>	<u>6,104,429</u>	<u>57,251,358</u>
Total Assets	<u>16,455,745</u>	<u>43,103,407</u>	<u>6,496,350</u>	<u>66,055,502</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	199,236	276,704	77,723	553,663
Total Deferred Outflows of Resources	<u>199,236</u>	<u>276,704</u>	<u>77,723</u>	<u>553,663</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 16,654,981</u>	<u>\$ 43,380,111</u>	<u>\$ 6,574,073</u>	<u>\$ 66,609,165</u>

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, WI**

**Statement of Net Position
Proprietary Funds
December 31, 2020**

Enterprise Funds

	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater</u>	<u>Total</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 32,922	\$ 68,929	\$ 4,660	\$ 106,511
Accrued Liabilities	16,626	23,460	5,017	45,103
Accrued Interest Payable	38,773	100,451	17,214	156,438
Due to Other Funds	24,794	-	-	24,794
Compensated Absences	4,726	8,673	4,077	17,476
Current Portion of Long-Term Debt	331,300	1,501,926	135,000	1,968,226
Total Current Liabilities	<u>449,141</u>	<u>1,703,439</u>	<u>165,968</u>	<u>2,318,548</u>
Non-Current Liabilities:				
Long-Term Debt				
Notes Payable	250,400	105,100	300,000	655,500
Bonds and Loans Payable	4,345,000	23,170,982	1,440,000	28,955,982
Unamortized Debt Premium	139,562	116,120	29,501	285,183
Total Long-Term Debt	<u>4,734,962</u>	<u>23,392,202</u>	<u>1,769,501</u>	<u>29,896,665</u>
Other Liabilities:				
Compensated Absences	48,252	54,665	23,913	126,830
Total Other Liabilities	<u>48,252</u>	<u>54,665</u>	<u>23,913</u>	<u>126,830</u>
Total Non-Current Liabilities	<u>4,783,214</u>	<u>23,446,867</u>	<u>1,793,414</u>	<u>30,023,495</u>
Total Liabilities	<u>5,232,355</u>	<u>25,150,306</u>	<u>1,959,382</u>	<u>32,342,043</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension Inflows	256,298	355,953	99,984	712,235
Total Deferred Inflows of Resources	<u>256,298</u>	<u>355,953</u>	<u>99,984</u>	<u>712,235</u>
NET POSITION				
Net Investment in Capital Assets	9,260,031	13,270,461	4,199,928	26,730,420
Restricted				
Debt	461,566	946,004	-	1,407,570
Capital	-	2,370,408	-	2,370,408
Unrestricted	1,444,731	1,286,979	314,779	3,046,489
Total Net Position	<u>11,166,328</u>	<u>17,873,852</u>	<u>4,514,707</u>	<u>33,554,887</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 16,654,981</u>	<u>\$ 43,380,111</u>	<u>\$ 6,574,073</u>	<u>\$ 66,609,165</u>

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, WI**

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020**

	Enterprise Funds			
	Water	Wastewater	Stormwater	Total
OPERATING REVENUES				
Charges for Services	\$ 2,023,156	\$ 3,763,339	\$ 523,428	\$ 6,309,923
Other Operating Revenues	-	-	15,000	15,000
Total Operating Revenues	<u>2,023,156</u>	<u>3,763,339</u>	<u>538,428</u>	<u>6,324,923</u>
OPERATING EXPENSES				
Operation and Maintenance	1,331,043	1,578,429	362,606	3,272,078
Depreciation	384,061	1,289,501	81,918	1,755,480
Total Operating Expenses	<u>1,715,104</u>	<u>2,867,930</u>	<u>444,524</u>	<u>5,027,558</u>
Operating Income (Loss)	<u>308,052</u>	<u>895,409</u>	<u>93,904</u>	<u>1,297,365</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and Investment Revenue	3,751	14,749	194	18,694
Miscellaneous Non-Operating Revenues	79,483	-	1,730	81,213
Interest Expense	(121,946)	(545,843)	(56,334)	(724,123)
Total Non-Operating Revenue (Expenses)	<u>(38,712)</u>	<u>(531,094)</u>	<u>(54,410)</u>	<u>(624,216)</u>
Income (Loss) Before Contributions and Transfers	<u>269,340</u>	<u>364,315</u>	<u>39,494</u>	<u>673,149</u>
Capital Contributions	10,400	40,129	-	50,529
Transfers Out	(342,678)	(7,116)	(21,500)	(371,294)
Change in Net Position	(62,938)	397,328	17,994	352,384
Total Net Position - Beginning	11,229,266	17,476,524	4,496,713	33,202,503
Total Net Position - Ending	<u>\$ 11,166,328</u>	<u>\$ 17,873,852</u>	<u>\$ 4,514,707</u>	<u>\$ 33,554,887</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, 2020**

	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater</u>	<u>Totals 2020</u>
<u>Cash Flows From Operating Activities:</u>				
Receipts from customers	\$ 1,979,267	\$ 3,787,512	\$ 536,836	\$ 6,303,615
Payments to suppliers	(691,613)	(817,969)	(132,031)	(1,641,613)
Payments to employees	(654,623)	(863,869)	(253,084)	(1,771,576)
Taxes paid	(342,678)	-	-	(342,678)
Net cash provided (used) by operating activities	<u>290,353</u>	<u>2,105,674</u>	<u>151,721</u>	<u>2,547,748</u>
<u>Cash Flows From Capital and Related Financing Activities:</u>				
Acquisition and construction of plant assets	(1,558,691)	(669,466)	(362,035)	(2,590,192)
Proceeds of debt	1,730,000	1,802,574	220,000	3,752,574
Principal payments on long-term debt	(1,061,300)	(2,274,801)	(115,000)	(3,451,101)
Interest paid	(79,860)	(500,597)	(57,357)	(637,814)
Net cash provided (used) by capital and related financing activities	<u>(969,851)</u>	<u>(1,642,290)</u>	<u>(314,392)</u>	<u>(2,926,533)</u>
<u>Cash Flows From Investing Activities:</u>				
Interest on investments	8,231	16,308	194	24,733
Net cash provided (used) by investing activities	<u>8,231</u>	<u>16,308</u>	<u>194</u>	<u>24,733</u>
Net increase (decrease) in cash and equivalents	(671,267)	479,692	(162,477)	(354,052)
Cash and equivalents - beginning of year	<u>2,747,520</u>	<u>5,027,807</u>	<u>471,127</u>	<u>8,246,454</u>
Cash and equivalents - end of year	<u>\$ 2,076,253</u>	<u>\$ 5,507,499</u>	<u>\$ 308,650</u>	<u>\$ 7,892,402</u>

See accompanying notes to basic financial statements

**City of Whitewater
Whitewater, WI**

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020**

	Water	Wastewater	Stormwater	Totals 2020
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 308,052	\$ 895,409	\$ 93,904	\$ 1,297,365
Adjustments to Reconcile Operating Income (Loss):				
Other	-	-	1,730	1,730
Joint meter	17,556	(17,556)	-	-
Cash Provided (Used) by Operating Activities:				
Tax equivalent	(342,678)	(7,116)	-	(349,794)
Amortization	79,483	-	-	79,483
Depreciation	384,061	1,289,501	81,918	1,755,480
Transfer out	-	-	(21,500)	(21,500)
Pension expense	5,204	5,006	57	10,267
Changes in Assets and Liabilities:				
Customer accounts receivable	(43,889)	24,173	(1,592)	(21,308)
Due from/to other funds	1,914	-	-	1,914
Prepayments	(10,945)	(28,994)	-	(39,939)
Accounts payable	(92,629)	(70,624)	(7,181)	(170,434)
Accrued liabilities	(15,776)	15,875	4,385	4,484
Net cash provided (used) by operating activities	\$ 290,353	\$ 2,105,674	\$ 151,721	\$ 2,547,748
Reconciliation of cash and cash equivalents to statement of net position accounts				
Cash and cash equivalents	\$ 798,481	\$ 514,116	\$ 308,650	\$ 1,621,247
Restricted Cash	1,277,772	4,993,383	-	6,271,155
Total cash and investments	\$ 2,076,253	\$ 5,507,499	\$ 308,650	\$ 7,892,402

See accompanying notes to basic financial statements

City of Whitewater
Whitewater, WI

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	<u>Tax Custodial Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ 3,967,356
Receivables:	
Taxes Receivable	<u>6,037,370</u>
Total Assets	<u><u>\$ 10,004,726</u></u>
LIABILITIES	
Accounts Payable	\$ 18
Due to Other Funds	107
Due to Other Governments	<u>10,004,602</u>
Total Liabilities	<u><u>\$ 10,004,727</u></u>

Draft

See accompanying notes to the basic financial statements

**City of Whitewater
Whitewater, WI**

**Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020**

	Tax Custodial Fund
ADDITIONS	
Property tax collections for other governments	\$ 7,195,827
Total additions	7,195,827
DEDUCTIONS	
Payments of taxes to other governments	7,195,827
Total deductions	7,195,827
Net increase (decrease) in fiduciary net position	-
Net position - Beginning	-
Net position - Ending	\$ -

Draft

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

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 “City”). 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

The government-wide financial statements include the City of Whitewater Community Development Authority (“CDA”) as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the city council. Wisconsin Statutes provide for circumstances whereby the City can impose their will on the CDA, and also create a potential financial benefit to or burden on the City. See Note 15. As a component unit, the CDA’s financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended 2020. The CDA does not issue separate financial statements.

Excluded Component Unit

The City considered the potential of the Whitewater Volunteer Fire Department (the “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 the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

B. Government-Wide and Fund Financial Statements

Government-Wide 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.

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, proprietary, 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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements (Continued)

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

Major Governmental Funds

The City reports the following 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.

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

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.

Other Capital Projects Fund – Accounts for the acquisition and construction of major capital facilities other than those financed by proprietary funds and those that are not associated with tax incremental financing districts.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements (Continued)

Major and Non-Major Enterprise Funds

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

Enterprise Funds – Used to account for operations (1) 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 (2) 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)

Non-Major Governmental Funds

The City reports the following 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. Non-major special revenue funds included in these statements are the following:

Cable TV Fund

Library Special Revenue Fund

Taxicab Grant Program Fund

Parkland Acquisition Fund

Parkland Development Fund

Forestry Fund

Rescue Squad Equipment/Education Fund

Parking Permit Fund

Police Department Trust Fund

Parks and Recreation Fund

Field of Dreams Fund

Aquatic Center Fund

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

Tax Incremental Districts No. 5, 6, 7, 8 and 9 (TID 5, TID 6, TID 7, TID 8 and TID 9)

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements (Continued)

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The City reports the following fiduciary funds:

Custodial Funds – 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 tax collections payable to overlying taxing jurisdictions in a custodial 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 represent 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 represent 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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

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

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 of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the 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 of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

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 of resources.

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 of resources 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 of resources arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows of resources 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 of resources is removed from the balance sheet and revenue is recognized.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements (Continued)

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 (“GASB”). 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.

D. Assets, Liabilities, and Net Position or Equity

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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Cash and Cash Equivalents/Investments (Continued)

- (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.
- (11) 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.
- (12) 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.
- (13) Bonds or securities of any county, drainage district, VTAE district, village, city, town, district or school district of this State.
- (14) 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.
- (15) Bonds or securities issued under the authority of the municipality.
- (16) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes.
- (17) 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.
- (18) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (19) Repurchase agreements with public depositories, with certain conditions.
- (20) 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 Note 2 for additional information.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Cash and Cash Equivalents/Investments (Continued)

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.

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

Property tax calendar – 2020 tax roll

Lien date and levy date	December, 2020
Tax Bills mailed	December, 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Second installment due	July 31, 2021
Personal property taxes in full	January 31, 2021
Tax sale – 2020 delinquent real estate taxes	October, 2023

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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

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”.

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.

Special Assessments

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Deferred inflows of resources 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 of resources 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.

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.

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 the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

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 2020.

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.

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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

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.

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, 2020 are determined on the basis of current salary rates and include salary related payments.

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.

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 of resources or inflows of resources sections of the balance sheet.

The City had 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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of GASB 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.

Equity Classifications

Government-Wide Statements

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

1. 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.
2. 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.
3. 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.

Fund Financial Statements

Government fund equity is classified as fund balance.

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

1. Nonspendable – Resources which cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
2. Restricted – Resources with constraints placed on the use of resources are either (1) externally imposed by the creditors (such as through debt covenants), grantors, contributors, or law and regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Equity Classifications (Continued)

Fund Financial Statements(Continued)

3. 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.
4. 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.
5. 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 were approved by the City effective August 27, 2020. Current wastewater rates were approved by the City Council on June 27, 2019 and stormwater rates were approved by the City Council on December 29, 2015.

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.

G. Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of December 31, 2020, the following individual funds held a deficit balance:

Fund	Amount	Reason
TID 7	\$ (1,562)	Project costs in excess of revenues
Parks and Recreation Aquatic Center	\$(3,122)	Reduction in revenues
Fund	\$(334,106)	Operating loss

The TID 7 deficit is anticipated to be replenished with future increments. The Parks and Recreation Fund will be replenished with future revenues. The Aquatic Center Fund deficit is financed internally and will be monitored over the next few years.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

H. 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. The City has approved terminating the Districts in 2021. TID 4 will receive increment into 20220 with the increment ear-marked for low-income housing.

I. 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.

J. Advances to Other Funds

Non-current portions of long-term interfund 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.

K. 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.

L. Other Post-Employment Benefits

The fiduciary net position of the Local Retiree Life Insurance Fund ("LRLIF") has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net other postemployment benefits ("OPEB") liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

1. Summary of Significant Accounting Policies (Continued)

M. Deferred Outflows of Resources 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 two items that qualify for reporting in this category. The deferred outflows of resources are for the WRS pension system and the LRLIF.

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 three items that qualify for reporting in the category. The deferred inflows of resources are related to the deferred property tax revenue to be received in 2021, along with the WRS pension system and the LRLIF.

2. Cash and Investments

As previously discussed, cash for all City funds is pooled for investment purposes. At December 31, 2020, the cash and investments consist of the following:

	Carrying Value	Bank Balance	Associated Risk
Deposits in financial institutions - City	\$ 15,460,414	\$ 15,563,701	Custodial credit risk, interest rate risk
Deposits in financial institutions - CDA	1,353,130	1,339,024	Custodial credit risk, interest rate risk
LGIP	6,031,335	6,031,335	Credit risk, interest rate risk
Total Cash and Investments	<u>\$ 22,844,879</u>	<u>\$ 22,934,060</u>	

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

2. Cash and Investments (Continued)

Reconciliation to financial statements	
Per statement of net position	
Primary government	
Cash and Cash Equivalents	\$ 12,132,074
Restricted Cash and Cash Equivalents	5,271,155
Component unit	1,474,294
Per statement of net position -	
Fiduciary Funds	
Agency	<u>3,967,356</u>
Total Cash and Investments	<u><u>\$ 22,844,879</u></u>

A. 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. As of December 31, 2020, the Local Government Investment Pool (“LGIP”) investments have an average maturity of 39 days and a fair value of \$6,031,335.

B. 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.

The LGIP is part of the State Investment Fund (“SIF”), and is managed by the State of Wisconsin Investment Board (SWIB). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool’s investments. Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>.

Participants in the LGIP have the right to withdraw their funds in total on one day’s notice. At December 31, 2020, the fair value of the City’s share of the LGIP’s assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

Investment allocation in the LGIP as of December 31, 2020, was: 86.76% in U.S. Government Securities, 2.39% in Certificates of Deposit and Bankers’ Acceptances and 10.85% in Commercial Paper and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

2. Cash and Investments (Continued)

C. 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.

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 uninsured deposits in financial institutions are collateralized by various instruments. These include depository bonds and collateralized investments.

As of December 31, 2020, 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 collateralized by depository bond	<u>\$ 5,283,252</u>
Uninsured and collateral held by the pledging financial institution's trust department or agent not in the City's name	<u>\$ 8,957,172</u>
Uninsured and uncollateralized	<u>\$ -</u>

D. 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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

3. Receivables

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

	<u>General</u>
Delinquent personal property taxes	\$ 5,847
Special assessments	5,786
Total	\$ 11,633

Governmental funds report deferred inflows of resources 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 of resources 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	\$ -	\$ 6,197,834	\$ 6,197,834
Special assessments not yet due	405	-	405
Other items	-	32,618	32,618
Tournament fees	-	15,795	15,795
Construction reimbursement	-	91,667	91,667
Total Deferred Inflows of Resources	\$ 405	\$ 6,337,914	\$ 6,338,319
For Governmental Funds	\$ 405	\$ 6,337,914	\$ 6,338,319

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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

4. Restricted Assets (Continued)

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.

Clean Water Fund Loan Account

The Wastewater Utility established this account in order to track clean water fund loan proceeds and reimbursements.

Following is a list of the restricted cash and cash equivalents at December 31, 2020:

	Water Utility	Wastewater Utility	Totals
Restricted Assets			
Redemption account	\$ 500,339	\$ 1,046,455	\$ 1,546,794
Depreciation account	-	26,112	26,112
Reserve account	277,433	1,076,520	1,353,953
Connection account	-	322,296	322,296
DNR Replacement account	-	2,022,000	2,022,000
Total Restricted Assets	\$ 777,772	\$ 4,493,383	\$ 5,271,155

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

5. Capital Assets

Capital asset activity in the governmental activities for the year ended December 31, 2020, was as follows:

	1/1/2020 Beginning Balance	Additions	Deletions	12/31/2020 Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Construction in Progress	\$ 346,163	\$ -	\$ 346,163	\$ -
Land	3,054,920	-	-	3,054,920
Right of way	1,879,406	-	-	1,879,406
Land improvements	4,841,168	-	-	4,841,168
Total Capital Assets Not Being Depreciated	10,121,657	-	346,163	9,775,494
Capital Assets Being Depreciated				
Land Improvements	937,187	52,865	-	990,052
Buildings	12,696,259	244,862	-	12,941,121
Traffic and Street Lights	1,174,814	5,810	-	1,180,624
Machinery and Equipment	10,022,125	541,211	636,445	9,926,891
Streets	27,398,811	762,747	-	28,161,558
Sidewalks	1,110,054	-	-	1,110,054
Curb and Gutter	826,219	-	-	826,219
Total Capital Assets Being Depreciated	54,165,469	1,607,495	636,445	55,136,519
Accumulated Depreciation				
Land improvements	437,240	36,669	-	473,909
Buildings	5,556,359	305,904	-	5,862,263
Traffic and street lights	383,772	22,413	-	406,185
Machinery and equipment	7,710,008	411,998	629,423	7,492,583
Streets	10,215,837	781,813	-	10,997,650
Sidewalks	281,311	24,777	-	306,088
Curb and gutter	206,472	20,655	-	227,127
Total Accumulated Depreciation	24,790,999	1,604,229	629,423	25,765,805
Capital Assets, Net of Depreciation	\$ 39,496,127	\$ 3,266	\$ 353,185	\$ 39,146,208

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

5. Capital Assets (Continued)

Depreciation expense for the governmental activities is as follows:

Government Activities	
General Government	\$ 142,002
Public Safety	224,893
Public Works, which includes the depreciation of streets (including curb and gutter) and sidewalks	1,003,580
Culture, Recreation and Education	<u>233,754</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 1,604,229</u></u>

Capital asset activity in the business-type activities for the year ended December 31, 2020, 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	\$ 3,827	\$ -	\$ 3,827	\$ -
Land and land rights	<u>6,727</u>	<u>-</u>	<u>-</u>	<u>6,727</u>
Total Capital Assets Not Being Depreciated	<u>10,554</u>	<u>-</u>	<u>3,827</u>	<u>6,727</u>
Capital Assets Being Depreciated				
Source of supply	705,364	-	-	705,364
Pumping	1,212,857	-	273,768	939,089
Water treatment	1,458,742	-	-	1,458,742
Transmission and distribution	16,905,581	1,100,612	71,404	17,934,789
Administrative and general assets	<u>552,082</u>	<u>528,434</u>	<u>235,415</u>	<u>845,101</u>
Total Capital Assets Being Depreciated	<u>20,834,626</u>	<u>1,629,046</u>	<u>580,587</u>	<u>21,883,085</u>
Total Capital Assets	<u>20,845,180</u>	<u>1,629,046</u>	<u>584,414</u>	<u>21,889,812</u>
Less: Accumulated depreciation	<u>7,953,794</u>	<u>384,061</u>	<u>506,903</u>	<u>7,830,952</u>
Net Capital Assets	<u><u>\$ 12,891,386</u></u>	<u><u>\$ 1,244,985</u></u>	<u><u>\$ 77,511</u></u>	<u><u>\$ 14,058,860</u></u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

5. Capital Assets (Continued)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Wastewater</u>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 57,206	\$ -	\$ 57,206	\$ -
Land and land rights	4,498,925	-	-	4,498,925
Total Capital Assets Not Being Depreciated	4,556,131	-	57,206	4,498,925
Capital Assets Being Depreciated				
Collection system	15,789,851	762,819	28,704	16,523,966
Treatment and disposal	37,785,171	35,455	-	37,820,626
General	863,937	201,220	2,406	1,062,751
Total Capital Assets Being Depreciated	54,438,959	999,494	31,110	55,407,343
Total Capital Assets	58,995,090	999,494	88,316	59,906,268
Less: Accumulated depreciation	21,585,039	1,264,270	31,110	22,818,199
Net Capital Assets	<u>\$ 37,410,051</u>	<u>\$ (264,776)</u>	<u>\$ 57,206</u>	<u>\$ 37,088,069</u>
	Beginning Balance	Additions	Deletions	Ending Balance
<u>Stormwater</u>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 67,866	\$ -	\$ 67,866	\$ -
Total Capital Assets Not Being Depreciated	67,866	-	67,866	-
Capital Assets Being Depreciated				
Infrastructure	6,384,840	429,902	-	6,814,742
Less: Accumulated depreciation	628,395	81,918	-	710,313
Net Capital Assets	<u>\$ 5,824,311</u>	<u>\$ 347,984</u>	<u>\$ 67,866</u>	<u>\$ 6,104,429</u>

Listed below is the depreciation expense for the utilities.

Business Type Activities	
Water Utility	\$ 384,061
Wastewater Utility	1,264,270
Stormwater Utility	81,918
Total Business-Type Activities Depreciation Expense	<u>\$ 1,730,249</u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

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	\$ 349
General Fund	Water Utility	24,794
General Fund	Tax Collection Fund	107
Subtotal - General Fund		25,250
TID 8	TID 7	144
Subtotal - Other Funds		144
Subtotal - Fund Financial Statements		25,394
Less: Fund Eliminations		(600)
Total - Government-Wide Statements		\$ 24,794
Receivable Fund	Payable Fund	Amount
Governmental Activity	Business-type Activity	\$ (24,794)
Business-type Activity	Governmental Activity	24,794
	Total	\$ -

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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

6. Interfund Receivables/Payables, Advances and Transfers (Continued)

Advances

In 2010, the CDA Fund advanced \$750,000 to TID 4 Fund to be used for construction costs for an innovation center. The advance to the TID 4 Fund from the CDA Fund is being repaid. The TIF repaid \$250,000 in 2019 and 2020. An additional \$250,000 is scheduled to be repaid in 2021.

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Amount Due Within One Year</u>
CDA Fund	TID 4	<u>\$ 250,000</u>	<u>\$ 250,000</u>
General Fund	Aquatic Center	310,705	-
General Fund	TID 7	1,200	-
Advances Receivable	Governmental Funds	<u>\$ 311,905</u>	<u>\$ -</u>

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CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

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	Parking Permit Fund	\$ 2,250	Administrative
General Fund	Field of Dreams	5,000	Administrative
General Fund	Water and Sewer Utility	349,794	Tax equivalent
DPW Equipment	Stormwater Utility	21,500	Capital equipment
Subtotal - General Fund		<u>378,544</u>	
Debt Service Fund	General Fund	77,849	Debt service payment
Debt Service Fund	TID 4	2,037,718	Debt service payment
Debt Service Fund	TID 6	130,207	Debt service payment
Subtotal - Debt Service Fund		<u>2,245,774</u>	
Capital Projects	General Fund	97,500	Appropriation
Cable TV Fund	CDA	23,000	Appropriation
Aquatic Center Fund	Other Capital Projects	50,000	Capital improvements
Aquatic Center Fund	General Fund	78,000	Appropriation
Library Special Revenue Fund	General Fund	470,000	Appropriation
Forestry Fund	General Fund	6,000	Appropriation
Parks and Recreation	General Fund	8,500	Appropriation
Subtotal - Non-Major Funds		<u>635,500</u>	
Sub-Total – Fund Financial Statements		3,357,318	
Less: Fund Eliminations		<u>(2,986,024)</u>	
Total – Government-Wide Statement of Activities - Primary Government		<u>\$ 371,294</u>	
CDA	TIF 4	\$ 75,000	Economic development
CDA	TIF 6	25,000	Economic development
Cable TV Fund	CDA	<u>(23,000)</u>	
Total – Government-Wide Statement of Activities - Component Unit		<u>\$ 77,000</u>	

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

6. Interfund Receivables/Payables, Advances and Transfers (Continued)

Transfers (Continued)

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

7. Long-Term Obligations

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2020.

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES					
Bonds and Notes Payable					
General Obligation Bonds	\$ 13,345,000	\$ 1,450,000	\$ 3,490,000	\$ 11,305,000	\$ 755,000
Notes from Direct Borrowings	879,888	-	145,057	734,831	146,459
Sub-Total	<u>14,224,888</u>	<u>1,450,000</u>	<u>3,635,057</u>	<u>12,039,831</u>	<u>901,459</u>
Other Liabilities					
Vested Compensated Absences	578,399	51,168	-	629,567	91,875
Total Other Liabilities	<u>578,399</u>	<u>51,168</u>	<u>-</u>	<u>629,567</u>	<u>91,875</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 14,803,287</u>	<u>\$ 1,501,168</u>	<u>\$ 3,635,057</u>	<u>\$ 12,669,398</u>	<u>\$ 993,334</u>
BUSINESS-TYPE ACTIVITIES					
Bonds and Notes Payable					
General Obligation Notes and Bonds	\$ 5,876,500	\$ 3,745,000	\$ 310,500	\$ 9,311,000	\$ 485,500
Bonds from Direct Borrowings	23,561,736	7,574	2,920,602	20,648,708	1,257,726
Revenue Bonds	1,840,000	-	220,000	1,620,000	225,000
Total Long-Term Debt	<u>31,278,236</u>	<u>3,752,574</u>	<u>3,451,102</u>	<u>31,579,708</u>	<u>1,968,226</u>
Other Liabilities					
Vested Compensated Absences	147,110	-	2,804	144,306	17,476
Total Other Liabilities	<u>147,110</u>	<u>-</u>	<u>2,804</u>	<u>144,306</u>	<u>17,476</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 31,425,346</u>	<u>\$ 3,752,574</u>	<u>\$ 3,453,906</u>	<u>\$ 31,724,014</u>	<u>\$ 1,985,702</u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

7. Long-Term Obligations (Continued)

A. Governmental Activities – 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, 2020, is \$37,040,120. Debt subject to the limit is \$21,350,831.

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 12/31/20</u>	<u>Current Portion</u>
Governmental Activities						
2010 Taxable GO Bonds	2/9/2010	12/1/2029	2.8-6.05%	\$ 3,290,000	\$ 2,060,000	\$ 195,000
2012 GO Refunding Bonds	5/17/2012	9/1/2031	.85-3.25%	\$ 5,020,000	3,335,000	270,000
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 2,645,000	1,990,000	145,000
2017 Taxable GO Notes	2/15/2017	2/15/2022	2.45-2.46%	\$ 287,000	119,006	58,784
2018 Taxable GO Bonds	4/11/2018	9/1/2037	2.0-5.0%	\$ 2,535,000	2,470,000	65,000
2019 GO Promissory Notes	7/23/2019	7/23/2029	2.49%	\$ 703,500	615,825	87,675
2020 Taxable GO Bonds	7/8/2020	6/1/2040	2.0-2.1%	\$ 1,450,000	<u>1,450,000</u>	<u>80,000</u>
Total Governmental Activities -- General Obligation Debt					<u>\$ 12,039,831</u>	<u>\$ 901,459</u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

7. Long-Term Obligations (Continued)

A. Governmental Activities – General Obligation Debt (Continued)

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities</u>			
	<u>General Obligation Bonds</u>		<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 755,000	\$ 376,257	\$ 146,459	\$ 18,277
2022	850,000	341,150	147,897	14,641
2023	930,000	315,209	87,675	10,968
2024	945,000	285,183	64,050	8,809
2025	985,000	234,341	57,750	7,190
2026-2030	4,525,000	787,502	231,000	21,578
2031-2035	1,650,000	220,738	-	-
2036-2040	665,000	31,327	-	-
Totals	\$ 11,305,000	\$ 2,591,704	\$ 734,831	\$ 81,462

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 12/31/20</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	\$ 440,000	\$ 65,000
2012 Mortgage Revenue Bonds	5/17/2012	10/1/2027	.85-2.85%	\$ 855,000	435,000	60,000
					<u>875,000</u>	<u>125,000</u>
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 510,000	335,000	35,000
2018 Taxable GO Bonds	4/11/2018	9/1/2037	2.0-5.0%	\$ 1,850,000	1,705,000	80,000
2019 GO Promissory Notes	7/23/2019	7/23/2029	2.49%	\$ 313,000	281,700	31,300
2020 GO Taxable Bonds	7/8/2020	6/1/2040	2.0-2.1%	\$ 1,730,000	1,730,000	60,000
				Total Water Utility G.O. Debt	<u>4,051,700</u>	<u>206,300</u>
				Total Water Utility Long-Term Debt	<u>4,926,700</u>	<u>331,300</u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

7. Long-Term Obligations (Continued)

B. Business-Type Debt (continued)

	Date of Issuance	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/20	Current Portion
<u>Wastewater Utility</u>						
2009 Clean Water Fund Loan	12/9/2009	5/1/2029	2.91%	\$ 50,000	1,530,888	151,245
2011 Clean Water Fund Loan	7/27/2011	5/1/2031	2.40%	\$ 115,954	387,206	31,177
2012 Mortgage Revenue Bonds	5/17/2012	11/1/2027	.85-2.85%	\$ 1,485,000	745,000	100,000
2016 Clean Water Fund Loan	4/13/2016	5/1/2035	2.10%	\$ 8,829,926	18,730,614	1,075,304
				Total Wastewater Utility Revenue Bonds	21,393,708	1,357,726
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 220,000	140,000	15,000
2018 Taxable GO Bonds	4/11/2018	9/1/2037	2.0-5.0%	\$ 1,355,000	1,330,000	55,000
2019 GO Promissory Notes	7/23/2019	7/23/2029	2.49%	\$ 133,500	119,300	14,200
2020 GO Taxable Bonds	7/8/2020	6/1/2040	2.0-2.1%	\$ 1,795,000	1,795,000	60,000
				Total Wastewater Utility G.O. Debt	3,384,300	144,200
				Total Wastewater Utility Long-Term Debt	24,778,008	1,501,926
<u>Stormwater Utility</u>						
2012 GO Refunding Bonds	5/17/2012	9/1/2031	.85-3.25%	\$ 455,000	330,000	30,000
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 905,000	590,000	60,000
2018 Taxable GO Bonds	4/11/2018	9/1/2037	2.0-5.0%	\$ 800,000	735,000	35,000
2020 GO Taxable Bonds	7/8/2020	6/1/2040	2.0-2.1%	\$ 220,000	220,000	10,000
				Total Stormwater Utility G.O. Debt	1,875,000	135,000
				Total Business-type Activities Long-Term Debt	\$ 31,579,708	\$ 1,968,226

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

7. Long-Term Obligations (Continued)

B. Business-Type Debt (Continued)

Debt service requirements on business-type debt to maturity are as follows:

<u>Years</u>	<u>General Obligation Bonds and</u>		<u>Business-Type Activities</u>		<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Bonds from Direct</u>	<u>Borrowings</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 485,500	\$ 277,509	\$ 1,257,726	\$ 443,304	\$ 225,000	\$ 44,948
2022	525,500	235,342	1,285,456	414,130	230,000	39,123
2023	530,500	220,452	1,313,807	384,329	240,000	32,941
2024	555,500	205,077	1,342,793	353,905	240,000	26,285
2025	558,800	188,633	1,372,427	322,787	250,000	19,408
2026-2030	2,840,200	703,350	7,134,617	1,126,909	435,000	15,159
2031-2035	2,280,000	321,704	6,941,882	407,919	-	-
2036-2037	1,535,000	73,796	-	-	-	-
Totals	<u>\$ 9,311,000</u>	<u>\$ 2,225,864</u>	<u>\$ 20,648,708</u>	<u>\$ 3,453,283</u>	<u>\$ 1,620,000</u>	<u>\$ 177,863</u>

C. Current Refunding

During 2020, the City issued GO Bonds of \$5,195,000. A portion of these bonds were used to refinance 2010 GO corporate purpose notes. The refunding reduced future debt service by \$1,134,965 before application of \$1,055,000 in funds on hand. This resulted in a net present value savings of \$79,965.

D. 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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

7. Long-Term Obligations (Continued)

D. Other Debt (Continued)

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, 2020, may be impaired. In the opinion of management, no material adjustments will result from any such audits.

9. Net Position/Fund Balances

Governmental Activities

Net position reported on the government-wide statement of net position at December 31, 2020, includes the following:

Capital Assets net of depreciation	\$ 39,146,208
Less: long-term debt outstanding	(12,039,831)
Total Net Investment in Capital Assets	<u>\$ 27,106,377</u>
Restricted	
Cable TV Fund	69,658
Library Special Revenue Fund	686,858
Taxicab Grant Program Fund	62,542
Parkland Acquisition Fund	53,169
Parkland Development Fund	19,666
Forestry Fund	12,367
Rescue Squad Equipment/Education Fund	149,067
Parking Permit Fund	86,010
Police Dept. Trust Fund	87,625
Field of Dreams Fund	51,393
Special revenue Funds	<u>1,278,355</u>
TIF districts	1,129,406
Debt service	43,298
Total Restricted	<u>2,451,059</u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

9. Net Position/Fund Balances (Continued)

Governmental Activities (Continued)

Fund balances as of December 31, 2020, 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	\$ 5,847	\$ -	\$ -	\$ -
Prepaid expenses	138,578	-	-	-
Advances	311,905	-	-	-
27th Payroll	-	-	-	45,776
Fire Department Equipment	-	-	383,390	-
DPW Equipment Revolving Fund	-	-	129,858	-
Police Vehicle Revolving Fund (deficit)	-	-	76,150	-
Building Repair Fund	-	-	52,692	-
Skate Park Fund	-	-	2,433	-
Solid Waste/Recycling Fund	-	-	33,762	-
Sick Leave Severance Fund (deficit)	-	-	65,119	-
Lakes Improvements Fund	-	-	475	-
Street Repair Revolving Fund	-	-	678,415	-
Insurance Fund	-	-	114,527	-
Elections Fund	-	-	3,096	-
Unassigned	-	-	-	2,030,836
Total General Fund	<u>\$ 456,330</u>	<u>\$ -</u>	<u>\$ 1,539,917</u>	<u>\$ 2,076,612</u>

Debt Service Fund

 Restricted for other debt \$ 43,298

TID 4 Capital Projects Fund

 TIF fund \$ 1,094,831

Other Capital Projects Fund

 Excess expenses over revenues \$ 320,438

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

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 TV Fund	\$ -	\$ 69,658	\$ -	\$ -
Library Special Revenue Fund	-	686,858	-	-
Taxicab Grant Program Fund	-	62,542	-	-
Parkland Acquisition Fund	-	53,169	-	-
Parkland Development Fund	-	19,666	-	-
Forestry Fund	-	12,367	-	-
Rescue Squad Equipment/Education Fund	-	149,067	-	-
Parking Permit Fund	-	86,010	-	-
Police Dept. Trust Fund	-	87,625	-	-
Parks and Recreation Fund (deficit)	-	-	-	(3,122)
Field of Dreams Fund	-	51,393	-	-
Aquatic Center (deficit)	-	-	-	(334,106)
Capital Projects Funds				
TID 5 (deficit)	-	4,058	-	-
TID 6	-	4,080	-	-
TID 7 (deficit)	-	-	-	(1,562)
TID 8	-	22,673	-	-
TID 9	-	3,764	-	-
Total Non-Major Funds	<u>\$ -</u>	<u>\$ 1,312,930</u>	<u>\$ -</u>	<u>\$ (338,790)</u>

The Aquatic Center deficit is currently financed by a long-term advance from the General Fund.

Business-Type Activities

The following calculation supports the Water, Wastewater, and Stormwater Utilities' balance of net investment in capital assets:

	<u>2020</u>
Water Utility	
Capital Assets net of depreciation	\$ 14,048,860
Less: related long-term debt outstanding	(5,066,262)
Total Invested in Capital Assets	<u>8,982,598</u>
Reserve from borrowing	277,433
Total Net Position - Net Investment in Capital Assets	<u>\$ 9,260,031</u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

9. Net Position/Fund Balances (Continued)

Business-Type Activities (Continued)

	2020
Wastewater Utility	
Capital Assets net of depreciation	\$ 37,088,069
Less: related long-term debt outstanding	(24,894,128)
Total Invested in Capital Assets	12,193,941
Reserve from borrowing	1,076,520
Total Net Position - Net Investment in Capital Assets	\$ 13,270,461

	2020
Stormwater Utility	
Capital Assets net of depreciation	\$ 6,104,429
Less: related long-term debt outstanding	(1,904,501)
Total Net Position - Net Investment in Capital Assets	\$ 4,199,928

The following calculation supports the Water, Wastewater, and Stormwater Utilities' balance of restricted net position as of December 31, 2020:

	Water	Wastewater
Restricted Assets		
Redemption account	\$ 500,339	\$ 1,046,455
Reserve account	277,433	1,076,520
Depreciation account	-	26,112
Connection account	-	322,296
Replacement account	-	2,022,000
Total Restricted Assets	777,772	4,493,383
Less: Restricted Assets Not Funded by Revenues		
Reserve from borrowing	(277,433)	(1,076,520)
Less: Current Liabilities Payable From Restricted Assets	(38,773)	(100,451)
Total Restricted Net Position as Calculated	\$ 461,566	\$ 3,316,412

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

10. Defined Benefit Pension Plan

A. 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.

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

B. 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.

C. Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

10. Defined Benefit Pension Plan (Continued)

D. Post-Retirement Adjustments

The ETF 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>
2010	(1.3%)	22%
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)

E. Contributions

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

During the reporting period, the WRS recognized \$434,659 in contributions from the municipality.

Contribution rates as of December 31, 2020, are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

10. Defined Benefit Pension Plan (Continued)

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

At December 31, 2020, the City reported a liability (asset) of (\$1,333,895) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018, rolled forward to December 31, 2019. 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 liability (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, 2019, the City's proportion was 0.04136795%, which was an increase of 0.00057065% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized pension expense of \$510,249.

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, 2020, the City 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 projected and actual experience	\$ 2,532,033	\$ (1,267,120)
Changes of assumptions	103,944	-
Net difference between projected and actual earnings on pension plan investments	-	(2,726,947)
Changes in proportion and difference between Employer contributions and proportionate share of contributions	7,326	(2,884)
Employer contributions subsequent to the measurement date	463,761	-
Total	\$ 3,107,064	\$ (3,996,951)

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

10. Defined Benefit Pension Plan (Continued)

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

\$463,761 reported as deferred outflows of resources 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2021	\$ (401,361)
2022	(300,124)
2023	49,024
2024	(701,181)
2025	-

G. Actuarial Assumptions

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

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*	1.9%

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

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

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

10. Defined Benefit Pension Plan (Continued)

H. 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:

Asset Allocation Targets and Expected Returns
As of December 31, 2019

<u>Core Fund Asset Class</u>	<u>Asset Allocation</u> %	<u>Long-Term</u> <u>Expected Nominal</u> <u>Rate of Return %</u>	<u>Long-Term Expected</u> <u>Real Rate of Return %</u>
Global Equities	49.0%	8.0%	5.1%
Fixed Income	24.5%	4.9%	2.1%
Inflation Sensitive Assets	15.5%	4.0%	1.2%
Real Estate	9.0%	6.3%	3.5%
Private Equity/Debt	8.0%	10.6%	7.6%
Multi-Asset	4.0%	6.9%	4.0%
Total Core Fund	110.0%	7.5%	4.6%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.0%	7.5%	4.6%
International Equities	30.0%	8.2%	5.3%
Total Variable Fund	100.0%	7.8%	4.9%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

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

I. Single Discount Rate

Single Discount Rate. A single discount rate of 7.00% was used to measure the total pension liability (asset) for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

10. Defined Benefit Pension Plan (Continued)

Single Discount Rate (continued)

The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

J. 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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$ 3,435,009	\$ (1,333,895)	\$ (4,899,193)

K. Pension Plan Fiduciary Net Position

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

11. Other Post-Employment Benefits Plan – Multiple Employer Life Insurance Plan

A. OPEB Plan Fiduciary Net Position

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the Net OPEB Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment Benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF’s fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

11. Other Post-Employment Benefits Plan (Continued)

B. General Information about the Postemployment Benefits

Plan Description. The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides Postemployment life insurance benefits for all eligible employees.

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

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>

C. Benefits Provided

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

D. Contributions

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

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

Contribution rates as of December 31, 2020, are:

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

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2019 are as listed below:

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

11. Other Post-Employment Benefits Plan (Continued)

Attained Age	Basic	Supplemental
Under 30	\$ 0.05	\$ 0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

During the reporting period, the LRLIF recognized \$1,668 in contributions from the employer.

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

At December 31, 2020, the LRLIF Employer reported a liability (asset) of \$393,070 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of December 31, 2018, rolled forward to December 31, 2019. 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 OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.09230900%, which was a decrease of 0.000089% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized OPEB expense of \$39,641.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

11. Other Post-Employment Benefits Plan (Continued)

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ -	\$ (17,609)
Changes of assumptions	145,005	(43,235)
Net differences between projected and actual earnings on OPEB plan investments	7,414	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,676	(13,315)
Employer contributions subsequent to the measurement date	1,734	-
Totals	<u>\$ 156,829</u>	<u>\$ (74,159)</u>

\$1,844 reported as deferred outflows related to OPEB resulting from the City employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Net Outflows (Inflows) of Resources
	<u> </u>
2021	\$ 13,674
2022	13,674
2023	12,875
2024	12,051
2025	9,292
Thereafter	19,370
Total	<u>\$ 80,936</u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

11. Other Post-Employment Benefits Plan (Continued)

F. Actuarial Assumptions

The total OPEB liability in the January 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net OPEB Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate	2.87%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total OPEB Liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The Total OPEB Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

G. Long-Term Expected Return on Plan Assets

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

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

11. Other Post-Employment Benefits Plan (Continued)

G. Long-Term Expected Return on Plan Assets (Continued)

Asset Allocation Targets and Expected Returns

As of December 31, 2019

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Government Bonds	Barclays Government	1%	1.44%
US Credit Bonds	Barclays Credit	45%	2.12%
US Long Credit Bonds	Barclays Long Credit	5%	2.90%
US Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

H. Single Discount Rate

A single discount rate of 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

11. Other Post-Employment Benefits Plan (Continued)

I. Sensitivity of the City’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the City’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.87 percent, as well as what the City’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87 percent) or 1-percentage-point higher (3.27 percent) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
District's proportionate share of the net OPEB liability (asset)	\$ 542,763	\$ 393,070	\$ 279,182

J. OPEB Plan Fiduciary Net Position

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

12. 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.

13. Joint Venture – Whitewater Fire Department

The City and the Whitewater Volunteer Fire Department (the “Department”) have a mutual understanding regarding the providing of fire and emergency medical services. 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 do not include financial transactions related to the Department other than the City’s portion of fire costs.

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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

14. Aquatic Center Lease and Operating Agreement

The City and the Whitewater Unified School District (the “District”) have a lease and operating agreement for the Aquatic Center (the “Center”). The Center is owned by the District and leased by the City for \$1 annually. The agreement provides for the operation of the Center at the end of the prior agreement dated December 14, 2016. The previous agreement required the City and District to fund and manage construction of the Center and create an operating entity to manage the Center.

The new agreement specifies that the City of Whitewater Park Board will assume responsibility for the operation and management of the Center. The effective date is July 1, 2016 for an initial five-year term expiring June 30, 2021.

The budget for the Center will be separate. The parties will split all Center expenses equally to the extent they are not covered by revenues generated by the Park Board. The City shall contribute \$128,000 toward the Center costs and the District shall contribute \$70,500 each July 1 and \$50,000 each January 1 for Center costs.

As of December 31, 2020, the aquatic center fund had a deficit of \$334,106.

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CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

15. 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	\$ 1,474,294	\$ 1,474,294	Custodial Credit Risk, Interest Rate risk

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

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual municipalities.

Custodial Credit Risk

Deposits – Custodial credit risk is the risk that in the event of a financial institution failure, the CDA’s deposits may not be returned to the CDA. As of December 31, 2020, the total bank balance of \$1,474,294 was exposed to custodial credit as outlined in Note 2. The City’s and the CDA deposits had FDIC and State Deposit Guarantee Fund insurance as well as collateralized investments held in the bank’s name. \$18,263 of City and CDA investments were uninsured and uncollateralized. No breakdown was given between the City and the CDA.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

15. Component Unit (Continued)

C. 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, net \$1,291,479

D. Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Useful Lives (Years)</u>
Land	\$ 275,172	\$ 206,644	\$ -	\$ 481,816	N/A
Equipment	6,990	-	-	6,990	5-10
Buildings	6,087,994	137,562	-	6,225,556	35-40
Accumulated Depreciation					
Equipment	(6,842)	(148)	-	(6,990)	
Buildings	(1,095,839)	(121,810)	-	(1,217,649)	
Totals	<u>\$ 5,267,475</u>	<u>\$ 222,248</u>	<u>\$ -</u>	<u>\$ 5,489,723</u>	

E. Employee Retirement System

All eligible authority employees participate in the WRS, 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. No allocation was made to the CDA of any pension related activity since it is not material.

F. Transfers In

The CDA recorded net transfers recorded from the City of \$100,000.

G. Due from City

The CDA has a long-term advance receivable from the City as disclosed in Note 6.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2020

16. Economic Dependency

One of the City's Water Utility customers provides approximately 23% of the water revenue.

17. Contingencies

From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management 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.

18. Subsequent Events

The City's CDA paid back the Department of Administration \$525,0938 as part of the discontinuance of the CDBG revolving loan program. This occurred in January 2021.

The City also was awarded a CDBG grant for up to \$859,366 in 2021 for the purpose of constructing an elevated tank and water tower. The City is in the design phase of this project.

19. Effect of New Accounting Standards on Current Period Financial Statements

Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 87, *Leases*. When this becomes effective, application of this standard may restate portions of these financial statements.

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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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget to</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts,</u> <u>Budgetary</u> <u>Basis</u>	<u>GAAP</u> <u>Differences</u>	<u>Amounts,</u> <u>GAAP Basis</u>
REVENUES					
Taxes	\$ 3,255,797	3,255,797	\$ 3,211,448	\$ -	\$ 3,211,448
Special Assessment Revenue	909	909	1,523	-	1,523
Intergovernmental	4,609,017	4,609,017	4,851,368	137,903	4,989,271
License and Permits	137,387	137,387	49,695	-	49,695
Fines, Forfeits and Penalties	382,016	382,016	262,438	-	262,438
Public Charges for Services	74,089	74,089	71,591	251	71,842
Interest Income	70,900	70,900	78,769	1,941	80,710
Miscellaneous Income	41,572	41,572	72,952	29,008	101,960
Total Revenues	<u>8,571,687</u>	<u>8,571,687</u>	<u>8,599,784</u>	<u>169,103</u>	<u>8,768,887</u>
EXPENDITURES					
Current:					
General Government	1,671,677	1,641,953	1,491,062	70,645	1,561,707
Public Safety	4,070,690	4,087,402	3,824,357	46,933	3,871,290
Public Works	998,707	1,004,151	1,085,876	685,360	1,771,236
Culture, Recreation and Education	700,787	708,355	617,959	17,448	635,407
Capital Outlay	-	-	-	151,454	151,454
Total Expenditures	<u>7,441,861</u>	<u>7,441,861</u>	<u>7,019,254</u>	<u>971,840</u>	<u>7,991,094</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,129,826</u>	<u>1,129,826</u>	<u>1,580,530</u>	<u>(802,737)</u>	<u>777,793</u>
OTHER FINANCING SOURCES (USES)					
Other financing sources	14,626	-	-	-	-
Transfers In	384,292	349,770	357,044	21,500	378,544
Transfers Out	(1,528,744)	(1,729,706)	(1,729,706)	941,856	(787,850)
Total Other Financing Sources and Uses	<u>(1,129,826)</u>	<u>(1,379,936)</u>	<u>(1,372,662)</u>	<u>974,489</u>	<u>(398,173)</u>
Net Change in Fund Balances	-	(250,110)	207,868	171,752	379,620
Fund Balances - Beginning	<u>2,279,298</u>	<u>2,279,298</u>	<u>2,279,298</u>	<u>1,413,941</u>	<u>3,693,239</u>
Fund Balances - Ending	<u>\$ 2,279,298</u>	<u>\$ 2,029,188</u>	<u>\$ 2,487,166</u>	<u>\$ 1,585,693</u>	<u>\$ 4,072,859</u>

See accompanying notes to the required supplementary information

**CITY OF WHITEWATER
WISCONSIN RETIREMENT SYSTEM SCHEDULES
December 31, 2020**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2019	0.04136795%	\$ (1,333,891)	\$ 5,512,700	(24.20%)	102.96%
2018	0.04079730%	\$ 1,451,440	\$ 5,370,806	27.02%	96.45%
2017	-0.04050154%	\$ (1,202,538)	\$ 5,085,067	(23.65%)	102.93%
2016	0.04009691%	\$ 330,494	\$ 5,007,766	6.60%	99.12%
2015	0.04036951%	\$ 655,997	\$ 5,156,137	12.72%	98.20%
2014	-0.04072418%	\$ (1,000,022)	\$ 4,826,161	(20.72%)	102.74%

**SCHEDULE OF CITY'S CONTRIBUTIONS
FOR THE YEAR ENDED**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2020	\$ 463,761	\$ (463,761)	\$ -	\$ 5,494,005	8.44%
2019	\$ 434,659	\$ (434,659)	\$ -	\$ 5,512,701	7.88%
2018	\$ 431,432	\$ (431,432)	\$ -	\$ 5,370,806	8.03%
2017	\$ 421,690	\$ (421,690)	\$ -	\$ 5,085,068	8.29%
2016	\$ 385,047	\$ (385,047)	\$ -	\$ 5,008,036	7.69%
2015	\$ 435,190	\$ (435,190)	\$ -	\$ 5,156,137	8.44%

See accompanying notes to the required supplementary information

**CITY OF WHITEWATER
LOCAL RETIREE LIFE INSURANCE SCHEDULES
December 31, 2020**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Proportionate share of the net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2019	0.09230900%	\$ 393,070	\$ 4,303,000	9.13%	37.58%
2018	0.09298000%	\$ 238,418	\$ 4,172,000	5.71%	48.69%
2017	0.09906500%	\$ 298,045	\$ 4,165,967	7.15%	44.81%

**SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
2020	\$ 1,736	\$ (1,736)	\$ -	\$ 4,514,655	0.04%
2019	\$ 1,668	\$ (1,668)	\$ -	\$ 4,303,000	0.04%
2018	\$ 1,773	\$ (1,773)	\$ -	\$ 4,172,000	0.04%

See accompanying notes to the required supplementary information

CITY OF WHITEWATER
Notes to the Required Supplementary Information
December 31, 2020

1. 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. The debt service levy and transfer out to debt service of \$818,822 was added to the actual totals budgetary basis. These were eliminated on the fund statements.

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.

Excess Expenditures over Appropriations

Budgetary expenditure control is exercised at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

The City's General Fund had expenditures in excess of budget as follows:

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final budget
	<u>Original</u>	<u>Final</u>		
Public Works	1,012,707	1,004,151	1,085,876	(81,725)

Revenues were sufficient to cover the expenditures.

2. Wisconsin Retirement System Schedules

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 5 preceding years.

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

Changes of assumptions: No significant change in assumptions were noted from the prior year.

CITY OF WHITEWATER
Notes to the Required Supplementary Information
December 31, 2020

3. Local Retiree Life Insurance Fund Schedules

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 8 preceding years.

Changes of benefit terms: There were no changes of benefit terms for any participating employer in LRLIF.

Changes of assumptions: Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the actuarial assumptions section H of Note 11.

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OTHER SUPPLEMENTAL INFORMATION

City of Whitewater
Whitewater, WI
Balance Sheet
Combining General Fund
December 31, 2020

	General Fund	27th Payroll	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 Reserve	Elections Fund	Total General Fund
ASSETS														
Cash and Cash Equivalents	\$ 4,137,310	\$ 45,776	\$ 383,390	\$ 129,858	\$ 76,150	\$ 40,025	\$ 2,433	\$ 35,163	\$ 65,119	\$ 475	\$ 678,415	\$ 116,147	\$ 3,138	\$ 5,713,399
Receivables:														
Taxes	2,459,983	-	-	-	-	-	-	-	-	-	-	-	-	2,459,983
Delinquent Personal Property Taxes	5,847	-	-	-	-	-	-	-	-	-	-	-	-	5,847
Special Assessments	48,686	-	-	-	-	-	-	-	-	-	-	-	-	48,686
Other	38,150	-	-	-	-	12,667	-	-	-	-	-	-	-	50,817
Due from Other Governments	74,677	-	-	-	-	-	-	-	-	-	-	-	-	74,677
Due from Other Funds	25,250	-	-	-	-	-	-	-	-	-	-	-	-	25,250
Prepaid Expenses	138,578	-	-	-	-	-	-	-	-	-	-	-	-	138,578
Advances receivable	311,905	-	-	-	-	-	-	-	-	-	-	-	-	311,905
Total Assets	\$ 7,240,386	\$ 45,776	\$ 383,390	\$ 129,858	\$ 76,150	\$ 52,692	\$ 2,433	\$ 35,163	\$ 65,119	\$ 475	\$ 678,415	\$ 116,147	\$ 3,138	\$ 8,829,142
LIABILITIES														
Liabilities:														
Accounts Payable	\$ 209,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,401	\$ -	\$ -	\$ -	\$ 1,620	\$ 42	\$ 212,179
Accrued Liabilities	364,014	-	-	-	-	-	-	-	-	-	-	-	-	364,014
Payable to Other Governments	67,681	-	-	-	-	-	-	-	-	-	-	-	-	67,681
Total Liabilities	640,811	-	-	-	-	-	-	1,401	-	-	-	1,620	42	643,874
DEFERRED INFLOWS OF RESOURCES	4,112,409	-	-	-	-	-	-	-	-	-	-	-	-	4,112,409
FUND BALANCE														
Nonspendable	456,330	-	-	-	-	-	-	-	-	-	-	-	-	456,330
Assigned	2,030,836	45,776	383,390	129,858	76,150	52,692	2,433	33,762	65,119	475	678,415	114,527	3,096	1,539,917
Unassigned	2,487,166	45,776	383,390	129,858	76,150	52,692	2,433	33,762	65,119	475	678,415	114,527	3,096	4,072,859
Total Fund Balance	2,487,166	45,776	383,390	129,858	76,150	52,692	2,433	33,762	65,119	475	678,415	114,527	3,096	4,072,859
Total Liabilities, Deferred Inflows and Fund Balance	\$ 7,240,386	\$ 45,776	\$ 383,390	\$ 129,858	\$ 76,150	\$ 52,692	\$ 2,433	\$ 35,163	\$ 65,119	\$ 475	\$ 678,415	\$ 116,147	\$ 3,138	\$ 8,829,142

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City of Whitewater
Whitewater, WI

Statement of Revenues, Expenditures and Changes in Fund Balance
Combining General Fund
For the Year Ended December 31, 2020

	General Fund	27th Payroll	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 Reserve	Elections Fund	Total General Fund
REVENUES														
Property Taxes	\$ 3,211,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,211,448
Special Assessment Revenue	1,523	-	-	-	-	-	-	-	-	-	-	-	-	1,523
Intergovernmental	4,851,368	-	-	-	-	-	-	31,731	-	-	106,172	-	-	4,989,271
License and Permits	49,695	-	-	-	-	-	-	-	-	-	-	-	-	49,695
Fines, Forfeits and Penalties	262,438	-	-	-	-	-	-	-	-	-	-	-	-	262,438
Public Charges for Services	71,591	-	-	-	-	-	-	251	-	-	-	-	-	71,842
Interest Income	78,769	4	282	355	-	-	-	-	-	-	1,300	-	-	80,710
Miscellaneous Income	72,951	-	-	13,872	2,470	12,667	-	-	-	-	-	-	-	101,960
Total Revenues	8,599,783	4	282	14,227	2,470	12,667	-	31,982	-	-	107,472	-	-	8,768,887
EXPENDITURES														
Current:														
General Government	1,491,062	-	-	-	-	-	-	-	16,223	-	-	-	54,422	1,561,707
Public Safety	3,824,357	-	-	-	46,933	-	-	-	-	-	-	-	-	3,871,290
Public Works	1,085,876	-	-	24,934	-	-	-	455,481	-	-	204,945	-	-	1,771,236
Culture, Recreation and Education	617,959	-	-	-	-	-	5,000	-	-	-	-	12,448	-	635,407
Capital Outlay	-	-	-	147,249	-	4,205	-	-	-	-	-	-	-	151,454
Total Expenditures	7,019,254	-	-	172,183	46,933	4,205	5,000	455,481	16,223	-	204,945	12,448	54,422	7,991,094
Excess (Deficiency) of Revenues Over Expenditures	1,580,529	4	282	(157,956)	(44,463)	8,462	(5,000)	(423,499)	(16,223)	-	(97,473)	(12,448)	(54,422)	777,793
OTHER FINANCING SOURCES (USES)														
Proceeds from Long-Term Debt	-	-	11,133	-	-	-	-	-	-	-	-	-	-	11,133
Transfers In	357,044	-	-	21,500	-	-	-	-	-	-	-	-	-	378,544
Transfers Out	(1,729,707)	15,000	-	85,000	95,000	31,651	-	427,890	42,000	-	182,782	25,000	37,534	(787,850)
Total Other Financing Sources and Uses	(1,372,663)	15,000	11,133	106,500	95,000	31,651	-	427,890	42,000	-	182,782	25,000	37,534	(398,173)
Net Change in Fund Balances	207,866	15,004	11,415	(51,456)	50,537	40,113	(5,000)	4,391	25,777	-	85,309	12,552	(16,888)	379,620
Fund Balances (Deficit) - Beginning	2,279,300	30,772	371,975	181,314	25,613	12,579	7,433	29,371	39,342	475	593,106	101,975	19,984	3,693,239
Fund Balances - Ending	\$ 2,487,166	45,776	\$ 383,390	\$ 129,858	\$ 76,150	\$ 52,692	\$ 2,433	\$ 33,762	\$ 65,119	\$ 475	\$ 678,415	\$ 114,527	\$ 3,096	\$ 4,072,859

**City of Whitewater
Whitewater, WI**

**Balance Sheet
Non-Major Governmental Funds
December 31, 2020**

	<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	\$ 1,345,661	\$ 65,060	\$ 1,410,721
Receivables:			
Taxes	-	58,495	58,495
Other	-	818	818
Prepaid Expenses	1,015	-	1,015
Due from Other Funds	-	144	144
Due from Other Governments	11,855	-	11,855
Total Assets	<u>\$ 1,358,531</u>	<u>\$ 124,517</u>	<u>\$ 1,483,048</u>
LIABILITIES			
Accounts Payable	\$ 63,672	\$ -	\$ 63,672
Accrued Liabilities	26,883	-	26,883
Due to Other Funds	349	144	493
Advances Payable	310,705	1,200	311,905
Total Liabilities	<u>401,609</u>	<u>1,344</u>	<u>402,953</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows	<u>15,795</u>	<u>90,160</u>	<u>105,955</u>
FUND BALANCE			
Restricted	1,278,355	34,575	1,312,930
Unassigned (Deficit)	<u>(337,228)</u>	<u>(1,562)</u>	<u>(338,790)</u>
Total Fund Balance	<u>941,127</u>	<u>33,013</u>	<u>974,140</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 1,358,531</u>	<u>\$ 124,517</u>	<u>\$ 1,483,048</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, 2020**

	Non-Major Special Revenue Funds	Non-Major Capital Project Funds	Non-Major Governmental Funds
REVENUES			
Property Taxes	\$ -	\$ 86,528	\$ 86,528
Intergovernmental	516,019	4,521	520,540
Fines, Forfeits and Penalties	2,349	-	2,349
Public Charges for Services	356,399	-	356,399
Intergovernmental Charges for Services	268	-	268
Interest Income	4,363	128	4,491
Miscellaneous Income	102,114	-	102,114
Total Revenues	<u>981,512</u>	<u>91,177</u>	<u>1,072,689</u>
EXPENDITURES			
Current:			
Public Safety	18,032	-	18,032
Public Works	191,816	-	191,816
Culture, Recreation and Education	1,374,868	-	1,374,868
Conservation and Development	6,275	750	7,025
Capital Outlay	7,415	-	7,415
Total Expenditures	<u>1,598,406</u>	<u>750</u>	<u>1,599,156</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(616,894)</u>	<u>90,427</u>	<u>(526,467)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	635,500	-	635,500
Transfers Out	(7,250)	(130,208)	(137,458)
Transfers Out to CDA	-	(25,000)	(25,000)
Total Other Financing Sources and Uses	<u>628,250</u>	<u>(155,208)</u>	<u>473,042</u>
Net Change in Fund Balances	11,356	(64,781)	(53,425)
Fund Balances - Beginning	929,771	97,794	1,027,565
Fund Balances - Ending	<u>\$ 941,127</u>	<u>\$ 33,013</u>	<u>\$ 974,140</u>

City of Whitewater
Whitewater, WI
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2020

	Cable TV Fund	Library Special Revenue Fund	Taxicab Grant Program Fund	Parkland Acquisition Fund	Parkland Development Fund	Forestry Fund	Rescue Squad Equipment/ Educ. Fund
ASSETS							
Cash and Cash Equivalents	\$ 72,265	\$ 718,835	\$ 75,620	\$ 53,169	\$ 19,666	\$ 18,367	\$ 149,067
Prepaid Expenses	-	1,015	-	-	-	-	-
Due from Other Governments	-	-	11,855	-	-	-	-
Total Assets	<u>\$ 72,265</u>	<u>\$ 719,850</u>	<u>\$ 87,475</u>	<u>\$ 53,169</u>	<u>\$ 19,666</u>	<u>\$ 18,367</u>	<u>\$ 149,067</u>
LIABILITIES							
Liabilities:							
Accounts Payable	\$ 910	\$ 15,031	\$ 24,933	\$ -	\$ -	\$ 6,000	\$ -
Accrued Liabilities	1,697	17,961	-	-	-	-	-
Advances Payable	-	-	-	-	-	-	-
Total Liabilities	<u>2,607</u>	<u>32,992</u>	<u>24,933</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
FUND BALANCE							
Restricted	69,658	686,858	62,542	53,169	19,666	12,367	149,067
Total Fund Balance	<u>69,658</u>	<u>686,858</u>	<u>62,542</u>	<u>53,169</u>	<u>19,666</u>	<u>12,367</u>	<u>149,067</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 72,265</u>	<u>\$ 719,850</u>	<u>\$ 87,475</u>	<u>\$ 53,169</u>	<u>\$ 19,666</u>	<u>\$ 18,367</u>	<u>\$ 149,067</u>

City of Whitewater
Whitewater, WI

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2020

	Parking Permit Fund	Police Dept. Trust Fund	Parks and Recreation Fund	Field of Dreams Fund	Aquatic Center Fund	Non-Major Special Revenue Funds
ASSETS						
Cash and Cash Equivalents	\$ 86,260	\$ 87,974	\$ (2,750)	\$ 67,188	\$ -	\$ 1,345,661
Prepaid Expenses	-	-	-	-	-	1,015
Due from Other Governments	-	-	-	-	-	11,855
Total Assets	<u>\$ 86,260</u>	<u>\$ 87,974</u>	<u>\$ (2,750)</u>	<u>\$ 67,188</u>	<u>\$ -</u>	<u>\$ 1,358,531</u>
LIABILITIES						
Liabilities:						
Accounts Payable	\$ 250	\$ -	\$ (2)	\$ -	\$ 16,550	\$ 63,672
Accrued Liabilities	-	-	374	-	6,851	26,883
Due to Other Funds	-	349	-	-	-	349
Advances Payable	-	-	-	-	310,705	310,705
Total Liabilities	<u>250</u>	<u>349</u>	<u>372</u>	<u>-</u>	<u>334,106</u>	<u>401,609</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows	-	-	-	15,795	-	15,795
FUND BALANCE (DEFICIT)						
Restricted	86,010	87,625	-	51,393	-	1,278,355
Unassigned (Deficit)	-	-	(3,122)	-	(334,106)	(337,228)
Total Fund Balance (Deficit)	<u>86,010</u>	<u>87,625</u>	<u>(3,122)</u>	<u>51,393</u>	<u>(334,106)</u>	<u>941,127</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 86,260</u>	<u>\$ 87,974</u>	<u>\$ (2,750)</u>	<u>\$ 67,188</u>	<u>\$ -</u>	<u>\$ 1,358,531</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, 2020

	Cable TV Fund	Library Special Revenue Fund	Taxicab Grant Program Fund	Parkland Acquisition Fund	Parkland Development Fund	Forestry Fund	Rescue Squad Equipment/ Educ. Fund
REVENUES							
Intergovernmental	\$ -	\$ 218,100	\$ 169,919	\$ -	\$ -	\$ -	\$ -
Fines, Forfeits and Penalties	-	2,349	-	-	-	-	-
Public Charges for Services	82,979	6,065	-	-	896	285	-
Intergovernmental Charges for Services	-	-	-	-	-	-	268
Interest Income	241	3,133	-	-	-	7	706
Miscellaneous Income	9,556	32,911	11,500	4,480	-	-	-
Total Revenues	<u>92,776</u>	<u>262,558</u>	<u>181,419</u>	<u>4,480</u>	<u>896</u>	<u>292</u>	<u>974</u>
EXPENDITURES							
Current:							
Public Safety	-	-	-	-	-	-	2,955
Public Works	-	-	191,816	-	-	-	-
Culture, Recreation and Education	84,209	712,373	-	-	-	-	-
Conservation and Development	-	-	-	-	-	6,275	-
Capital Outlay	-	5,044	-	-	2,371	-	-
Total Expenditures	<u>84,209</u>	<u>717,417</u>	<u>191,816</u>	<u>-</u>	<u>2,371</u>	<u>6,275</u>	<u>2,955</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,567</u>	<u>(454,859)</u>	<u>(10,397)</u>	<u>4,480</u>	<u>(1,475)</u>	<u>(5,983)</u>	<u>(1,981)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	23,000	470,000	-	-	-	6,000	-
Total Other Financing Sources and Uses	<u>23,000</u>	<u>470,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Net Change in Fund Balances	31,567	15,141	(10,397)	4,480	(1,475)	17	(1,981)
Fund Balances - Beginning	38,091	671,717	72,939	48,689	21,141	12,350	151,048
Fund Balances - Ending	<u>\$ 69,658</u>	<u>\$ 686,858</u>	<u>\$ 62,542</u>	<u>\$ 53,169</u>	<u>\$ 19,666</u>	<u>\$ 12,367</u>	<u>\$ 149,067</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, 2020**

	Parking Permit Fund	Police Dept. Trust Fund	Parks and Recreation Fund	Field of Dreams Fund	Aquatic Center Fund	Non-Major Special Revenue Funds
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 128,000	\$ 516,019
Fines, Forfeits and Penalties	-	-	-	-	-	2,349
Public Charges for Services	32,885	-	58,531	-	174,758	356,399
Intergovernmental Charges for Services	-	-	-	-	-	268
Interest Income	145	29	-	-	102	4,363
Miscellaneous Income	-	42,923	744	-	-	102,114
Total Revenues	<u>33,030</u>	<u>42,952</u>	<u>59,275</u>	<u>-</u>	<u>302,860</u>	<u>981,512</u>
EXPENDITURES						
Current:						
Public Safety	4,195	10,882	-	-	-	18,032
Public Works	-	-	-	-	-	191,816
Culture, Recreation and Education	-	-	70,897	3,574	503,815	1,374,868
Conservation and Development	-	-	-	-	-	6,275
Capital Outlay	-	-	-	-	-	7,415
Total Expenditures	<u>4,195</u>	<u>10,882</u>	<u>70,897</u>	<u>3,574</u>	<u>503,815</u>	<u>1,598,406</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>28,835</u>	<u>32,070</u>	<u>(11,622)</u>	<u>(3,574)</u>	<u>(200,955)</u>	<u>(616,894)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	8,500	-	128,000	635,500
Transfers Out	(2,250)	-	-	(5,000)	-	(7,250)
Total Other Financing Sources and Uses	<u>(2,250)</u>	<u>-</u>	<u>8,500</u>	<u>(5,000)</u>	<u>128,000</u>	<u>628,250</u>
Net Change in Fund Balances	26,585	32,070	(3,122)	(8,574)	(72,955)	11,356
Fund Balances - Beginning	59,425	55,555	-	59,967	(261,151)	929,771
Fund Balances (Deficit) - Ending	<u>\$ 86,010</u>	<u>\$ 87,625</u>	<u>\$ (3,122)</u>	<u>\$ 51,393</u>	<u>\$ (334,106)</u>	<u>\$ 941,127</u>

**City of Whitewater
Whitewater, WI**

**Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2020**

	<u>TID #5</u>	<u>TID #6</u>	<u>TID #7</u>	<u>TID #8</u>	<u>TID #9</u>	<u>Non-Major Capital Project Funds</u>
ASSETS						
Cash and Cash Equivalents	\$ 8,944	\$ 28,758	\$ (218)	\$ 23,597	\$ 3,979	\$ 65,060
Receivables:						
Taxes	9,023	47,102	-	1,972	398	58,495
Other	-	818	-	-	-	818
Due from Other Funds	-	-	-	144	-	144
Total Assets	<u>\$ 17,967</u>	<u>\$ 76,678</u>	<u>\$ (218)</u>	<u>\$ 25,713</u>	<u>\$ 4,377</u>	<u>\$ 124,517</u>
LIABILITIES						
Due to Other Funds	\$ -	\$ -	\$ 144	\$ -	\$ -	\$ 144
Advances Payable	-	-	1,200	-	-	1,200
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,344</u>	<u>-</u>	<u>-</u>	<u>1,344</u>
DEFERRED INFLOWS OF RESOURCES						
2019 Tax Apportionment	<u>13,909</u>	<u>72,598</u>	<u>-</u>	<u>3,040</u>	<u>613</u>	<u>90,160</u>
FUND BALANCE (DEFICIT)						
Restricted	4,058	4,080	-	22,673	3,764	34,575
Unassigned (Deficit)	-	-	(1,562)	-	-	(1,562)
Total Fund Balance (Deficit)	<u>4,058</u>	<u>4,080</u>	<u>(1,562)</u>	<u>22,673</u>	<u>3,764</u>	<u>33,013</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 17,967</u>	<u>\$ 76,678</u>	<u>\$ (218)</u>	<u>\$ 25,713</u>	<u>\$ 4,377</u>	<u>\$ 124,517</u>

City of Whitewater
Whitewater, WI

Non-Major Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2020

	<u>TID #5</u>	<u>TID #6</u>	<u>TID #7</u>	<u>TID #8</u>	<u>TID #9</u>	<u>Non-Major Capital Projects Funds</u>
REVENUES						
Property Taxes	\$ 12,118	\$ 72,202	\$ -	\$ 1,637	\$ 571	\$ 86,528
Intergovernmental	447	4,074	-	-	-	4,521
Interest Income	-	31	-	97	-	128
Total Revenues	<u>12,565</u>	<u>76,307</u>	<u>-</u>	<u>1,734</u>	<u>571</u>	<u>91,177</u>
EXPENDITURES						
Current:						
Conservation and Development	150	150	150	150	150	750
Total Expenditures	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>750</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>12,415</u>	<u>76,157</u>	<u>(150)</u>	<u>1,584</u>	<u>421</u>	<u>90,427</u>
OTHER FINANCING SOURCES (USES)						
Transfers Out	-	(130,208)	-	-	-	(130,208)
Transfers Out to CDA	-	(25,000)	-	-	-	(25,000)
Total Other Financing Sources and Uses	<u>-</u>	<u>(155,208)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(155,208)</u>
Net Change in Fund Balances	12,415	(79,051)	(150)	1,584	421	(64,781)
Fund Balances (Deficit) - Beginning	(8,357)	83,131	(1,412)	21,089	3,343	97,794
Fund Balances (Deficit) - Ending	<u>\$ 4,058</u>	<u>\$ 4,080</u>	<u>\$ (1,562)</u>	<u>\$ 22,673</u>	<u>\$ 3,764</u>	<u>\$ 33,013</u>

**City of Whitewater
Whitewater, WI
Combining Statement of Net Position
Component Unit
December 31, 2020**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
ASSETS				
Current Assets:				
Cash and Investments	\$ 61,578	\$ 1,353,131	\$ 59,585	\$ 1,474,294
Total Current Assets	<u>61,578</u>	<u>1,353,131</u>	<u>59,585</u>	<u>1,474,294</u>
Noncurrent Assets:				
Restricted Assets				
Other Assets				
Net Pension Asset	7,521	-	-	7,521
Loans Receivable	-	1,291,479	-	1,291,479
Advance Receivable from City	-	250,000	-	250,000
Capital Assets				
Land, Improvements, and Construction in Progress	-	481,816	-	481,816
Other Capital Assets, Net of Depreciation	-	5,007,907	-	5,007,907
Total Capital Assets	<u>-</u>	<u>5,489,723</u>	<u>-</u>	<u>5,489,723</u>
Total Noncurrent Assets	<u>7,521</u>	<u>7,031,202</u>	<u>-</u>	<u>7,038,723</u>
Total Assets	<u>69,099</u>	<u>8,384,333</u>	<u>59,585</u>	<u>8,513,017</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	17,520	-	-	17,520
Total Deferred Outflows of Resources	<u>17,520</u>	<u>-</u>	<u>-</u>	<u>17,520</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 86,619</u>	<u>\$ 8,384,333</u>	<u>\$ 59,585</u>	<u>\$ 8,530,537</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Expenses	\$ 8,712	\$ -	\$ 5,985	\$ 14,697
Due to Other CDA Funds	-	74,677	-	74,677
Total Current Liabilities	<u>8,712</u>	<u>74,677</u>	<u>5,985</u>	<u>89,374</u>
Total Liabilities	<u>8,712</u>	<u>74,677</u>	<u>5,985</u>	<u>89,374</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension Inflows	22,538	-	-	22,538
Total Deferred Inflows of Resources	<u>22,538</u>	<u>-</u>	<u>-</u>	<u>22,538</u>
NET POSITION				
Net Investment in Capital Assets	-	5,489,723	-	5,489,723
Restricted	-	2,819,933	-	2,819,933
Unrestricted	55,368	-	53,600	108,968
Total Net Position	<u>55,368</u>	<u>8,309,656</u>	<u>53,600</u>	<u>8,418,624</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 86,618</u>	<u>\$ 8,384,333</u>	<u>\$ 59,585</u>	<u>\$ 8,530,536</u>

**City of Whitewater
Whitewater, WI**

**Combining Statement of Revenues, Expenses and Changes in Net Position
Component Unit
For the Year Ended December 31, 2020**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
Operating Revenues	\$ -	\$ 21,123	\$ 137,133	\$ 158,256
Operating Expenses				
Operating Expenses	108,741	139,177	222,837	470,755
Depreciation	148	121,810	-	121,958
Total Operating Expenses	<u>108,889</u>	<u>260,987</u>	<u>222,837</u>	<u>592,713</u>
Operating Income (Loss)	<u>(108,889)</u>	<u>(239,864)</u>	<u>(85,704)</u>	<u>(434,457)</u>
Non-Operating Revenues (Expenses)				
Investment Income	-	47,219	-	47,219
Miscellaneous	-	-	77,454	77,454
Intergovernmental and Other	-	175	-	175
Total Non Operating Revenues	<u>-</u>	<u>47,394</u>	<u>77,454</u>	<u>124,848</u>
Transfer In from City	100,000	-	-	100,000
Transfer Out to City	(23,000)	-	-	(23,000)
Gain on Sale of Land	<u>-</u>	<u>113,525</u>	<u>-</u>	<u>113,525</u>
Change in Net Position	(31,889)	(78,945)	(8,250)	(119,084)
Total Net Position - Beginning	<u>87,257</u>	<u>8,388,601</u>	<u>61,850</u>	<u>8,537,708</u>
Total Net Position - Ending	<u>\$ 55,368</u>	<u>\$ 8,309,656</u>	<u>\$ 53,600</u>	<u>\$ 8,418,624</u>

**City of Whitewater
Whitewater, WI**

**Combining Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2020**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
Cash Flows From Operating Activities				
Received from customers	\$ -	\$ 21,298	\$ 137,133	\$ 158,431
Loans repaid	-	65,701	-	65,701
New loans issued	-	(195,135)	-	(195,135)
Paid to suppliers for goods and services	(101,986)	(25,377)	(155,933)	(283,296)
Net cash flows from operating activities	<u>(101,986)</u>	<u>(133,513)</u>	<u>(18,800)</u>	<u>(254,299)</u>
Cash Flows From Investing Activities				
Investment income	-	47,219	-	47,219
Net cash flows from investing activities	<u>-</u>	<u>47,219</u>	<u>-</u>	<u>47,219</u>
Cash Flows From Capital Related Financing Activities				
Acquisition and construction of capital assets	-	(344,206)	-	(344,206)
Proceeds from sale of capital assets held for resale	-	113,525	-	113,525
Net cash flow from noncapital financing activities	<u>-</u>	<u>(230,681)</u>	<u>-</u>	<u>(230,681)</u>
Cash Flows From Non-Capital Financing Activities				
Short-term advance from City	-	74,677	-	74,677
Transfers in from City	100,000	-	-	100,000
Transfers out to City	(23,000)	-	-	(23,000)
Advance repayments	-	250,000	-	250,000
Net cash flow from noncapital financing activities	<u>77,000</u>	<u>324,677</u>	<u>-</u>	<u>401,677</u>
Net increase (decrease) in cash and cash equivalents	(24,986)	7,702	(18,800)	(36,084)
Cash And Cash Equivalents - Beginning Of Year	<u>86,564</u>	<u>1,345,429</u>	<u>78,385</u>	<u>1,510,378</u>
Cash And Cash Equivalents - End Of Year	<u>\$ 61,578</u>	<u>\$ 1,353,131</u>	<u>\$ 59,585</u>	<u>\$ 1,474,294</u>
Reconciliation Of Operating Income (Loss) To Net Cash Flows From Operating Activities				
Operating income (loss)	\$ (108,889)	\$ (239,864)	\$ (85,704)	\$ (434,457)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Miscellaneous	-	175	77,454	77,629
Noncash items included in income (loss)				
Depreciation	148	121,810	-	121,958
Pension expense	(24)	-	-	(24)
Loans receivable	-	(15,634)	-	(15,634)
Accounts payable and accrued expenses	6,779	-	(10,550)	(3,771)
Net Cash Flows From Operating Activities	<u>\$ (101,986)</u>	<u>\$ (133,513)</u>	<u>\$ (18,800)</u>	<u>\$ (254,299)</u>

City of Whitewater

**Schedule of Long-Term Debt Principal Payments - Governmental Activities
December 31, 2020**

Year	Totals	2010 Taxable General Obligation Community Development Bonds	2012 General Obligation Refunding Bonds	2014 Taxable General Obligation Bonds	2017 Taxable General Obligation Notes	2018 Taxable General Obligation Bonds	2019 Taxable General Obligation Notes	2020 Taxable General Obligation Bonds
2021	\$ 901,459	\$ 195,000	\$ 270,000	\$ 145,000	\$ 58,784	\$ 65,000	\$ 87,675	\$ 80,000
2022	997,897	205,000	275,000	150,000	60,222	60,000	87,675	160,000
2023	1,017,675	210,000	280,000	150,000	-	120,000	87,675	170,000
2024	1,009,050	220,000	290,000	155,000	-	110,000	64,050	170,000
2025	1,042,750	230,000	295,000	285,000	-	-	57,750	175,000
2026	1,017,750	235,000	300,000	385,000	-	-	57,750	40,000
2027	1,047,750	245,000	305,000	400,000	-	-	57,750	40,000
2028	1,037,750	255,000	315,000	160,000	-	210,000	57,750	40,000
2029	1,062,750	265,000	325,000	160,000	-	210,000	57,750	45,000
2030	590,000	-	335,000	-	-	210,000	-	45,000
2031	600,000	-	345,000	-	-	210,000	-	45,000
2032	255,000	-	-	-	-	210,000	-	45,000
2033	260,000	-	-	-	-	215,000	-	45,000
2034	270,000	-	-	-	-	215,000	-	55,000
2035	265,000	-	-	-	-	210,000	-	55,000
2036	270,000	-	-	-	-	215,000	-	55,000
2037	265,000	-	-	-	-	210,000	-	55,000
2038	55,000	-	-	-	-	-	-	55,000
2039	55,000	-	-	-	-	-	-	55,000
2040	20,000	-	-	-	-	-	-	20,000
Totals	\$ 12,039,831	\$ 2,060,000	\$ 3,335,000	\$ 1,990,000	\$ 119,006	\$ 2,470,000	\$ 615,825	\$ 1,450,000

City of Whitewater

**Schedule of Long-Term Debt Interest Payments - Governmental Activities
December 31, 2020**

Year	Totals	2010 Taxable General Obligation Community Development Bonds	2012 General Obligation Refunding Bonds	2014 Taxable General Obligation Bonds	2017 Taxable General Obligation Notes	2018 Taxable General Obligation Bonds	2019 Taxable General Obligation Notes	2020 Taxable General Obligation Bonds
2021	\$ 394,534	\$ 114,812	\$ 87,550	\$ 49,360	\$ 2,943	\$ 84,788	\$ 15,334	\$ 39,747
2022	355,790	105,062	81,475	46,605	1,490	82,188	13,151	25,820
2023	326,176	94,608	75,288	43,605	-	79,188	10,968	22,520
2024	293,991	83,582	68,988	40,305	-	73,188	8,809	19,120
2025	241,530	71,702	42,463	36,818	-	67,688	7,190	15,670
2026	231,553	58,938	55,678	29,978	-	67,688	5,752	13,520
2027	198,741	45,542	48,478	20,000	-	67,688	4,314	12,720
2028	164,036	31,332	40,853	9,360	-	67,688	2,884	11,920
2029	127,390	16,032	32,663	4,800	-	61,388	1,438	11,070
2030	87,358	-	22,100	-	-	55,088	-	10,170
2031	68,746	-	11,213	-	-	48,263	-	9,270
2032	49,808	-	-	-	-	41,438	-	8,370
2033	42,083	-	-	-	-	34,613	-	7,470
2034	34,095	-	-	-	-	27,625	-	6,470
2035	26,008	-	-	-	-	20,638	-	5,370
2036	18,083	-	-	-	-	13,813	-	4,270
2037	9,995	-	-	-	-	6,825	-	3,170
2038	2,070	-	-	-	-	-	-	2,070
2039	970	-	-	-	-	-	-	970
2040	210	-	-	-	-	-	-	210
Totals	\$ 2,673,167	\$ 621,610	\$ 566,749	\$280,831	\$ 4,433	\$ 899,788	\$ 69,839	\$ 229,917

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

Year Ended December 31, 2020

**Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562
(608) 274-2002**

**CITY OF WHITEWATER
WHITEWATER, WISCONSIN**

Year Ended December 31, 2020

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AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

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 unit, each major fund, and the aggregate remaining fund information of the City of Whitewater for the year ended December 31, 2020. 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 January 5, 2021. 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 other fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, Fiduciary Activities for the year ended December 31, 2020. We noted no transactions entered into by the City of Whitewater 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:

- Depreciation - 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 of Whitewater.
- Compensated Absences - Management's estimate of the vested sick and vacation leave is based on the probability of employees meeting the requirement to be paid for sick and vacation leave at the time of retirement.
- WRS Pension and Life Insurance Liability and Deferred Outflows and Inflows of Resources - Management's estimate of the pension liability and deferred outflows and inflows of resources are based on various factors. These estimates are 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. Management has elected not to accrue the liability related to the actuarial determined OPEB for retiree health insurance related to the implicit rate subsidy. It was not material. The addendum to this letter contains adjustments detected as part of the audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 4, 2021.

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 of Whitewater'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 of Whitewater'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.
Certified Public Accountants
May 4, 2021

COMMUNICATION OF MATERIAL WEAKNESSES

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, 2020, 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

In addition, we noted other matters involving the internal control and its operation that we have reported to management of the City of Whitewater in a separate letter dated May 4, 2021.

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.
Certified Public Accountants
May 4, 2021

MANAGEMENT LETTER

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, 2020, we considered the City of Whitewater's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated May 4, 2021, 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 of Whitewater'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.
Certified Public Accountants
May 4, 2021

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.

The proposed entries were accepted by the City of Whitewater'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 2020 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. The liability for health insurance OPEBs was considered immaterial.

ADDITIONAL COMMENTS

Aquatic Center Revenue Projections

While formulating the budget for the Aquatic Center, we recommend that the City of Whitewater also perform revenue projections to gain a more accurate understanding of the fees and other funds the Aquatic Center expects to receive during the year. An example of a potential projection test would be to identify (or estimate) the number of memberships and perform an analysis based off of membership fees for each membership category.

Current Year comment – The City has worked on getting projections in its budget process. The Aquatic Center had a deficit of \$261,151 as of December 31, 2020. This deficit requires an advance of funds from the City.

Leases

The Governmental Accounting Standards Board issued Statement No. 87 (GASB 87), Leases, effective for fiscal years beginning after December 15, 2020. GASB 87 will significantly change the criteria and conditions for classifying leases. It includes guidance for both lessees and lessors and must be implemented for the year ended December 31, 2021. (Implementation has been delayed 18 months due to COVID-19 but early implementation is still allowed).

GASB 87 defines a lease as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time. Examples of nonfinancial assets most commonly include buildings, land, vehicles, and equipment. New lease accounting will include any contracts that meet the GASB 87 definition of a lease, even if the contracts do not identify the agreements as leases. Applicable leases may include water tower/cell phone tower leases, electric pole rental, etc.

GASB 87 requires similar reporting of all leases entered into by the governmental unit. A lessee is required to recognize an asset and lease liability on the statement of net position. With each year of the lease, amortization and interest expense will be allocated to the statement of activities until the lease term is complete.

Leases that meet a “short-term” criteria will continue to be reported as expenses/expenditures by lessees based on the required payments in the lease contract. Short-term leases are defined as contracts with a maximum possible term of 12 months or less.

A listing of all contracts for consideration of meeting the definition of a lease needs to be started and continuously updated. The listing should include key terms of the contracts, including:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any (portion of contract for services, not control of the assets, are expensed)
- Dollar amount of lease

**CITY OF WHITEWATER
WHITEWATER, WISCONSIN
Year Ended December 31, 2020**

We will continue requesting potential contracts that meet the definition of a lease and are available to assist with initial and annual journal entries related to implementation of this new standard.

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 of Whitewater. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The City of Whitewater'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
WHITTEWATER

Financial Update

June 15, 2021

Steve Hatton; Director, Finance and Administrative Services

Financial Update



- 2020 Financial Audit
 - Audit Overview
 - Significant Financial Events
 - Revenues, Expenses, Net Position
 - Actual vs. Budget
 - Debt Profile
 - Debt Capacity
- 2021 Year-to-Date
 - General Fund Actual vs. Budget



2020 Audit Overview

- Audit firm: Johnson Block and Company, Inc., Certified Public Accountants
- Audit Scope
 - Government Activities
 - Business Type Activities (Utilities)
 - Component Unit (CDA)
- Audit Opinion: Unmodified (or ‘Clean’)

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, 2020, 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.

2020 Overview: Year in Review

Significant Financial Events



- **\$5.5MM Capital Projects:**
 - Clay / Milwaukee Street Reconstruction - \$3.5MM
 - Industrial Drive Water Main Replacement - \$250K
 - Amphitheater / Radio console Upgrade / Repaving / Other - \$2.75MM
- **March: Implemented COVID scheduling precautions**
- **May: Water Rate Case completed by Public Service Commission**
- **August: Water Rate increase implemented**
- **July: \$5.195 MM Bond Issue for 2019-2020 capital projects (TIC 1.6699%)**
- **November: 2021 Budget Adopted**
- **December: \$268K Routes to Recovery Grant received**

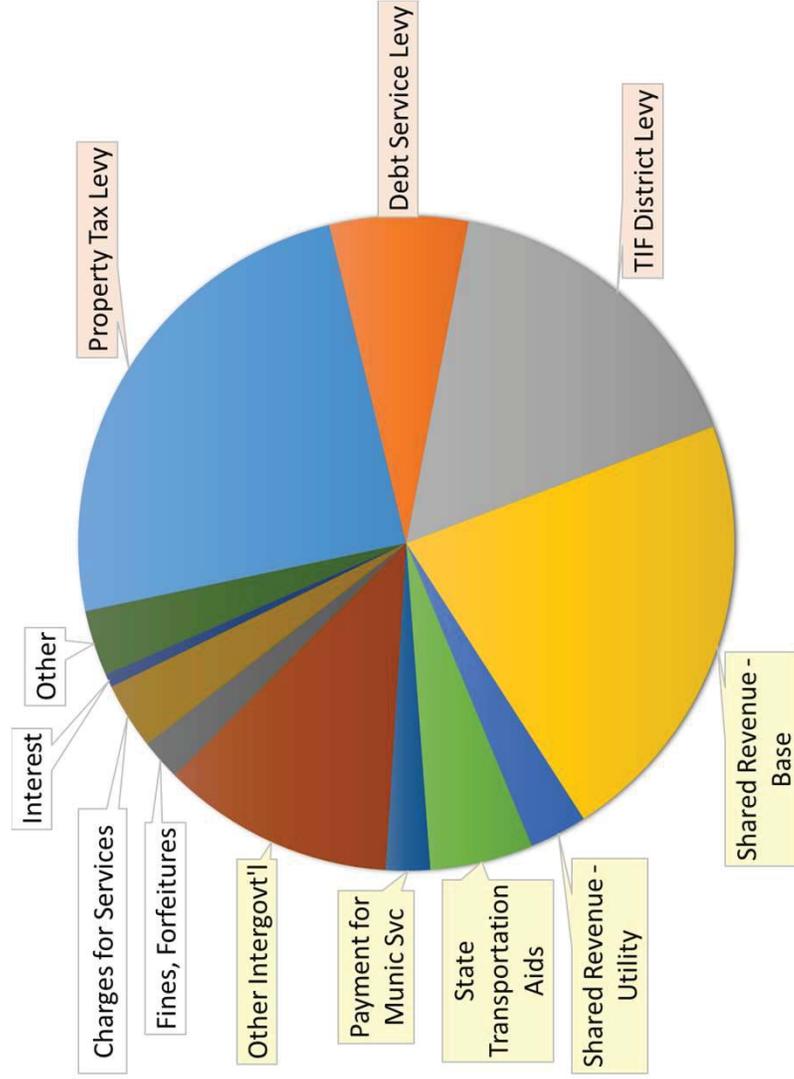


2020 Overview: Governmental Funds

Source of Funds

	2020	
Property Tax Levy	3,211,448	25%
Debt Service Levy	892,438	7%
TIF District Levy	2,114,569	16%
Total Property Tax	6,218,455	48%
Shared Revenue - Base	2,836,916	22%
Shared Revenue - Utility	371,011	3%
State Transportation Aids	664,597	5%
Payment for Munic Svc	284,694	2%
Other Intergovt'l	1,499,658	11%
Intergovernmental	5,656,876	43%
Fines, Forfeitures	264,787	2%
Charges for Services	428,241	3%
Interest	86,389	1%
Other	423,138	3%
Total City Revenue	13,077,886	100%

91% Reliant on Tax Levy and State Revenues

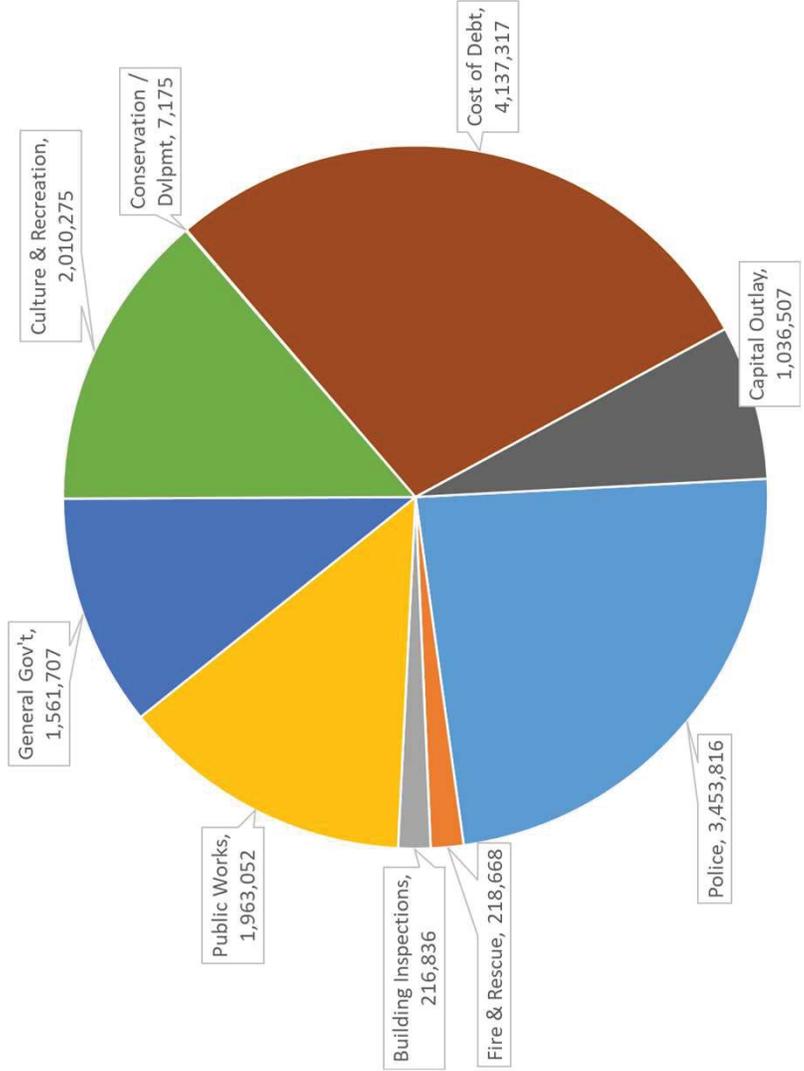




2020 Overview: Governmental Funds

Use of Funds

	2020	
Police	3,453,816	24%
Fire & Rescue	218,668	1%
Building Inspections	216,836	1%
Other	0	0%
Total Public Safety	3,889,321	27%
Public Works	1,963,052	13%
General Gov't	1,561,707	11%
Culture & Recreation	2,010,275	14%
Conservation / Dvlpmt	7,175	0%
Cost of Debt	4,137,317	28%
Capital Outlay	1,036,507	7%
Total Expenditures	14,605,354	100%



2020 Overview: Utilities



	Water	Sewer	Stormwater	Total
Operating Revenues	\$2,023,156	\$3,763,339	\$538,428	\$6,324,923
Operation and Maintenance	(\$1,331,043)	(\$1,578,429)	(\$362,606)	(\$3,272,078)
Depreciation	(\$384,061)	(\$1,289,501)	(\$81,918)	(\$1,755,480)
Total Operating Expenses	(\$1,715,104)	(\$2,867,930)	(\$444,524)	(\$5,027,558)
Int/Invest Revenue	\$83,234	\$14,749	\$1,924	\$99,907
Interest Expense	(\$121,946)	(\$545,843)	(\$56,334)	(\$724,123)
Total Non-Operating Revenue (Expenses)	(\$38,712)	(\$531,094)	(\$54,410)	(\$624,216)
Income (Loss) before Transfers & Contributions	\$269,340	\$364,315	\$39,494	\$673,149
Capital Contributions	\$10,400	\$40,129	\$0	\$50,529
Transfers Out	(\$342,678)	(\$7,116)	(\$21,500)	(\$371,294)
Change in Net Position	(\$62,938)	\$397,328	\$17,994	\$352,384
Total net Position - Beginning	\$11,229,266	\$17,476,524	\$4,496,713	\$33,202,503
Total net Position - Ending	\$11,166,328	\$17,873,852	\$4,514,707	\$33,554,887

2020 Overview: Fund Balance



Governmental Funds	2020	2019
Revenue	13,077,886	13,346,616
Expenditures	(14,605,354)	(12,354,417)
Transfers / Debt Proceeds	1,808,699	1,444,455
Net Surplus (Deficit)	281,231	2,436,654
Beginning Balance	6,224,335	3,787,681
Ending Balance	6,505,566	6,224,335

Fund Balance Detail	2020	2019
Non-spendable	456,330	341,990
Restricted	2,771,497	2,802,016
Assigned	1,539,917	1,383,167
Unassigned	1,737,822	1,697,162
Net Position	6,505,566	6,224,335
YOY Change	281,231	2,436,654

	Non Spendable	Restricted	Assigned	Un-assigned	Total
General Fund	456,330	-	1,539,917	2,076,612	4,072,859
Debt Service Fund	-	43,298	-	-	43,298
TID 4 Fund	-	1,094,831	-	-	1,094,831
Aquatic Center Fund	-	320,438	-	(334,106)	(13,668)
Non-Major Funds	-	1,312,930	-	(4,684)	1,308,246
	456,330	2,771,497	1,539,917	1,737,822	6,505,566

	Audited 2020	Audited 2019	Audited 2018	Audited 2017	Audited 2016
General Fund Balance	4,072,859	3,693,239	2,795,867	2,388,274	2,327,625
Unassigned	2,076,612	1,968,082	1,599,540	1,545,272	1,441,006
Current Yr Fund 100 Expenditures/Transfers	8,748,961	8,763,623	8,538,630	8,425,341	9,151,171
Reserve Ratio	23.7%	22.5%	18.7%	18.3%	15.7%
Reserve Policy Target	20.0%	20.0%	20.0%	20.0%	20.0%
+/- Target	326,820	215,357	(108,186)	(139,796)	(389,228)

2020 Overview: Actual vs. Budget Budgetary Basis

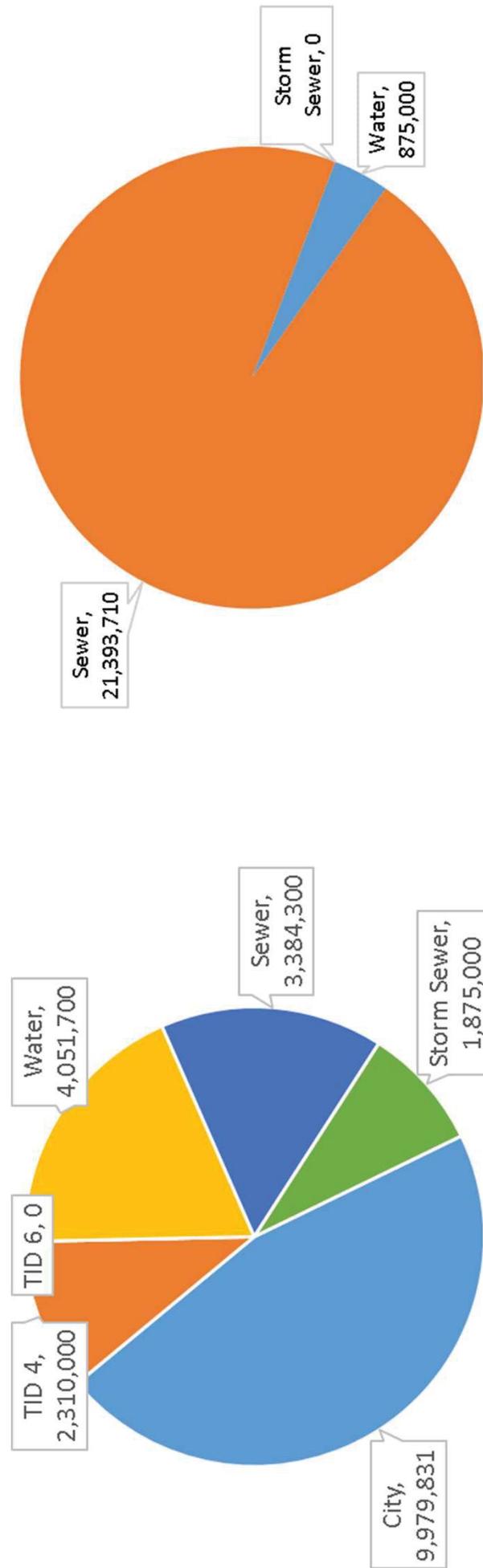


General Fund Budgetary Basis	2020 Budget	2020 Budget Final	2020 Actual	Better / (Worse)
Total Revenues	8,571,688	8,571,688	8,599,784	28,097
Gen'l Gov't Exp	1,671,677	1,641,953	1,491,062	180,615
Public Safety Exp	4,070,690	4,087,402	3,824,357	246,332
Public Works Exp	998,707	1,004,151	1,085,876	(87,170)
Culture & Recreation Exp	700,787	708,355	617,959	82,828
Total Expenditures	7,441,861	7,441,861	7,019,255	422,607
Net Revenue / (Expense)	1,129,826	1,129,826	1,580,530	450,703
Transfers In / (Out)	(1,129,826)	(1,379,936)	(1,372,662)	(242,836)
Net Chg in Fund Balance	0	(250,110)	207,868	207,868
Fund Balance	2,279,298	2,029,188	2,487,166	

- Revenues: Favorable vs Bdgt
+ Routes to Recovery
- Fines / Forfeitures,
Room Tax, Interest,
Licenses/Permits
- Expend: Favorable vs Bdgt
+ Contingencies, Vacancies
- Facility/Street Maintenance
- Allocated portion of Surplus
to Special Funds
- Retained balance of Surplus
to Improve Fund Balance



2020 Overview: Total Debt at 12/31/2020



General Fund: \$986 K
 TID: \$560K
 Utilities: \$772 K

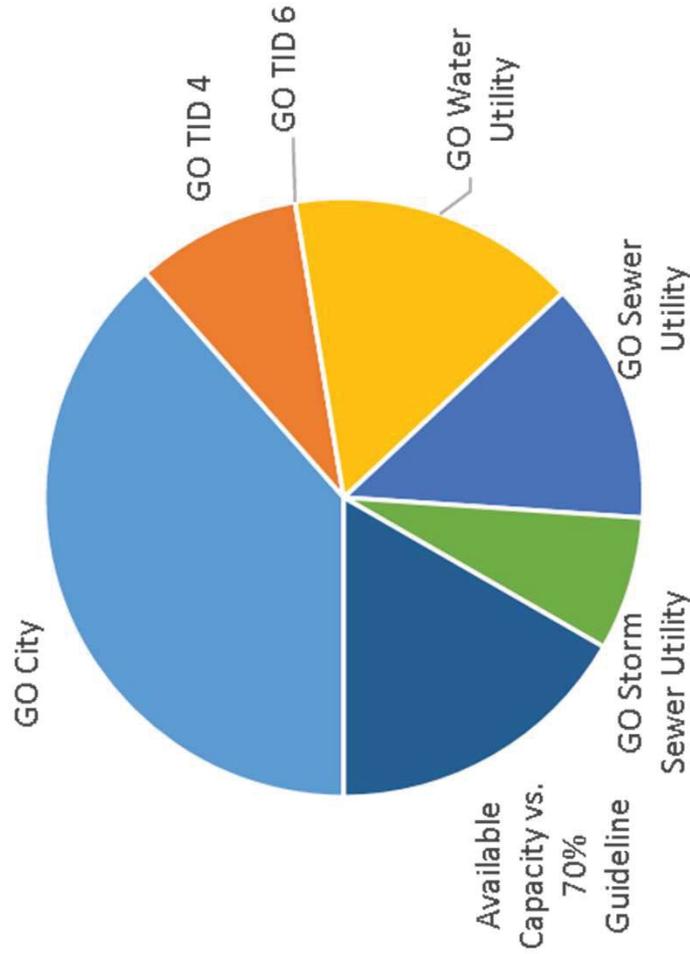
Gen. Oblig. Debt: \$21.6 MM
 2020 Debt Service: \$2.828 MM
 2021 Debt Service: \$2.318 MM

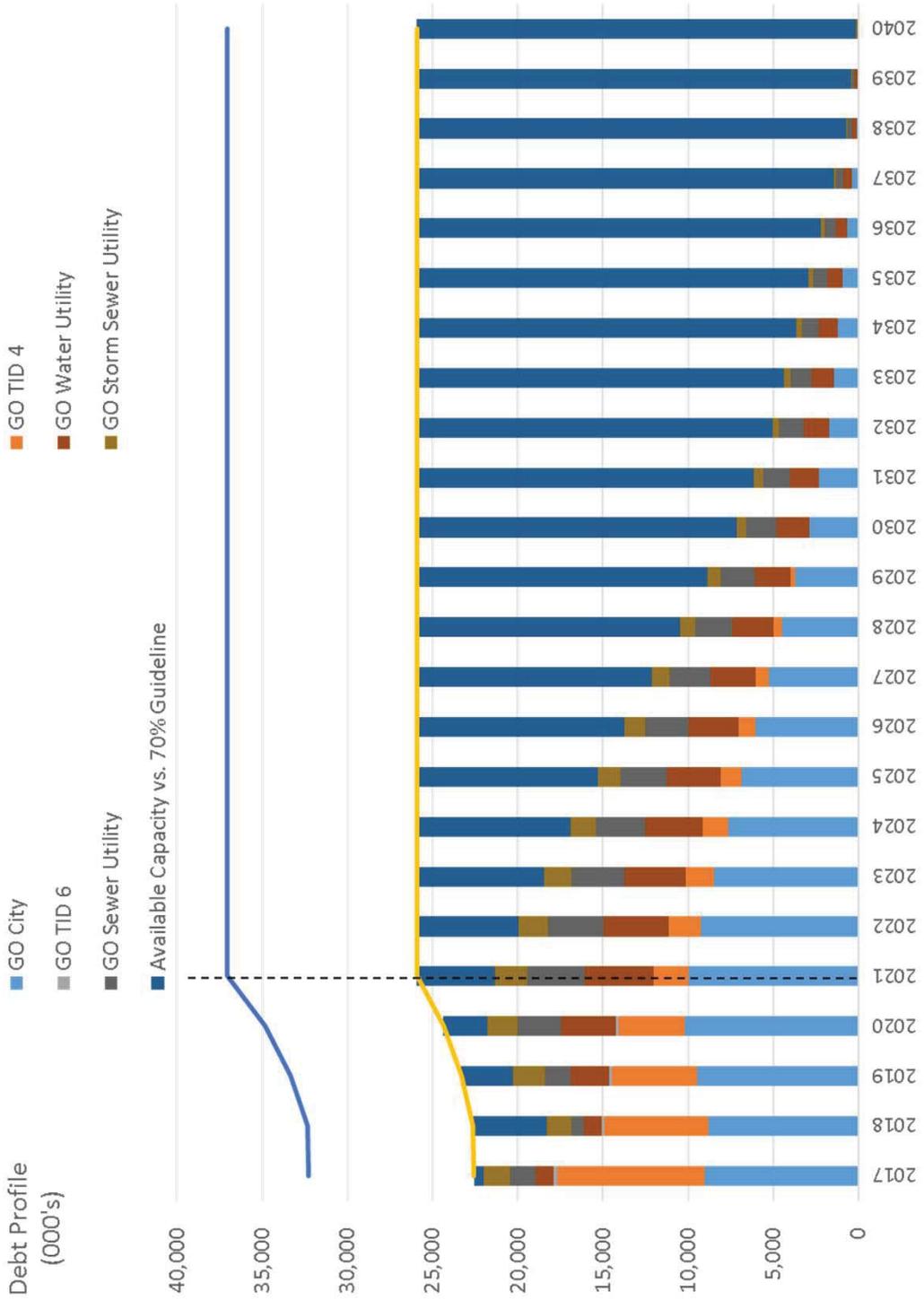
Revenue Debt: \$22.269 MM
 2020 Debt Service \$1.961 MM
 2021 Debt Service \$1.961 MM

Total Debt: \$43.870 MM
 2021 Debt Service \$4.279 MM

2020 Overview: General Obligation Debt at 12/31/2019

Equalized Value (TID-in)	740,802,400
Legal GO Debt Limit (5% of EV)	37,040,120
GO City	(9,979,831) 27%
GO TID 4	(2,310,000) 6%
GO TID 6	0 0%
GO Water Utility	(4,051,700) 11%
GO Sewer Utility	(3,384,300) 9%
GO Storm Sewer Utility	(1,875,000) 5%
Total GO Debt	(21,600,831) 58%
Legal Capacity Available	15,439,289 42%
Guideline Limitation: Credit Rating	70%
70% of Legal GO Limit	25,928,084
Total GO Debt Outstanding	(21,600,831) 83%
Available Capacity vs. 70% Guideline	<u>4,327,253 17%</u>

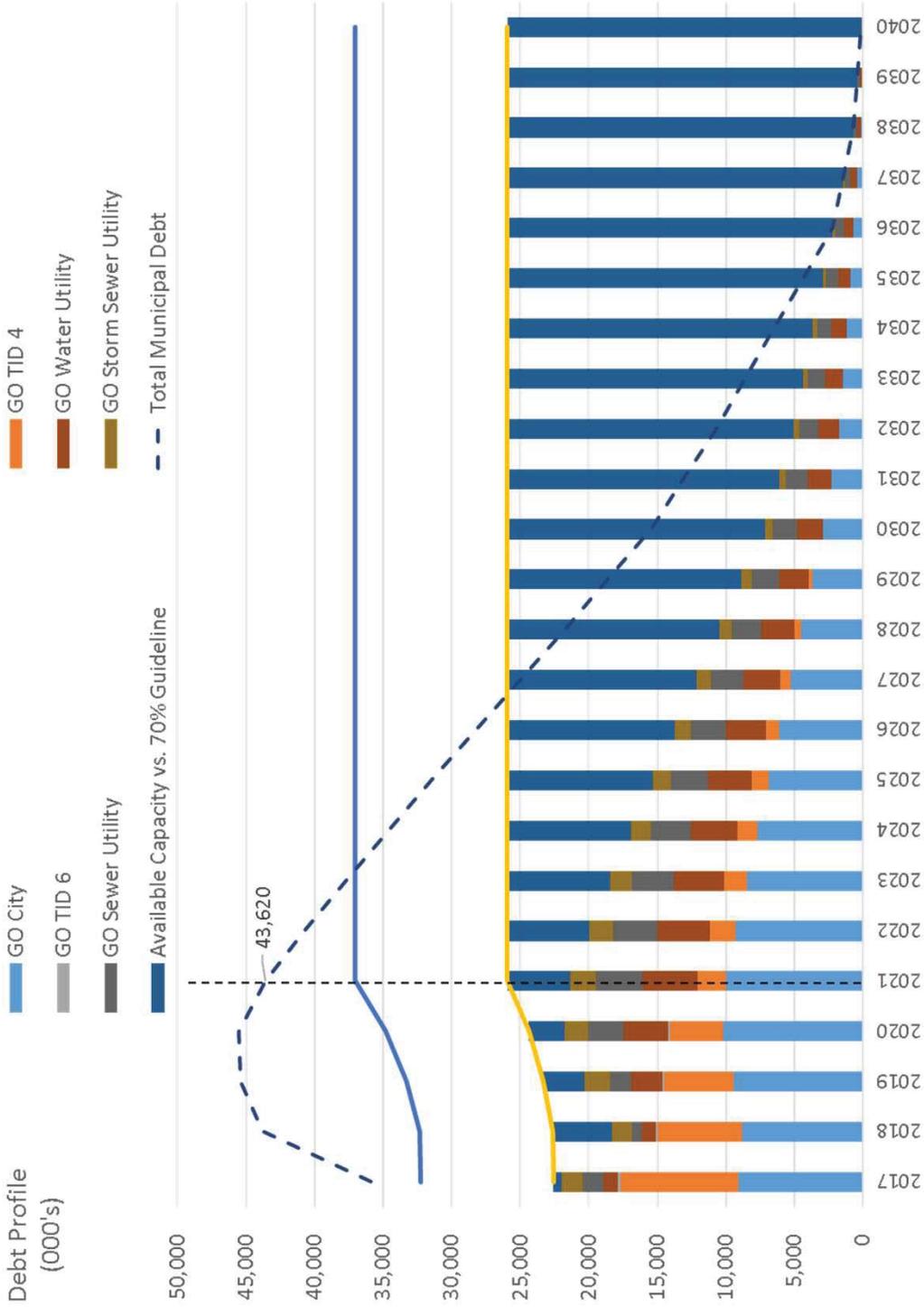




June 15, 2021
Financial Update to Common Council

- Illustration of existing **General Obligation** debt amortization
- Utility Debt issued as GO is serviced by Utility Revenue
- Equalized value assumed flat after 2020
- Does not factor increased borrowing beyond 2020
 - 2021 CIP Debt not yet issued: (\$2,415 K)
 - \$4,577 K Available at 70% Guideline

Debt Profile
(000's)



- GO City
- GO TID 4
- GO TID 6
- GO Sewer Utility
- GO Water Utility
- GO Storm Sewer Utility
- Available Capacity vs. 70% Guideline
- Total Municipal Debt



Illustration of existing:

- General Obligation debt amortization
- PLUS
- Utility Revenue Obligation debt amortization
- Does not factor increased borrowing beyond 2020



2021 Overview: General Fund

YTD Actual vs. Prior Year / Budget

	2021 Budget		2021		YTD Change 2021 v 2020	2020 Budget		2020		% of Budget
			YTD April	% of Budget		YTD April	% of Budget	YTD April	% of Budget	
Total Revenues	\$9,641,209		\$4,289,689	44.5%	45,385	\$9,972,826		\$4,244,304	42.6%	
Administration	(\$1,506,985)		(\$540,401)	35.9%	(67,752)	(\$1,538,378)		(\$472,649)	30.7%	
Public Safety	(\$3,692,835)		(\$1,057,868)	28.6%	(76,182)	(\$3,769,786)		(\$981,686)	26.0%	
Public Works	(\$1,089,725)		(\$329,779)	30.3%	(10,857)	(\$1,012,707)		(\$318,922)	31.5%	
Parks and Recreation	(\$739,409)		(\$294,127)	39.8%	(37,304)	(\$754,496)		(\$256,823)	34.0%	
Neighborhood Services	(\$338,309)		(\$80,277)	23.7%	(24,425)	(\$306,404)		(\$55,852)	18.2%	
Transfers	(\$2,273,946)		(\$460,677)	20.3%	95,870	(\$2,268,182)		(\$556,547)	24.5%	
Contingencies	\$0		(\$144,679)		(102,973)	(\$232,591)		(\$41,706)	17.9%	
Total Expenditures	(\$9,641,209)		(\$2,907,806)	30.2%	(223,623)	(\$9,882,543)		(\$2,684,183)	27.2%	
Net Surplus (Deficit)	\$0		\$1,381,883		(\$178,238)	\$90,282		\$1,560,121		

- Timing of revenue/expenditures is not level over the course of the year
- 2021 includes purchase of 233 N Fremont St. and 9 payrolls (vs. 8 in 2020)



City of **WHITTEWATER**

Thank you!

Questions? Please contact Steve Hatton at
shatton@whitewater-wi.gov or (262) 473-1380



Common Council Agenda Item

Meeting Date:	June 1, 2021
Agenda Item:	Knowles-Nelson Stewardship Program Resolution
Staff Contact (name, email, phone):	Cameron Clapper, cclapper@whitewater-wi.gov , 262.473.0104

BACKGROUND

(Enter the who, what when, where, why)

The Knowles-Nelson Stewardship Program (KNSP) is a major funding source for the Ice Age National Scenic Trail and other outdoor property acquisitions and improvements throughout Wisconsin.

As an Ice Age Trail Community, the City of Whitewater has a stake in the continued viability of the Ice Age Trail.

The Governor's Budget sent to the Legislature includes a proposal to renew KNSP for ten years with funding at \$70,000,000 a year.

The Ice Age Trail Alliance Advocacy Committee has requested the City of Whitewater's support in advocating for this funding.

The city manager requests common council action to support this resolution as presented.

Should the resolution be approved, the city manager will include it with a letter to local representatives in both the State Senate and Assembly.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

None.

FINANCIAL IMPACT

(If none, state N/A)

None.

STAFF RECOMMENDATION

Recommend adoption of this resolution as presented.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Draft Resolution supporting future funding for the Knowles-Nelson Stewardship Program

A Resolution supporting the Renewal and Funding of the Knowles Nelson Stewardship Program

WHEREAS, the Act creating the Knowles-Nelson Stewardship Program (KNSP), named for Republican Governor Warren Knowles and Democratic Governor Gaylord Nelson, was signed into law in 1989 by Governor Tommy Thompson; and

WHEREAS, the KNSP was created to preserve valuable natural areas and wildlife habitat, protect water quality and fisheries, expand outdoor recreation, and support Wisconsin's timber and tourism and industries; and

WHEREAS, because of the KNSP, the Wisconsin DNR, local governments, and nonprofit conservation organizations have received state funds which are matched with federal, local, and private funds to purchase public land and easements for conservation and to support the maintenance of Wisconsin's waterways, parks, forests, and trails; and

WHEREAS, the KNSP has significantly benefited Wisconsin both environmentally and economically, by forests which sequester carbon and clean our air, wetlands which filter water and buffer against floods, by allowing its residents to enjoy the outdoors and nature, which is shown to improve health, and

WHEREAS, a conservative estimate of the value of "natural infrastructure" on lands protected by the KNSP is more than two billion dollars a year; and

WHEREAS, even with the known benefits of the KNSP, that over the past three decades, KNSP has been underfunded, especially when compared to other State investments and when compared to similar outdoor investments by other states (Wisconsin invests less money in parks and outdoor recreation than any other state with the exception of Alabama.); and

WHEREAS, planning and executing Stewardship projects may take years, and, as such, landowners, donors, nonprofits, and government agencies need certainty about the long-term future of the KNSP program in order or projects to be as strategic and successful as possible; and

WHEREAS, a coalition of 58 groups representing environmental conservation, business interests, local governments, hunting, fishing, forestry, agriculture, and recreation recognize the positive impact that the KNSP program has on Wisconsin's health, economy, and its priceless landscapes; and

WHEREAS, surveys have shown that 93 percent of Wisconsin voters want to see the KNSP program continued; and

WHEREAS, the City of Whitewater has benefited from KNSP funds via the care and maintenance of the Ice Age National Scenic Trail.

WHEREAS, the Governor's 2021-23 Budget includes a ten-year reauthorization of the Stewardship Program and that it be funded at seventy million dollars a year.

Now therefore, **BE IT RESOLVED** that the City of Whitewater calls on the Legislature to support the Warren Knowles-Gaylord Nelson Stewardship Program by reauthorizing it for ten years and funding the program at seventy million dollars a year.

BE IT FURTHER RESOLVED that the City Clerk shall send a copy of this resolution to the state legislators representing the City of Whitewater, requesting their commitment to support the Knowles-Nelson Stewardship Program reauthorization for the ten years as stated in the Governor's proposed budget.

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

Seconded by Council Member _____.

AYES:

NOES:

ABSENT:

ADOPTED:

Cameron L. Clapper, City Manager

Michele R. Smith, City Clerk

ORDINANCE No. 7
AN ORDINANCE REPEALING CHARTER ORDINANCES 4 AND 5 AND AMENDING THE
RESOLUTION WHICH CREATED THE COMMUNITY DEVELOPMENT AUTHORITY

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

WHEREAS the City of Whitewater by Resolution, adopted on the 19th day of July, 1983, created a Community Development Authority; and

WHEREAS the City Council chooses to exercise its home rule powers with respect to establishing the number of members to serve on said Community Development Authority;

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

SECTION 1: The City of Whitewater elects to follow the Wisconsin State Statutes which require having seven members for the composition of the Community Development Authority as provided for under 66.1335(2) of the Wisconsin Statutes. There shall be no requirement that one of the members of the Community Development Authority be a member of the Whitewater Plan and Architectural Commission.

SECTION 2: Charter Ordinances 4 and 5 are hereby repealed.

SECTION 3: This Ordinance shall not take effect until sixty (60) days after its passage and publication. If within such 60 days a petition, signed by a number of electors of the City equal to not less than seven percent (7%) of the votes cast therein for governor at the last general election, shall be filed in the office of the Clerk of the City demanding that such ordinance be submitted to a vote of the electorate, it shall not take effect until submitted to a referendum and approved by a majority of the electors voting thereon. Said petition and the proceedings for its submission shall be governed by s. 9.20(2) to (6) of the Wisconsin Statutes.

Ordinance 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



Council Agenda Item

Meeting Date:	May 18, 2021
Agenda Item:	Mask Ordinance Repeal
Staff Contact (name, email, phone):	Cameron Clapper, cclapper@whitewater-wi.gov , 262-473-0104

BACKGROUND

(Enter the who, what when, where, why)

On May 13, 2021, the Centers for Disease Control and Prevention (CDC) released updated guidance regarding physical distancing and mask wearing for fully vaccinated members of the public.

On May 12, 2021, the alcohol licensing committee discussed masks and mask requirements for those giving sworn testimony at official hearings held by the alcohol licensing committee.

Two common council members have also reached out with concerns about the necessity and currency of the current mask ordinance given changes in CDC guidelines.

Due to the timing of the above developments, the city manager is requesting common council action to repeal the current mask ordinance.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

None.

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

The city manager recommends a repeal of the ordinance.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Draft Mask Ordinance Repeal

ORDINANCE No. _____
AN ORDINANCE REPEALING CHAPTER 8.37 REQUIRING FACE COVERINGS DURING
COVID-19 PANDEMIC

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

SECTION 1. Whitewater Municipal Code Chapter 8.37 is hereby repealed.

Ordinance 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

WHITEWATER POLICE DEPARTMENT
INTEROFFICE MEMORANDUM

TO: Michelle Smith, City Clerk
FROM: Aaron M. Raap, Chief of Police
SUBJECT: 2021-2022 Alcohol Beverage License Renewals – No Violations
DATE: May 26, 2021

Effective May 26, 2021, pertinent records of the appropriate local and state agencies have been searched and no information was disclosed that would hinder the issuance of the requested licenses. The attached information is being supplied on an official basis. Only that information which would bear upon these applications is recorded.

AMR/cas

**2021-2022 Alcohol License Summary
RENEWAL APPLICATIONS**

BUSINESS	AGENT	DOB	LOCAL ARREST RECORD (violations on/after 6/01/19)	CIB/NCIC Wants	WI CCAP & CIBR "E" CHECK (violations on/after 6/01/19)	Convicted Felon
841 Brewhouse 841 E Milwaukee St	James R Burns	10/15/1961	No Record - 04/30/21	No	No Violations	No
Beer Here 617 E Milwaukee St	John A Cordio	10/30/1951	No Record - 05/13/21	No	No Violations	No
Black Sheep 206-210 W Whitewater St.	Bishop BG Yoder	12/21/1999	No Record - 04/16/21	No	Violation(s) prior to 06/01/2019	No
Brass Rail Saloon 130 W Main St	David L Bergman	12/16/1960	Violation(s) prior to 06/01/2019	No	Violation(s) prior to 06/01/2019	No
Casey's General Store #3714 (Westsider) 1353 W Main St	Anthony W Hawks	03/13/1984	No Record - 04/16/21	No	Violation(s) prior to 06/01/2019	No
Casey's General Store #3715 (Eastsider) 650 Milwaukee St	Anthony W Hawks	03/13/1984	No Record - 04/16/21	No	Violation(s) prior to 06/01/2019	No
Casual Joes 319 W James St	Michael R Hudec	12/27/1981	No Record - 04/28/21	No	Violation(s) prior to 06/01/2019	No
Cheap Shotz 214 W Whitewater St	Daniel A Rodriguez	08/12/1985	Violation(s) prior to 06/01/2019	No	Violation(s) prior to 06/01/2019	No
College Pub 202 W Whitewater St	Kirk R Rasmussen	03/29/1973	Violation(s) prior to 06/01/2019	No	Violation(s) prior to 06/01/2019	No
Cozumel Mexican Restaurant 1139 W Main Street	Jose Jesus Lopez	03/15/1983	Violation(s) prior to 06/01/2019	No	Traffic Violations only	No
Denny K's Bar & Grill 156 W Whitewater St	Dennis M Knopp	08/13/1951	Violation(s) prior to 06/01/2019	No	No Violations	No
Ground Zero 204 W Main St	Katherine Gibbs	08/21/1944	No Record - 05/13/21	No	No Violations	No
Gus' Pizza Palace 139 W Main St	George C Christon	01/02/1950	Violation(s) prior to 06/01/2019	No	No Violations	No
Hawk Bowl 1390 W Main St	Michael S Kachel	03/24/1971	Traffic Only - 05/19/21	No	No Violations	No
San Jose Mexican Store 148 W Main St	Jose J Barajas Villegas	07/26/1964	Violation(s) prior to 06/01/2019	No	Violation(s) prior to 06/01/2019	No
Split Decision 1398 W Main St	Michael S Kachel	03/24/1971	Traffic Only - 05/19/21	No	No Violations	No
Station 1 140 W Center St	Patrick L Wellnitz	03/03/1964	Violation(s) prior to 06/01/2019	No	Violation(s) prior to 06/01/2019	No
Tagueria la Estrella (Los Chicas) 1170 W Main St	Juan Marchan Arroyo	01/17/1975	No Record - 04/30/21	No	No Violations	No
Walgreens 1041 W Main St.	Krystle L Armentrout	04/05/1986	No Record - 04/30/2021	No	No Violations	No
Walmart 1362 W Main Street	Leah R Stroh	04/30/1985	No Record - 04/16/21	No	No Violations	No
Whitewater Petroleum Co 804 Waltham Ave	Hafiz M Aousaf	10/20/1981	No Record - 05/13/21	YES	No Violations	No

5/28/2021

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WHITEWATER POLICE DEPARTMENT
INTEROFFICE MEMORANDUM

TO: Michelle Smith, City Clerk
FROM: Aaron M. Raap, Chief of Police
SUBJECT: 2021 - 2022 Alcohol Beverage License Renewals – Violations
DATE: May 26, 2021

Effective May 26, 2021, pertinent records of the local and state agencies have been searched concerning the applicants for alcohol beverage license renewals. The attached information is being supplied on an official basis. Only that information which would bear upon these applications is recorded.

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 common council information that it may want to consider in making its decisions. 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.

AMR/cas

**2021-2022 Alcohol License Summary
RENEWAL APPLICATIONS**

BUSINESS	AGENT	DOB	LOCAL ARREST RECORD (violations on/after 6/01/19)	CIB/NCIC Wants	WI CCAP & CIBR "E" CHECK (violations on/after 6/01/19)	Convicted Felon
Acorn Beverage 561 E Milwaukee St	Richard Hartmann	08/14/1954	11/14/19 LRAE - Sell Alcohol/Underage Person	No	Violation(s) prior to 06/01/2019	No
Campus Quick Shop 1134 W Main St	Jason Michael McArdle	03/22/1975	11/14/19 LRAE - Sell Alcohol/Underage Person	No	Traffic Violations only	No
Coyote Grill (Lil' Debbie's) 132 W Center St	Deborah A Mischka	02/25/1964	11/14/19 LRAE - Sell Alcohol/Underage Person Additional violation(s) prior to 06/01/19	No	Violation(s) prior to 06/01/2019	No
Fat Jack's of Whitewater 146 W Main Street	Mark T Wokasch	07/20/1984	11/19/19 - LRAE - Sell Alcohol/Underage Person Additional Violations prior to 06/01/19	No	Violation(s) prior to 06/01/2019	No
La Preferida 132 W Main St	Luis Isias Martinez	03/11/1971	4/11/21 - Operating While Under the Influence Additional violation(s) prior to 06/01/2019	No	No Violations	No
Mad Boar Pub 123 W Center St	Nicolas A. Marietta	10/21/1977	11/14/19 LRAE - Sell Alcohol/Underage Person Additional violation(s) prior to 06/01/19	No	No Violations	No
Mitchell's / Pumping Station 162 / 158 W Whitewater St	Gregory A Condos	09/20/1959	03/05/21 LRAE - Sell Alcohol/Underage Person 2nd 10/24/20 LRAE - Sell Alcohol/Underage Person	No	Violation(s) prior to 06/01/2019	No
Raceway Food Mart II 1138 W Main St	Mohan Singh	08/25/1968	11/14/19 LRAE - Sell Alcohol/Underage Person Additional violation(s) prior to 06/01/18	No	No Violations	No
Second Salem Brewing 111 W Whitewater St	Christ G Christon	12/06/1979	11/14/19 LRAE - Sell Alcohol/Underage Person	No	No Violations	No
Taco Fresco 175 W Main St	Garrett W Witterholt	12/30/1992	Violation(s) prior to 06/01/2019	No	3/7/20 - Operate Without Valid License 6/10/19 - OWI, Operating with PAC Hit & Run Property Adjacent to Hwy, Deviation from Designated Lane (open) Additional Violation(s) prior to 06/01/19	No
The Station 844 E Milwaukee St	Sanjeev K Sharma	12/06/1978	11/14/19 LRAE - Sell Alcohol/Underage Person Violation(s) prior to 06/01/2019	No	Violation(s) prior to 06/01/2019	No

5/28/2021

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IN RE THE NON-RENEWAL OF THE "CLASS B" RETAIL LICENSE FOR THE SALE OF
FERMENTED MALT BEVERAGES AND INTOXICATING LIQUOR ISSUED TO GAC
ENTERPRISES, INC., GREGORY A. CONDOS, AGENT, MITCHELL'S/PUMPERS, 158-162
WEST WHITEWATER STREET, WHITEWATER, WI 53190

AGREEMENT

Draft 5-18-21 @ 4:15 p.m.

WHEREAS, the City of Whitewater Police Department has filed a complaint requesting that the license for Gregory A. Condos, Registered Agent, GAC Enterprises, Inc., d/b/a Mitchell's/Pumpers, 158-162 West Whitewater Street, Whitewater, WI 53190, not be renewed: and

WHEREAS, the Special Prosecutor Christopher Rogers, the City Attorney and the attorneys for Gregory A. Condos, entered into negotiations concerning the license action and have reached an agreement concerning the license which is subject to the recommendation of the Alcohol License Review Committee and approval of the Common Council of the City of Whitewater.

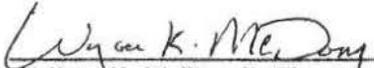
Now, therefore, IT IS HEREBY AGREED AS FOLLOWS:

1. The "Class B" Alcohol license of Gregory A. Condos, Registered Agent, GAC Enterprises, Inc., d/b/a Mitchell's/Pumpers, in the City of Whitewater shall be issued for the period of July 1, 2021 to June 30, 2022, but shall be suspended from September 1, 2021 through and including November 2, 2021.
2. The "Class B" license for said premises shall, when granted, be issued with the following conditions:
 - a. Digital cameras will be mounted on the premises and cover the areas in which alcohol is served and consumed and exterior entry and exit points. The video footage shall be stored onsite and will be made available to the Whitewater Police Department upon request (no later than 7 days of the request). The licensee is not responsible for video footage that is lost or unavailable due to power outages, technical issues, or other events outside of the Licensee's control.
 - b. Licensee will comply with responsible practices for the sale and service of alcohol and shall comply with the requirements of Wis. Stat. § 125.07(2) regarding the sale of alcohol to intoxicated persons.
 - c. Licensee will prepare and implement written training and policy manuals for the responsible sale and service of alcohol. These policies shall include: 1) training on Wisconsin liquor laws; 2) training on identification of intoxicated persons; 3)

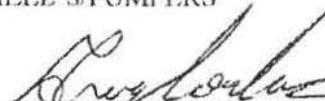
procedures for calling for police assistance; 4) establishment of a "drug free" premises; and 5) training on the use of ID scanners and determining whether a patron is of legal drinking age.

- d. Licensee shall perform a background check for any bartender or security personnel prior to hiring, and shall provide the police department with the names and dates of birth for potential new hires upon request. Nothing in this paragraph shall affect the Licensee's responsibility to follow all applicable federal, state, and local fair employment laws.
- e. Licensee shall require all patrons who appear to be under the age of 30 to present official identification cards prior to entry. Licensee shall utilize ID scanners to determine whether the identification cards are valid and that the individual is of legal drinking age. The information collected by the ID scanners shall be retained for 30 days and made available to the police department upon request.
- f. The Police Department staff shall have the power to close the bar for the rest of the day and early morning if it reasonably determines that there is an overcapacity violation.

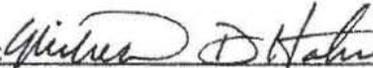
These conditions shall remain in effect for the July 1, 2021 through June 30, 2022 license year and shall continue thereafter unless removed by the Common Council.

 5-19-21
Wallace K. McDonell, City Attorney Date
(State Bar No. 1008713)

MITCHELL'S/PUMPERS

 5-19-21
Gregory A. Condos, Registered Agent Date

NOWLAN LAW LLP
Attorneys for Mitchell's/Pumpers

By:  5/19/2021
Micheal D. Hahn Date
(State Bar No. 1096485)

THE ABOVE AGREEMENT HAS BEEN REVIEWED BY THE ALCOHOL LICENSING COMMITTEE AND THE ALCOHOL LICENSING COMMITTEE RECOMMENDS:

_____ COMMON COUNCIL APPROVAL OF ABOVE AGREEMENT

_____ COMMON COUNCIL REJECTION OF ABOVE AGREEMENT

CITY OF WHITEWATER
ALCOHOL LICENSING COMMITTEE

By: _____
James Allen, Chairman Date

THE ABOVE AGREEMENT IS APPROVED BY THE COMMON COUNCIL FOR THE CITY OF WHITEWATER ON MAY _____, 2021.

CITY OF WHITEWATER
COMMON COUNCIL

By: _____
Lynn Binnie Date
Common Council President

By: _____
Michele R. Smith Date
City Clerk



Council Agenda Item

Meeting Date:	May 18, 2021
Agenda Item:	Bird Rides, Inc. Agreement
Staff Contact (name, email, phone):	Cameron Clapper, cclapper@whitewater-wi.gov , 262-473-0104

BACKGROUND

(Enter the who, what when, where, why)

City staff members were recently contacted by Bird Rides, Inc., a last-mile, stand-up electric vehicle sharing company. Bird is interested in providing the City of Whitewater with electric scooters for use by members of the public. Customers would procure use of scooters by way of an app. Bird would employ one or more individuals to collect and replace scooters in predetermined locations for use each day.

Similar programs exist in large communities throughout the country.

The city manager, economic development and CDA director, finance director, public works director, and police chief have been involved in the discussion of scooter use. Staff members also involved members of UW-Whitewater administration in the conversation and even reached out to UW-Whitewater Student Government to provide information and clean feedback prior to presenting this agreement for common council consideration.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

None.

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

City staff recommends approval of the agreement for a term not to exceed 12 months after which a longer-term agreement may be established based on community feedback regarding program utility.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Draft Agreement
2. Bird Rides, Inc. Promotional Materials

AGREEMENT BETWEEN THE CITY OF WHITEWATER AND BIRD RIDES, INC.

The City of Whitewater (City) will permit Bird Rides, Inc. (Bird) to provide services under the following terms and limitations. This agreement shall remain in effect until December 31, 2021 unless terminated as set forth below.

AGREEMENT

- 1) This Agreement and its terms apply to any proposed deployment of stand-up electric scooter sharing systems within the City's jurisdictional boundaries. No person shall deploy a stand-up electric scooter sharing system in the City in violation of this Agreement.
- 2) Stand-up electric scooters shall be governed by the rules applying to bicycles and are to be ridden on streets, and where available, in bike lanes and bike paths. Stand-up electric scooters are to stay to the right of street lanes and to offer the right of way to bicycles in bike lanes and on bike paths. Users of stand-up electric scooters shall be 18 or older. Users of stand-up electric scooters who violate these provisions may be fined by the City consistent with City ordinances.
- 3) Bird shall provide easily visible contact information, including toll-free phone number and/or e-mail address on each stand-up electric scooter for members of the public to make relocation requests or to report other issues with devices.
- 4) Hours of operation. Stand-up electric scooters will be made available to rent 24 hours per day, under appropriate environmental circumstances.
- 5) Bird shall provide a minimum of 100 vehicles at launch.
- 6) Safety Education. Bird will provide materials, videos, and signage to promote safe riding and educate riders on rider responsibilities and encourage safe and courteous riding and parking.
- 7) Data sharing. Bird will provide data to the City as necessary to assist with monitoring program usage.
- 8) Indemnification. Bird agrees to indemnify, defend and hold harmless the City (and City employees, agents and affiliates) from and against all actions, damages or claims brought against the City arising out of Bird's negligence or willful misconduct, except that Bird's indemnification obligation shall not extend to claims of the City's (or City employees', agents' or affiliates') negligence or willful misconduct. The City expressly acknowledges that in no event shall Bird be liable for any special, indirect, consequential or punitive damages. Bird's indemnification obligations shall survive for a period of one (1) year after expiration of this Agreement. Bird shall be released from its indemnification obligations under this section if the loss or damage was caused by the City's negligent construction or maintenance of public infrastructure. The City's right to indemnification shall be contingent on the City notifying Bird promptly following receipt or notice of any claim; Bird shall have sole control of any defense; the City shall not

consent to the entry of a judgment or enter into any settlement without the prior written consent of Bird.

- 9) Insurance. Bird shall provide the City with proof of insurance coverage exclusively for the operation of stand-up electric scooters including:
 - a) Commercial General Liability insurance coverage with a limit of no less than \$1,000,000.00 each occurrence and \$2,000,000.00 aggregate;
 - b) Automobile Insurance coverage with a limit of no less than \$1,000,000.00 each occurrence and \$1,000,000.00 aggregate; and
 - c) where Bird employs persons within the City, Workers' Compensation coverage of no less than the statutory requirement.
- 10) Notices. All notices and communications to the City from Bird shall be made in writing (includes electronic communications) and sent to the address below.
- 11) Either party may terminate this agreement at any time and without cause upon (30) days prior written notice.
- 12) In carrying out their responsibilities, the parties shall remain independent contractors, and nothing herein shall be interpreted or intended to create a partnership, joint venture, employment, agency, franchise or other form of agreement or relationship.
- 13) This agreement shall be governed by and construed in accordance with the laws of the State of Wisconsin.

City of Whitewater, Wisconsin

Bird Rides, Inc.

Signed By:

Signature: _____

Signature: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Email: _____

Email: birdlegal@bird.co



BIRD



What is Bird?

Bird is a last-mile, stand-up electric vehicle sharing company dedicated to bringing affordable, environmentally-friendly transportation solutions to communities everywhere.

Our mission is to get people out of cars and:



Solve the last-mile problem and connect more residents to transit options.



Reduce congestion and over-reliance on cars



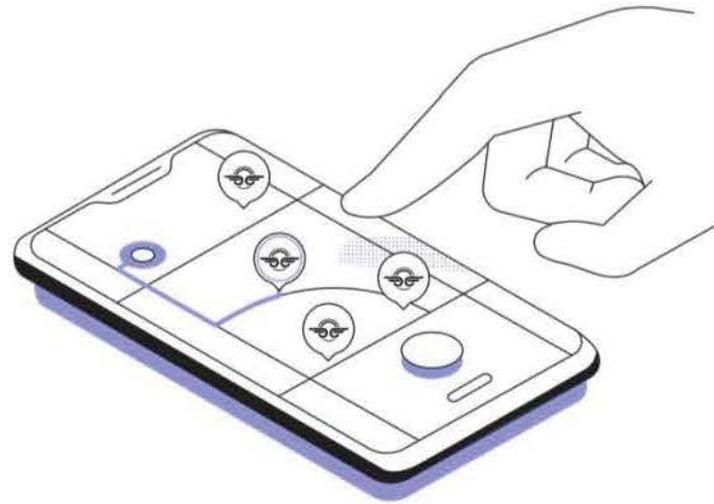
Improve air quality and reduce GHG emissions



Improve the overall quality of life in cities

How it works

Using the Bird smartphone app, riders find the closest Bird scooter on a map, unlock it and complete the safety tutorial to start their ride. It costs \$1 to start, then a per minute fee.



1 FIND BIRDS ON THE MAP

2 SCAN QR TO BEGIN RIDE

3 WATCH SAFETY TUTORIAL

4 ENJOY THE RIDE!

Transportation Benefits

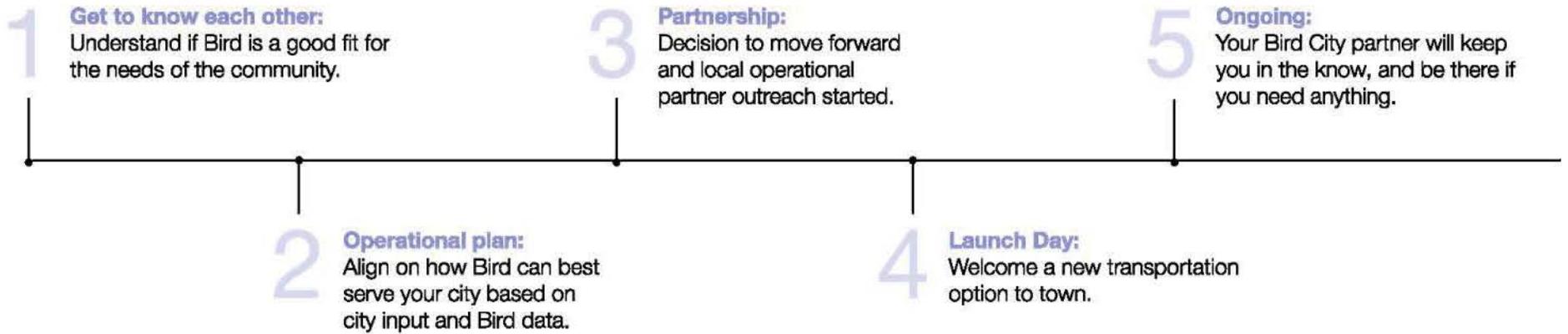
- **Zero cost** micro-mobility solution for the city
- Provide a naturally distant, open-aired transportation option
- Reduce congestion & carbon emissions
- Additional sustainable transportation mode
- Supplement bus and transit trips
- Alternative parking solution
- Provide increased access to businesses throughout the city
- Establish a multimodal transportation network



BIRD

Our Approach

We partner closely with cities to design solutions that work for our communities at **no cost**.



Our Approach

We work with a local entrepreneur from the community to manage the fleet on the ground, and in exchange they earn money on each ride.

How cities benefit:

Local Touch:

- ✓ Deep community ties, local pride, and fast issue resolution
- ✓ Nuanced knowledge of where to deploy
- ✓ Economic Opportunity

Backed by the Industry Leader:

- ✓ World-class technology & compliance tools
- ✓ Operational know-how
- ✓ Industry's Safest Vehicles

BIRD

“ I like being my own boss, the flexibility of setting my own schedule and being able to hire my nephew because he also needed a job. I also like being part of the growing micromobility industry. It's in line with my values regarding city transportation solutions.

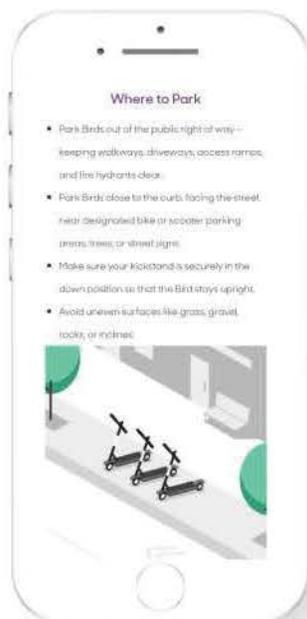
- Mark, Azbri Productions, Nashville ”

Confidential and proprietary information 6

In-App Education



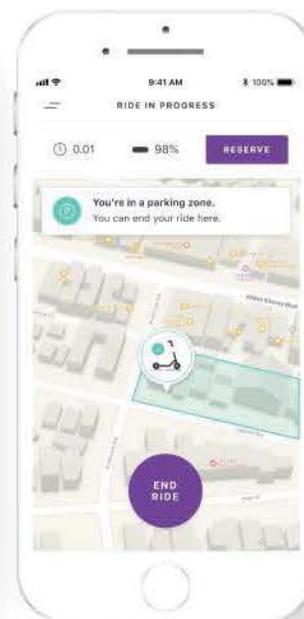
Rider Onboarding



Rider Tutorials



Local Rules



Ride Level Messaging

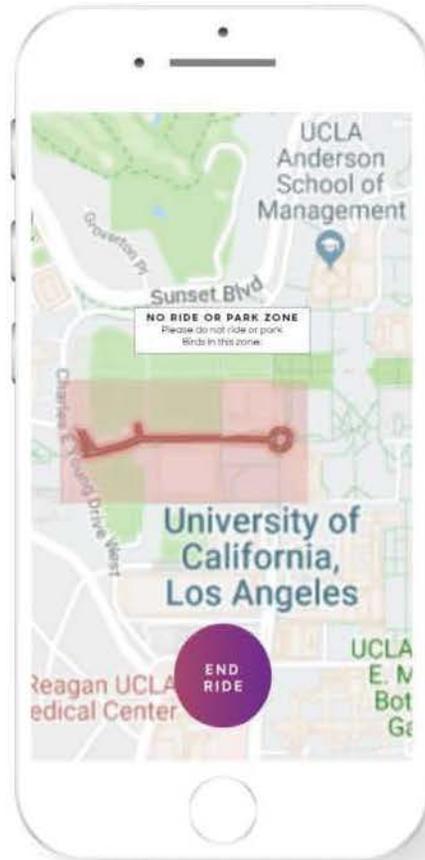


End of Ride Photo

Riding Zones

Bird will create highly visible and customizable riding zones, highlighting areas of the city riders should avoid.

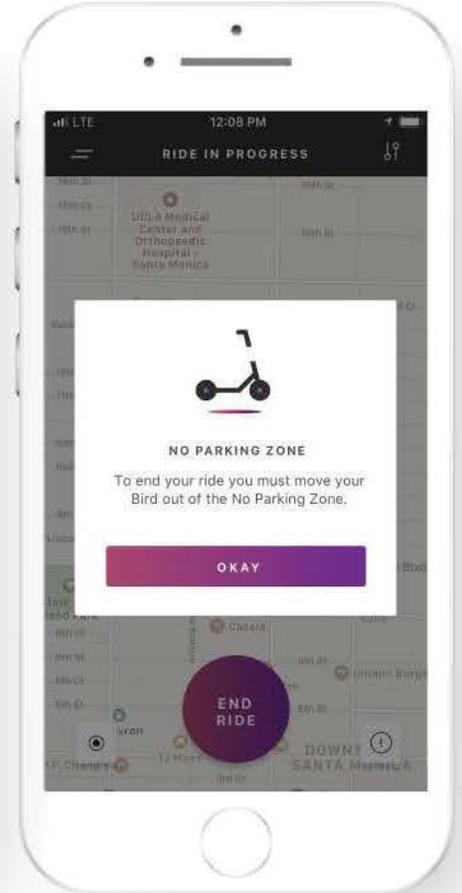
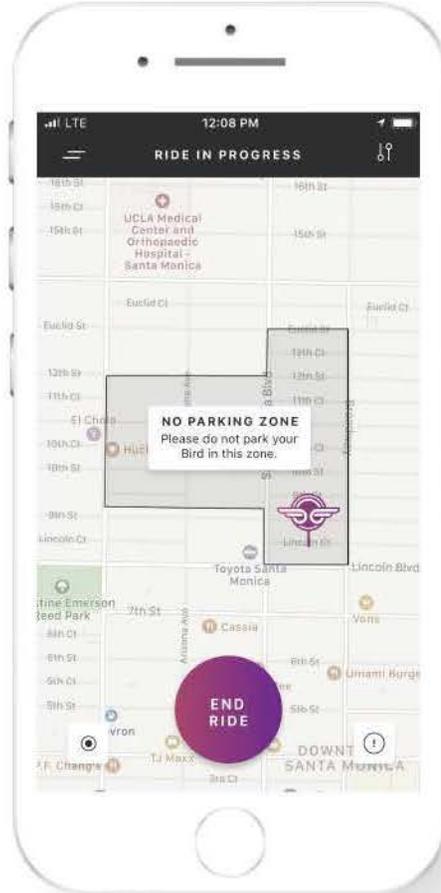
Bird has the ability to integrate its “geo-speed” technology into riding zones which can reduce the speed or bring a Bird scooter to a gradual stop.

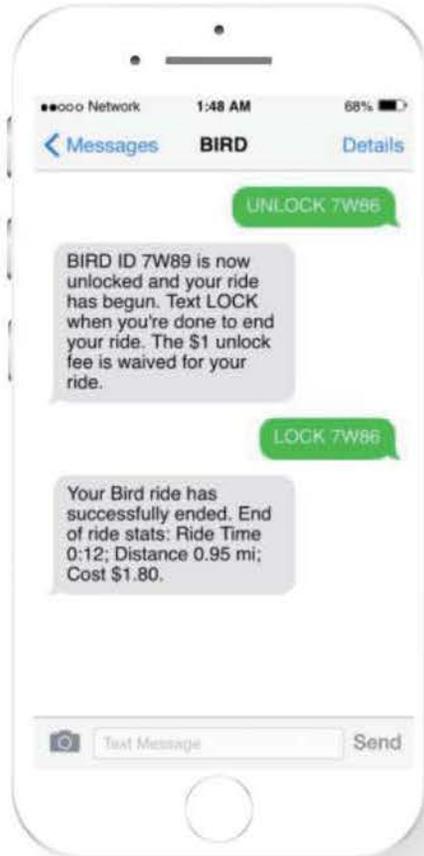


Parking Reminders

We are currently able to create in-app “No Parking” zones to educate riders of areas where they are not allowed to park

These “No Parking” zones prohibit riders from ending rides when not in an approved parking zone





Equity Programs

Bird Access

Offers unlimited rides for 30 minutes or less at the affordable rate of \$5 per month.

Red, White, and Bird

Expands access to convenient, last-mile transportation options for U.S. military service members and veterans.

Accessibility for the unbanked and or those without credit cards

We currently provide options for those without a credit card to use Bird, including the purchasing pre-loaded cash cards to use in the Bird app.

Text-to-Ride

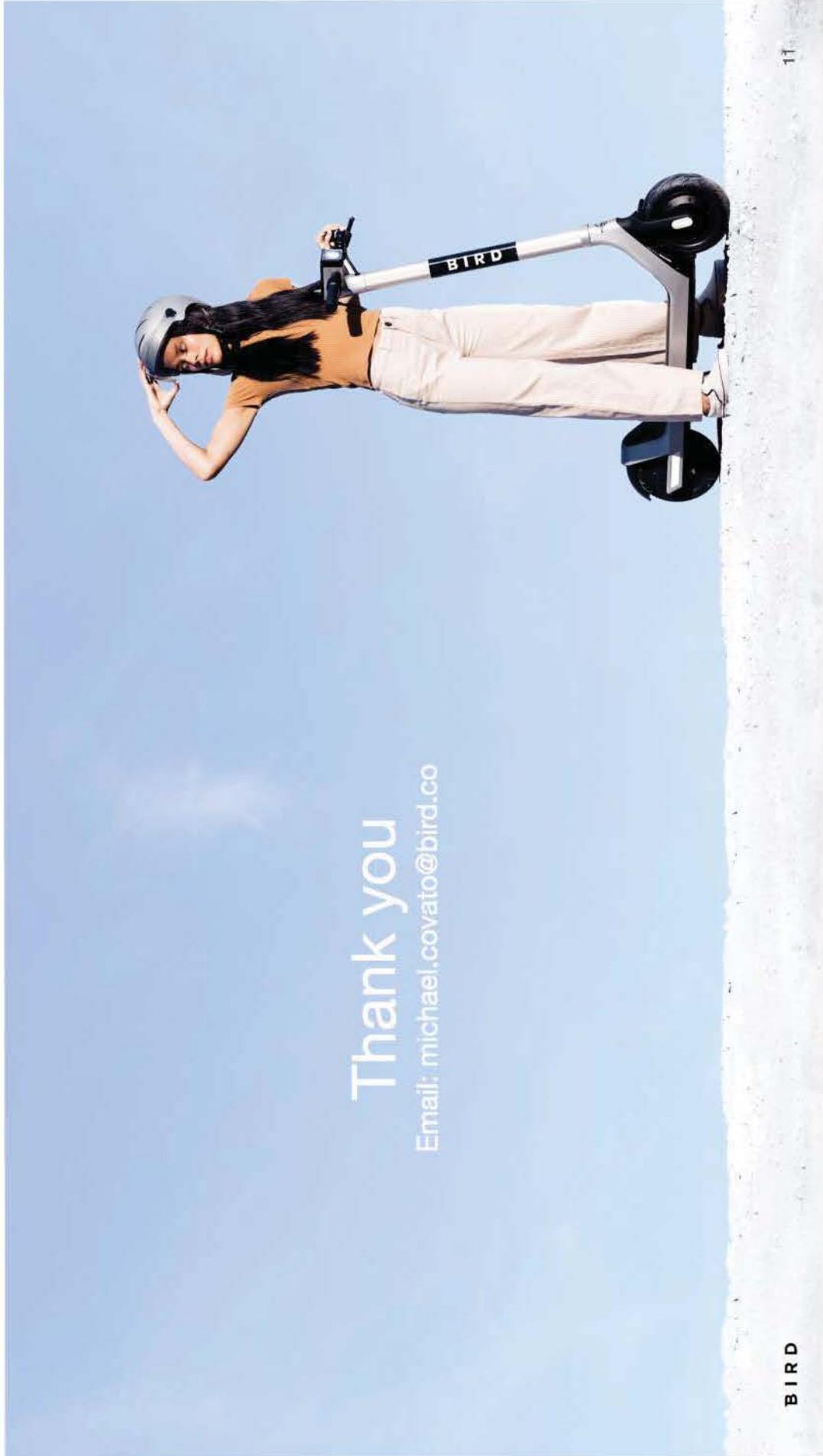
This new access point enables a rider to start and end rides through SMS text messages. This removes the requirement of an individual needing a smartphone or a data plan to rent a scooter.

Thank you

Email: michael.covato@bird.co

BIRD

11





What is Bird?

Bird is a last-mile electric vehicle sharing company dedicated to bringing affordable, environmentally-friendly transportation solutions to communities everywhere. Today Bird serves over 100 cities worldwide.

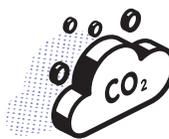
Our mission is to get people out of cars and:



Solve the last-mile problem and connect more residents to transit options



Reduce congestion and over-reliance on cars



Improve air quality and reduce GHG emissions



Improve the overall quality of life in cities

How it works.

Through the Bird smartphone app, riders can see the closest Bird scooter on a map, unlock it, complete the safety tutorial and ride directly to their desired destination. It costs \$1 to start, then a per minute fee.



1 FIND BIRDS ON THE MAP

2 SCAN QR TO BEGIN RIDE

3 WATCH SAFETY TUTORIAL

4 ENJOY THE RIDE!



Bird's impact on the communities we serve

Prioritizing safety, first.

Bird partners with cities across the globe to develop programs that maximize the positive impact of micro-mobility.

Starting with less cars on the road

By replacing car trips with convenient options, like Bird, we can remove the biggest safety hazards from the road and make our cities safer today.



Bird leads the industry in safety.

Safety is deeply embedded across all components of our business- from our policy and operations; to our community education and engagement; to our industry leading vehicle design.

One sustainable ride at a time.

Bird's custom vehicles are the most durable micro-mobility options on the road today. **Each Bird One and Bird Two on the road today represents:**



18+ months

OF SUSTAINABLE RIDES



1,500 pounds

OF CO2 AVOIDED

Bolstering the local economy.



58%

of Bird rides ending at local businesses helping connect shops and restaurants with riders in their community.



9X

increase in the reach of transit stations expanding the mobility and job opportunities of more residents.



2.5M

in annual take-home pay for every 1,000 Birds in a city



Leading the way on innovative solutions for cities

Bird is committed to working with cities to manage and maximize the positive impact of our partnerships. That’s why we’ve developed industry-leading technology to measure, innovate, and improve both our fleet and our reporting. Here’s just a small sample of our offering for cities:

CUSTOM IN-APP EDUCATION

Bird riders are each shown a comprehensive education program that can be customized to address your city’s chief concerns.

COMMUNITY-BASED REPORTING

Every member of your community can access community mode in the Bird app to submit complaints directly to our team for fast resolution.

LOCALIZED POLICY ZONES

Bird’s geo-fencing technology allows us to implement no-ride zones, no-parking zones, and reduced-speed zones with custom messaging to increase safe riding.

INCENTIVES FOR HELMET USAGE

The Bird app encourages—and incentivizes—responsible riding. We even give out rewards to riders who take a #BirdHelmetSelfie, showing us that they wore a helmet on their ride.



INDUSTRY-LEADING VEHICLES

Bird’s best-in-class teams create innovative new vehicles from the ground-up. From self-reporting damage sensors and tip detection to an industrial-grade anti-tipping kickstand, Bird offers the most advanced shared e-scooter on the road today.

PROGRAMS FOR EQUITABLE ACCESS

Our city dashboards provide customized information about how our partnership is helping to complement the city’s mobility menu. In-depth data APIs provide cities with detailed and historical information on Bird operations and rider movement within their city.

CUSTOMIZED DASHBOARDS AND ROBUST APIS

Bird provides cities with easy-to-read dashboards and in-depth APIs to help cities understand how riders move about the city and how Bird is complementing their mobility menu.



PARKING MANAGEMENT

Bird offers a comprehensive suite of parking tools that bridges the gap between technology and infrastructure by both directing and incentivizing riders to park in city-designated areas.

Want to learn more about if Bird would be a good partner to meet your city’s goals?

5/28/2021

Just reach out to your Bird Government Partnerships Representative.

CITY OF WHITEWATER POLICY FOR
FILLING COUNCILMEMBER POSITION VACANCIES

General: In order to provide the citizens of the City of Whitewater with appropriate representation, a uniform procedure shall be used by the Common Council to fill vacancies in the elected position of councilmember.

- Procedures: 1. Whenever a councilmember position becomes vacant under the conditions listed in Sec. 17.03, Stats., the vacancy is filled by Common Council appointment, except when a recall election is held. A councilmember shall be chosen from interested candidates residing in the affected district, or in the case of an at-large position, from interested candidates residing in the City. A person so appointed shall hold office until a successor is elected and qualified.
2. According to Sec. 17.23(1)(a):
- a) If a vacancy occurs on or before December 1, and the term does **not** expire the following April, unless otherwise ordered by the Council, a successor is chosen at the spring election.
 - b) If the vacancy occurs after December 1 preceding the first Tuesday in April, a successor is appointed and the election is held in April of the second year following the December cutoff date.
 - c) If a vacancy occurs between January 1 and May 31 of the second year of the unexpired term, Council appoints a person to fill the vacancy and has the option to order a special election concurrent with the November election.
3. At the next meeting of the Common Council after a position becomes vacant, the Council will declare the position to be vacant and may request that the City Clerk advertise the vacant position through a news release, through an advertisement in the City's official newspaper, and through any other means deemed appropriate. At this time the Council will establish a deadline for applications to be received from interested candidates. Such deadline should be at least one week prior to the meeting when candidates will be interviewed. (The Council, where authorized by the Wisconsin statutes, by a majority of those present, may, on the first Council meeting following a vacancy, elect to follow the alternative procedure of holding a special election, which election would be ordered as soon as possible, pursuant to the procedures and time frames set forth in the Wisconsin Statutes, as they are interpreted by the Government Accountability Board.
4. Applicants will be required to submit a completely filled out Letter of Interest to Serve on Common Council. This form will be available on the City website or upon request of the City Clerk. Candidates may submit reference letters. Only applications received by the published deadline will be considered.
5. Interviews are conducted in open session Common Council meetings. As with all open sessions, interested news media and public may be present throughout the entire process. No public input will be taken during the interview or voting process.
6. The candidates will be notified of the date when applications will be considered and requested to attend.

7. Each candidate will be given an opportunity to make a presentation to the Council and the Council may ask candidates questions. All candidates may be present throughout the process.
8. After the presentations have been concluded, the Council may discuss qualifications of candidates. The Council may recall individual candidates to clarify any issues previously discussed. The Council may decide not to choose a candidate at the current meeting and decide on a different process for the appointment.
9. Each councilmember votes for one candidate. Voting may be conducted by roll call or by paper ballot. If paper ballots are used, ballots must contain the name of the person voting. The individual receiving the least number of votes on the first ballot will no longer be considered a candidate and additional balloting continues using the same process until only one candidate receives a majority of votes cast. There may be additional discussion by councilmembers between each vote. A candidate must receive a majority of votes cast to be elected. An abstention by a councilmember during the voting process is not considered a vote.
10. Following the completion of balloting, the prevailing candidate shall be appointed to complete the unexpired term of office.
11. The oath of office shall be administered by the City Clerk and the responsibilities and term of office shall be assumed immediately.
12. The individual appointed may seek candidacy for the elected office.
13. This policy may be amended at any time.

Adopted 12/4/2012

NOTICE OF VACANT ALDERMANIC DISTRICT 5 COUNCIL SEAT

The Councilmember Seat for Aldermanic District 2 (Wards 7 & 8) is currently vacant, and the Common Council of the City of Whitewater is seeking Applications for Appointment from individuals who reside in Aldermanic District 2 (Wards 7 & 8, and who are willing to serve on the Common Council. Council meetings are held at 6:30 p.m. on the 1st and 3rd Tuesdays of each month. Occasionally there are additional meetings. Each Common Council member also serves as a representative to various Boards or Commissions. The Common Council will review Applications from applicants, and will consider appointment of an applicant to the position at their _____ council meeting. The appointment will be until the third Tuesday, April, 2022, at which time the councilmember elected at the April, 2022 election will take office. For those unsure of their Aldermanic District, please contact the City Clerk at 473-0102.

An application must be submitted to City Clerk Michele Smith, P.O. Box 178, Whitewater, WI 53190 by **4:30 p.m. on _____**. The Clerk can be reached by e-mail at: msmith@whitewater-wi.gov or by telephone at 262-473-0102.

Michele Smith, City Clerk

262-473-0102

Publish in:

Whitewater Register

Good Morning Advertiser

E-Mail to:

Whitewater Community Involvement Coordinator

Whitewater Banner

Post on City of Whitewater Website

Post At:

Irvin L. Young Memorial Library

City of Whitewater Municipal Building

RESOLUTION FOR THE SALE OF REAL ESTATE

WHEREAS, the City of Whitewater is the owner of the following property:

Lot 2, CSM #4054, V25, Page 149, Parcel #A-4054-00002, City of Whitewater, Walworth County, Wisconsin.

WHEREAS, Midwest WI, LLC seeks to purchase said property for the purpose of constructing a commercial development, and

WHEREAS, the sale of said property will promote economic development in the City of Whitewater, and

WHEREAS, it is in the City’s and public’s best interest to sell said property to Midwest WI, LLC for this purpose, and

NOW, THEREFORE, BE IT RESOLVED that the City of Whitewater City Manager and City Clerk are authorized to sign any documents and take action to transfer said property to Midwest WI, LLC

Resolution introduced by Councilmember _____,
Who moved its adoption. Seconded by Councilmember _____.

AYES:

NOES:

Cameron Clapper, City Manager

ABSENT:

Michele Smith, City Clerk

ADOPTED: