City of Reedsburg
134 South Locust Street, P.O. Box 490
Reedsburg, WI 53959
Ph. 608-524-6404 Fax. 608-524-8458
www.reedsburgwi.gov

# COMMON COUNCIL AGENDA

August 9, 2021

REEDSBURG CITY HALL COUNCIL CHAMBERS

**6:00 PM**

DUE TO THE RESTRICTIONS CAUSED BY THE COVID-19 PANDEMIC, SOME VOTING MEMBERS MAY BE PRESENT VIA TELECONFERENCE OR VIDEO CONFERENCE, AS PROVIDED BY THE RECOMMENDATIONS OF THE WISCONSIN DEPARTMENT OF JUSTICE. HTTPS://WWW.DOJ.STATE.WI.US/NEWS-RELEASES/OFFICE-OPEN-GOVERNMENT-ADVISORY-CORONAVIRUS-DISEASE-2019-COVID-19-AND-OPEN-MEETINGS

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE:

**THE COUNCIL WILL RECEIVE INFORMATION ON NON-AGENDA TOPICS BROUGHT BEFORE THE COUNCIL BY MEMBERS OF THE PUBLIC. THE COUNCIL WILL NOT DISCUSS THESE TOPICS, AND WILL NOT TAKE ACTION ON ANY OF THEM AT THIS MEETING.**

## I. CONSENT AGENDA (ONE MOTION APPROVES ALL ITEMS):

1. Approve minutes for the meeting held on July 26, 2021
2. Approve/Deny: Monthly paid bills for July 2021
3. Receive Monthly Building Permits for July 2021.
4. Receive 2nd Quarter Police Activity Report.
5. Approve/Deny: Original Alcohol Beverage Retail License Application, La Bombita, 2670 E. Main Street -Changing Registered Agent.

## II. GENERAL BUSINESS:

1. Approve/Deny: Second reading and Public Hearing on Ordinance 1924-21 Reedsburg Arts Committee.
2. Approve/Deny: First reading and set a public hearing for September 13, 2021 for Ordinance 1925-21 - Creating a Joint Municipal Court with the Town of Woodland, amending Chapter 37 - Municipal Court.

## III. MAYOR PROCLAMATIONS & PRESENTATIONS:

1. Presentation: Baker Tilly 2020 General Fund and TID Audits.

## IV. CITY ADMINISTRATOR REPORTS:

1. Approve/Deny: Amendment to Annexation Ordinance 1921-21 correcting a clerical error.

2. Approve/Deny: Location of proposed Field House.
3. Approve/Deny: Authorize the Mayor and Clerk to sign Labansky Road sewer/water extension agreement.

**V. COMMISSION, COMMITTEE, BOARD AND STAFF REPORTS:**

1. 1st Meeting Committees: Library Board, Room Tax, Historic Preservation (any other committees or commissions with report).

**VI. OFFICE OF THE MAYOR:**

**VII. ADJOURN:**

City of Reedsburg Meeting of the Common Council
July 26, 2021

| | |
|---|---|
| Present: | Mayor Dave Estes, Alderpersons Darrin Frye (via Zoom), Craig Braunschweig, Jason Schulte, Mike Gargano, Missy Frenz, Tom Seamonson, Dave Knudsen, and Adam Kaney. |
| Absent: | Alderperson Phil Peterson |
| Others Present: | City Administrator Tim Becker, City Clerk-Treasurer/Finance Director Jacob Crosetto, Police Chief Pat Cummings, City Attorney Derek Horkan, Parks and Recreation Director Matt Scott, Building Inspector/Zoning Administrator Brian Duvalle, Citizens, Press. |

Mayor Dave Estes called the regular session of the Common Council to order at 6:00 p.m. in the Common Council Chambers.

**Approve Consent Agenda:** consisting of the minutes from the Common Council meeting held on July 12, 202; and approval of the appointment of Nancy Manion to the Historic Preservation Commission.

**Motion: Braunschweig, Second: Kaney to approve the consent agenda. Motion carried 8-0.**

GENERAL BUSINESS

A. Approve/Deny: Second Reading and Public Hearing on Ordinance 1921-21 - Annexing parcels 030-0400-10000 & 030-0400-20000 from the Town of Reedsburg to the City of Reedsburg, generally located at E7185 State Road 23/33
    a. **Motion: Schulte, Second: Braunschweig to approve Ordinance 1921-21 as presented. Motion carried 8-0.**

B. Approve/Deny: Resolution #4444-21 Adopting Public Participation Procedures for the Comprehensive Plan
    a. **Motion: Knudsen, Second: Seamonson to approve Resolution 4444-21 as presented. Motion carried 8-0.**

RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS

A. CDA: Approve/Deny: Resolution 4446-21 designating certain properties as blighted in Tax Incremental District Number 10
    a. **Motion: Kaney, Second: Gargano to approve Resolution 4446-21 as presented. Motion carried 8-0.**

**Motion: Seamonson, Second: Braunschweig to adjourn.**

**Motion carried 8-0. Meeting adjourned at 6:29 p.m.**

Respectfully submitted,

Jacob Crosetto
City Clerk-Treasurer/Finance Director

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| **10-131630** | **A/R UTILITY (VISION PREMIUMS)** | | | | | | |
| 262196 | AMERITAS LIFE INSURANCE C | 010-40272-000 | VISION UTILITY COM | 07/08/2021 | 359.48 | 359.48 | 07/15/2021 |
| | Total 10-131630 A/R UTILITY (VISION PREMIUMS): | | | | 359.48 | 359.48 | |
| **10-131650** | **A/R UTILITY (DENTAL PREMIUMS)** | | | | | | |
| 262196 | AMERITAS LIFE INSURANCE C | 010-40272-000 | DENTAL INSURANCE UTILITY COM | 07/08/2021 | 3,074.80 | 3,074.80 | 07/15/2021 |
| | Total 10-131650 A/R UTILITY (DENTAL PREMIUMS): | | | | 3,074.80 | 3,074.80 | |
| **10-131660** | **A/R UTILITY (METLIFE PREMIUMS)** | | | | | | |
| 130652 | METLIFE SBC | KM05735175-0 | LIFE INS - JULY | 06/16/2021 | 161.36 | 161.36 | 07/01/2021 |
| 130652 | METLIFE SBC | KM05735175-0 | LIFE INS - AUGUST | 07/16/2021 | 161.36 | 161.36 | 07/29/2021 |
| | Total 10-131660 A/R UTILITY (METLIFE PREMIUMS): | | | | 322.72 | 322.72 | |
| **10-213610** | **UNION DUES DEDUCTIONS** | | | | | | |
| 231168 | WPPA | WPPA-0721 | POLICE OFFICERS UNION DUES | 07/01/2021 | 588.00 | 588.00 | 07/15/2021 |
| | Total 10-213610 UNION DUES DEDUCTIONS: | | | | 588.00 | 588.00 | |
| **10-213810** | **DEFERRED COMPENSATION** | | | | | | |
| 263283 | NORTH SHORE BANK FSB | DEFERREDCO | DEFERRED COMP | 06/23/2021 | 50.00 | 50.00 | 07/01/2021 |
| 263283 | NORTH SHORE BANK FSB | DEFERREDCO | DEFERRED COMP JULY | 07/07/2021 | 50.00 | 50.00 | 07/15/2021 |
| 263283 | NORTH SHORE BANK FSB | DEFERREDCO | DEFERRED COMP | 07/21/2021 | 50.00 | 50.00 | 07/29/2021 |
| | Total 10-213810 DEFERRED COMPENSATION: | | | | 150.00 | 150.00 | |
| **10-213915** | **VISION PREMIUMS** | | | | | | |
| 262196 | AMERITAS LIFE INSURANCE C | 010-40272-000 | VISION INSURANCE | 07/08/2021 | 407.72 | 407.72 | 07/15/2021 |
| | Total 10-213915 VISION PREMIUMS: | | | | 407.72 | 407.72 | |
| **10-213925** | **DENTAL PREMIUMS** | | | | | | |
| 262196 | AMERITAS LIFE INSURANCE C | 010-40272-000 | DENTAL INSURANCE | 07/08/2021 | 4,040.60 | 4,040.60 | 07/15/2021 |
| | Total 10-213925 DENTAL PREMIUMS: | | | | 4,040.60 | 4,040.60 | |
| **10-213935** | **METLIFE PREMIUMS** | | | | | | |
| 130652 | METLIFE SBC | KM05735175-0 | LIFE INS - JULY | 06/16/2021 | 233.29 | 233.29 | 07/01/2021 |
| 130652 | METLIFE SBC | KM05735175-0 | LIFE INS - AUGUST | 07/16/2021 | 233.29 | 233.29 | 07/29/2021 |
| | Total 10-213935 METLIFE PREMIUMS: | | | | 466.58 | 466.58 | |
| **10-213945** | **AFLAC PREMIUMS** | | | | | | |
| 263208 | AFLAC | 305901 | PREMIUMS | 06/30/2021 | 368.13 | 368.13 | 07/15/2021 |
| | Total 10-213945 AFLAC PREMIUMS: | | | | 368.13 | 368.13 | |
| **10-213955** | **SECURIAN ACC. PREMIUMS** | | | | | | |
| 130675 | SECURIAN FINANCIAL GROUP I | 002832L-0821 | GROUP LIFE PLAN -AUGUST | 07/07/2021 | 1,782.03 | 1,782.03 | 07/15/2021 |
| 130675 | SECURIAN FINANCIAL GROUP I | 76038-0721 | LIFE INS -JULY | 07/07/2021 | 41.72 | 41.72 | 07/15/2021 |
| | Total 10-213955 SECURIAN ACC. PREMIUMS: | | | | 1,823.75 | 1,823.75 | |
| **10-217620** | **MOBILE HOME TAXES-SCHOOL** | | | | | | |
| 190962 | SCHOOL DIST OF REEDSBURG | MHT#0621 | MOBILE HOME TAX - JUNE | | | | |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| | | | 2021 | 07/14/2021 | 3,856.72 | 3,856.72 | 07/15/2021 |
| | Total 10-217620 MOBILE HOME TAXES-SCHOOL: | | | | 3,856.72 | 3,856.72 | |
| **10-272910** | **NISHAN PARK DEPOSITS** | | | | | | |
| 263858 | ADRIANNE CLARK | AC0721 | RACA DEPOSIT REFUND | 07/06/2021 | 100.00 | 100.00 | 07/15/2021 |
| 263859 | HOPE ELY | HE0721 | RACA DEPOSIT REFUND | 07/06/2021 | 100.00 | 100.00 | 07/15/2021 |
| 262970 | PAULINE H DEITRICH | PD0721 | RACA DEPOSIT REFUND | 07/06/2021 | 100.00 | 100.00 | 07/15/2021 |
| | Total 10-272910 NISHAN PARK DEPOSITS: | | | | 300.00 | 300.00 | |
| **10-436200** | **PARKING VIOLATIONS** | | | | | | |
| 263876 | KYLE GUDENSCHWAGER | KG071621 | OVERPAYMENT PARKING TICKET - PD | 07/16/2021 | 2.00 | 2.00 | 07/29/2021 |
| | Total 10-436200 PARKING VIOLATIONS: | | | | 2.00 | 2.00 | |
| **10-513100-03** | **MAYOR - OPERATING** | | | | | | |
| 262630 | BMO HARRIS BANK CREDIT CA | 5848-0621 | OFFICE SUPPLIES - MAYOR | 06/28/2021 | 16.12 | 16.12 | 07/20/2021 |
| | Total 10-513100-03 MAYOR - OPERATING: | | | | 16.12 | 16.12 | |
| **10-513500-03** | **ADMINISTRATOR - OPERATING** | | | | | | |
| 262630 | BMO HARRIS BANK CREDIT CA | 5848-0621 | OFFICE SUPPLIES - ADMIN | 06/28/2021 | 22.74 | 22.74 | 07/20/2021 |
| | Total 10-513500-03 ADMINISTRATOR - OPERATING: | | | | 22.74 | 22.74 | |
| **10-514110-03** | **LEGISLATIVE SUPPORT-OPERATING** | | | | | | |
| 110551 | KRUEGER OFFICE SUPPLIES | 89227 | 2 STAMPER SIGNATURE STAMPS, AND REFILL INK STAMPER - CITY HALL | 07/12/2021 | 98.69 | 98.69 | 07/29/2021 |
| 140729 | NEWS PUBLISHING INC | 99105839-062 | ADS/LEGALS/NOTICES | 06/30/2021 | 122.58 | 122.58 | 07/15/2021 |
| | Total 10-514110-03 LEGISLATIVE SUPPORT-OPERATING: | | | | 221.27 | 221.27 | |
| **10-514130-05** | **ADMIN/GEN MGMT ISF** | | | | | | |
| 263299 | BOLT FENCING LLC | BF062621 | MATERIAL FOR INSTALLATION GREEN VINYL FENCE - PD | 06/26/2021 | 1,580.00 | 1,580.00 | 07/01/2021 |
| 263299 | BOLT FENCING LLC | BF062621 | LABOR FOR INSTALLATION GREEN VINYL FENCE - PD | 06/26/2021 | 950.00 | 950.00 | 07/01/2021 |
| 261322 | CIVIC SYSTEMS LLC | CVC20904 | SOFTWARE SUPPORT FEES JULY 2021-DEC 2021 | 06/24/2021 | 6,088.00 | 6,088.00 | 07/15/2021 |
| 20094 | CONCENTRIC INTEGRATION | 0224355 | DELL LATITUDE 3000 15.6 LCD NOTEBOOK & FUJITSU SCANNNER - CITY HALL | 06/17/2021 | 1,327.35 | 1,327.35 | 07/01/2021 |
| 20094 | CONCENTRIC INTEGRATION | 0224356 | 2021 SUPPORT SERVICES AGREEMENT | 06/17/2021 | 18,825.00 | 18,825.00 | 07/01/2021 |
| 20094 | CONCENTRIC INTEGRATION | 0224357 | BREAK FIX, IMPROVEMENTS, PARTS & MATERIALS | 06/17/2021 | 957.14 | 957.14 | 07/01/2021 |
| 261316 | KIMBALL MIDWEST | 9047889 | BATTERIES - SHOP | 07/16/2021 | 103.25 | 103.25 | 07/29/2021 |
| 263780 | MEDIA STREAM PROFESSIONA | INVOICE 2036 | JUNE COMMON COUNCIL MEETINGS | 07/06/2021 | 200.00 | 200.00 | 07/15/2021 |
| 160650 | PETERSON SANITATION INC | 1072-0721 | CONTRACT SERVICES | 07/01/2021 | 799.02 | 799.02 | 07/15/2021 |
| 160650 | PETERSON SANITATION INC | 1072-0721 | RECYCLE TONAGE | 07/01/2021 | 4,541.40 | 4,541.40 | 07/15/2021 |
| 160760 | PITNEY BOWES INC | 3313942259 | CITY HALL POSTAGE MACHINE | 07/19/2021 | 382.92 | 382.92 | 07/29/2021 |
| 261278 | PROTECTION TECHNOLOGIES | 22039 | PD-ANNUAL FIRE ALARM INSPECTION/MAINT | 07/06/2021 | 776.00 | 776.00 | 07/15/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800027-0621 | SUPPLIES | 06/25/2021 | 55.63 | 55.63 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 1868 | FLOOD LIGHT INSTALLATION | 07/01/2021 | 582.99 | 582.99 | 07/15/2021 |
| 262215 | RHYME BUSINESS PRODUCTS | AR471591 | TONER | 06/28/2021 | 131.10 | 131.10 | 07/15/2021 |
| 262628 | RHYME BUSINESS PRODUCTS | 29557626 | COPIER | 06/21/2021 | 172.00 | 172.00 | 07/01/2021 |
| 262628 | RHYME BUSINESS PRODUCTS | 29603397 | SHARP COPIERS | 06/28/2021 | 790.91 | 790.91 | 07/15/2021 |
| 261665 | SBCI | SBCI061621 | INSPECTION OF CROCS | | | | |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| | | | CONNECT VALVE AT LIBRARY | 06/16/2021 | 130.00 | 130.00 | 07/01/2021 |
| 261665 | SBCI | SBCI061621-A | INSPECTION OF CROSS CONNECT VALVE AT PD | 06/16/2021 | 130.00 | 130.00 | 07/01/2021 |
| 190957 | SCHILLING PAPER COMPANY | 783438-00 | PURELL HAND SANITIZER | 07/08/2021 | 472.96 | 472.96 | 07/15/2021 |
| 190957 | SCHILLING PAPER COMPANY | 786474-00 | PURELL HAND SANITIZER | 07/08/2021 | 354.72 | 354.72 | 07/15/2021 |
| 190957 | SCHILLING PAPER COMPANY | 821301-01 | PURELL HAND SANITIZER | 07/08/2021 | 236.48 | 236.48 | 07/15/2021 |
| 190957 | SCHILLING PAPER COMPANY | 828872-00 | PAPER TOWELS & BATH TISSUE | 06/17/2021 | 481.48 | 481.48 | 07/01/2021 |
| 190957 | SCHILLING PAPER COMPANY | 833248-00 | PAPER TOWELS | 07/15/2021 | 305.55 | 305.55 | 07/29/2021 |
| 261310 | TOP TIER LLC | 9138 | VACUUM BREAKER REPAIR KIT - PD | 07/21/2021 | 110.50 | 110.50 | 07/29/2021 |
| 211058 | US CELLULAR | 04444382799 | CELL PHONES | 06/08/2021 | 170.70 | 170.70 | 07/01/2021 |
| 211058 | US CELLULAR | 0450137388 | CELL PHONES | 07/08/2021 | 258.30 | 258.30 | 07/29/2021 |
| | Total 10-514130-05 ADMIN/GEN MGMT ISF: | | | | 40,913.40 | 40,913.40 | |
| **10-514240-03 TRAINING** | | | | | | | |
| 262630 | BMO HARRIS BANK CREDIT CA | 5848-0621 | WMCA CONFERENCE EXPENSE | 06/28/2021 | 630.00 | 630.00 | 07/20/2021 |
| | Total 10-514240-03 TRAINING: | | | | 630.00 | 630.00 | |
| **10-515110-03 GENERAL MANAGEMENT - OPERATING** | | | | | | | |
| 262630 | BMO HARRIS BANK CREDIT CA | 5848-0621 | UATTEND | 06/28/2021 | 85.00 | 85.00 | 07/20/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 5848-0621 | OFFICE SUPPLIES | 06/28/2021 | 333.21 | 333.21 | 07/20/2021 |
| 263611 | DIGITALBAY LLC | 7456 | REPLACED STRIKE - REC CENTER | 06/25/2021 | 284.00 | 284.00 | 07/01/2021 |
| 60300 | JOHN DEER FINANCIAL | 75331-82742-0 | GAS USAGE - CITY HALL | 07/14/2021 | 49.00 | 49.00 | 07/29/2021 |
| 110551 | KRUEGER OFFICE SUPPLIES | 89143 | 5 CASES OF 8.5 X 11 COPY PAPER | 06/29/2021 | 196.50 | 196.50 | 07/15/2021 |
| 110551 | KRUEGER OFFICE SUPPLIES | 89155 | TOP EMPLOYEE RECORD MASTER FILE JACKETS 20/PACK | 06/30/2021 | 32.04 | 32.04 | 07/15/2021 |
| 110552 | KRUEGER PRINTING INC | 24980 | #10 REGULAR ENVELOPES CITY HALL, LETTERHEADS, LEATTER HEAD SECOND SHEET | 07/08/2021 | 691.25 | 691.25 | 07/15/2021 |
| 110552 | KRUEGER PRINTING INC | 25226 | BUSINESS CARDS-KURT MUCHOW | 07/08/2021 | 144.00 | 144.00 | 07/15/2021 |
| 261503 | MICHAEL ROBERS | MAD070821 | FULL DETAIL 2010 DODGE CARAVAN - CITY HALL | 07/08/2021 | 225.00 | 225.00 | 07/15/2021 |
| 263104 | WHEEL CITY MOTORS INC | 002081 | CALIPER, PADS, ROTORS, LABOR 2010 DODGE GRAND CARAVAN - CITY HALL | 07/20/2021 | 482.00 | 482.00 | 07/29/2021 |
| 262229 | WISCONSIN RIVER TITLE CONS | 321030901 | CLOSING COSTS - PURCHASE OF SOUTH SCHOOL | 03/11/2021 | 475.00 | 475.00 | 07/01/2021 |
| | Total 10-515110-03 GENERAL MANAGEMENT - OPERATING: | | | | 2,997.00 | 2,997.00 | |
| **10-515200-03 ASSESSMENT OF PROPERTY** | | | | | | | |
| 10046 | ASSOCIATED APPRAISAL INC. | 155174 | ASSESSOR SERVICES | 07/01/2021 | 3,804.24 | 3,804.24 | 07/01/2021 |
| | Total 10-515200-03 ASSESSMENT OF PROPERTY: | | | | 3,804.24 | 3,804.24 | |
| **10-515520-03 GENERAL ACCOUNTING - OPERATING** | | | | | | | |
| 261263 | MARLIN PRINTING & GRAPHIC | 663239 | LASER VOUCHER CHECKS - CITY HALL | 06/25/2021 | 331.44 | 331.44 | 07/01/2021 |
| | Total 10-515520-03 GENERAL ACCOUNTING - OPERATING: | | | | 331.44 | 331.44 | |
| **10-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | AUDITING SERVICES | 07/07/2021 | 9,817.00 | 9,817.00 | 07/15/2021 |
| | Total 10-515700-03 INDEPENDENT AUDITING: | | | | 9,817.00 | 9,817.00 | |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| **10-515940-03 FLEX PLAN ADMINISTRATION** | | | | | | | |
| 50315 | EMPLOYEE BENEFITS | 3320540 | BENNY FEE & ADMIN FEE | 07/15/2021 | 148.50 | 148.50 | 07/29/2021 |
| Total 10-515940-03 FLEX PLAN ADMINISTRATION: | | | | | 148.50 | 148.50 | |
| **10-516110-03 COUNSEL** | | | | | | | |
| 120585 | LAROWE GERLACH TAGGERT L | 5200.000-224 | GENERAL BUSINESS - SERVICES | 06/30/2021 | 2,870.46 | 2,870.46 | 07/15/2021 |
| Total 10-516110-03 COUNSEL: | | | | | 2,870.46 | 2,870.46 | |
| **10-517110-03 HALL-UTILITIES** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 5379440000-0 | GAS-200 S PARK ST | 06/18/2021 | 68.05 | 68.05 | 07/01/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 5379440000-0 | GAS - PD | 07/20/2021 | 55.55 | 55.55 | 07/29/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 6030200000-0 | GAS- CITY HALL | 06/18/2021 | 16.11 | 16.11 | 07/01/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 7755430000-0 | GAS-POLICE | 06/18/2021 | 18.95 | 18.95 | 07/01/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 7755430000-0 | GAS - PD | 07/20/2021 | 16.13 | 16.13 | 07/29/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 8543840000-0 | GAS- FIRE | 06/18/2021 | 88.77 | 88.77 | 07/01/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 854384000-07 | GAS - PARK | 07/20/2021 | 96.12 | 96.12 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | 10517100-03 | UTILITIES-SOUTH SCHOOL | 06/23/2021 | 298.30 | 298.30 | 07/15/2021 |
| 180906 | REEDSBURG UTILITY | 23095-0621 | TELEPHONE- INTERNET - CITY HALL | 06/20/2021 | 673.76 | 673.76 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 23095-0721 | TELEPHONE- INTERNET - CITY HALL | 07/20/2021 | 673.76 | 673.76 | 07/29/2021 |
| 180906 | REEDSBURG UTILITY | 78-0621 | TELEPHONE- INTERNET - FIRE | 06/20/2021 | 202.62 | 202.62 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 78-0721 | TELEPHONE- INTERNET - FIRE | 07/20/2021 | 202.73 | 202.73 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | HALL - UTILITIES | 06/23/2021 | 3,486.69 | 3,486.69 | 07/01/2021 |
| Total 10-517110-03 HALL-UTILITIES: | | | | | 5,897.54 | 5,897.54 | |
| **10-521100-03 PD ADMINISTRATION - OPERATING** | | | | | | | |
| 262630 | BMO HARRIS BANK CREDIT CA | 3561-0621 | ADOPE SUBSCRIPTION - PD | 06/28/2021 | 189.77 | 189.77 | 07/20/2021 |
| 263872 | DELLS-DELTON EMS | DDEMS070121 | LEGAL BLOOD DRAW 5/23/2021 ZEKE LINCKS 21-0944 YES | 07/01/2021 | 25.00 | 25.00 | 07/15/2021 |
| 262483 | JOHN DEERE FINANCIAL | 11113-06024-0 | GAS - PD | 06/14/2021 | 1,213.46 | 1,213.46 | 07/01/2021 |
| 262483 | JOHN DEERE FINANCIAL | 11113-06024-0 | GAS - PD | 07/14/2021 | 1,025.83 | 1,025.83 | 07/29/2021 |
| 261374 | LK DESIGN STUDIO LLC | 8719 | PROFFESSIONAL HEAD SHOT- VICTORIA PYFFEROEN-PD | 07/08/2021 | 25.00 | 25.00 | 07/15/2021 |
| 261374 | LK DESIGN STUDIO LLC | 8730 | HEADSHOT - YEAGER - PD | 07/12/2021 | 25.00 | 25.00 | 07/29/2021 |
| 262289 | QUEST DIAGNOSTICS | 9193739864 | NEW HIRE DRUG TEST | 06/25/2021 | 20.00 | 20.00 | 07/15/2021 |
| 180795 | REEDSBURG AREA AMBULANC | RAAS5070121 | BLOOD DRAWS - JUNE 2021 | 07/06/2021 | 245.00 | 245.00 | 07/15/2021 |
| 180855 | REEDSBURG AREA MEDICAL | 97040816 | NEW HIRE MEDICAL TESTING - PD | 06/07/2021 | 150.00 | 150.00 | 07/29/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800233-0621 | NAILS FOR TARGET RANGE - PD | 06/25/2021 | 14.99 | 14.99 | 07/01/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800233-0721 | 3V LITH BATTERY - PD | 07/25/2021 | 4.99 | 4.99 | 07/29/2021 |
| 190937 | SAUK COUNTY SHERIFF'S OFFI | IN202100895 | ANNUAL ERT EQU FEES-PD | 07/08/2021 | 1,500.00 | 1,500.00 | 07/15/2021 |
| 191006 | STANDARD INSURANCE CO | 630950 0001-0 | DIABILITY INS | 06/16/2021 | 1,047.90 | 1,047.90 | 07/01/2021 |
| 191006 | STANDARD INSURANCE CO | 630950 0001-0 | DIABILITY INS | 07/19/2021 | 562.80 | 562.80 | 07/29/2021 |
| 262553 | THE POLICE AND SHERIFFS PR | 149531 | ID CARD-VICTORIA PYFFEROEN | 07/01/2021 | 17.55 | 17.55 | 07/15/2021 |
| 221075 | VIKING VILLAGE INC | 153105-0621 | PD-RETIREMENTS, SUPPLIES FOR BUTTERFEST | 06/30/2021 | 189.22 | 189.22 | 07/15/2021 |
| 261326 | WATCHGUARD VIDEO | SRINV0021273 | REPAIR LABOR, MAINBOARD, FAN, DOOR-PD | 06/29/2021 | 354.00 | 354.00 | 07/15/2021 |
| 262159 | WAUKESHA COUNTY TECHNIC | S0745815 | K.BLESKE & J.SOLCHENBERGER MATERIAL FEE-VOC ADULT, 38.24 SEMINAR, TUITION VOC ADULT | 06/29/2021 | 650.00 | 650.00 | 07/15/2021 |
| 263104 | WHEEL CITY MOTORS INC | 002030 | SQUAD #35 & #36 LUBE OIL FILTERS, ROTATION - PD | 06/22/2021 | 116.00 | 116.00 | 07/01/2021 |
| 263104 | WHEEL CITY MOTORS INC | 002050 | OIL FILTER, ROATION-PD | 07/07/2021 | 116.00 | 116.00 | 07/15/2021 |
| 263104 | WHEEL CITY MOTORS INC | 002055 | LUBE OIL FILTER, ROTATION-PD | 07/08/2021 | 58.00 | 58.00 | 07/15/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
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| 263104 | WHEEL CITY MOTORS INC | 002355 | INTERCEPTOR FRONT TIRES, AC CONDENSOR W EVAC & RECHARGE - PD | 05/20/2021 | 1,480.00 | 1,480.00 | 07/01/2021 |
| 263055 | WISCONSIN CRISIS NEGOTIAT | 062021-0075 | CRISIS NEGOTIATORS REGISTRATION - PUGH - PD | 06/22/2021 | 200.00 | 200.00 | 07/01/2021 |
| 263506 | WISCONSIN DEPARTMENT OF | BENSON0713 | SUPERVISOR TRAINING-BENSON-PD | 07/13/2021 | 625.00 | 625.00 | 07/15/2021 |
| | Total 10-521100-03 PD ADMINISTRATION - OPERATING: | | | | 9,855.51 | 9,855.51 | |
| **10-521900-03 POLICE UNIFORM ALLOWANCE** | | | | | | | |
| 261208 | BAYCOM INC | EQUIPINV_033 | CARRY ACCESSORY - FOESCH CLOTHING ALLOWANCE - PD | 06/22/2021 | 43.60 | 43.60 | 07/01/2021 |
| 30190 | CHECKERED FLAG LLC | 19109 | VICTORIA PYFFEROEN UNIFORM - POLOS, FLEECE JACKET - PD | 06/22/2021 | 85.50 | 85.50 | 07/01/2021 |
| 30190 | CHECKERED FLAG LLC | 19125 | NAVY FULL ZIP FLEECE WITH NAME AND COMMUNICATIONS LOGO M-1- INITIAL ISSUE | 06/28/2021 | 34.00 | 34.00 | 07/15/2021 |
| 30190 | CHECKERED FLAG LLC | 19158 | HAT WITH PATCH & EMBROIDERED-KNUTH CLOTHING ALLOWANCE-PD | 07/08/2021 | 18.00 | 18.00 | 07/15/2021 |
| 70345 | GALLS INC | 018640783 | BRASS NAMEPLATES - PD | 06/21/2021 | 15.20 | 15.20 | 07/15/2021 |
| 263066 | KATHY LAATSCH | KL070521 | SKECHER BLACK SHOES | 07/05/2021 | 51.99 | 51.99 | 07/15/2021 |
| 262231 | KYLE L YEAGER | KY071221 | UNDER SHIRTS - CLOTHING ALLOWANCE - YEAGER - PD | 07/12/2021 | 17.99 | 17.99 | 07/29/2021 |
| 262917 | STYLE N' STITCHES | 9247 | SAUK ERT LOGOS SPEARS, KNUTH, BOTTEN - PD | 05/06/2021 | 150.00 | 150.00 | 07/29/2021 |
| 263004 | TOP PACK DEFENSE LLC | 6341 | CARRIER W WELT POCKETS - MITTLESTEADT CLOTHING ALLOWANCE - PD | 06/09/2021 | 170.00 | 170.00 | 07/01/2021 |
| 263004 | TOP PACK DEFENSE LLC | 6341 | FRONT UNIFORM POCKET MOLLE - SPEARS CLOTHING ALLOWANCE - PD | 06/09/2021 | 250.00 | 250.00 | 07/01/2021 |
| 263004 | TOP PACK DEFENSE LLC | 6343 | BLAUER SHIRT - BLESKE CLOTHING ALLOWANCE - PD | 06/12/2021 | 109.98 | 109.98 | 07/01/2021 |
| 263004 | TOP PACK DEFENSE LLC | 6395 | STREAMLIGHT, PANTS - BLESKE CLOTHING ALLOWANCE - PD | 06/18/2021 | 193.98 | 193.98 | 07/01/2021 |
| 263004 | TOP PACK DEFENSE LLC | 6451 | RICHARD WOLF-STREAMLIGHT LED HP* | 07/02/2021 | 120.00 | 120.00 | 07/15/2021 |
| 263004 | TOP PACK DEFENSE LLC | 6521 | BLAUER BOOTS - WOLF CLOTHING ALLOWANCE - PD | 07/17/2021 | 162.00 | 162.00 | 07/29/2021 |
| | Total 10-521900-03 POLICE UNIFORM ALLOWANCE: | | | | 1,422.24 | 1,422.24 | |
| **10-523100-03 FIRE ADMINISTRATION-OPERATING** | | | | | | | |
| 261208 | BAYCOM INC | SRVCE000000 | MAINTENANCE AGREEMENT 1 YEAR TERM - 7/1/2021-6/30/2022 - FIRE | 07/01/2021 | 1,200.00 | 1,200.00 | 07/29/2021 |
| 20120 | BEST SERVICE | 174173 | CLEAN MATS & TOWELS - FIRE | 07/20/2021 | 66.78 | 66.78 | 07/29/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 1794-0621 | LOCKBOXES - FIRE | 06/28/2021 | 1,219.91 | 1,219.91 | 07/20/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 1794-0621 | CONFERENCE EXPENSES - FIRE | 06/28/2021 | 340.00 | 340.00 | 07/20/2021 |
| 30172 | CARQUEST OF REEDSBURG | 5151-0630 | BATTERY, OLD BETTSY-FIRE | 06/30/2021 | 201.53 | 201.53 | 07/15/2021 |
| 261209 | GENERAL COMMUNICATIONS I | 295365 | ANALOG VOICE PAGERx6, PRGRAMMING OF EQ, EXT WARRANTY | 06/29/2021 | 2,475.00 | 2,475.00 | 07/15/2021 |
| 100520 | JEFFERSON FIRE & SAFETY | IN131128 | FACESHIELDS & SCOTCHLITE TRAPEZOIDS - FIRE | 07/13/2021 | 366.20 | 366.20 | 07/29/2021 |
| 110552 | KRUEGER PRINTING INC | 25278 | SIGNS NUMBER PLATE AND NAMEPLATE NOLDEN - FIRE | 07/08/2021 | 45.50 | 45.50 | 07/15/2021 |
| 261507 | NORTH STAR EMERGENCY VE | 2780 | PUMP TEST, ENGINE #3,WATEROUR PRIMER VALVE-FIRE | 06/16/2021 | 1,338.50 | 1,338.50 | 07/15/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800195-0621 | PARTS-FIRE | 06/25/2021 | 104.61 | 104.61 | 07/15/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800195-0721 | AAA BATTERIES - FIRE | 07/25/2021 | 35.98 | 35.98 | 07/29/2021 |
| 190980 | SERVICE ELECTRIC | 21488 | INSTALLING CIRCUIT -FIRE STATION | 07/02/2021 | 1,915.53 | 1,915.53 | 07/15/2021 |
| 262016 | SOUTHERN WISCONSIN & NOR | 6096 | SOUTHERN WISC/NORTHERN IL FIRE RESCUE ASSOC | | | | |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
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| | | | MEMBERSHIP DUES 2021 | 06/24/2021 | 30.00 | 30.00 | 07/01/2021 |
| 263776 | STEVEN DEMPSEY | SD-0721 | HOTSPOT CHARGE TO RUN IPAD FOR INSPECTIONS FOR PERSONAL CELL PHONE - FIRE | 07/01/2021 | 20.00 | 20.00 | 07/01/2021 |
| 263373 | UNITED COOPERATIVE | 0711865-0621 | ROADMASTER FUEL - FIRE | 06/30/2021 | 393.74 | 393.74 | 07/29/2021 |
| | Total 10-523100-03 FIRE ADMINISTRATION-OPERATING: | | | | 9,753.28 | 9,753.28 | |
| **10-524100-03 BUILDING INSPECTION-OPERATING** | | | | | | | |
| 261657 | JAMES O. SANDBERG SR | JS061721 | INSPECTION FOREMOST FARMS 6/17/21 | 06/17/2021 | 35.00 | 35.00 | 07/01/2021 |
| 261657 | JAMES O. SANDBERG SR | JS070221 | 501 S PINE TEMP ELEC SERVICES ELEC | 07/02/2021 | 35.00 | 35.00 | 07/15/2021 |
| 261657 | JAMES O. SANDBERG SR | JS070721 | DUNKIN DONUT ABOVE CEILING ELECT INSPECTION | 07/07/2021 | 35.00 | 35.00 | 07/15/2021 |
| 261657 | JAMES O. SANDBERG SR | JS071621 | INSPECTIONS ALBERT & VIKING 7/16/2021 | 07/16/2021 | 70.00 | 70.00 | 07/29/2021 |
| 261657 | JAMES O. SANDBERG SR | JS072621 | INSPECTION 7/26/21 HUNTINGTON PARK BUILDING #2 | 07/26/2021 | 35.00 | 35.00 | 07/29/2021 |
| 261657 | JAMES O. SANDBERG SR | JS07621 | 1830 HUNTINGTON PARK 3RD FLOOR ELEC INSPECTION | 07/06/2021 | 35.00 | 35.00 | 07/15/2021 |
| 60300 | JOHN DEER FINANCIAL | 75331-82742-0 | GAS USAGE - BUILDING INSPECTION | 07/14/2021 | 40.40 | 40.40 | 07/29/2021 |
| | Total 10-524100-03 BUILDING INSPECTION-OPERATING: | | | | 285.40 | 285.40 | |
| **10-525100-03 EMERGENCY GOVERNMENT** | | | | | | | |
| 180905 | REEDSBURG UTILITY | RUC 0621 | EMERGENCY GOVERNMENT | 06/23/2021 | 73.64 | 73.64 | 07/01/2021 |
| | Total 10-525100-03 EMERGENCY GOVERNMENT: | | | | 73.64 | 73.64 | |
| **10-525600-03 COMMUNICATIONS - OPERATING** | | | | | | | |
| 261208 | BAYCOM INC | EQUIPINV_033 | IMPRESS BAT - RADIO BATTERY - PD | 06/15/2021 | 134.80 | 134.80 | 07/01/2021 |
| 261208 | BAYCOM INC | EQUIPINV_033 | PD- WINDOWS RECOVERY DISC | 07/07/2021 | 45.00 | 45.00 | 07/15/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 5848-0621 | PD SUPPLIES | 06/28/2021 | 105.58 | 105.58 | 07/20/2021 |
| 60398 | FRONTIER | 2094-012403-5 | BASIC SERVICE - PD | 07/07/2021 | 48.13 | 48.13 | 07/15/2021 |
| 60398 | FRONTIER | 8846-092602-5 | BASIC SERVICE - PD | 07/10/2021 | 58.00 | 58.00 | 07/29/2021 |
| 70345 | GALLS INC | 018735120 | LIFE SAVING COMMENDATION BAR - PD | 07/02/2021 | 100.40 | 100.40 | 07/29/2021 |
| 110551 | KRUEGER OFFICE SUPPLIES | 88977 | TIME CARDS FOR LATHEM | 06/02/2021 | 72.08 | 72.08 | 07/15/2021 |
| 160760 | PITNEY BOWES INC | 3313801285 | PD- SENDPRO C SERIES-VERSION 4 IMI METER, IMI BASE, INTEGRATED SCALE | 06/25/2021 | 142.53 | 142.53 | 07/15/2021 |
| 180906 | REEDSBURG UTILITY | 20369-0621 | TELEPHONE- INTERNET - PD | 06/20/2021 | 1,215.19 | 1,215.19 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 20369-0721 | TELEPHONE- INTERNET - PD | 07/20/2021 | 1,189.97 | 1,189.97 | 07/29/2021 |
| | Total 10-525600-03 COMMUNICATIONS - OPERATING: | | | | 3,111.68 | 3,111.68 | |
| **10-531300-03 REGULATION & INSP - OPERATING** | | | | | | | |
| 263037 | WM INSPECTIONS LLC | WM070721 | WEIGHTS & MEASURES- 62.4 HOURS OF INSPECTION WORK | 07/07/2021 | 3,900.00 | 3,900.00 | 07/15/2021 |
| | Total 10-531300-03 REGULATION & INSP - OPERATING: | | | | 3,900.00 | 3,900.00 | |
| **10-541100-03 FLEET, SHED, & MACH - OPS** | | | | | | | |
| 10011 | AIRGAS | 9980527340 | OXYGEN | 06/30/2021 | 28.16 | 28.16 | 07/15/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 4320840000-0 | GAS-WALNUT STREET | 06/18/2021 | 58.60 | 58.60 | 07/01/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 4320840000-0 | GAS - OLD SHOP | 07/20/2021 | 60.49 | 60.49 | 07/29/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 7380027668-0 | GAS-SHOP | 06/28/2021 | 28.41 | 28.41 | 07/15/2021 |
| 263735 | ASAP REPAIR AND RECOVERY | 10335 | SNOW PLOW TRUCK TRANSMISSION, SUPPLIES AND LABOR - SHOP | 06/25/2021 | 7,035.00 | 7,035.00 | 07/01/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| 263735 | ASAP REPAIR AND RECOVERY | 10336 | SNOW PLOW TRUCK PARTS, LABOR SPEED SENSOR - SHOP | 06/25/2021 | 1,167.30 | 1,167.30 | 07/01/2021 |
| 20066 | BADGER WELDING SUPPLIES | 3659190 | OCYGEN / ACETYLENE | 06/30/2021 | 6.00 | 6.00 | 07/15/2021 |
| 30172 | CARQUEST OF REEDSBURG | 1600-0621 | PARTS & SUPPLIES | 06/30/2021 | 710.63 | 710.63 | 07/15/2021 |
| 262278 | CINTAS CORP | 4086262906 | CARHARTT CLOTHING - SHOP, WWTP, PARKS | 06/04/2021 | 135.68 | 135.68 | 07/29/2021 |
| 262278 | CINTAS CORP | 4086901266 | CARHARTT SHOP, PARKS, WWTP | 06/10/2021 | 141.94 | 141.94 | 07/29/2021 |
| 262278 | CINTAS CORP | 4087513572 | CARHARTT CLOTHING SHOP, PARKS, WWTP | 06/17/2021 | 140.91 | 140.91 | 07/29/2021 |
| 262278 | CINTAS CORP | 5066077988 | EMERGENCY KIT SUPPLIES AND CLEANED - SHOP | 06/17/2021 | 101.09 | 101.09 | 07/01/2021 |
| 40295 | DOROWS SEPTIC TANK SERVI | 291083 | PORTABLE TOILET RENTAL - 6/28-7/28 & 7/28-8/28/2021 - 8T STREET | 07/21/2021 | 230.00 | 230.00 | 07/29/2021 |
| 80455 | HARTJE TIRE CENTER INC | 40-84834 | SERVICE CALL REPAIR LEFT FRONT JD LOADER - SHOP | 06/17/2021 | 194.50 | 194.50 | 07/01/2021 |
| 263816 | HELLENBRAND REPAIR LLC | 9283 | EVACUATE & RECHARGE AC SYSTEM, REPLACE AC COMPRESSOR 2012 INT - SHOP | 07/02/2021 | 216.30 | 216.30 | 07/15/2021 |
| 263816 | HELLENBRAND REPAIR LLC | 9310 | EVACUATE & RECHARGE A/C SYSTEM, FREON ON 2019 INL - SHOP | 07/09/2021 | 79.83 | 79.83 | 07/29/2021 |
| 60300 | JOHN DEER FINANCIAL | 75331-82742-0 | GAS USAGE - PW | 07/14/2021 | 1,572.26 | 1,572.26 | 07/29/2021 |
| 120400 | LA FARGE TRUCK CENTER | 03P3221 | GAUGE, FUEL SENDER, 16 INCH, 33 | 06/29/2021 | 236.48 | 236.48 | 07/15/2021 |
| 120400 | LA FARGE TRUCK CENTER | 03P3253 | COMPRESSOR | 07/01/2021 | 369.09 | 369.09 | 07/15/2021 |
| 120400 | LA FARGE TRUCK CENTER | 03W1503 | OIL, IPR VALVE, ANTIFREEZE, OIL FILTER, 1/2 LOOM, DELVAC, FUEL FILTER, LF | 06/15/2021 | 1,291.98 | 1,291.98 | 07/15/2021 |
| 263489 | MACQUEEN EQUIPMENT | P20246 | PARTS - SHOP | 07/15/2021 | 121.55 | 121.55 | 07/29/2021 |
| 130648 | MENARDS BARABOO | 68459 | PARTS | 07/02/2021 | 30.89 | 30.89 | 07/15/2021 |
| 130655 | MEYER OIL COMPANY | 101666A | 55/1 TERSUS DEF OPEN - SHOP | 07/22/2021 | 177.10 | 177.10 | 07/29/2021 |
| 130655 | MEYER OIL COMPANY | 697186 | DIESEL FUEL | 06/28/2021 | 2,121.41 | 2,121.41 | 07/01/2021 |
| 263324 | O'REILLY STORE 2341 | 2341-117650 | AIR FILTER, OIL FILTER, LEAKESEAL, BRAKE CLEANER 2007 DODGE 1/2 TON - SHOP | 07/07/2021 | 117.39 | 117.39 | 07/29/2021 |
| 261378 | PLATINUM CHEMICALS INC | 9031 | MULTI PURPOSE HAND WIPES - SHOP | 07/15/2021 | 454.00 | 454.00 | 07/15/2021 |
| 180844 | QUILLIN'S INC | 16537 | SHOP-WATER | 06/30/2021 | 168.00 | 168.00 | 07/15/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800027-0621 | SUPPLIES | 06/25/2021 | 126.63 | 126.63 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 20228-0621 | TELEPHONE- INTERNET - SHOP | 06/20/2021 | 193.60 | 193.60 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 20228-0721 | TELEPHONE- INTERNET - SHOP | 07/20/2021 | 193.60 | 193.60 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | GARAGE | 06/23/2021 | 1,683.56 | 1,683.56 | 07/01/2021 |
| 261249 | REGISTRATION FEE TRUST | SHOPINTL071 | TITLE & PLATE FEE FOR 2003 INTL TRUCK - VAC - SHOP | 07/14/2021 | 169.50 | 169.50 | 07/15/2021 |
| 190985 | SHARE CORPORATION | 173320 | ANTI-FOG - SHOP | 07/12/2021 | 103.47 | 103.47 | 07/29/2021 |
| 262528 | SKINNER SHOP | WI001201 | REPLACE BLOWN DISCHARGE HOSE ON AIR COMPRESSOR | 06/30/2021 | 175.25 | 175.25 | 07/15/2021 |
| 262528 | SKINNER SHOP | WI001204 | REPLACE THE LEFT REAR WHEEL SEAL | 07/06/2021 | 323.04 | 323.04 | 07/15/2021 |
| 262528 | SKINNER SHOP | WI001206 | REPLACE BRAKE CHAMBER ON IHC DUMP TRUCK - SHOP | 07/12/2021 | 83.17 | 83.17 | 07/15/2021 |
| 261284 | TRUCK COUNTRY OF WISC | X201708317:0 | FAN CLUTCH - SHOP | 06/17/2021 | 605.65 | 605.65 | 07/01/2021 |
| 261284 | TRUCK COUNTRY OF WISC | X201711503:01 | ALTERNATOR, TUBE, CONNECTOR, | 07/08/2021 | 265.52 | 265.52 | 07/15/2021 |
| 221074 | VIKING EXPRESS MART | 61050-0621 | DIESEL - SHOP | 06/30/2021 | 2,938.88 | 2,938.88 | 07/15/2021 |
| 261646 | WORKSITE CARE LLC | 23380 | DOT PHYSICAL - SCHERBERT - SHOP | 07/09/2021 | 100.00 | 100.00 | 07/29/2021 |
| | Total 10-541100-03 FLEET, SHED, & MACH - OPS: | | | | 23,956.86 | 23,956.86 | |
| **10-542700-03** | **CITY ENGINEER/PW ADMIN-OPS** | | | | | | |
| 262630 | BMO HARRIS BANK CREDIT CA | 8250-0621 | ICLOUD STORAGE | 06/28/2021 | .99 | .99 | 07/20/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| | Total 10-542700-03 CITY ENGINEER/PW ADMIN-OPS: | | | | .99 | .99 | |
| **10-543100-03 STS/TRFC/TREE/BRUSH/SW - OPS** | | | | | | | |
| 261489 | DIAMOND VOGEL PAINT CTR | 255180275 | SUERLINE ARC TRF, GLASS BEAD STD-M247, WHITE FED ARC TFD FD, | 06/14/2021 | 3,987.00 | 3,987.00 | 07/15/2021 |
| 261489 | DIAMOND VOGEL PAINT CTR | 255181503 | WHITE FED ARCH TRF FD, (BACK ORDER) | 06/14/2021 | 312.50 | 312.50 | 07/15/2021 |
| 80470 | HILLS WIRING INC | 77730 | REPLACE RED LIGHT & RED 12" LED REPLACEMENT | 07/14/2021 | 398.60 | 398.60 | 07/29/2021 |
| 60300 | JOHN DEER FINANCIAL | 75331-82742-0 | PARTS | 07/14/2021 | 17.42 | 17.42 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | TRAFFIC CONTROL | 06/23/2021 | 227.23 | 227.23 | 07/01/2021 |
| 263469 | SHOW STRIPING INDUSTRIES | 21-0174 | TRUE VALUE ROADWAY PATCHING/SEAL COAT EASEMENT AREA | 06/28/2021 | 4,925.00 | 4,925.00 | 07/15/2021 |
| 201029 | T & M GENERAL CONTRACTOR | 23357 | BREAKOUT & REPAIR MAIN STREET DOWNTOWN 4 LANES | 07/07/2021 | 15,356.00 | 15,356.00 | 07/15/2021 |
| 201025 | TAPCO | I702458 | STREET SIGNS | 07/15/2021 | 564.79 | 564.79 | 07/29/2021 |
| 262229 | WISCONSIN RIVER TITLE CONS | 321051883 | TITLE - 800 3RD STREET | 05/14/2021 | 125.00 | 125.00 | 07/01/2021 |
| | Total 10-543100-03 STS/TRFC/TREE/BRUSH/SW - OPS: | | | | 25,913.54 | 25,913.54 | |
| **10-544200-03 STREET LIGHTING** | | | | | | | |
| 180905 | REEDSBURG UTILITY | RUC 0621 | STREET LIGHTS | 06/23/2021 | 13,592.46 | 13,592.46 | 07/01/2021 |
| | Total 10-544200-03 STREET LIGHTING: | | | | 13,592.46 | 13,592.46 | |
| **10-544700-03 FLOOD DAMAGE** | | | | | | | |
| 80484 | HOLTZ LIME, GRAVEL & | 16145 | FLOOD DAMAGE DEMOLITION OF HOMES | 07/22/2021 | 85,087.10 | 85,087.10 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | FLOOD PROPERTIES | 06/23/2021 | 30.57 | 30.57 | 07/01/2021 |
| | Total 10-544700-03 FLOOD DAMAGE: | | | | 85,117.67 | 85,117.67 | |
| **10-545200-03 PARKING LOTS** | | | | | | | |
| 180905 | REEDSBURG UTILITY | RUC 0621 | PARKING LOTS | 06/23/2021 | 153.08 | 153.08 | 07/01/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | POOL | 06/23/2021 | 2,167.70 | 2,167.70 | 07/01/2021 |
| | Total 10-545200-03 PARKING LOTS: | | | | 2,320.78 | 2,320.78 | |
| **10-552300-03 SWIMMING POOL - OPERATING** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 2613740000-0 | GAS-POOL | 06/28/2021 | 1,470.44 | 1,470.44 | 07/15/2021 |
| 20062 | BADGER SWIMPOOLS | 50964 | LADDER TREAD & VALVE CONTROLLER - POOL | 05/26/2021 | 1,653.25 | 1,653.25 | 07/01/2021 |
| 20062 | BADGER SWIMPOOLS | 50985 | CHANGE KIDDIE POOL FEATURE CHECK VALVE AND PARTS - POOL | 06/28/2021 | 657.50 | 657.50 | 07/29/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 2833-0621 | LIFEGUARD CERTIFICATION - POOL | 06/28/2021 | 336.00 | 336.00 | 07/20/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 2833-0621 | POOL SUPPLIES | 06/28/2021 | 597.93 | 597.93 | 07/20/2021 |
| 80495 | HUB CHEMICAL COMPANY INC | 6362 | CHLORINE - POOL | 06/23/2021 | 467.50 | 467.50 | 07/01/2021 |
| 80495 | HUB CHEMICAL COMPANY INC | 6428 | CHLORINE, CALCIUM CHLORIDE - POOL | 07/07/2021 | 644.00 | 644.00 | 07/15/2021 |
| 80495 | HUB CHEMICAL COMPANY INC | 6479 | CHLORINE - POOL | 07/21/2021 | 384.00 | 384.00 | 07/29/2021 |
| 263873 | LINDA SPENCER | SPENCER071 | LIFEQUARD CLASS REIMBURSEMENT FOR ELLA | 07/14/2021 | 230.00 | 230.00 | 07/15/2021 |
| 130648 | MENARDS BARABOO | 68305 | ALKAPLUS, PINE CLEANER, CLEANING SUPPLIES - POOL | 06/30/2021 | 69.59 | 69.59 | 07/15/2021 |
| 262077 | RECREATION SUPPLY COMPAN | 432108 | REPLACEMENT LIFEGUARD CHAIR SEAT - POOL | 07/24/2021 | 584.13 | 584.13 | 07/29/2021 |
| 180825 | REEDSBURG FIRE DEPT | 8283 | CHECK EXTINGUISHERS - POOL | 06/30/2021 | 8.25 | 8.25 | 07/15/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800027-0621 | SUPPLIES | 06/25/2021 | 149.43 | 149.43 | 07/01/2021 |
| 261665 | SBCI | SBCI061721 | INSPECTION OF CROSS | | | | |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| | | | CONNECT - POOL | 06/17/2021 | 130.00 | 130.00 | 07/29/2021 |
| 190980 | SERVICE ELECTRIC | 21476 | REPAIR TO OPEN BOX AT POOL; 4X4X2 PVC JUNCTION BOX & 1/2" KNOCKOUT PLUG | 06/29/2021 | 90.66 | 90.66 | 07/15/2021 |
| 191030 | SUPERIOR CHEMICAL CORP | 306053 | CLEANING SUPPLIES - POOL | 06/24/2021 | 310.14 | 310.14 | 07/01/2021 |
| 191030 | SUPERIOR CHEMICAL CORP | 307827 | HAND CLEANER DISPENSER - POOL | 07/14/2021 | 143.22 | 143.22 | 07/29/2021 |
| 263878 | SYMONS RECREATION COMPL | 4116 | WSI CLASS THIEDING, DELKAMPS, KLANG - POOL | 07/22/2021 | 960.00 | 960.00 | 07/29/2021 |
| | Total 10-552300-03 SWIMMING POOL - OPERATING: | | | | 8,886.04 | 8,886.04 | |
| **10-552500-01 OTHER SUMMER REC - WAGES** | | | | | | | |
| 263850 | CONNOR SUKUP | CS062421 | GAME DAY FIELD WORKER 54 HOURS AT $15 HOUR | 06/24/2021 | 810.00 | 810.00 | 07/01/2021 |
| 263643 | ISAAC HENKE | IH062421 | GAME DAY FIELD WORKER 37 HOURS AT $15/HOUR | 06/24/2021 | 555.00 | 555.00 | 07/01/2021 |
| 263851 | ZACK A BREKKE | ZB062421 | GAME DAY WORKER 15.5 HOURS @ $15/HOUR | 06/24/2021 | 232.50 | 232.50 | 07/01/2021 |
| | Total 10-552500-01 OTHER SUMMER REC - WAGES: | | | | 1,597.50 | 1,597.50 | |
| **10-552500-03 OTHER SUMMER REC - OPERATING** | | | | | | | |
| 20060 | BADGER SPORTING GOODS | AAL003905-AA | MVP COMBO BASEBALL/SOFTBALL PITCH | 05/20/2021 | 995.00 | 995.00 | 07/15/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 2833-0621 | TOT LOT SUPPLIES | 06/28/2021 | 9.56 | 9.56 | 07/20/2021 |
| 263855 | BRAEDEN ROBERT HORKMAN | BW062921 | SOCCER CLINCI ASSISTANT | 06/29/2021 | 125.00 | 125.00 | 07/01/2021 |
| 30190 | CHECKERED FLAG LLC | 19077 | WHITE T-SHIRTS - TOT LOT | 06/17/2021 | 216.00 | 216.00 | 07/01/2021 |
| 263052 | FABIAN LUNA OLIVARES | FO062921 | SOCCER CLINIC SUPERVISOR | 06/29/2021 | 250.00 | 250.00 | 07/01/2021 |
| 263445 | ISMAEL OLIVARES | IO062921 | SOCCER CLINIC ASSISTANT | 06/29/2021 | 125.00 | 125.00 | 07/01/2021 |
| 262036 | NEVCO INC | 0000193815 | BASEBALL CONTROL - PARKS | 06/17/2021 | 816.29 | 816.29 | 07/01/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800027-0621 | SUPPLIES | 06/25/2021 | 94.24 | 94.24 | 07/01/2021 |
| 221075 | VIKING VILLAGE INC | 152300-0621 | TOT LOT SNACKS | 06/30/2021 | 10.86 | 10.86 | 07/15/2021 |
| | Total 10-552500-03 OTHER SUMMER REC - OPERATING: | | | | 2,641.95 | 2,641.95 | |
| **10-553400-03 CELEBRATIONS & ENTERTAINMENT** | | | | | | | |
| 180905 | REEDSBURG UTILITY | RUC 0621 | CELEBRATIONS/ENTERTAINME NT | 06/23/2021 | 32.56 | 32.56 | 07/01/2021 |
| | Total 10-553400-03 CELEBRATIONS & ENTERTAINMENT: | | | | 32.56 | 32.56 | |
| **10-554100-03 PARKS - OPERATING** | | | | | | | |
| 261363 | BEACON ATHLETICS | 0533256-IN | ECONOMY YELLOW FENCE CAP | 06/25/2021 | 418.00 | 418.00 | 07/01/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 2833-0621 | PARKS SUPPLIES | 06/28/2021 | 142.00 | 142.00 | 07/20/2021 |
| 30172 | CARQUEST OF REEDSBURG | 1600-0621 | PARTS & SUPPLIES | 06/30/2021 | 62.18 | 62.18 | 07/15/2021 |
| 40295 | DOROWS SEPTIC TANK SERVI | 290999 | PORTABLE TOILET RENTAL 6/25/2021 | 06/30/2021 | 330.00 | 330.00 | 07/15/2021 |
| 60300 | JOHN DEER FINANCIAL | 75331-82742-0 | FERTILIZER, CHAIN SAW, SUPPLIES | 07/14/2021 | 942.50 | 942.50 | 07/29/2021 |
| 60300 | JOHN DEER FINANCIAL | 75331-82742-0 | GAS USAGE - PARKS | 07/14/2021 | 256.31 | 256.31 | 07/29/2021 |
| 110552 | KRUEGER PRINTING INC | 25335 | BUSINESS CARDS-M SCOTT | 07/08/2021 | 69.00 | 69.00 | 07/15/2021 |
| 263067 | LANGE PLUMBING | 31202402 | POLY PIPE, PEX PIPE, MUELLER COMP - PARKS | 07/23/2021 | 2,002.00 | 2,002.00 | 07/29/2021 |
| 263067 | LANGE PLUMBING | 31305316 | CHICAGO FAUCET MANUAL - PARKS | 07/14/2021 | 175.00 | 175.00 | 07/29/2021 |
| 130643 | MCFARLANE MFG CO INC | 589665 | RENTAL HYDRAULIC AUGER - PARKS | 07/22/2021 | 74.00 | 74.00 | 07/29/2021 |
| 261769 | MIDWEST SEALCOAT LLC | 4365 | RESTRIPE TWO BASKETBALL COURTS | 07/16/2021 | 1,700.00 | 1,700.00 | 07/29/2021 |
| 180820 | REEDSBURG FARMERS CO | 45677 | TIRE | 06/02/2021 | 105.00 | 105.00 | 07/15/2021 |
| 180820 | REEDSBURG FARMERS CO | S45732 | 205/75R14 TIRES, WHEEL RIM, TIRE DISPOSAL - PARKS | 07/02/2021 | 393.00 | 393.00 | 07/15/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800027-0621 | SUPPLIES | 06/25/2021 | 914.93 | 914.93 | 07/01/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| 180906 | REEDSBURG UTILITY | 23677-0621 | TELEPHONE- PARKS | 06/20/2021 | 91.70 | 91.70 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 23677-0721 | TELEPHONE- PARKS | 07/20/2021 | 92.33 | 92.33 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | PARKS | 06/23/2021 | 2,442.26 | 2,442.26 | 07/01/2021 |
| 263597 | THE FLOWER SHOP LLP | 100000629 | FERTILIZER FOR SUMMER PLANTS DOWNTOWN | 05/17/2021 | 75.75 | 75.75 | 07/29/2021 |
| 211058 | US CELLULAR | 04444382799 | CELL PHONES | 06/08/2021 | 52.10 | 52.10 | 07/01/2021 |
| 211058 | US CELLULAR | 0450137388 | CELL PHONES | 07/08/2021 | 77.58 | 77.58 | 07/29/2021 |
| | Total 10-554100-03 PARKS - OPERATING: | | | | 10,415.64 | 10,415.64 | |
| **10-554500-03 REEDS AREA COMM ARENA (RACA)** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 6077650000-0 | GAS-RACA | 07/01/2021 | 59.03 | 59.03 | 07/15/2021 |
| 180906 | REEDSBURG UTILITY | 20275-0621 | TELEPHONE- RACA | 06/20/2021 | 31.65 | 31.65 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 20275-0721 | TELEPHONE- RACA | 07/20/2021 | 31.65 | 31.65 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | RACA | 06/23/2021 | 936.02 | 936.02 | 07/01/2021 |
| | Total 10-554500-03 REEDS AREA COMM ARENA (RACA): | | | | 1,058.35 | 1,058.35 | |
| **10-561300-03 WEED CONTROL - OPERATING** | | | | | | | |
| 160770 | PRESTIGE LANDSCAPING LLC | 20542 | LAWNMOWING | 07/23/2021 | 250.00 | 250.00 | 07/29/2021 |
| | Total 10-561300-03 WEED CONTROL - OPERATING: | | | | 250.00 | 250.00 | |
| **10-563300-03 LONG RANGE PLANNING-OPERATING** | | | | | | | |
| 211058 | US CELLULAR | 04444382799 | CELL PHONES | 06/08/2021 | 25.88 | 25.88 | 07/01/2021 |
| 211058 | US CELLULAR | 0450137388 | CELL PHONES | 07/08/2021 | 38.54 | 38.54 | 07/29/2021 |
| | Total 10-563300-03 LONG RANGE PLANNING-OPERATING: | | | | 64.42 | 64.42 | |
| **10-564400-03 INDUSTRIAL DEVELOPMENT** | | | | | | | |
| 180905 | REEDSBURG UTILITY | RUC 0621 | INDUSTRIAL DEVELOPMENT | 06/23/2021 | 13.99 | 13.99 | 07/01/2021 |
| 221070 | VIERBICHER ASSOCIATES INC | 210040-00006 | RIDC- 2021 GENERAL | 07/14/2021 | 3,070.75 | 3,070.75 | 07/29/2021 |
| | Total 10-564400-03 INDUSTRIAL DEVELOPMENT: | | | | 3,084.74 | 3,084.74 | |
| **10-564900-03 COMMUNITY DEVELOPMENT AUTHORIT** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 4175177410-0 | GAS- VINE | 06/18/2021 | 49.88 | 49.88 | 07/01/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 4175177410-0 | GAS - VINE ST | 07/20/2021 | 42.88 | 42.88 | 07/29/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 6250757162-0 | GAS-134 EAGLE ST | 06/28/2021 | 17.34 | 17.34 | 07/15/2021 |
| 261420 | JAMES J & REBECCA J KRUEG | CD-072021 | INCUBATOR MONTHLY PAYMENT - JULY 2021- CRAFDEE'S | 07/01/2021 | 300.00 | 300.00 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 23786-0621 | TELEPHONE- FOOD PANTRY | 06/20/2021 | 33.60 | 33.60 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 23786-0721 | TELEPHONE- FOOD PANTRY | 07/20/2021 | 33.60 | 33.60 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | CDA | 06/23/2021 | 90.16 | 90.16 | 07/01/2021 |
| 263408 | TRAEDER RENTAL | LMM-0721 | INCUBATOR MONTHLY PAYMENT - JULY 2021 | 07/01/2021 | 1,000.00 | 1,000.00 | 07/01/2021 |
| 263408 | TRAEDER RENTAL | TH-072021 | INCUBATOR MONTHLY PAYMENT - JULY 2021 THE SPOT | 07/01/2021 | 600.00 | 600.00 | 07/01/2021 |
| | Total 10-564900-03 COMMUNITY DEVELOPMENT AUTHORIT: | | | | 2,167.46 | 2,167.46 | |
| **10-577100-03 CEMETERY EXPENSES** | | | | | | | |
| 261510 | GREENWOOD CEMETERY ASS | GC070121 | ANNUAL CEMETERY PAYMENT | 07/01/2021 | 20,000.00 | 20,000.00 | 07/01/2021 |
| | Total 10-577100-03 CEMETERY EXPENSES: | | | | 20,000.00 | 20,000.00 | |
| **11-517110-03 300 VINE ST. UTILITIES** | | | | | | | |
| 180905 | REEDSBURG UTILITY | RUC 0621 | TIF 6 HARDWARE STORE | 06/23/2021 | 682.84 | 682.84 | 07/01/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| | Total 11-517110-03 300 VINE ST. UTILITIES: | | | | 682.84 | 682.84 | |
| **11-567000-03 ECONOMIC DEVELOPMENT** | | | | | | | |
| 221070 | VIERBICHER ASSOCIATES INC | 210224-00001 | TID 10 CREATION | 07/14/2021 | 2,252.25 | 2,252.25 | 07/29/2021 |
| | Total 11-567000-03 ECONOMIC DEVELOPMENT: | | | | 2,252.25 | 2,252.25 | |
| **15-514240-03 TRAINING** | | | | | | | |
| 262630 | BMO HARRIS BANK CREDIT CA | 5848-0621 | COURT CONFERENCE EXPENSE | 06/28/2021 | 164.00 | 164.00 | 07/20/2021 |
| | Total 15-514240-03 TRAINING: | | | | 164.00 | 164.00 | |
| **15-515120-03 MUNICIPAL COURT - OPERATING** | | | | | | | |
| 263765 | CREDIT MANAGEMENT CONTR | 06302021 REE | SKIP TRACING- MUN COURT | 06/30/2021 | 22.00 | 22.00 | 07/15/2021 |
| 201100 | TOWNSHIP OF LAVALLE | CTFEES-0621 | COURT FEES-JUNE | 06/30/2021 | 743.76 | 743.76 | 07/15/2021 |
| 211058 | US CELLULAR | 04444382799 | CELL PHONES | 06/08/2021 | 18.18 | 18.18 | 07/01/2021 |
| 211058 | US CELLULAR | 0450137388 | CELL PHONES | 07/08/2021 | 27.04 | 27.04 | 07/29/2021 |
| | Total 15-515120-03 MUNICIPAL COURT - OPERATING: | | | | 810.98 | 810.98 | |
| **15-515121-03 STATE FEES - COURT** | | | | | | | |
| 231139 | STATE OF WISCONSIN | 56-15663-0621 | COURT FEES - JUNE | 06/30/2021 | 6,641.60 | 6,641.60 | 07/15/2021 |
| | Total 15-515121-03 STATE FEES - COURT: | | | | 6,641.60 | 6,641.60 | |
| **15-515122-03 COUNTY FEES - COURT** | | | | | | | |
| 190940 | SAUK COUNTY TREASURER | CTFEES-0621 | COURT FEES - JUNE | 06/30/2021 | 2,239.54 | 2,239.54 | 07/15/2021 |
| | Total 15-515122-03 COUNTY FEES - COURT: | | | | 2,239.54 | 2,239.54 | |
| **15-515123-03 RESTITUTION FEES - COURT** | | | | | | | |
| 263871 | ASHLEY JAHNKE | OVERPAYMEN | OVERPAYMENT | 06/30/2021 | 98.80 | 98.80 | 07/15/2021 |
| 262894 | COREY A BRUNETT | RESTITUTION | SCOTT A BUNDE 9P800Q6N2X 2015 CRIMINAL DAMAGE TO PROPERTY | 06/30/2021 | 355.14 | 355.14 | 07/15/2021 |
| 262747 | DEBORAH DAY | RESTITUTION | DC ANTONIO CONNER JR 9P8010TWX9 CRIMINAL DAMAGE TO PROPERTY 1/10/2016 | 06/30/2021 | 5.00 | 5.00 | 07/15/2021 |
| 262876 | HARTJE'S INC | NSF060321 | RICKY JONES LM8001713L | 06/30/2021 | 175.74 | 175.74 | 07/15/2021 |
| 262876 | HARTJE'S INC | NSF060321 | RICKY JONES LM8001713M | 06/30/2021 | 111.71 | 111.71 | 07/15/2021 |
| 120600 | LICHTE INS AGENCY INC | RESTITUTION | BRIAN M DESIMONE, 9P800W4SGR-THROWING/SHOOTING OBJECTS | 06/30/2021 | 141.38 | 141.38 | 07/15/2021 |
| 263870 | LUKE ANTONETTI | OVERPAYMEN | OVERPAYMENT | 06/30/2021 | 61.00 | 61.00 | 07/15/2021 |
| 180844 | QUILLIN'S INC | NSF063021 | BRITTANY M REILLY 9P802VDKSN IOWC CK#1525 | 06/30/2021 | 130.45 | 130.45 | 07/15/2021 |
| 261202 | REEDSBURG TRAVEL PLAZA | NSF063021 | TANYA M VOIGTS IOWC 12/11/2007 CK#542 & CAROL L FLETCHER IOWC 10/31/2008 CK#1205 | 06/30/2021 | 81.85 | 81.85 | 07/15/2021 |
| 263374 | TEDS & FREDS | NSF053121 K | NSF - KOSTERMAN | 05/31/2021 | 67.58 | 67.58 | 07/01/2021 |
| 263374 | TEDS & FREDS | NSF063021 | SLOANE M FLEISCHER 291007915-IOWC CK#1033 | 06/30/2021 | 22.57 | 22.57 | 07/15/2021 |
| 221072 | VIKING EXPRESS | NSF063021 | DONALD RAY RICHARDSON IOWC CK#977 | 06/30/2021 | 32.94 | 32.94 | 07/15/2021 |
| 221076 | VIKING VILLAGE | NSF063021 | DONALD RAY RICHARDSON N923828- IOWC CK#979 | 06/30/2021 | 90.04 | 90.04 | 07/15/2021 |
| | Total 15-515123-03 RESTITUTION FEES - COURT: | | | | 1,374.20 | 1,374.20 | |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| **15-516110-03 PROSECUTION - REEDSBURG** | | | | | | | |
| 120585 | LAROWE GERLACH TAGGERT L | 5200.004-225 | CITY OF REEDSBURG PROSECUTION - SERVICES | 06/30/2021 | 620.00 | 620.00 | 07/15/2021 |
| 120585 | LAROWE GERLACH TAGGERT L | 5200.005-226 | CITY OF REEDSBURG PROSECUTION - SERVICES | 06/30/2021 | 2,530.83 | 2,530.83 | 07/15/2021 |
| | Total 15-516110-03 PROSECUTION - REEDSBURG: | | | | 3,150.83 | 3,150.83 | |
| **20-426000 GENERAL REVENUES** | | | | | | | |
| 263875 | FOREMOST FARMS USA | FF071421 | DECEMBER 2020 SEWER CREDIT | 07/14/2021 | 44,000.00 | 44,000.00 | 07/15/2021 |
| | Total 20-426000 GENERAL REVENUES: | | | | 44,000.00 | 44,000.00 | |
| **20-511000-03 LABORATORY** | | | | | | | |
| 140718 | NCL OF WISCONSIN INC | 455939 | ALKALINE RAEGENT AND PHOSPORUS - WWTP | 06/17/2021 | 1,778.87 | 1,778.87 | 07/01/2021 |
| 261946 | TOTAL WATER OF BARABOO LL | 0328200 | DEMINERALIZED WATER - WWTP | 06/03/2021 | 138.25 | 138.25 | 07/29/2021 |
| 263310 | UPS | 0000524F8929 | SHIPPING FOR LAB TESTING- WWTP | 07/17/2021 | 362.74 | 362.74 | 07/29/2021 |
| | Total 20-511000-03 LABORATORY: | | | | 2,279.86 | 2,279.86 | |
| **20-512000-03 OUTSIDE TESTING** | | | | | | | |
| 30160 | CT LABORATORIES | 163016 | CHLORIDE/MERCURY - WWTP | 06/24/2021 | 665.00 | 665.00 | 07/01/2021 |
| 30160 | CT LABORATORIES | 163017 | NITROGEN, MERCURY- WWTP | 06/29/2021 | 485.00 | 485.00 | 07/15/2021 |
| 262010 | ENVIRONMENTAL CONSULTING | 4671 | ACUTE & CHRONIC WET TEST - WWTP | 07/20/2021 | 1,525.00 | 1,525.00 | 07/29/2021 |
| | Total 20-512000-03 OUTSIDE TESTING: | | | | 2,675.00 | 2,675.00 | |
| **20-521000-03 GEN TREATMENT/SOLIDS - OPS** | | | | | | | |
| 30172 | CARQUEST OF REEDSBURG | 1600-0621 | PARTS & SUPPLIES | 06/30/2021 | 22.05 | 22.05 | 07/15/2021 |
| 262257 | CENTRISYS CORPORATION | PSI26855 | SOLA UPS 850VA BATTERY BACK UP REPLACES S1K850, BRACKET KIT, UPS GROUND | 06/25/2021 | 877.52 | 877.52 | 07/15/2021 |
| 262257 | CENTRISYS CORPORATION | PSI-26941 | GREASE CARTRIDGE - WWTP | 07/09/2021 | 548.06 | 548.06 | 07/29/2021 |
| 262066 | GRAINGER | 9953762128 | SOLENOID VALVE - WWTP | 07/06/2021 | 291.73 | 291.73 | 07/29/2021 |
| 110554 | KOENECKE FORD-MERCURY I | 105750 | WHEEL COVER - WWTP | 06/15/2021 | 72.57 | 72.57 | 07/01/2021 |
| 110551 | KRUEGER OFFICE SUPPLIES | 89069 | TOWELS, BATH TISSUE, MANILA FILE FOLDERS | 06/16/2021 | 115.66 | 115.66 | 07/15/2021 |
| 10020 | L W ALLEN LLC | 107718 | TROUBLESHOOTING SCADA - WWTP | 06/14/2021 | 761.44 | 761.44 | 07/01/2021 |
| 261364 | MULCAHY/SHAW WATER INC | 323408 | VINYL SUCTION LINE TUBLING COUPLER - WWTP | 06/14/2021 | 444.00 | 444.00 | 07/01/2021 |
| 261364 | MULCAHY/SHAW WATER INC | 323444 | VULCAN PARTS GRIT WASHER, NOZZLE | 06/28/2021 | 616.00 | 616.00 | 07/15/2021 |
| 263437 | SABEL MECHANICAL LLC | 3808 | SUPPLIED LABOR AND PARTS FOR ASSEMBLY ON ABS | 06/24/2021 | 3,280.27 | 3,280.27 | 07/15/2021 |
| 262345 | SCHWING BIOSET INC | 61426755 | CLAMP MODULAR CARTRIDGE BIN VENT - WWTP | 07/12/2021 | 279.17 | 279.17 | 07/29/2021 |
| 190980 | SERVICE ELECTRIC | 21495 | CHECKING MOTOR AND CONTROLS REPLACED CAPACITOR PRIMED PUMPS CHECKED OPERATION | 07/06/2021 | 315.00 | 315.00 | 07/15/2021 |
| 190985 | SHARE CORPORATION | 172338 | SPLIT POINT TIN COATED TIPPED SET | 07/01/2021 | 230.28 | 230.28 | 07/15/2021 |
| 261357 | TELEDYNE INSTRUMENTS INC | S020479870 | PUMP TUBING - WWTP | 07/21/2021 | 572.00 | 572.00 | 07/29/2021 |
| 211040 | USA BLUE BOOK | 651164 | ALGAE BRUSH BRISTLE - WWTP | 07/01/2021 | 68.11 | 68.11 | 07/15/2021 |
| 211040 | USA BLUE BOOK | 651806 | BW GAS ALERT MAX XT, 4 GAS DETECTOR-WWTP | 07/02/2021 | 894.90 | 894.90 | 07/15/2021 |
| 261601 | VULCAN INDUSTRIES INC | 21382-16689 | BOXES OF LONGOPAC SCREENING BAGS | 07/07/2021 | 360.00 | 360.00 | 07/15/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| | Total 20-521000-03 GEN TREATMENT/SOLIDS - OPS: | | | | 9,748.76 | 9,748.76 | |
| **20-522000-03 LIME** | | | | | | | |
| 150255 | OMNI MATERIALS INC | 346751 | 80/20 BLEND - WWTP | 06/06/2021 | 3,344.12 | 3,344.12 | 07/01/2021 |
| 150255 | OMNI MATERIALS INC | 346858 | 80/20 BLEND - WWTP | 06/20/2021 | 3,361.24 | 3,361.24 | 07/15/2021 |
| 150255 | OMNI MATERIALS INC | 346906 | 70/30 FINES - WWTP | 06/27/2021 | 3,660.49 | 3,660.49 | 07/29/2021 |
| | Total 20-522000-03 LIME: | | | | 10,365.85 | 10,365.85 | |
| **20-523000-03 Chemicals** | | | | | | | |
| 80496 | HAWKINS INC | 4963743 | CHEMICALS FOR WWTP | 06/17/2021 | 6,917.23 | 6,917.23 | 07/01/2021 |
| 80496 | HAWKINS INC | 4970922 | FERRIC CHLORIDE SOLUTION - WWTP | 06/24/2021 | 5,522.98 | 5,522.98 | 07/15/2021 |
| 80496 | HAWKINS INC | 4973157 | FERRIC CHLORIDE SOLUTION - WWTP | 06/28/2021 | 5,522.98 | 5,522.98 | 07/15/2021 |
| | Total 20-523000-03 Chemicals: | | | | 17,963.19 | 17,963.19 | |
| **20-524000-03 POLYMER** | | | | | | | |
| 261758 | AQUACHEM OF AMERICA INC | 6164AQ | POLYMER - WWTP | 06/14/2021 | 37,659.51 | 37,659.51 | 07/01/2021 |
| | Total 20-524000-03 POLYMER: | | | | 37,659.51 | 37,659.51 | |
| **20-525000-03 CONTRACT HAULING** | | | | | | | |
| 262362 | SLAMA FARMS LLC | 10040 | RENTAL OF JD 8420 TRACTOR 0658 - WWTP | 05/18/2021 | 20,000.00 | 20,000.00 | 07/29/2021 |
| | Total 20-525000-03 CONTRACT HAULING: | | | | 20,000.00 | 20,000.00 | |
| **20-526000-03 UTILITIES - BIO-SOLIDS** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 6808940000-0 | GAS- WWTP | 06/18/2021 | 66.44 | 66.44 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 20524-0621 | TELEPHONE- INTERNET - WWTP | 06/20/2021 | 688.44 | 688.44 | 07/01/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | UTILITIES - TREATMENT PLANT #70 | 06/23/2021 | 3,120.54 | 3,120.54 | 07/01/2021 |
| | Total 20-526000-03 UTILITIES - BIO-SOLIDS: | | | | 3,875.42 | 3,875.42 | |
| **20-527000-04 TREATMENT PLAN PROJECT (CIP)** | | | | | | | |
| 201064 | TOWN & COUNTRY | 22885 | USER RATE ANALIYSIS | 06/17/2021 | 5,211.25 | 5,211.25 | 07/01/2021 |
| | Total 20-527000-04 TREATMENT PLAN PROJECT (CIP): | | | | 5,211.25 | 5,211.25 | |
| **20-531000-03 COLLECTION SYSTEM** | | | | | | | |
| 40276 | DIGGERS HOTLINE INC | 210699501 | NOTICES- JUNE | 06/30/2021 | 274.62 | 274.62 | 07/15/2021 |
| 261310 | TOP TIER LLC | 9017 | CAMERA DRAINS - JACOB CIRCLE - K STREET | 06/16/2021 | 325.00 | 325.00 | 07/01/2021 |
| | Total 20-531000-03 COLLECTION SYSTEM: | | | | 599.62 | 599.62 | |
| **20-531000-04 REPLACEMENT FUND (INTERNAL)** | | | | | | | |
| 130612 | MSA PROFESSIONAL SERVICE | R02068027.0-7 | SOUTH GOLF COURSE RD SANITARY SEWER EXTENSION | 06/18/2021 | 3,100.20 | 3,100.20 | 07/01/2021 |
| 221070 | VIERBICHER ASSOCIATES INC | 200306 | 2021 8TH STREET RECONSTRUCTION | 07/21/2021 | 2,695.50 | 2,695.50 | 07/29/2021 |
| | Total 20-531000-04 REPLACEMENT FUND (INTERNAL): | | | | 5,795.70 | 5,795.70 | |
| **20-533000-03 UTILITIES - COLLECTION SYSTEM** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 5239740000-0 | GAS- WWTP | 06/16/2021 | 22.18 | 22.18 | 07/01/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | UTILITIES - LIFT STATION | 06/23/2021 | 889.37 | 889.37 | 07/01/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| | Total 20-533000-03 UTILITIES - COLLECTION SYSTEM: | | | | 911.55 | 911.55 | |
| **20-541000-03 GENERAL ADMIN/TRAINING - OPS** | | | | | | | |
| 263874 | JIM POLANEK | JP071212 | GAS REIMBURSEMENT - WWTP | 07/12/2021 | 46.01 | 46.01 | 07/15/2021 |
| 110552 | KRUEGER PRINTING INC | 25317 | WWTP TIME CARDS | 07/08/2021 | 130.00 | 130.00 | 07/15/2021 |
| 211058 | US CELLULAR | 04444382799 | CELL PHONES | 06/08/2021 | 58.47 | 58.47 | 07/01/2021 |
| 211058 | US CELLULAR | 0450137388 | CELL PHONES | 07/08/2021 | 87.62 | 87.62 | 07/29/2021 |
| | Total 20-541000-03 GENERAL ADMIN/TRAINING - OPS: | | | | 322.10 | 322.10 | |
| **20-541300-03 TRANSPORTATION EXPENSE** | | | | | | | |
| 80455 | HARTJE TIRE CENTER INC | 40-84759 | TIRE, MOUNT, RECYCLE FEE | 06/15/2021 | 725.00 | 725.00 | 07/01/2021 |
| | Total 20-541300-03 TRANSPORTATION EXPENSE: | | | | 725.00 | 725.00 | |
| **20-551000-03 BLDGS/GROUNDS MAINTENANCE** | | | | | | | |
| 263792 | BATZNER PEST CONTROL INC | 3173746 | PEST CONTROL - WWTP | 07/21/2021 | 243.00 | 243.00 | 07/29/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800027-0621 | SUPPLIES | 06/25/2021 | 387.65 | 387.65 | 07/01/2021 |
| | Total 20-551000-03 BLDGS/GROUNDS MAINTENANCE: | | | | 630.65 | 630.65 | |
| **20-562000-03 UTILITIES - BLDGS/GROUNDS MAIN** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 7723830000-0 | GAS- WWTP | 06/18/2021 | 62.91 | 62.91 | 07/01/2021 |
| 180905 | REEDSBURG UTILITY | 000616113-062 | UTILITIES - TREATMENT PLANT | 06/30/2021 | 8,976.61 | 8,976.61 | 07/15/2021 |
| 180905 | REEDSBURG UTILITY | 000616113-062 | UTILITIES - TREATMENT PLANT | 06/30/2021 | 5,984.40 | 5,984.40 | 07/15/2021 |
| 180906 | REEDSBURG UTILITY | 20524-0721 | TELEPHONE- INTERNET - WWTP | 07/20/2021 | 715.11 | 715.11 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | UTILITIES - TREATMENT PLANT | 06/23/2021 | 4,495.15 | 4,495.15 | 07/01/2021 |
| | Total 20-562000-03 UTILITIES - BLDGS/GROUNDS MAIN: | | | | 20,234.18 | 20,234.18 | |
| **20-593200-04 REPLACEMENT FUND EXP (INT)** | | | | | | | |
| 262352 | CRANE ENGINEERING SALES I | 405453-00 | PUMP LOBE KIT, SEAL KIT, WEAR PLATES, PUMPE - WWTP | 06/22/2021 | 10,780.69 | 10,780.69 | 07/01/2021 |
| | Total 20-593200-04 REPLACEMENT FUND EXP (INT): | | | | 10,780.69 | 10,780.69 | |
| **21-546100-03 CONTRACT SERVICES** | | | | | | | |
| 160650 | PETERSON SANITATION INC | 1072-0721 | CONTRACT SERVICES | 07/01/2021 | 32,104.50 | 32,104.50 | 07/15/2021 |
| | Total 21-546100-03 CONTRACT SERVICES: | | | | 32,104.50 | 32,104.50 | |
| **21-546300-03 OPERATING EXPENSES** | | | | | | | |
| 190987 | SHRED-IT USA LLC | 8182262868 | RECYCLE SHREDDING | 06/22/2021 | 90.12 | 90.12 | 07/15/2021 |
| 190987 | SHRED-IT USA LLC | 8182263194 | RECYCLE SHREDDING | 06/22/2021 | 85.23 | 85.23 | 07/15/2021 |
| | Total 21-546300-03 OPERATING EXPENSES: | | | | 175.35 | 175.35 | |
| **21-547100-03 GARBAGE & REFUSE (STICKERS)** | | | | | | | |
| 160650 | PETERSON SANITATION INC | 1072-0721 | GARABAGE & REFUSE - STICKERS | 07/01/2021 | 1,630.00 | 1,630.00 | 07/15/2021 |
| | Total 21-547100-03 GARBAGE & REFUSE (STICKERS): | | | | 1,630.00 | 1,630.00 | |
| **23-541100-03 EQUIPMENT REPLACEMENT** | | | | | | | |
| 263489 | MACQUEEN EQUIPMENT | P20039 | SPRAY GUN | 06/25/2021 | 294.42 | 294.42 | 07/01/2021 |
| 180820 | REEDSBURG FARMERS CO | 45731 | SKID STEER | 06/26/2021 | 1,624.00 | 1,624.00 | 07/15/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| | Total 23-541100-03 EQUIPMENT REPLACEMENT: | | | | 1,918.42 | 1,918.42 | |
| **23-544500-03 STORM SEWER REPAIRS** | | | | | | | |
| 60300 | JOHN DEER FINANCIAL | 75331-82742-0 | GAS USAGE - PW | 07/14/2021 | 529.90 | 529.90 | 07/29/2021 |
| 130655 | MEYER OIL COMPANY | 697186 | DIESEL FUEL | 06/28/2021 | 707.14 | 707.14 | 07/01/2021 |
| 221074 | VIKING EXPRESS MART | 61050-0621 | DIESEL | 06/30/2021 | 979.63 | 979.63 | 07/15/2021 |
| | Total 23-544500-03 STORM SEWER REPAIRS: | | | | 2,216.67 | 2,216.67 | |
| **23-544800-04 STORM SEWER PROJECTS (CIP)** | | | | | | | |
| 263853 | BINDL BAUER LIMESTONE OF | 34140 | RIP RAP DEWEY ST | 06/17/2021 | 506.94 | 506.94 | 07/01/2021 |
| 30262 | CROELL INC. | 528045 | 4000 PSI | 06/11/2021 | 120.00 | 120.00 | 07/01/2021 |
| 30262 | CROELL INC. | 533168 | 4000 PSI | 06/23/2021 | 250.00 | 250.00 | 07/01/2021 |
| 30262 | CROELL INC. | 534711 | 4000 PSI, DELIVERY 4000 PSI, FUEL SURCHARGE | 06/25/2021 | 250.00 | 250.00 | 07/15/2021 |
| 30262 | CROELL INC. | 536302 | 4000 PSI, DELIVERY 4000 PSI, FUEL SURCHARGE | 06/30/2021 | 130.00 | 130.00 | 07/15/2021 |
| 30262 | CROELL INC. | 537240 | 4000 PSI, DELIVERY 4000 PSI, FUEL SURCHARGE | 06/30/2021 | 860.00 | 860.00 | 07/15/2021 |
| 30262 | CROELL INC. | 538334 | 4000 PSI, DELIVERY 4000 PSI, FUEL SURCHARGE | 06/30/2021 | 370.00 | 370.00 | 07/15/2021 |
| 30262 | CROELL INC. | 5388445 | 4000 PSI | 07/08/2021 | 1,090.00 | 1,090.00 | 07/15/2021 |
| 30262 | CROELL INC. | 539825 | 4000 PSI | 07/09/2021 | 490.00 | 490.00 | 07/29/2021 |
| 30262 | CROELL INC. | 541435 | 4000 PSI | 07/15/2021 | 1,210.00 | 1,210.00 | 07/29/2021 |
| 60330 | FIRST SUPPLY MADISON | 12648602-00 | STORM SEWER PIPES | 06/10/2021 | 3,999.20 | 3,999.20 | 07/01/2021 |
| 60330 | FIRST SUPPLY MADISON | 12648602-02 | STORM SEWER PIPES | 06/10/2021 | 10,188.00 | 10,188.00 | 07/01/2021 |
| 60330 | FIRST SUPPLY MADISON | 12648602-03 | STORM SEWER PIPES | 06/10/2021 | 10,188.00 | 10,188.00 | 07/01/2021 |
| 60330 | FIRST SUPPLY MADISON | 12648602-04 | STORM SEWER PIPES | 06/15/2021 | 10,188.00 | 10,188.00 | 07/01/2021 |
| 60330 | FIRST SUPPLY MADISON | 12790056-00 | PARTS - SHOP | 07/15/2021 | 276.00 | 276.00 | 07/29/2021 |
| 60330 | FIRST SUPPLY MADISON | 12790056-01 | BLUE HOLE SAW & PARTS - SHOP | 07/15/2021 | 1,190.38 | 1,190.38 | 07/29/2021 |
| 60330 | FIRST SUPPLY MADISON | 12801584-00 | CREDIT - BLUE HOLE SAW - SHOP | 07/13/2021 | 1,190.38- | 1,190.38- | 07/29/2021 |
| 60330 | FIRST SUPPLY MADISON | 12801618-00 | BLUE HOLE SAW - - SHOP | 07/13/2021 | 1,215.11 | 1,215.11 | 07/29/2021 |
| 190974 | SCOTT CONSTRUCTION INC | 1915 | SEAL COAT SURFACING | 06/24/2021 | 17,744.00 | 17,744.00 | 07/01/2021 |
| | Total 23-544800-04 STORM SEWER PROJECTS (CIP): | | | | 59,075.25 | 59,075.25 | |
| **30-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | ACCOUNTING ASSISTANCE SERVICES | 07/07/2021 | 322.00 | 322.00 | 07/15/2021 |
| | Total 30-515700-03 INDEPENDENT AUDITING: | | | | 322.00 | 322.00 | |
| **41-542600-03 TAXI CAB EXPENSES** | | | | | | | |
| 263508 | RUNNING INC | 24561 | PUNCH CARDS SOLD JUNE 2021 | 06/30/2021 | 350.00 | 350.00 | 07/15/2021 |
| 263508 | RUNNING INC | 24655 | JUNE 2021 MONTHLY CAB EXPENSES | 07/08/2021 | 17,603.84 | 17,603.84 | 07/15/2021 |
| | Total 41-542600-03 TAXI CAB EXPENSES: | | | | 17,953.84 | 17,953.84 | |
| **42-517110-03 AIRPORT UTILITIES, CELL PHONES** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 1266040000-0 | GAS - AIRPORT | 07/13/2021 | 15.65 | 15.65 | 07/29/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 4079272914-0 | GAS- AIRPORT SKI HILL RD | 06/28/2021 | 17.01 | 17.01 | 07/15/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 5765710000-0 | GAS- AIRPORT SKI HILL RD | 06/24/2021 | 18.19 | 18.19 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 28015-0621 | TELEPHONE- AWOS STATION - AIRPORT | 06/20/2021 | 34.20 | 34.20 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 28015-0721 | TELEPHONE- AWOS STATION AIRPORT | 07/20/2021 | 34.20 | 34.20 | 07/29/2021 |
| 180906 | REEDSBURG UTILITY | 52183-0621 | INTERNET - DOT GPS STAT - AIRPORT | 06/20/2021 | 100.17 | 100.17 | 07/01/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| 180906 | REEDSBURG UTILITY | 52183-0721 | INTERNET - DOT GPS STAT - AIRPORT | 07/20/2021 | 100.17 | 100.17 | 07/29/2021 |
| 180906 | REEDSBURG UTILITY | 9678-0621 | TELEPHONE- AIRPORT | 06/20/2021 | 113.47 | 113.47 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 9678-0721 | TELEPHONE- INTERNET - AIRPORT | 07/20/2021 | 113.47 | 113.47 | 07/29/2021 |
| | Total 42-517110-03 AIRPORT UTILITIES, CELL PHONES: | | | | 546.53 | 546.53 | |
| **42-545300-03 AIRPORT OPERATING (FBO)** | | | | | | | |
| 262918 | REEDSBURG AVIATION LLC | RA-0721 | AIRPORT MANAGEMENT | 07/01/2021 | 3,700.00 | 3,700.00 | 07/01/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | AIRPORT | 06/23/2021 | 833.31 | 833.31 | 07/01/2021 |
| 262229 | WISCONSIN RIVER TITLE CONS | 321062499 | LOT 1 CSM 3344, PROPERTY:1720 E MAIN ST: LETTER REPORT | 06/29/2021 | 200.00 | 200.00 | 07/15/2021 |
| | Total 42-545300-03 AIRPORT OPERATING (FBO): | | | | 4,733.31 | 4,733.31 | |
| **42-545300-04 AIRPORT OUTLAY** | | | | | | | |
| 130612 | MSA PROFESSIONAL SERVICE | R02068020.0-1 | VFW AIRPORT LAND RELEASE | 06/21/2021 | 1,445.40 | 1,445.40 | 07/01/2021 |
| 130612 | MSA PROFESSIONAL SERVICE | R02068020.0-1 | VFW AIRPORT LAND RELEASE | 07/14/2021 | 1,337.50 | 1,337.50 | 07/29/2021 |
| | Total 42-545300-04 AIRPORT OUTLAY: | | | | 2,782.90 | 2,782.90 | |
| **42-545350-03 AIRPORT FUEL** | | | | | | | |
| 262976 | ARROW ENERGY | 132315 | AVIATION FUEL - AIRPORT | 07/16/2021 | 21,834.15 | 21,834.15 | 07/29/2021 |
| | Total 42-545350-03 AIRPORT FUEL: | | | | 21,834.15 | 21,834.15 | |
| **45-521400-03 K-9 EXPENSES** | | | | | | | |
| 70345 | GALLS INC | 018557421 | DING DONG BREACHING TOOL - K9 - PD | 06/09/2021 | 319.14 | 319.14 | 07/01/2021 |
| | Total 45-521400-03 K-9 EXPENSES: | | | | 319.14 | 319.14 | |
| **50-553400-03 ARTS EXPENDITURES** | | | | | | | |
| 263837 | LAURA ANNIS | LA071521 | NISHAN PARK MURAL COMMISSIONING 2ND PAYMENT | 07/15/2021 | 5,000.00 | 5,000.00 | 07/16/2021 |
| 262076 | WORMFARM INSTITUTE | WORMFARM0 | MAINTENANCE OF PEACE POSTS CITY PARK APPROVED CC 6/28/21 | 06/28/2021 | 500.00 | 500.00 | 07/01/2021 |
| | Total 50-553400-03 ARTS EXPENDITURES: | | | | 5,500.00 | 5,500.00 | |
| **52-553400-03 FIREWORKS EXPENSE** | | | | | | | |
| 262630 | BMO HARRIS BANK CREDIT CA | 5848-0621 | FREEDOM FEST EXPENSE | 06/28/2021 | 493.88 | 493.88 | 07/20/2021 |
| 263738 | CHROME FIREWORKS AND DIS | 2575 | FIRWORKS JULY 4, 2021 BALANCE DUE | 07/20/2021 | 5,500.00 | 5,500.00 | 07/29/2021 |
| 263449 | DON SLOTTY | SLOTTY0621 | BAGS TOURNAMENT FREEDOM FEST 2021 | 06/29/2021 | 130.00 | 130.00 | 07/01/2021 |
| 263856 | JOHN MUSE | REB0621 | BAND FOR 2021 FREEDOM FEST | 06/29/2021 | 900.00 | .00 | 07/06/2021 |
| 263856 | JOHN MUSE | REB0721 | 2021 RAZORS EDGE BAND PERFORMER AT FREEDOM FEST 2021 | 07/01/2021 | 900.00 | 900.00 | 07/07/2021 |
| 180804 | REEDSBURG AREA CHAMBER | 6257 | MEMBERSHIP DUES 2021 - FREEDOM FEST | 01/01/2021 | 100.00 | 100.00 | 07/29/2021 |
| 263854 | WILLIAM VOIGHT | CW0621 | BAND PERFORMER FOR FREEDOM FEST 2021 | 06/29/2021 | 500.00 | .00 | 07/06/2021 |
| 263854 | WILLIAM VOIGHT | SW0721 | COUGAR WAGON BAND PERFORMER FOR 2021 FREEDOM FEST | 07/01/2021 | 500.00 | 500.00 | 07/07/2021 |
| | Total 52-553400-03 FIREWORKS EXPENSE: | | | | 9,023.88 | 7,623.88 | |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| **56-517110-03 UTILITIES, CELL PHONES** | | | | | | | |
| 10024 | ALLIANT ENERGY/WP&L | 4066940000-0 | GAS- LIBRARY | 06/18/2021 | 92.30 | 92.30 | 07/01/2021 |
| 10024 | ALLIANT ENERGY/WP&L | 406694000-07 | GAS - LIBRARY | 07/20/2021 | 82.91 | 82.91 | 07/29/2021 |
| 180905 | REEDSBURG UTILITY | RUC 0621 | LIBRARY UTILITIES | 06/23/2021 | 1,523.25 | 1,523.25 | 07/01/2021 |
| | Total 56-517110-03 UTILITIES, CELL PHONES: | | | | 1,698.46 | 1,698.46 | |
| **56-551300-01 LIBRARY WAGES** | | | | | | | |
| 40400 | DWD-UNEMPLOYMENT INSURA | 000010935973 | UNEMPLOYMENT JUNE | 07/13/2021 | 217.10 | 217.10 | 07/15/2021 |
| | Total 56-551300-01 LIBRARY WAGES: | | | | 217.10 | 217.10 | |
| **56-551300-03 LIBRARY OPERATING** | | | | | | | |
| 20070 | BAKER & TAYLOR | 2036032767 | Books | 06/14/2021 | 32.01 | 32.01 | 07/01/2021 |
| 20070 | BAKER & TAYLOR | 2036032767B | Books - CORRECTED ENTRY | 06/14/2021 | 60.00 | 60.00 | 07/29/2021 |
| 20070 | BAKER & TAYLOR | 2036055327 | Books | 06/25/2021 | 114.26 | 114.26 | 07/29/2021 |
| 20070 | BAKER & TAYLOR | 2036071943 | Books | 07/06/2021 | 81.08 | 81.08 | 07/29/2021 |
| 263742 | BLACKSTONE PUBLISHING | 1229422 | AUDIO BOOKS ON CD | 06/21/2021 | 198.00 | 198.00 | 07/01/2021 |
| 263742 | BLACKSTONE PUBLISHING | 1231501 | AUDIO BOOKS ON CD | 07/07/2021 | 39.99 | 39.99 | 07/29/2021 |
| 263742 | BLACKSTONE PUBLISHING | 1233408 | AUDIO BOOKS ON CD | 06/01/2021 | 138.99 | 138.99 | 07/29/2021 |
| 262630 | BMO HARRIS BANK CREDIT CA | 9757-0621 | BOOKS & SUPPLIES | 06/28/2021 | 395.89 | 395.89 | 07/20/2021 |
| 30174 | CENTER POINT LARGE PRINT | 1859564 | Large Print Books | 07/01/2021 | 272.64 | 272.64 | 07/29/2021 |
| 40270 | DEMCO INC | 6979165 | PROCESSING SUPPLIES | 07/20/2021 | 376.04 | 376.04 | 07/29/2021 |
| 262020 | FINDAWAY WORLD LLC | 350233 | REPLACEMENT DIGITAL AUDIO PLAYER AND LAUNCHPAD | 05/15/2021 | 89.98 | 89.98 | 07/01/2021 |
| 262020 | FINDAWAY WORLD LLC | 351140 | DIGITAL AUDIO PLAYERS | 05/26/2021 | 356.20 | 356.20 | 07/29/2021 |
| 70300 | GALE | 74567940 | LARGE PRINT BOOKS | 06/24/2021 | 39.73 | 39.73 | 07/29/2021 |
| 70300 | GALE | 74663433 | LARGE PRINT BOOKS | 07/08/2021 | 50.23 | 50.23 | 07/29/2021 |
| 70300 | GALE | 74663783 | LARGE PRINT BOOKS | 07/08/2021 | 46.48 | 46.48 | 07/29/2021 |
| 60335 | GORDON FLESCH CO INC | 13384012 | COPIERS 7/7/2021-8/6/2021; COPIES 6/7/2021-6/29/2021 | 07/17/2021 | 290.71 | 290.71 | 07/29/2021 |
| 90510 | INGRAM | 53329126 | Books | 06/10/2021 | 205.01 | 205.01 | 07/01/2021 |
| 90510 | INGRAM | 53387830 | Books | 06/15/2021 | 149.70 | 149.70 | 07/01/2021 |
| 90510 | INGRAM | 53524931 | Books | 06/24/2021 | 168.69 | 168.69 | 07/29/2021 |
| 90510 | INGRAM | 53669334 | Books | 07/06/2021 | 283.06 | 283.06 | 07/29/2021 |
| 90510 | INGRAM | 53730760 | Books | 07/09/2021 | 755.23 | 755.23 | 07/29/2021 |
| 262817 | INTERSTATE BOOKS4SCHOOL | 107715 | BOOKS FOR SUMMER INCENTIVIES | 07/08/2021 | 141.77 | 141.77 | 07/29/2021 |
| 263857 | J APPLESEED PUBLISHERS' CO | 163126 | BOOKS | 06/15/2021 | 685.65 | 685.65 | 07/01/2021 |
| 110539 | KAPCO-KENT ADHESIVE PROD | 1427190 | Book Covers | 06/23/2021 | 188.85 | 188.85 | 07/01/2021 |
| 110551 | KRUEGER OFFICE SUPPLIES | 89275 | COPY PAPER 4 CASES | 07/19/2021 | 163.20 | 163.20 | 07/29/2021 |
| 110552 | KRUEGER PRINTING INC | 25293 | TIME CARDS - LIBRARY | 07/01/2021 | 105.00 | 105.00 | 07/29/2021 |
| 261433 | MARY TOOLEY | 2021TOOLEY2 | ICE CREAM AS ART, THURSDAY JUNE 29, 2 PM | 06/29/2021 | 200.00 | 200.00 | 07/01/2021 |
| 262620 | MIDWEST TAPE | 500517644 | AUDIO BOOKS ON CD | 06/01/2021 | 67.99 | 67.99 | 07/01/2021 |
| 262620 | MIDWEST TAPE | 500611207 | AUDIO BOOKS ON CD | 06/22/2021 | 39.99 | 39.99 | 07/01/2021 |
| 262620 | MIDWEST TAPE | 500641473 | AUDIO BOOKS ON CD | 06/28/2021 | 79.98 | 79.98 | 07/01/2021 |
| 262620 | MIDWEST TAPE | 500655130 | HOOPLA | 06/30/2021 | 540.64 | 540.64 | 07/29/2021 |
| 262620 | MIDWEST TAPE | 500704929 | AUDIO BOOKS ON CD | 07/12/2021 | 74.98 | 74.98 | 07/29/2021 |
| 180890 | REEDSBURG TRUE VALUE | 800027-0621 | SUPPLIES | 06/25/2021 | 137.88 | 137.88 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 20304-0621 | TELEPHONE- INTERNET - LIBRARY | 06/20/2021 | 627.56 | 627.56 | 07/01/2021 |
| 180906 | REEDSBURG UTILITY | 20304-0721 | INTERNET - LIBRARY | 07/20/2021 | 309.95 | 309.95 | 07/29/2021 |
| 180906 | REEDSBURG UTILITY | 20304-0721 | TELEPHONE - LIBRARY | 07/20/2021 | 290.74 | 290.74 | 07/29/2021 |
| 180906 | REEDSBURG UTILITY | 20304-0721 | TV- LIBRARY | 07/20/2021 | 26.87 | 26.87 | 07/29/2021 |
| 190987 | SHRED-IT USA LLC | 8181878521B | SHREDDING - LIBRARY | 04/22/2021 | 82.22 | 82.22 | 07/29/2021 |
| 190987 | SHRED-IT USA LLC | 8182263193 | SHREDDING - LIBRARY | 06/22/2021 | 76.21 | 76.21 | 07/29/2021 |
| 191005 | SOUTH CENTRAL LIBRARY SYS | 21171 | ANNUAL FEE - MYPC TIME MANAGEMENT | 01/29/2021 | 210.00 | 210.00 | 07/29/2021 |
| 70374 | SYNCHRONY BANK/AMAZON | 20210629-AMA | DVD, BAGS, PROGRAM SUPPLIES | 06/29/2021 | 269.52 | 269.52 | 07/01/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| 263033 | TURNER WATERCARE | 14845-06 | WATER SERVICE - 6/10 & 6/24 | 06/29/2021 | 17.00 | 17.00 | 07/01/2021 |
| 263033 | TURNER WATERCARE | 15279+1 | WATER SERVICE 7/08 & 7/22 | 07/27/2021 | 24.00 | 24.00 | 07/29/2021 |
| 262969 | VANGUARD ID SYSTEMS | 510777 | 1000 KEYTAG CARDS - BARCODES IMPRINTED | 07/21/2021 | 550.00 | 550.00 | 07/29/2021 |
| | Total 56-551300-03 LIBRARY OPERATING: | | | | 9,053.92 | 9,053.92 | |
| **63-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | AUDITING TIF 3 | 07/07/2021 | 418.00 | 418.00 | 07/15/2021 |
| | Total 63-515700-03 INDEPENDENT AUDITING: | | | | 418.00 | 418.00 | |
| **64-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | AUDITING TIF 4 | 07/07/2021 | 418.00 | 418.00 | 07/15/2021 |
| | Total 64-515700-03 INDEPENDENT AUDITING: | | | | 418.00 | 418.00 | |
| **65-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | AUDITING TIF 5 | 07/07/2021 | 418.00 | 418.00 | 07/15/2021 |
| | Total 65-515700-03 INDEPENDENT AUDITING: | | | | 418.00 | 418.00 | |
| **66-513500-03 ADMINISTRATIVE COSTS** | | | | | | | |
| 221070 | VIERBICHER ASSOCIATES INC | 210225-00001 | TID 6 AMENDMENT NO 3 | 07/14/2021 | 88.75 | 88.75 | 07/29/2021 |
| | Total 66-513500-03 ADMINISTRATIVE COSTS: | | | | 88.75 | 88.75 | |
| **66-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | AUDITING TIF 6 | 07/07/2021 | 418.00 | 418.00 | 07/15/2021 |
| | Total 66-515700-03 INDEPENDENT AUDITING: | | | | 418.00 | 418.00 | |
| **66-564500-03 DEVELOPMENT INCENTIVES** | | | | | | | |
| 263633 | WALNUT STREET FLATS LLC | WSF070121 | TID PAYMENT PER DEVELOPMENT AGREEMENT | 07/01/2021 | 23,585.29 | 23,585.29 | 07/29/2021 |
| | Total 66-564500-03 DEVELOPMENT INCENTIVES: | | | | 23,585.29 | 23,585.29 | |
| **67-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | AUDITING SERVICES - TIF 7 | 07/07/2021 | 418.00 | 418.00 | 07/15/2021 |
| | Total 67-515700-03 INDEPENDENT AUDITING: | | | | 418.00 | 418.00 | |
| **68-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | AUDITING SERVICES - TIF 8 | 07/07/2021 | 418.00 | 418.00 | 07/15/2021 |
| | Total 68-515700-03 INDEPENDENT AUDITING: | | | | 418.00 | 418.00 | |
| **69-515700-03 INDEPENDENT AUDITING** | | | | | | | |
| 20072 | BAKER TILLY US, LLP | BT1865495 | AUDITING SERVICES - TIF 9 | 07/07/2021 | 417.00 | 417.00 | 07/15/2021 |
| | Total 69-515700-03 INDEPENDENT AUDITING: | | | | 417.00 | 417.00 | |
| **70-521100-03 POLICE EQUIPMENT** | | | | | | | |
| 263004 | TOP PACK DEFENSE LLC | 6341 | BODY ARMOR VESTS - PD | 06/09/2021 | 1,790.00 | 1,790.00 | 07/01/2021 |
| | Total 70-521100-03 POLICE EQUIPMENT: | | | | 1,790.00 | 1,790.00 | |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| **70-541100-03 PUBLIC WORKS EQUIPMENT** | | | | | | | |
| 263489 | MACQUEEN EQUIPMENT | E00699 | ODB COLLECTOR BOX, 12' | 06/20/2021 | 10,026.00 | 10,026.00 | 07/15/2021 |
| Total 70-541100-03 PUBLIC WORKS EQUIPMENT: | | | | | 10,026.00 | 10,026.00 | |
| **75-521100-03 POLICE STATION** | | | | | | | |
| 261208 | BAYCOM INC | PB2167 | DISPATCH UPGRADE - PD T1 TO IP CONVERTER - PD | 07/15/2021 | 3,568.00 | 3,568.00 | 07/29/2021 |
| Total 75-521100-03 POLICE STATION: | | | | | 3,568.00 | 3,568.00 | |
| **75-543100-03 STREET RECONSTRUCTION** | | | | | | | |
| 263866 | AIDAN DALTON | DP071421 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 263863 | DENNIS DUREN | DUREN071421 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 263865 | ENDRES DEVELOPMENT LLC | ENDRES07142 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 263868 | K STREET PROPERTIES LLC | KSTREET0714 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 263860 | MARK & CINDY BERBERICH | BERBERICH07 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 263867 | MILDRED LENTZ LIFE ESTATE | LENTZ071421 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 263861 | PAULA STODDARD | STODDARD07 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 261190 | RAY ZOBEL & SONS INC | 52331 | BACKHOE, COMPATOR, TOPSOIL, TOPSOIL - NORTH DEWEY | 07/08/2021 | 10,872.25 | 10,872.25 | 07/15/2021 |
| 261190 | RAY ZOBEL & SONS INC | 52332 | BACKHOE BLACKTOP, DUMP TRUCK, CONCRETE PIPE DUMPED - 8TH STREET | 07/08/2021 | 13,057.50 | 13,057.50 | 07/15/2021 |
| 261190 | RAY ZOBEL & SONS INC | 52333 | SCREENED STONE, CONCRETE/DEBRIS DUMPED - PIT AND 8TH STREET | 07/08/2021 | 1,193.10 | 1,193.10 | 07/15/2021 |
| 190980 | SERVICE ELECTRIC | 21461 | INSTALLING CIRCUIT FOR EAST SIGN LIGHTS MAIN & WENGEL - DON LICHTE SIGN | 06/22/2021 | 881.04 | 881.04 | 07/01/2021 |
| 263764 | STRAND ASSOCIATES INC | 0172489 | K STREET | 06/11/2021 | 18,166.85 | 18,166.85 | 07/01/2021 |
| 263764 | STRAND ASSOCIATES INC | 0173515 | K STREET PROFESSIONAL SERVICES | 07/13/2021 | 4,466.61 | 4,466.61 | 07/29/2021 |
| 262290 | TIMBERLINE CONSTRUCTION L | 328696 | STUMP GRINDING N DEWEY | 05/26/2021 | 420.00 | 420.00 | 07/01/2021 |
| 263869 | TURNPOINT PENTECOSTAL CH | TURNPOINT07 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 263862 | VERNON & CARN NELSON | NELSON07142 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| 263864 | WHITCOMB ASSOCIATES LLC | WHITCOMB07 | TEMPORARY LIMITED EASEMENT | 07/14/2021 | 200.00 | 200.00 | 07/15/2021 |
| Total 75-543100-03 STREET RECONSTRUCTION: | | | | | 51,057.35 | 51,057.35 | |
| **75-551200-03 PUBLIC WORKS SHOP** | | | | | | | |
| 263877 | FOTH INFRASTUCTURE & ENVI | 73241 | COMPREHENSIVE PLANNING SERVICES | 07/14/2021 | 6,000.00 | 6,000.00 | 07/29/2021 |
| Total 75-551200-03 PUBLIC WORKS SHOP: | | | | | 6,000.00 | 6,000.00 | |
| **75-554100-03 BUSINESS PARK LAND ACQUISITION** | | | | | | | |
| 262229 | WISCONSIN RIVER TITLE CONS | VARNES07232 | PURCHASE OF VARNES PROPERTY | 07/23/2021 | 598,818.61 | 598,818.61 | 07/29/2021 |
| Total 75-554100-03 BUSINESS PARK LAND ACQUISITION: | | | | | 598,818.61 | 598,818.61 | |
| **75-554800-03 PARKS IMPROVEMENTS** | | | | | | | |
| 263146 | ARCHITECURAL DESIGN CONS | 14897 | CITY PARK TOILET EXPANSION | 06/30/2021 | 817.25 | 817.25 | 07/15/2021 |
| 20060 | BADGER SPORTING GOODS | AAL003953-AA | PICKELBALL SYSTEM SUPPLIES | 07/13/2021 | 2,900.00 | 2,900.00 | 07/15/2021 |

| Vendor No | Vendor Name | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|---|
| 20060 | BADGER SPORTING GOODS | AAR008838-AT | PICKELBALL SYSTEM, PICKELBALL GROUND SLEEVES | 06/09/2021 | 2,900.00 | 2,900.00 | 07/15/2021 |
| 70360 | D L GASSER CONSTRUCTION | 5000024472 | BB COURT & PICKLE BALL COURT | 06/30/2021 | 16,120.00 | 16,120.00 | 07/15/2021 |
| 262598 | HENKE SIGNS | 1589 | RAMSEY PARK SANDBLASTED 6' | 07/09/2021 | 2,190.00 | 2,190.00 | 07/15/2021 |
| 261769 | MIDWEST SEALCOAT LLC | 4365 | LAYOUT & STRIPE 4 PICKLEBALL COURTS NISHAN PARK | 07/16/2021 | 2,200.00 | 2,200.00 | 07/29/2021 |
| 130612 | MSA PROFESSIONAL SERVICE | R02068026.0-3 | WEBB PARK SPLASH PAD | 07/06/2021 | 3,087.00 | 3,087.00 | 07/15/2021 |
| 261190 | RAY ZOBEL & SONS INC | 52333 | ROAD GRAVEL FOR PICKLE BALL COURT - NISHAN PARK | 07/08/2021 | 1,658.16 | 1,658.16 | 07/15/2021 |
| | Total 75-554800-03 PARKS IMPROVEMENTS: | | | | 31,872.41 | 31,872.41 | |
| **75-595010-03 TRANSFER OUT - GENERAL FUND** | | | | | | | |
| 262923 | WCCU | WCCU071621 | SPLASH PAD DONATIONS TRANSFER | 07/16/2021 | 27,606.29 | 27,606.29 | 07/16/2021 |
| | Total 75-595010-03 TRANSFER OUT - GENERAL FUND: | | | | 27,606.29 | 27,606.29 | |
| | Grand Totals: | | | | 1,452,470.61 | 1,451,070.61 | |

Dated: ____________________________________________

City Administrator: ____________________________________

Dated: ____________________________________________

City Clerk-Treasurer: __________________________________

Dated: ____________________________________________

Mayor: ____________________________________________

City of Reedsburg
134 South Locust Street, P.O. Box 490
Reedsburg, WI 53959
Ph. 608-524-6404 Fax. 608-524-8458
www.reedsburgwi.gov

## STAFF REPORT AGENDA ITEM: _______

**To**: Mayor and Common Council
**From**: Brian Duvalle, Planning and Building
**Date of Meeting**: August 9, 2021

**Subject: Monthly Building Permit Report**

### BACKGROUND

On a routine basis the building inspector presents to the Common Council the actions of the proceeding monthly activity.

PERMITS

| | July 2020 | July 2021 | Total Change |
|---|---|---|---|
| **Zoning** | 7 | 10 | +3 |
| **Building** | 28 | 14 | -14 |

VALUE

| | July 2020 | July 2021 | Total Change |
|---|---|---|---|
| **Zoning** | $7,940 | $23,700 | $15,760 |
| **Building** | $257,210 | $513,020 | $255,810 |

### STAFF RECOMMENDATION

Recommend the Monthly Building Permit Report be received and filed by the Common Council.

### NOTES

## REEDSBURG POLICE DEPARTMENT
## MONTHLY REPORT SUMMARY
## June 2021

8/2/21 PD

| Activity Type | Current Month | Month to Date 2020 | Year to Date 2021 | Year to Date 2020 | % Change 20 to 21 |
|---|---|---|---|---|---|
| Assault/Battery | 1 | 2 | 17 | 15 | 13.33% |
| Burglary/Robbery | 1 | 1 | 2 | 2 | 0.00% |
| Theft | 9 | 11 | 68 | 48 | 41.67% |
| Auto Theft | 0 | 0 | 1 | 2 | -50.00% |
| Criminal Damage | 5 | 0 | 11 | 8 | 37.50% |
| Sexual Assault | 4 | 0 | 14 | 3 | 366.67% |
| | | | | | |
| Agency Assist | 65 | 60 | 372 | 395 | -5.82% |
| Alarms | 10 | 6 | 39 | 40 | -2.50% |
| Ambulance/Medical Assist | 16 | 6 | 112 | 145 | -22.76% |
| Animal Problem | 35 | 52 | 158 | 183 | -13.66% |
| Business Checks | 143 | 215 | 1330 | 1479 | -10.07% |
| Check Welfare | 50 | * | 231 | * | #VALUE! |
| Citizen Assist | 97 | 90 | 495 | 401 | 23.44% |
| Community Service | 28 | 11 | 432 | 397 | 8.82% |
| Disabled Vehicle | 8 | 8 | 53 | 34 | 55.88% |
| Disturbances | 58 | 56 | 263 | 320 | -17.81% |
| Domestic Disturbances | 4 | 2 | 22 | 13 | 69.23% |
| Emergency Detentions | 2 | 2 | 13 | 16 | -18.75% |
| Fraud | 2 | 3 | 12 | 29 | -58.62% |
| Gas Drive Off | 0 | 2 | 5 | 7 | -28.57% |
| Juvenile Problem | 23 | 13 | 96 | 107 | -10.28% |
| K9 Deployed City | 5 | 3 | 31 | 15 | 106.67% |
| K9 Deployed Other | 0 | 3 | 4 | 11 | -63.64% |
| Lost/Found Property | 26 | 17 | 101 | 76 | 32.89% |
| 911 Response/False | 32 | 12 | 143 | 87 | 64.37% |
| Narcotics Investigations | 10 | 7 | 61 | 58 | 5.17% |
| Other Ordinance Violations | 7 | 11 | 22 | 53 | -58.49% |
| Search Warrant-Blood Draw | 0 | 0 | 0 | 7 | -100.00% |
| Parking Problem | 18 | 33 | 623 | 448 | 39.06% |
| Suspicious Activity | 73 | 112 | 427 | 531 | -19.59% |
| Traffic | 330 | 242 | 1623 | 1401 | 15.85% |
| Trespassing | 2 | 3 | 8 | 8 | 0.00% |
| Unsecure Premises | 3 | 7 | 30 | 42 | -28.57% |
| Vehicle Unlock | 18 | 26 | 152 | 108 | 40.74% |
| Warrant Apprehensions | 18 | 2 | 84 | 52 | 61.54% |
| Miscellaneous | 2 | 46 | 13 | 344 | -96.22% |
| **SUB-TOTAL** | **1105** | **1064** | **7068** | **6885** | **2.66%** |
| **ACCIDENTS** | | | | | |
| Personal Injury | 4 | 2 | 10 | 4 | 150.00% |
| Reportable PD | 4 | 6 | 38 | 46 | -17.39% |
| Non-Reportable PD | 3 | 6 | 35 | 38 | -7.89% |
| Hit and Run Incidents | 5 | 1 | 16 | 5 | 220.00% |
| Fatality | 0 | 0 | 0 | 0 | #DIV/0! |
| **SUB-TOTAL** | **16** | **15** | **99** | **93** | **6.45%** |
| **TOTAL ACTIVITY** | **1121** | **1079** | **7167** | **6978** | **2.71%** |

## REEDSBURG POLICE DEPARTMENT
## Monthly Report Summary
## Page Two

| Arrests and Apprehensions | Current Month | Month to Date 2020 | Year to Date 2021 | Year to Date 2020 | % Change 20 to 21 |
|---|---|---|---|---|---|
| **ADULT** | | | | | |
| Bail Jumping | 13 | 4 | 49 | 32 | 53.13% |
| Burglary/Robbery | 0 | 0 | 2 | 3 | -33.33% |
| Narcotics | 20 | 7 | 105 | 56 | 87.50% |
| Theft | 3 | 8 | 39 | 30 | 30.00% |
| Criminal Damage | 0 | 1 | 3 | 5 | -40.00% |
| Weapons Violations | 0 | 2 | 2 | 2 | 0.00% |
| Assault/Battery | 2 | 2 | 16 | 16 | 0.00% |
| Sexual Assaults | 0 | * | 6 | * | |
| Warrants | 14 | 6 | 68 | 52 | 30.77% |
| Disorderly Conduct | 9 | 9 | 47 | 44 | 6.82% |
| Liquor Law Violation | 7 | 8 | 31 | 14 | 1400.00% |
| Obstructing an Officer | 2 | 2 | 28 | 15 | 86.67% |
| Worthless Checks | 4 | 0 | 5 | 10 | -50.00% |
| Trespass | 1 | 3 | 4 | 4 | 0.00% |
| Miscellaneous | 5 | 3 | 21 | 27 | -22.22% |
| Cleared | 7 | * | 15 | * | |
| **TOTAL ADULT ARRESTS** | **87** | **55** | **441** | **310** | **42.26%** |
| **JUVENILE** | | | | | |
| Recovered Runaway | 2 | 0 | 3 | 5 | -40.00% |
| Curfew Violations | 0 | 0 | 0 | 0 | #DIV/0! |
| Theft | 0 | 0 | 1 | 4 | -75.00% |
| Disorderly Conduct | 0 | 0 | 5 | 8 | -37.50% |
| Truancy | 0 | 0 | 15 | 11 | 36.36% |
| Tobacco Violation | 1 | 1 | 7 | 4 | 75.00% |
| Vandalism | 0 | 0 | 4 | 2 | 100.00% |
| Weapons Violations | 0 | 0 | 0 | 0 | #DIV/0! |
| Liquor Law Violations | 0 | 0 | 4 | 5 | -20.00% |
| Trespassing | 0 | 0 | 0 | 0 | #DIV/0! |
| Obstructing an Officer | 0 | 1 | 1 | 3 | -66.67% |
| Narcotics | 0 | 0 | 3 | 1 | 200.00% |
| Burglary/Robbery | 0 | 0 | 1 | 0 | #DIV/0! |
| Assault/Battery | 0 | 0 | 2 | 4 | -50.00% |
| Miscellaneous | 2 | 0 | 6 | 0 | #DIV/0! |
| Cleared | 0 | * | 0 | * | |
| **TOTAL JUVENILE ARRESTS** | **5** | **2** | **52** | **47** | **10.64%** |
| **TOTAL CRIMINAL ARRESTS** | **92** | **57** | **493** | **357** | **38.10%** |

**REEDSBURG POLICE DEPARTMENT**
**Monthly Report Summary**
**Page Three**

| Traffic Enforcement | Current Month | Month to Date 2020 | Year to Date 2021 | Year to Date 2020 | % Change 20 to 21 |
|---|---|---|---|---|---|
| Speed Violations | 27 | 18 | 56 | 54 | 3.70% |
| Stop Sign Violations | 0 | 1 | 5 | 12 | -58.33% |
| Failure to Yield | 6 | 1 | 8 | 2 | 300.00% |
| Turn Violations | 0 | 2 | 2 | 7 | -71.43% |
| Operate Left of Center | 0 | 0 | 3 | 1 | 200.00% |
| Fail to Obey Sign/Signal | 0 | 1 | 2 | 4 | -50.00% |
| Reckless Driving | 0 | 0 | 0 | 0 | #DIV/0! |
| Operate While Intoxicated | 6 | 0 | 25 | 27 | -7.41% |
| Too Fast for Conditions | 1 | 0 | 1 | 3 | -66.67% |
| Inattentive Driving | 0 | 2 | 6 | 4 | 50.00% |
| Insurance Violations | 0 | 12 | 65 | 64 | 1.56% |
| Hit and Run Violations | 0 | 0 | 8 | 4 | 100.00% |
| Seatbelt Violations | 0 | 4 | 20 | 6 | 233.33% |
| No Valid Drivers License | 0 | 4 | 23 | 20 | 15.00% |
| Operate After Revocation | 0 | 8 | 32 | 49 | -34.69% |
| Operate After Suspension | 0 | 6 | 64 | 50 | 28.00% |
| Lighting Violations | 0 | 0 | 0 | 1 | -100.00% |
| No Muffler | 0 | 0 | 0 | 0 | #DIV/0! |
| Non-Registration | 0 | 6 | 7 | 25 | -72.00% |
| Written Traffic Warnings | 207 | 0 | 1000 | 550 | 81.82% |
| Parking Violations | 5 | 0 | 556 | 574 | -3.14% |
| Miscellaneous | 0 | 5 | 16 | 30 | -46.67% |
| **TOTAL TRAFFIC** | **252** | **70** | **1899** | **1487** | **27.71%** |

| CLEARANCES | 2021 COMPLAINTS | 2021 CLEARANCE | 2020 COMPLAINTS | 2020 CLEARANCE |
|---|---|---|---|---|
| Assault/Battery | 17 | 17 | 15 | 16 |
| Burglary | 2 | 1 | 2 | 1 |
| Theft | 68 | 42 | 48 | 33 |
| Sexual Assault | 14 | 12 | 3 | 3 |
| **TOTAL** | **101** | **72** | **68** | **53** |

| CLEARANCE RATES | 2021 | 2020 |
|---|---|---|
| Assault/Battery | 100.00% | 106.67% |
| Burglary | 50.00% | 50.00% |
| Theft | 61.76% | 68.75% |
| Sexual Assault | 85.71% | 100.00% |
| **TOTAL CLEARANCE RATES** | **71.29%** | **77.94%** |

**Respectfully Submitted,**

*Patrick B. Cummings*

**Patrick B. Cummings**
**Chief of Police**

CRIMERPT

8/2/21 PC

## 2021 Reedsburg Police & Communications Operating Budget

| Account # | Description | Total 2021 | Remaining 2021 | % Remaining | Total 2020 |
|---|---|---|---|---|---|
| Police Department Operating | | | | | |
| 521100-03 | Vehicle Maintenance | 10000 | 3676.82 | 36.77% | 10000 |
| 521100-03 | Gasoline | 37000 | 29726 | 80.34% | 37400 |
| 521100-03 | Investigations/Evidence | 4000 | 394.48 | 9.86% | 3500 |
| 521100-03 | Office and Administrative | 7000 | 3954.34 | 56.49% | 7000 |
| 521100-03 | Community Service | 900 | 72.03 | 8.00% | 900 |
| 521100-03 | Range and Firearms | 7500 | 173.42 | 2.31% | 7000 |
| 521100-03 | Patrol Supplies and Equipment | 9700 | 5441.43 | 56.10% | 9700 |
| 521100-03 | Training and Travel | 7400 | 723 | 9.77% | 7000 |
| 521100-03 | Transport Charges | 6500 | 5000 | 76.92% | 7500 |
| Communications Operating | | | | | |
| 525600-03 | TIME System | 10000 | 718 | 7.18% | 10000 |
| 525600-03 | Telephone Lines | 23200 | 10979.2 | 47.32% | 20000 |
| 525600-03 | Copy Machine | 600 | 600 | 100.00% | 600 |
| 525600-03 | Radio Maintenance | 8000 | 2359.93 | 29.50% | 8000 |
| 525600-03 | Forms | 5000 | 4662.57 | 93.25% | 5500 |
| 525600-03 | Office Supplies | 3000 | 1891.98 | 63.07% | 3000 |
| 525600-03 | Maintenance - Computers | 7200 | 4035.91 | 56.05% | 7200 |
| 525600-03 | Postage and Handling | 3000 | 2616.53 | 87.22% | 5700 |
| 525600-03 | Dispatch Training and Travel | 3000 | 2073.67 | 69.12% | 3000 |
| Uniform Allowances | | | | | |
| 521900-03 | Uniform Allowance - Chief | 600 | 3.53 | 0.59% | 600 |
| 521900-03 | Uniform Allowance - Supervisors | 3600 | 1072.39 | 29.79% | 3000 |
| 521900-03 | Uniform Allowance - Officers | 9000 | 3234.21 | 35.94% | 9600 |
| 521900-03 | Body Armor and Initial Uniform | 4000 | 3476.12 | 86.90% | 4000 |
| 521900-03 | Administrative Assistant | 225 | 0 | 0.00% | 225 |
| 521900-03 | Fulltime Dispatchers | 1350 | 765.49 | 56.70% | 1350 |
| 521900-03 | Parttime Evidence Custodian | 115 | 115 | 100.00% | 115 |
| Outlay | | | | | |
| 70-521100- | Police Equipment | 99000 | -999.52 | -1.01% | 164500 |
| 523300-03 | PFC Budget | 500 | 409.84 | | 1000 |
| Total | | 270890 | 86766.6 | 32.03% | 336390 |

| Police Operating: | |
|---|---|
| 90000 | Budgeted |
| 49161.51 | Remaining |
| 40838.49 | Allocated |

| Comm Operating: | |
|---|---|
| 63000 | Budgeted |
| 29937.82 | Remaining |
| 33062.18 | Allocated |

# Original Alcohol Beverage Retail License Application

*(Submit to municipal clerk.)*

For the license period beginning: 8-10-2021 *(mm dd yyyy)* ending: 6/30/2022 *(mm dd yyyy)*

To the Governing Body of the: ☐ Town of ☐ Village of ☒ City of } Reedsburg

County of Sauk

Aldermanic Dist. No. ______ (if required by ordinance)

Check one: ☐ Individual ☒ Partnership ☐ Limited Liability Company ☐ Corporation/Nonprofit Organization

| Applicant's Wisconsin Seller's Permit Number | |
|---|---|
| 456-1030771962-04 | |
| FEIN Number | |
| 32-0656918 | |
| TYPE OF LICENSE REQUESTED | FEE |
| ☐ Class A beer | $ |
| ☐ Class B beer | $ |
| ☐ Class C wine | $ |
| ☐ Class A liquor | $ |
| ☐ Class A liquor (cider only) | $ N/A |
| ☐ Class B liquor | $ |
| ☐ Reserve Class B liquor | $ |
| ☐ Class B (wine only) winery | $ |
| Publication fee | $ |
| TOTAL FEE | $ 10.00 pd |

Name (individual / partners give last name, first, middle; corporations / limited liability companies give registered name)

Garcia Bautista Griselda - Garcia Bautista Mauricio

**An "Auxiliary Questionnaire," Form AT-103, must be completed and attached to this application by each individual applicant, by each member of a partnership, and by each officer, director and agent of a corporation or nonprofit organization, and by each member/manager and agent of a limited liability company.** List the full name and place of residence of each person.

| President / Member Last Name | (First) | (Middle Name) | Home Address (Street, City or Post Office, & Zip Code) |
|---|---|---|---|
| Garcia Bautista | Griselda | | E11694 Sauk Prairie Rd Prairie du Sac WI 5357[illegible] |
| **Vice President / Member Last Name** | **(First)** | **(Middle Name)** | **Home Address (Street, City or Post Office, & Zip Code)** |
| Garcia Bautista | Mauricio | | S7559 US Hwy 12 Lot T2 North Freedom WI 539[illegible] |
| **Secretary / Member Last Name** | **(First)** | **(Middle Name)** | **Home Address (Street, City or Post Office, & Zip Code)** |
| | | | |
| **Treasurer / Member Last Name** | **(First)** | **(Middle Name)** | **Home Address (Street, City or Post Office, & Zip Code)** |
| | | | |
| **Agent Last Name** | **(First)** | **(Middle Name)** | **Home Address (Street, City or Post Office, & Zip Code)** |
| | | | |
| **Directors / Managers Last Name** | **(First)** | **(Middle Name)** | **Home Address (Street, City or Post Office, & Zip Code)** |
| | | | |

1. Trade Name La Bombita Business Phone Number (608) 495-6088
2. Address of Premises 2670 G east main st Post Office & Zip Code Reedsburg WI 53959
3. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, consumption, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.)
4. Legal description (omit if street address is given above): 2670G east main st
5. (a) Was this premises licensed for the sale of liquor or beer during the past license year? ☒ Yes ☐ No
   (b) If yes, under what name was license issued? La Bombita LLC

6. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period? **If yes, explain** . . . ☐ Yes ☒ No

7. Is the applicant an employe or agent of, or acting on behalf of anyone except the named applicant? . . . ☐ Yes ☒ No
**If yes, explain.**

8. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business? **If yes, explain** . . . ☐ Yes ☒ No

9. (a) **Corporate/limited liability company applicants only:** Insert state WI and date 07/21 of registration.

(b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company? **If yes, explain** . . . ☐ Yes ☒ No

(c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin? ☐ Yes ☒ No
**If yes, explain.**

10. Does the applicant understand they must register as a Retail Beverage Alcohol Dealer with the federal government, Alcohol and Tobacco Tax and Trade Bureau (TTB) by filing (TTB form 5630.5d) before beginning business? [phone 1-877-882-3277] . . . ☒ Yes ☐ No

11. Does the applicant understand they must hold a Wisconsin Seller's Permit? [phone (608) 266-2776] . . . ☒ Yes ☐ No

12. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs? . . . ☒ Yes ☐ No

**READ CAREFULLY BEFORE SIGNING:** Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signer. Any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000. Signer agrees to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants, or one member of a partnership applicant must sign; one corporate officer, one member/manager of Limited Liability Companies must sign.) Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

| Contact Person's Name (Last, First, M.I.) | Title/Member | Date |
|---|---|---|
| Garcia Bautista Mauricio | owner | 8/02/21 |
| **Signature** | **Phone Number** | **Email Address** |
| [signature] | (608)8449612 | mgarcia872016@gmail. |

TO BE COMPLETED BY CLERK

| Date received and filed with municipal clerk | Date reported to council / board | Date provisional license issued | Signature of Clerk / Deputy Clerk |
|---|---|---|---|
| 8-2-2021 | 8-9-2021 | | |
| **Date license granted** | **Date license issued** | **License number issued** | |
| | | | |

AT-106 (R. 3-19)

PO



Pd Cash

# ORDINANCE NO. 1924-21

(Reedsburg Arts Committee, 104-12)

The Common Council of the City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION 1: PURPOSE.

The purpose of this ordinance is to repeal City Code 104-12 – Reedsburg Arts Committee and amend 104-3(F) Committees.

SECTION II: PROVISION AMENDED.

City of Reedsburg Code Section 104-12 is hereby repealed in its entity and 104-3(F) is amended by this ordinance.

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, Chapter 104.

Dated this 9th day of August 2021.

David G. Estes, Mayor

Jacob Crosetto, Clerk/Treasurer

| | |
|---|---|
| 1st Reading at Council: | July 12, 2021 |
| Public Hearing Noticed: | July 22 & 29, 2021 |
| 2nd Reading at Council/Public Hearing: | August 9, 2021 |
| Published, Enactment Date: | August 19, 2021 |

Madison Arts Commission

The Madison Arts Commission is a municipal arts agency managed by a citizen commission composed of ten residents and one Alderperson who are appointed by the Mayor and confirmed by the Common Council. The eleven member commission is staffed with a full-time arts administrator. The Commission was created by ordinance in 1974 to advise the Mayor and thee Common Council on public policy matters relating to the arts. It originally began as a unit in the Parks Division of the City of Madison. Since then, it has moved to the Neighborhood Planning, Urban Design & Historic Preservation section of the Department of Planning and Community and Economic Development.

**ORDINANCE NO. 1925-21**

(Municipal Court of City of Reedsburg, Town of LaValle, Village of Rock Springs & Town of Woodland, Chapter 37)

The City of Reedsburg, Sauk County, does hereby ordain as follows:

SECTION I: PURPOSE

The purpose of this ordinance is to amend the City of Reedsburg Municipal Court Ordinance to include the Town of Woodland as a participating community.

SECTION II: PROVISION AMENDED

City of Reedsburg Code Chapter 37 is revised by this Ordinance.

SECTION III: PROVISION AS AMENDED

City of Reedsburg Code Chapter 37 is amended to read as follows:

§ 37-1 **Purpose.**
Pursuant to the authority granted by Chapter 755 of the Wisconsin Statutes, there is hereby created and established a Municipal Court of the City of Reedsburg, Town of LaValle, the Village of Rock Springs and the Town of Woodland.

§ 37-2 **Municipal Judge.**
Qualifications: The Municipal Court of the City of Reedsburg, Town of LaValle and Village of Rock Springs shall be under the jurisdiction of and presided over by a Municipal Judge, who shall be an attorney licensed to practice law in Wisconsin and who resides in the City of Reedsburg, Town of LaValle, the Village of Rock Springs and the Town of Woodland.

§ 37-3 **Elections.**

A. Vacancy. A permanent vacancy in the office of the Municipal Judge may be filled by temporary appointment of the Common Council of the City of Reedsburg, Town of LaValle Town Board, the Village of Rock Springs Village Board and the Town of Woodland Town Board, as provided for in § 8.50(4)(fm), Wis. Stats. The office shall be permanently filled by special election in the manner provided for in said statute.

B. Electors. Electors in all the municipalities, the City of Reedsburg, Town of LaValle, the Village of Rock Springs and the Town of Woodland, shall vote for the Municipal Judge.

§ 37-4 **Jurisdiction.**

A. Exclusivity. The Municipal Court shall have jurisdiction over incidents occurring on or after January 1, 2004, as provided in Article VII, Section 14 of the Wisconsin Constitution, and §§ 755.045 and § 755.05, Wis. Stats., and as otherwise provided by the laws of Wisconsin. It shall have exclusive jurisdiction over the actions in the City of Reedsburg, Town of LaValle, the Village of Rock Springs and the Town of Woodland, seeking to impose forfeitures for violations of municipal ordinances, resolutions and bylaws.

B. Juvenile offenders.

(1) The Municipal Court has jurisdiction over juvenile offenders when a municipality enacts an ordinance under the authority of § 938.17(2)(cm), Wis. Stats. Pursuant to § 938.17(2)(cm), Wis. Stats., the Municipal Judge may impose the following dispositions upon a juvenile for a violation of City, town or village ordinances:

(a) Any disposition allowed under Ch. **48**, Wis. Stats.

(b) Section 938.343(2), Wis. Stats.

(c) Section 938.343(3), Wis. Stats.

(d) Section 938.343(4), Wis. Stats.

(e) Section 938.343(10), Wis. Stats.

(f) Section 938.344, Wis. Stats.

(g) Section 938.361, Wis. Stats.

(2) Any or all of the above listed dispositions may be used in any combination when imposed by a Municipal Judge.

§ 37-5 **Operations and procedures.**
Hours: The Municipal Court for the City of Reedsburg, Town of LaValle, the Village of Rock Springs and the Town of Woodland shall be open as determined by order of the Municipal Judge.

§ 37-6 **Collection of forfeitures and costs.**
**[Amended 7-9-2018 by Ord. No. 1873-18]**

The Municipal Judge may impose punishment and sentences as provided by Chs. 800 and 938, Wis. Stats., and as provided in the ordinances of the City of Reedsburg, Town of LaValle, the Village of Rock Springs and the Town of Woodland. All forfeitures, fees, assessments, surcharges and costs shall be paid to the Treasurer of the City of Reedsburg within seven days of receipt of the money by the Municipal Court.

A. The Municipal Court funds shall be deposited into a separate Special Revenue Fund created solely for the purpose of managing revenues and paying expenses: labor/benefits, operating and transfer of funds to support internal services and capital expenditures.

B. Changes do not adjust Chapter **434**, Peace and Good Order, § **434-7**, Bond schedules, approvals. A certified copy of bond schedules for the offenses set forth in this Code shall be adopted and approved with the text as part of this Code and shall bear upon its face the attestation of the City Clerk-Treasurer and the Chief of Police and shall be available to the public in the office of the Chief of Police.

C. Changes thereafter to the bond schedule shall not be effective until entered and attested on the certified copy. Changes in the bond schedule shall be made by the Chief of Police with the approval of the Council. All approved changes shall be incorporated into the bond schedule and shall be available for public inspection.

D. At the time of the payment, the Municipal Court shall report to the Treasurer the title of the action, the nature of the offenses and total amount of judgments imposed in actions and proceedings in which such monies were collected.

E. Distribution of Municipal Court revenue to contracted cities, villages and towns shall be authorized by the Municipal Judge and may be adjusted and memorialized in a fees resolution.

SECTION III: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION IV: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION V: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VI: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, Chapter 37.

Dated this 13th day of September 2021.

______________________________ ______________________________

David G. Estes, Mayor Jacob Crosetto, Clerk/Treasurer

| | |
|---|---|
| 1st Reading at Council: | August 9, 2021 |
| Public Hearing Noticed: | August 19 & 26, 2021 |
| 2nd Reading at Council/Public Hearing: | September 13, 2021 |
| Published, Enactment Date: | September 23, 2021 |

# City of Reedsburg
# Tax Incremental Districts No. 3, No. 4, No. 5, No. 6, No. 7, No. 8 and No. 9

Financial Statements and
Supplementary Information

December 31, 2020

Table of Contents
December 31, 2020

# Accountants' Compilation Report

To the City Council of
City of Reedsburg

Management is responsible for the accompanying Balance Sheet, Historical Summary of Project Costs, Project Revenues and Net Cost to be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the City of Reedsburg's Tax Incremental Districts No. 3, No. 4, No. 5, No. 6, No. 7, No. 8 and No. 9 (Districts) as of and for the year ended December 31, 2020 and from the dates of creation through December 31, 2020, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

As discussed in Note 1, the financial statements present only the transactions of the Districts and do not purport to and do not, present fairly the financial position of the City of Reedsburg as of December 31, 2020, the changes in its financial position or, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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. This information is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economical or historical context.

Baker Tilly US, LLP

Madison, Wisconsin
June 16, 2021

## City of Reedsburg Tax Incremental District No. 3

Balance Sheet
December 31, 2020

| | Capital Projects Fund |
|---|---|
| **Assets** | |
| Taxes receivable | $ 87,464 |
| Total assets | $ 87,464 |
| **Deferred Inflows of Resources and Fund Balance** | |
| **Deferred Inflows of Resources** | |
| Unearned tax revenues | $ 87,464 |
| Total deferred inflows of resources | 87,464 |
| **Fund Balance** | - |
| Total deferred inflows of resources and fund balance | $ 87,464 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 3

Historical Summary of Project Costs, Project Revenues
and Net Cost to be Recovered through Tax Increments
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Project Costs** | | |
| Capital expenditures | $ - | $ 2,926,191 |
| Professional services | 2,013 | 24,746 |
| Administrative expenditures | 150 | 290,467 |
| Interest and fiscal charges | 510 | 772,240 |
| Debt issuance costs | - | 17,079 |
| Total project costs | 2,673 | 4,030,723 |
| **Project Revenues** | | |
| Tax increments | 73,091 | 763,761 |
| Special assessments | - | 526,230 |
| Exempt computer aid | 246 | 1,788 |
| Personal property aid | 2,117 | 3,018 |
| Intergovernmental grants | - | 877,500 |
| Investment income | - | 11,116 |
| Sale of property | - | 237,711 |
| Miscellaneous | - | 47,341 |
| Subsidies from donor TIFs | 84,689 | 1,562,258 |
| Total project revenues | 160,143 | 4,030,723 |
| Net recovered through tax increments, December 31, 2020 | $ (157,470) | $ - |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 3

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Sources of Funds** | | |
| Tax increments | $ 73,091 | $ 763,761 |
| Special assessments | - | 526,230 |
| Exempt computer aid | 246 | 1,788 |
| Personal property aid | 2,117 | 3,018 |
| Intergovernmental grants | - | 877,500 |
| Investment income | - | 11,116 |
| Sale of property | - | 237,711 |
| Miscellaneous | - | 47,341 |
| Subsidies from donor TIFs | 84,689 | 1,562,258 |
| Proceeds from long-term debt | - | 1,261,614 |
| Proceeds from capital lease | - | 320,000 |
| Total sources of funds | 160,143 | 5,612,337 |
| **Uses of Funds** | | |
| Capital expenditures | - | 2,926,191 |
| Professional services | 2,013 | 24,746 |
| Administrative expenditures | 150 | 290,467 |
| Interest and fiscal charges | 510 | 772,240 |
| Debt issuance costs | - | 17,079 |
| Principal on long-term debt and capital lease | 60,000 | 1,581,614 |
| Total uses of funds | 62,673 | 5,612,337 |
| Excess of sources of funds over uses of funds | 97,470 | - |
| **Balance (Deficit), Beginning** | (97,470) | - |
| **Balance, Ending** | $ - | $ - |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 4

Balance Sheet
December 31, 2020

| | Capital Projects Fund |
|---|---|
| **Assets** | |
| Taxes receivable | $ 327,715 |
| Total assets | $ 327,715 |
| **Deferred Inflows of Resources and Fund Balance** | |
| **Deferred Inflows of Resources** | |
| Unearned tax revenues | $ 327,715 |
| Total deferred inflows of resources | 327,715 |
| **Fund Balances** | - |
| Total deferred inflows of resources and fund balance | $ 327,715 |

*See notes to financial statements*

# City of Reedsburg Tax Incremental District No. 4

Historical Summary of Project Costs, Project Revenues
and Net Cost to be Recovered Through Tax Increments
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Project Costs** | | |
| Capital expenditures | $ - | $ 3,624,183 |
| Professional services | 2,014 | 46,875 |
| Administrative expenditures | 150 | 231,659 |
| Developer grants | 20,000 | 80,000 |
| Interest and fiscal charges | - | 1,001,926 |
| Debt issuance costs | - | 55,223 |
| Subsidies to other TIFs | 382,072 | 1,966,994 |
| Total project costs | 404,236 | 7,006,860 |
| **Project Revenues** | | |
| Tax increments | 332,509 | 5,460,140 |
| Payment in lieu of taxes | - | 310,491 |
| Special assessments | 6,961 | 145,509 |
| Exempt computer aid | 1,092 | 18,933 |
| Personal property aid | 10,090 | 14,205 |
| Intergovernmental grants | - | 61,845 |
| Miscellaneous | - | 10,540 |
| Investment income | - | 29,274 |
| Sale of property | - | 955,923 |
| Total project revenues | 350,652 | 7,006,860 |
| Net cost recoverable through tax increments, December 31, 2020 | $ 53,584 | $ - |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 4

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Sources of Funds** | | |
| Tax increment | $ 332,509 | $ 5,460,140 |
| Payment in lieu of taxes, utility | - | 310,491 |
| Special assessments | 6,961 | 145,509 |
| Exempt computer aid | 1,092 | 18,933 |
| Personal property aid | 10,090 | 14,205 |
| Intergovernmental grants | - | 61,845 |
| Miscellaneous | - | 10,540 |
| Investment income | - | 29,274 |
| Sale of property | - | 955,923 |
| Proceeds from long-term debt | - | 2,428,807 |
| Proceeds from capital lease | - | 555,000 |
| Total sources of funds | 350,652 | 9,990,667 |
| **Uses of Funds** | | |
| Capital expenditures | - | 3,624,183 |
| Professional services | 2,014 | 46,875 |
| Administrative expenditures | 150 | 231,659 |
| Developer grants | 20,000 | 80,000 |
| Interest and fiscal charges | - | 1,001,926 |
| Debt issuance costs | - | 55,223 |
| Subsidies to other TIFs | 382,072 | 1,966,994 |
| Principal on long-term debt and capital lease | - | 2,983,807 |
| Total uses of funds | 404,236 | 9,990,667 |
| Excess (deficiency) of sources of funds over uses of funds | (53,584) | - |
| **Balance, Beginning** | 53,584 | - |
| **Balance, Ending** | $ - | $ - |

# City of Reedsburg Tax Incremental District No. 5

Balance Sheet
December 31, 2020

| | Capital Projects Fund |
|---|---|
| **Assets** | |
| Taxes receivable | $ 77,412 |
| Total assets | $ 77,412 |
| **Deferred Inflows of Resources and Fund Balance** | |
| **Deferred Inflows of Resources** | |
| Unearned tax revenues | $ 77,412 |
| Total deferred inflows of resources | 77,412 |
| **Fund Balance** | - |
| Total deferred inflows of resources and fund balance | $ 77,412 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 5

Historical Summary of Project Costs, Project Revenues
and Net Cost to be Recovered Through Tax Increments
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Project Costs** | | |
| Capital expenditures | $ - | $ 960,949 |
| Professional services | 2,014 | 13,565 |
| Administrative expenditures | 150 | 2,298 |
| Subsidies to other TIFs | 31,107 | 323,754 |
| Interest and fiscal charges | 340 | 37,826 |
| Total project costs | 33,611 | 1,338,392 |
| **Project Revenues** | | |
| Tax increments | 74,997 | 683,091 |
| Exempt computer aid | 393 | 5,732 |
| Personal property aid | 1,855 | 2,769 |
| Intergovernmental grants | - | 646,800 |
| Total project revenues | 77,245 | 1,338,392 |
| Net cost recovered through tax increments, December 31, 2020 | $ (43,634) | $ - |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 5

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Sources of Funds** | | |
| Tax increments | $ 74,997 | $ 683,091 |
| Exempt computer aid | 393 | 5,732 |
| Personal property aid | 1,855 | 2,769 |
| Intergovernmental grants | - | 646,800 |
| Proceeds from long-term debt | - | 581,603 |
| Total sources of funds | 77,245 | 1,919,995 |
| **USES OF FUNDS** | | |
| Capital expenditures | - | 960,949 |
| Professional services | 2,014 | 13,565 |
| Administrative expenditures | 150 | 2,298 |
| Subsidies to other TIFs | 31,107 | 323,754 |
| Principal on long-term debt | 40,000 | 581,603 |
| Interest and fiscal charges | 340 | 37,826 |
| Total uses of funds | 73,611 | 1,919,995 |
| Excess of sources of funds over uses of funds | 3,634 | - |
| **Balance (Deficit), Beginning** | (3,634) | - |
| **Balance, Ending** | $ - | $ - |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 6

Balance Sheet
December 31, 2020

| | Capital Projects Fund |
|---|---|
| **Assets** | |
| Taxes receivable | $ 145,193 |
| Loans receivable | 462,267 |
| Other receivables | 171,268 |
| Total assets | $ 778,728 |
| **Liabilities, Deferred Inflows of Resources and Fund Balance** | |
| **Liabilities** | |
| Advances from other funds | $ 1,140,178 |
| Total liabilities | 1,140,178 |
| **Deferred Inflows of Resources** | |
| Unearned tax revenues | 145,193 |
| Unavailable revenues | 100,000 |
| Total deferred inflows of resources | 245,193 |
| **Fund Balance** | |
| Unassigned (deficit) | (606,643) |
| Total fund balance (deficit) | (606,643) |
| Total liabilities, deferred inflows of resources and fund balance | $ 778,728 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 6

Historical Summary of Project Costs, Project Revenues,
and Net Cost to be Recovered Through Tax Increments
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Project Costs** | | |
| Capital expenditures | $ - | $ 2,365,854 |
| Developer incentives | 3,588 | 3,588 |
| Professional services | 2,355 | 70,269 |
| Administrative expenditures | 150 | 1,711 |
| Debt issuance costs | - | 74,398 |
| Interest and fiscal charges | 19,631 | 1,088,090 |
| Total project costs | 25,724 | 3,603,910 |
| **Project Revenues** | | |
| Tax increments | 49,704 | 565,189 |
| Guaranteed revenue | 3,836 | 3,836 |
| Exempt computer aid | 1,136 | 23,083 |
| Personal property aid | 3,917 | 4,185 |
| Intergovernmental grants | - | 834,309 |
| Investment income | 12,129 | 72,778 |
| Sale of property | - | 255,001 |
| Miscellaneous | - | 40,000 |
| Subsidies from donor TIFs | 328,490 | 728,490 |
| Total project revenues | 399,212 | 2,526,871 |
| Net cost recoverable (recovered) through tax increments, December 31, 2020 | $ (373,488) | $ 1,077,039 |
| **Reconciliation of Recoverable Costs** | | |
| State trust fund loan | | $ 470,396 |
| Capital projects fund balance deficit | | 606,643 |
| Net cost recoverable through tax increments, December 31, 2020 | | $ 1,077,039 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 6

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Sources of Funds** | | |
| Tax increments | $ 49,704 | $ 565,189 |
| Guaranteed revenue | 3,836 | 3,836 |
| Exempt computer aid | 1,136 | 23,083 |
| Personal property aid | 3,917 | 4,185 |
| Intergovernmental grants | - | 834,309 |
| Investment income | 12,129 | 72,778 |
| Sale of property | - | 255,001 |
| Miscellaneous | - | 40,000 |
| Subsidies from donor TIFs | 328,490 | 728,490 |
| Proceeds from long-term debt | - | 1,935,000 |
| Total sources of funds | 399,212 | 4,461,871 |
| **Uses of Funds** | | |
| Capital expenditures | - | 2,365,854 |
| Developer incentives | 3,588 | 3,588 |
| Professional services | 2,355 | 70,269 |
| Administrative expenditures | 150 | 1,711 |
| Debt issuance costs | - | 74,398 |
| Principal on long-term debt | 19,041 | 1,464,604 |
| Interest and fiscal charges | 19,631 | 1,088,090 |
| Total uses of funds | 44,765 | 5,068,514 |
| Excess (deficiency) of sources of funds over uses of funds | 354,447 | (606,643) |
| **Balance (Deficit), Beginning** | (961,090) | - |
| **Balance (Deficit), Ending** | $ (606,643) | $ (606,643) |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 7

Balance Sheet
December 31, 2020

| | Capital Projects Fund |
|---|---|
| **Assets** | |
| Cash and investments | $ 14,516 |
| Taxes receivable | 18,302 |
| Total assets | $ 32,818 |
| **Deferred Inflows of Resources and Fund Balance** | |
| **Deferred Inflows of Resources** | |
| Unearned tax revenues | $ 18,302 |
| Total deferred inflows of resources | 18,302 |
| **Fund Balance** | |
| Restricted for TIF activities | 14,516 |
| Total fund balance | 14,516 |
| Total deferred inflows of resources and fund balance | $ 32,818 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 7

Historical Summary of Project Costs, Project Revenues
and Net Cost to be Recovered Through Tax Increments
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Project Costs** | | |
| Capital expenditures | $ - | $ 183,086 |
| Professional services | 2,014 | 7,084 |
| Administrative expenditures | 150 | 821 |
| Interest and fiscal charges | - | 104,256 |
| Total project costs | 2,164 | 295,247 |
| **Project Revenues** | | |
| Tax increments | 17,907 | 309,514 |
| Exempt computer aid | 39 | 39 |
| Personal property aid | - | 210 |
| Total sources of funds | 17,946 | 309,763 |
| Net cost recovered through tax increments, December 31, 2020 | $ (15,782) | $ (14,516) |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 7

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Sources of Funds** | | |
| Tax increments | $ 17,907 | $ 309,514 |
| Exempt computer aid | 39 | 39 |
| Personal property aid | - | 210 |
| Proceeds from long-term debt | - | 303,947 |
| Total sources of funds | 17,946 | 613,710 |
| **Uses of Funds** | | |
| Capital expenditures | - | 183,086 |
| Professional services | 2,014 | 7,084 |
| Administrative expenditures | 150 | 821 |
| Principal on long-term debt | - | 303,947 |
| Interest and fiscal charges | - | 104,256 |
| Total uses of funds | 2,164 | 599,194 |
| Excess of sources of funds over uses of funds | 15,782 | 14,516 |
| **Balance (Deficit), Beginning** | (1,266) | - |
| **Balance, Ending** | $ 14,516 | $ 14,516 |

*See notes to financial statements*

# City of Reedsburg Tax Incremental District No. 8

Balance Sheet
December 31, 2020

| | Capital Projects Fund |
|---|---|
| **Assets** | |
| Taxes receivable | $ 77,863 |
| Total assets | $ 77,863 |
| **Liabilities, Deferred Inflows of Resources and Fund Balance** | |
| **Liabilities** | |
| Advances from other funds | $ 182,010 |
| Total liabilities | 182,010 |
| **Deferred Inflows of Resources** | |
| Unearned tax revenues | 77,863 |
| Total deferred inflows of resources | 77,863 |
| **Fund Balance** | |
| Unassigned (deficit) | (182,010) |
| Total fund balance (deficit) | (182,010) |
| Total liabilities, deferred inflows of resources and fund balance | $ 77,863 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 8

Historical Summary of Project Costs, Project Revenues
and Net Cost to be Recovered Through Tax Increments
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Project Costs** | | |
| Capital expenditures | $ - | $ 474,053 |
| Professional services | 2,015 | 13,742 |
| Administrative expenditures | 150 | 451 |
| Interest and fiscal charges | - | 2,770 |
| Total project costs | 2,165 | 491,016 |
| **Project Revenues** | | |
| Tax increments | 70,432 | 237,333 |
| Exempt computer aid | - | 764 |
| Personal property aid | 726 | 1,426 |
| Guaranteed revenue | 20,720 | 69,483 |
| Total sources of funds | 91,878 | 309,006 |
| Net cost recoverable (recovered) through tax increments, December 31, 2020 | $ (89,713) | $ 182,010 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 8

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Sources of Funds** | | |
| Tax increments | $ 70,432 | $ 237,333 |
| Exempt computer aid | - | 764 |
| Personal property aid | 726 | 1,426 |
| Guaranteed revenue | 20,720 | 69,483 |
| Total sources of funds | 91,878 | 309,006 |
| **Uses of Funds** | | |
| Capital expenditures | - | 474,053 |
| Professional services | 2,015 | 13,742 |
| Administrative expenditures | 150 | 451 |
| Interest and fiscal charges | - | 2,770 |
| Total uses of funds | 2,165 | 491,016 |
| Excess (deficiency) of sources of funds over uses of funds | 89,713 | (182,010) |
| **Balance (Deficit), Beginning** | (271,723) | - |
| **Balance (Deficit), Ending** | $ (182,010) | $ (182,010) |

*See notes to financial statements*

Balance Sheet
December 31, 2020

| | Capital Projects Fund |
|---|---|
| **Assets** | |
| Taxes receivable | $ 426,283 |
| Other receivables | 18,241 |
| Land held for resale | 244,585 |
| Total assets | $ 689,109 |
| **Liabilities, Deferred Inflows of Resources and Fund Balance** | |
| **Liabilities** | |
| Advance from general fund | $ 1,316,168 |
| Total liabilities | 1,316,168 |
| **Deferred Inflows of Resources** | |
| Unearned tax revenues | 426,283 |
| Total deferred inflows of resources | 426,283 |
| **Fund Balance** | |
| Unassigned (deficit) | (1,053,342) |
| Total fund balance (deficit) | (1,053,342) |
| Total liabilities, deferred inflows of resources and fund balance | $ 689,109 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 9

Historical Summary of Project Costs, Project Revenues
and Net Cost to be Recovered Through Tax Increments
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Project Costs** | | |
| Capital expenditures | $ - | $ 2,360,220 |
| Developer incentives | 197,513 | 697,513 |
| Professional services | 6,589 | 81,640 |
| Administrative expenditures | 150 | 19,001 |
| Interest and fiscal charges | 64,588 | 126,473 |
| Total project costs | 268,840 | 3,284,847 |
| **Project Revenues** | | |
| Tax increments | 384,156 | 384,156 |
| Guaranteed revenue | 18,241 | 93,397 |
| Sale of property | - | 25,500 |
| Total sources of funds | 402,397 | 503,053 |
| Net cost recoverable (recovered) through tax increments, December 31, 2020 | $ (133,557) | $ 2,781,794 |
| **Reconciliation of Recoverable Costs** | | |
| State trust fund loan | | $ 1,728,452 |
| Capital projects fund balance deficit | | 1,053,342 |
| Net cost recoverable through tax increments, December 31, 2020 | | $ 2,781,794 |

*See notes to financial statements*

## City of Reedsburg Tax Incremental District No. 9

Historical Summary of Sources, Uses and Status of Funds
Year Ended December 31, 2020 and From Date of Creation Through December 31, 2020

| | Year Ended | From Date of Creation |
|---|---|---|
| **Sources of Funds** | | |
| Tax increments | $ 384,156 | $ 384,156 |
| Guaranteed revenue | 18,241 | 93,397 |
| Proceeds from long-term debt | - | 1,870,000 |
| Sale of property | - | 25,500 |
| Total sources of funds | 402,397 | 2,373,053 |
| **Uses of Funds** | | |
| Capital expenditures | - | 2,360,220 |
| Developer incentives | 197,513 | 697,513 |
| Professional services | 6,589 | 81,640 |
| Administrative expenditures | 150 | 19,001 |
| Principal on long-term debt | 76,253 | 141,548 |
| Interest and fiscal charges | 64,588 | 126,473 |
| Total uses of funds | 345,093 | 3,426,395 |
| Excess (deficiency) of sources of funds over uses of funds | 57,304 | (1,053,342) |
| **Balance (Deficit), Beginning** | (1,110,646) | - |
| **Balance (Deficit), Ending** | $ (1,053,342) | $ (1,053,342) |

*See notes to financial statements*

## 1. Summary of Significant Accounting Policies

The accounting policies of the City of Reedsburg's Tax Incremental Districts No. 3, No. 4, No. 5, No. 6, No. 7, No. 8 and No. 9 (the Districts) conform to accounting principles as applicable to governmental units and as defined by Wisconsin Statutes Section 66.1105.

The City of Reedsburg (the city) has implemented accounting principles generally accepted in the United States of America to the extent they apply in determining the scope of the activity of Tax Incremental Districts No. 3, No. 4, No. 5, No. 6, No. 7, No. 8 and No. 9. The accompanying financial statements reflect all the significant operations of the city's Tax Incremental Districts No. 3, No. 4, No. 5, No. 6, No. 7, No. 8 and No. 9. The accompanying financial statements do not include the full presentation of the city.

### Description of Fund Structure and Long-Term Debt

This report contains the financial information of the city's Tax Incremental Districts (TID) No. 3, No. 4, No. 5, No. 6, No. 7, No. 8 and No. 9. The summary statements were prepared from data recorded in the following city funds and from the city’s long-term debt:

TID No. 3 Capital Projects
TID No. 4 Capital Projects
TID No. 5 Capital Projects
TID No. 6 Capital Projects
TID No. 7 Capital Projects
TID No. 8 Capital Projects
TID No. 9 Capital Projects

Detailed descriptions of the purpose of these funds and long-term debt can be found in the city's basic financial statements.

The data was consolidated for purposes of this report. Therefore, the amounts shown in the accompanying statements many not directly correlate with amounts shown in the basic financial statements of the city.

The Districts were created under the provisions of Wisconsin Statute Section 66.1105. The purpose of that section is to allow a municipality to recover development and improvement costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the District. The tax on the increased value is called a tax increment.

The statutes allow the Districts to collect tax increments until the net project cost has been fully recovered or until 20-30 years (depending upon the type of District) after the tax increment District is created, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the city. Project costs may be incurred up to five years before the unextended termination date of the Districts.

| Project Plans and Amendments | Creation Date | Last Date to Incur Project Costs | Last Year to Collect Increment |
|---|---|---|---|
| TID No. 3 | March 9, 1998 | March 9, 2016 | 2032 |
| TID No. 3 Amendment | April 10, 2006 | | |
| TID No. 3 Amendment | December 13, 2010 | | |
| TID No. 3 Amendment | July 11, 2016 | | |
| TID No. 4 | May 26, 1998 | May 26, 2016 | 2032 |
| TID No. 4 Amendment | December 13, 2010 | | |
| TID No. 4 Amendment | November 10, 2010 | | |
| TID No. 4 Amendment | March 8, 2012 | | |
| TID No. 5 | March 20, 2000 | March 20, 2022 | 2037 |
| TID No. 5 Amendment | December 13, 2010 | | |
| TID No. 6 | July 10, 2000 | July 10, 2022 | 2038 |
| TID No. 6 Amendment | June 11, 2007 | | |
| TID No. 6 Amendment | December 13, 2010 | | |
| TID No. 7 | August 13, 2001 | August 13, 2019 | 2024 |
| TID No. 8 | January 8, 2008 | January 8, 2023 | 2029 |
| TID No. 9 | July 11, 2016 | July 11, 2031 | 2037 |
| TID No. 9 Amendment | July 3, 2019 | | |

**Basis of Accounting**

The modified accrual basis of accounting was followed in the preparation of these statements. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Project costs, other than interest on long-term debt, are recorded when expenditures are made or monetary obligations are incurred.

District increments are recorded as revenues in the year due. Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable or when the city is entitled to the aids.

Special assessments are recorded as revenues when collected. Annual installments due in future years are accounted for as receivables and unavailable revenues.

Other general revenues are recognized when received in cash or when measurable and available under the criteria described above.

**Use of Estimates**

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 expenses during the reporting period. Actual results could differ from those estimates.

**Measurement Focus**

The measurement focus of all governmental funds is the funds flow concept. Under the funds flow concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as unavailable or unearned revenue or as nonspendable fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are shown in the long-term debt footnote disclosure. The related expenditures are recognized when the liabilities are liquidated.

**Project Plan Budgets**

The estimated revenues and expenditures of the Districts are adopted in the project plans. Those estimates are for the entire life of the Districts and may not be comparable to interim results presented in this report.

**Long-Term Debt**

Short-term liabilities are recorded as fund liabilities. All other long-term liabilities are shown in the long-term debt footnote disclosure.

Proceeds of long-term debt issues not recorded as fund liabilities are reflected as Sources of Funds in the operating statement of the recipient fund. Retirement of these issues is reported as an expenditure in the year in which the debt matures or is repaid, whichever is earlier.

**Claims and Judgments**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards pronouncements are met. The liability and expenditures for claims and judgments is only reported in governmental funds if it has matured. Claims and judgments are disclosed in the long-term debt footnote when the related liabilities are incurred.

## 2. Cash and Temporary Investments

The Districts invest their funds in accordance with the provisions of the Wisconsin Statutes 66.0603(1m) and 67.11(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.

The Districts, as funds of the city, maintain separate and common cash and investment accounts at the same financial institutions utilized by the city. Federal depository insurance and the State of Wisconsin Guarantee fund insurance apply to the city as an individual municipality and, accordingly, the amount of insured funds is not determinable for the Districts.

## 3. Long-Term Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the city. Notes and bonds borrowed to finance the Districts' expenditures will be retired by tax increments accumulated by the capital projects funds. If those revenues are not sufficient, payments will be made by future tax levies.

The city entered into capital lease agreements with the Community Development Authority (CDA) of the city for certain property and improvements in TID Nos. 3, 4 and 6. The CDA issued lease revenue bonds and revenues from TID Nos. 3, 4 and 6 were used to make lease payments to the CDA in the same amounts as the CDA's lease revenue bond payments.

### TID No. 3

| Title of Issue | Date of Issue | Due Date | Interest Rate | Original Indebtedness | Repaid | Balance 12-31-20 |
|---|---|---|---|---|---|---|
| Land contract | 05/01/98 | 2005 | 8.00 % | $ 235,000 | $ 235,000 | $ - |
| State trust fund loan | 05/03/00 | 2010 | 5.25 | 170,180 | 170,180 | - |
| Capital lease – Series B | 12/01/00 | 2009 | 4.40 – 4.85 | 320,000 | 320,000 | - |
| State trust fund loan | 12/01/09 | 2029 | 5.50 | 292,500 | 292,500 | - |
| State trust fund loan | 12/21/10 | 2020 | 3.75 | 307,200 | 307,200 | - |
| Refunding bonds | 05/20/13 | 2020 | 0.45 – 1.70 | 256,734 | 256,734 | - |
| Total | | | | $ 1,581,614 | $ 1,581,614 | $ - |

### TID No. 4

| Title of Issue | Date of Issue | Due Date | Interest Rate | Original Indebtedness | Repaid | Balance 12-31-20 |
|---|---|---|---|---|---|---|
| State trust fund loan | 09/29/99 | 2019 | 6.00 % | $ 765,115 | $ 765,115 | $ - |
| Capital lease – Series B | 12/01/00 | 2006 | 4.40 – 4.85 | 555,000 | 555,000 | - |
| State trust fund loan | 01/12/09 | 2018 | 4.25 | 105,581 | 105,581 | - |
| Taxable refunding bonds | 03/01/10 | 2014 | 1.25 – 2.90 | 505,000 | 505,000 | - |
| State trust fund loan | 12/21/10 | 2020 | 3.75 | 537,800 | 537,800 | - |
| Refunding bonds | 05/20/13 | 2019 | 0.45 – 1.70 | 515,311 | 515,311 | - |
| Total | | | | $ 2,983,807 | $ 2,983,807 | $ - |

### TID No. 5

| Title of Issue | Date of Issue | Due Date | Interest Rate | Original Indebtedness | Repaid | Balance 12-31-20 |
|---|---|---|---|---|---|---|
| State trust fund loan | 12/19/11 | 2020 | 3.75 % | $ 300,000 | $ 300,000 | $ - |
| Refunding bonds | 05/20/13 | 2020 | 0.45 – 1.70 | 281,603 | 281,603 | - |
| Total | | | | $ 581,603 | $ 581,603 | $ - |

### TID No. 6

| Title of Issue | Date of Issue | Due Date | Interest Rate | Original Indebtedness | Repaid | Balance 12-31-20 |
|---|---|---|---|---|---|---|
| Capital lease – Series A | 12/01/00 | 2019 | 8.00 – 8.375 % | $ 735,000 | $ 735,000 | $ - |
| Capital lease – Series B | 12/01/00 | 2010 | 4.40 – 4.850 | 350,000 | 350,000 | - |
| Land contract | 05/01/16 | 2019 | 3.00 | 350,000 | 350,000 | - |
| State trust fund loan | 10/18/18 | 2037 | 4.00 | 500,000 | 29,604 | 470,396 |
| Total | | | | $ 1,935,000 | $ 1,464,604 | $ 470,396 |

TID No. 6's debt repayments are as follows:

| | Principal | Interest | Total |
|---|---|---|---|
| Calendar Year: | | | |
| 2021 | $ 19,857 | $ 18,816 | $ 38,673 |
| 2022 | 20,651 | 18,022 | 38,673 |
| 2023 | 21,477 | 17,196 | 38,673 |
| 2024 | 22,291 | 16,381 | 38,672 |
| 2025 | 23,228 | 15,445 | 38,673 |
| 2026 – 2030 | 130,805 | 62,559 | 193,364 |
| 2031 – 2035 | 159,155 | 34,206 | 193,361 |
| 2036 – 2037 | 72,932 | 4,412 | 77,344 |
| Total | $ 470,396 | $ 187,037 | $ 657,433 |

### TID No. 7

| Title of Issue | Date of Issue | Due Date | Interest Rate | Original Indebtedness | Repaid | Balance 12-31-20 |
|---|---|---|---|---|---|---|
| State trust fund loan | 02/13/02 | 2021 | 5.50 % | $ 194,000 | $ 194,000 | $ - |
| Refunding bonds | 05/30/13 | 2017 | 0.45 – 1.70 | 109,947 | 109,947 | - |
| Total | | | | $ 303,947 | $ 303,947 | $ - |

### TID No. 9

| Title of Issue | Date of Issue | Due Date | Interest Rate | Original Indebtedness | Repaid | Balance 12-31-20 |
|---|---|---|---|---|---|---|
| State trust fund loan | 01/16/18 | 2032 | 4.00 % | $ 1,335,000 | $ 141,548 | $ 1,193,452 |
| State trust fund loan | 07/26/19 | 2038 | 4.00 | 535,000 | - | 535,000 |
| Total | | | | $ 1,870,000 | $ 141,548 | $ 1,728,452 |

TID No. 9's debt repayments are as follows:

| | Principal | Interest | Total |
|---|---|---|---|
| Calendar Year: | | | |
| 2021 | $ 79,442 | $ 69,138 | $ 148,580 |
| 2022 | 105,205 | 65,960 | 171,165 |
| 2023 | 109,412 | 61,753 | 171,165 |
| 2024 | 113,632 | 57,533 | 171,165 |
| 2025 | 118,335 | 52,830 | 171,165 |
| 2026 – 2030 | 666,463 | 189,362 | 855,825 |
| 2031 – 2035 | 413,914 | 60,372 | 474,286 |
| 2036 – 2038 | 122,049 | 9,905 | 131,954 |
| Total | $ 1,728,452 | $ 566,853 | $ 2,295,305 |

## 4. Advances From Other Funds

Tax incremental District costs have been partially paid for by advances from other city funds.

| | Balance 12-31-20 |
|---|---|
| **TID No. 6** | |
| Advance from general fund | $ 1,140,178 |
| **TID No. 8** | |
| Advance from general fund | $ 182,010 |
| **TID No. 9** | |
| Advance from general fund | $ 1,316,168 |

No repayment schedules have been established for the advances from the general fund. No interest is currently charged on any of the advances. Advances will be repaid if sufficient future tax increments are generated.

## 5. Loans Receivable

At December 31, 2020, the Districts had outstanding loans receivable from developers. The loans are recorded as receivables by the District and repayments are forgivable over a predetermined timeframe assuming the developer continues to meet obligations set forth in the agreements. The loans are considered to be project costs and are reflected in the recoverable cost schedules. Allowances have been set up for outstanding loan balances totaling $77,020.

During 2017, TID District No. 6 entered into an agreement with a developer to loan $500,000 at 1% interest rate. This loan was paid in full ahead of schedule on April 26, 2021.

## 6. Increment Sharing

As allowable under TID statutes, the city may share positive TID increments. The city and joint review board approved sharing increments from TIF Districts No. 4 and No. 5 (donor districts) to TID Districts No. 3 and No. 6 (donee districts). Transfers totaling $2,290,748 are reflected as recoverable costs in the donor districts and as project revenues in the donee Districts. Transfers were approved to begin in 2010. TID increment sharing is valid for the life of the donor district or the recipient district, whichever date comes first and the life of the donor district may not be extended. Transfers between Districts are subject to various conditions in the statutes.

## 7. Guaranteed Revenue

The city has entered into a development agreement with a developer in relation to the Tax Incremental District No. 5. The agreement guarantees that the developer shall pay the difference between the guaranteed tax increment and the tax increment actually levied. The guarantee obligation requires that the tax increment generated from specific property in the District shall equal $45,000 annually from tax years 2012 through 2027. If the tax increment does not meet this minimum requirement, the developer agrees to pay the difference.

The city has entered into a development agreement with a developer in relation to the Tax Incremental District No. 6. The agreement guarantees that the developer shall pay the difference between the guaranteed tax increment and the tax increment actually levied. The guarantee obligation requires that the tax increment generated from specific property in the District shall equal $18,000 annually from tax years 2017 through 2032. If the tax increment does not meet this minimum requirement, the developer agrees to pay the difference.

The city has entered into a development agreement with a developer in relation to the Tax Incremental District No. 8. The agreement guarantees that the developer shall pay the difference between the guaranteed tax increment and the tax increment actually levied. The guarantee obligation requires that the tax increment generated from specific property in the District shall equal $91,120 annually from tax years 2017 through 2021. If the tax increment does not meet this minimum requirement, the developer agrees to pay the difference.

The city has entered into a development agreement with a developer in relation to the Tax Incremental District No. 9. The agreement guarantees that the developer shall pay the difference between the guaranteed tax increment and the tax increment actually levied. The guarantee obligation requires that the tax increment generated from specific property in the District shall equal $4,935,000 from tax years 2018 through 2034. The annual guaranteed for 2020 was $313,020. If the tax increment does not meet this minimum requirement, the developer agrees to pay the difference.

# SUPPLEMENTARY INFORMATION

## City of Reedsburg All Tax Incremental Districts

Combining Balance Sheet
December 31, 2020

| | TIF District No. 3 | TIF District No. 4 | TIF District No. 5 | TIF District No. 6 | TIF District No. 7 | TIF District No. 8 | TIF District No. 9 | Total |
|---|---|---|---|---|---|---|---|---|
| **Assets** | | | | | | | | |
| Cash and investments | $ - | $ - | $ - | $ - | $ 14,516 | $ - | $ - | $ 14,516 |
| Taxes receivable | 87,464 | 327,715 | 77,412 | 145,193 | 18,302 | 77,863 | 426,283 | 1,160,232 |
| Loans receivable | - | - | - | 462,267 | - | - | - | 462,267 |
| Other receivables | - | - | - | 171,268 | - | - | 18,241 | 189,509 |
| Land held for resale | - | - | - | - | - | - | 244,585 | 244,585 |
| Total assets | $ 87,464 | $ 327,715 | $ 77,412 | $ 778,728 | $ 32,818 | $ 77,863 | $ 689,109 | $ 2,071,109 |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances** | | | | | | | | |
| **Liabilities** | | | | | | | | |
| Advances from other funds | $ - | $ - | $ - | $ 1,140,178 | $ - | $ 182,010 | $ 1,316,168 | $ 2,638,356 |
| Total liabilities | - | - | - | 1,140,178 | - | 182,010 | 1,316,168 | 2,638,356 |
| **Deferred Inflows of Resources** | | | | | | | | |
| Unearned tax revenues | 87,464 | 327,715 | 77,412 | 145,193 | 18,302 | 77,863 | 426,283 | 1,160,232 |
| Unavailable revenues | - | - | - | 100,000 | - | - | - | 100,000 |
| Total deferred inflows of resources | 87,464 | 327,715 | 77,412 | 245,193 | 18,302 | 77,863 | 426,283 | 1,260,232 |
| **Fund Balances** | | | | | | | | |
| Restricted for TIF purposes | - | - | - | - | 14,516 | - | - | 14,516 |
| Unassigned (deficit) | - | - | - | (606,643) | - | (182,010) | (1,053,342) | (1,841,995) |
| Total fund balances (deficit) | - | - | - | (606,643) | 14,516 | (182,010) | (1,053,342) | (1,827,479) |
| Total liabilities, deferred inflows of resources and fund balances | $ 87,464 | $ 327,715 | $ 77,412 | $ 778,728 | $ 32,818 | $ 77,863 | $ 689,109 | $ 2,071,109 |

## City of Reedsburg All Tax Incremental Districts

Combining Historical Summary of Project Costs, Project Revenues
and Net Cost to be Recovered Through Tax Increments
From Dates of Creation Through December 31, 2020

| | TIF District No. 3 | TIF District No. 4 | TIF District No. 5 | TIF District No. 6 | TIF District No. 7 | TIF District No. 8 | TIF District No. 9 | Total |
|---|---|---|---|---|---|---|---|---|
| **Project Costs** | | | | | | | | |
| Capital expenditures | $ 2,926,191 | $ 3,624,183 | $ 960,949 | $ 2,365,854 | $ 183,086 | $ 474,053 | $ 2,360,220 | $ 12,894,536 |
| Developer incentives | - | - | - | 3,588 | - | - | 697,513 | 701,101 |
| Professional services | 24,746 | 46,875 | 13,565 | 70,269 | 7,084 | 13,742 | 81,640 | 257,921 |
| Administrative expenditures | 290,467 | 231,659 | 2,298 | 1,711 | 821 | 451 | 19,001 | 546,408 |
| Developer grants | - | 80,000 | - | - | - | - | - | 80,000 |
| Interest and fiscal charges | 772,240 | 1,001,926 | 37,826 | 1,088,090 | 104,256 | 2,770 | 126,473 | 3,133,581 |
| Debt issuance costs | 17,079 | 55,223 | - | 74,398 | - | - | - | 146,700 |
| Subsidies to other TIFs | - | 1,966,994 | 323,754 | - | - | - | - | 2,290,748 |
| Total project costs | 4,030,723 | 7,006,860 | 1,338,392 | 3,603,910 | 295,247 | 491,016 | 3,284,847 | 20,050,995 |
| **Project Revenues** | | | | | | | | |
| Tax increments | 763,761 | 5,460,140 | 683,091 | 565,189 | 309,514 | 237,333 | 384,156 | 8,403,184 |
| Special assessments | 526,230 | 145,509 | - | - | - | - | - | 671,739 |
| Payment in lieu of taxes | - | 310,491 | - | - | - | - | - | 310,491 |
| Exempt computer aid | 1,788 | 18,933 | 5,732 | 23,083 | 39 | 764 | - | 50,339 |
| Personal property aid | 3,018 | 14,205 | 2,769 | 4,185 | 210 | 1,426 | | 25,813 |
| Intergovernmental grants | 877,500 | 61,845 | 646,800 | 834,309 | - | - | - | 2,420,454 |
| Miscellaneous | 47,341 | 10,540 | - | 40,000 | - | - | - | 97,881 |
| Investment income | 11,116 | 29,274 | - | 72,778 | - | - | - | 113,168 |
| Guaranteed revenue | - | - | - | 3,836 | - | 69,483 | 93,397 | 166,716 |
| Sale of property | 237,711 | 955,923 | - | 255,001 | - | - | 25,500 | 1,474,135 |
| Subsidies from donor TIFs | 1,562,258 | - | - | 728,490 | - | - | - | 2,290,748 |
| Total project revenues | 4,030,723 | 7,006,860 | 1,338,392 | 2,526,871 | 309,763 | 309,006 | 503,053 | 16,024,668 |
| Net cost recoverable (recovered) through tax increments, December 31, 2020 | $ - | $ - | $ - | $ 1,077,039 | $ (14,516) | $ 182,010 | $ 2,781,794 | $ 4,026,327 |
| **Reconciliation of Recoverable Costs** | | | | | | | | |
| State trust fund loan | $ - | $ - | $ - | $ 470,396 | $ - | $ - | $ 1,728,452 | $ 2,198,848 |
| Capital projects fund deficit | - | - | - | 606,643 | - | 182,010 | 1,053,342 | 1,841,995 |
| Capital projects fund balance | - | - | - | - | (14,516) | - | - | (14,516) |
| Net cost recoverable (recovered) through tax increments, December 31, 2020 | $ - | $ - | $ - | $ 1,077,039 | $ (14,516) | $ 182,010 | $ 2,781,794 | $ 4,026,327 |

## City of Reedsburg All Tax Incremental Districts

Combining Historical Summary of Sources, Uses and Status of Funds
From Dates of Creation Through December 31, 2020

| | TIF District No. 3 | TIF District No. 4 | TIF District No. 5 | TIF District No. 6 | TIF District No. 7 | TIF District No. 8 | TIF District No. 9 | Total |
|---|---|---|---|---|---|---|---|---|
| **Sources of Funds** | | | | | | | | |
| Tax increments | $ 763,761 | $ 5,460,140 | $ 683,091 | $ 565,189 | $ 309,514 | $ 237,333 | $ 384,156 | $ 8,403,184 |
| Special assessments | 526,230 | 145,509 | - | 3,836 | - | - | - | 675,575 |
| Payment in lieu of taxes, utility | - | 310,491 | - | - | - | - | - | 310,491 |
| Exempt computer aid | 1,788 | 18,933 | 5,732 | 23,083 | 39 | 764 | - | 50,339 |
| Personal property aid | 3,018 | 14,205 | 2,769 | 4,185 | 210 | 1,426 | - | 25,813 |
| Intergovernmental grants | 877,500 | 61,845 | 646,800 | 834,309 | - | - | - | 2,420,454 |
| Miscellaneous | 47,341 | 10,540 | - | 40,000 | - | - | - | 97,881 |
| Investment income | 11,116 | 29,274 | - | 72,778 | - | - | - | 113,168 |
| Guaranteed revenue | - | - | - | - | - | 69,483 | 93,397 | 162,880 |
| Sale of property | 237,711 | 955,923 | - | 255,001 | - | - | 25,500 | 1,474,135 |
| Proceeds from long-term debt | 1,261,614 | 2,428,807 | 581,603 | - | 303,947 | - | 1,870,000 | 6,445,971 |
| Proceeds from capital lease | 320,000 | 555,000 | - | 1,935,000 | - | - | - | 2,810,000 |
| Subsidies from donor TIFs | 1,562,258 | - | - | 728,490 | - | - | - | 2,290,748 |
| Total sources of funds | 5,612,337 | 9,990,667 | 1,919,995 | 4,461,871 | 613,710 | 309,006 | 2,373,053 | 25,280,639 |
| **Uses of Funds** | | | | | | | | |
| Capital expenditures | 2,926,191 | 3,624,183 | 960,949 | 2,365,854 | 183,086 | 474,053 | 2,360,220 | 12,894,536 |
| Developer incentives | - | - | - | 3,588 | - | - | 697,513 | 701,101 |
| Professional services | 24,746 | 46,875 | 13,565 | 70,269 | 7,084 | 13,742 | 81,640 | 257,921 |
| Administrative expenditures | 290,467 | 231,659 | 2,298 | 1,711 | 821 | 451 | 19,001 | 546,408 |
| Developer grants | - | 80,000 | - | - | - | - | - | 80,000 |
| Interest and fiscal charges | 772,240 | 1,001,926 | 37,826 | 1,088,090 | 104,256 | 2,770 | 126,473 | 3,133,581 |
| Debt issuance costs | 17,079 | 55,223 | - | 74,398 | - | - | - | 146,700 |
| Principal on long-term debt and capital lease | 1,581,614 | 2,983,807 | 581,603 | 1,464,604 | 303,947 | - | 141,548 | 7,057,123 |
| Subsidies to other TIFs | - | 1,966,994 | 323,754 | - | - | - | - | 2,290,748 |
| Total uses of funds | 5,612,337 | 9,990,667 | 1,919,995 | 5,068,514 | 599,194 | 491,016 | 3,426,395 | 27,108,118 |
| Excess (deficiency) of sources of funds over uses of funds | - | - | - | (606,643) | 14,516 | (182,010) | (1,053,342) | (1,827,479) |
| **Balance, Beginning** | - | - | - | - | - | - | - | - |
| **Balance (Deficit), Ending** | $ - | $ - | $ - | $ (606,643) | $ 14,516 | $ (182,010) | $ (1,053,342) | $ (1,827,479) |

Baker Tilly US, LLP
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Madison, WI, 53707-7398
United States of America

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F: +1 (608) 249 8532

bakertilly.com

June 16, 2021

Mr. Jacob Crosetto, City Clerk-Treasurer
City of Reedsburg
134 S. Locust Street
Reedsburg, WI 53959

Dear Jacob:

Please find enclosed five (5) copies of the compiled financial statements of the City of Reedsburg's Tax Incremental Districts No. 3, No. 4, No. 5, No. 6, No. 7, No. 8 and No. 9 for the period ended December 31, 2020. An Accountants' Compilation Report is included with the financial statements.

Municipalities must e-file a TID Annual Report (Form PE-300). This is due July 1, 2021 for the 2020 reporting year. Please note that there are penalties for late submissions. Additional information and the online form can be found on the State of Wisconsin Department of Revenue website (www.revenue-wi.gov). You will no longer be required to file the compilation report with the overlying Districts; instead you are responsible to provide a copy of the TID Annual Report submitted on the DOR website to each overlying taxing District

You should also make these financial statements available to the public.

Please feel free to contact our office should you have any questions regarding the enclosed statements.

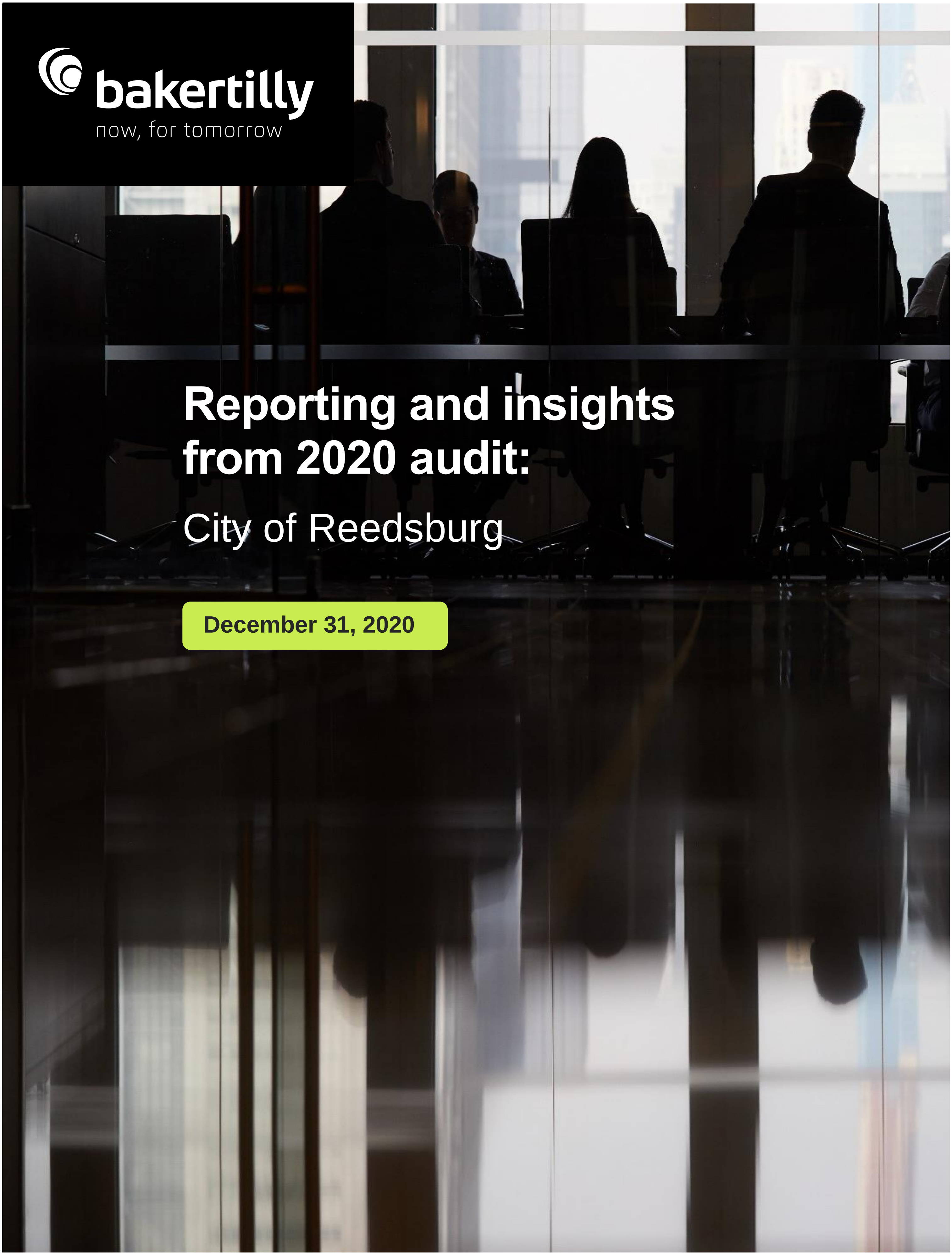
Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

Amanda Blomberg

Amanda Blomberg, CPA, Firm Director

Enclosures



bakertilly
now, for tomorrow

# Reporting and insights from 2020 audit:

## City of Reedsburg

**December 31, 2020**

# Executive summary

August 6, 2021

To the City Council
City of Reedsburg
Reedsburg, Wisconsin

We have completed our audit of the financial statements of the City of Reedsburg for the year ended December 31, 2020, and have issued our report thereon dated August 6, 2021. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your City's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the City of Reedsburg should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Amanda Blomberg, Firm Director: Amanda.blomberg@bakertilly.com or +1 (608) 240 2386

Sincerely,

Baker Tilly US, LLP

Amanda Blomberg

Amanda Blomberg, CPA, Firm Director

# Table of contents



THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

# Responsibilities

# Responsibilities

## Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

## Management's responsibilities

| Management | Auditor |
|---|---|
| Prepare and fairly present the financial statements | Our audit does not relieve management or those charged with governance of their responsibilities |
| Establish and maintain effective internal control over financial reporting | An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls |
| Provide us with written representations at the conclusion of the audit | See Appendix B for a copy of management's representations |

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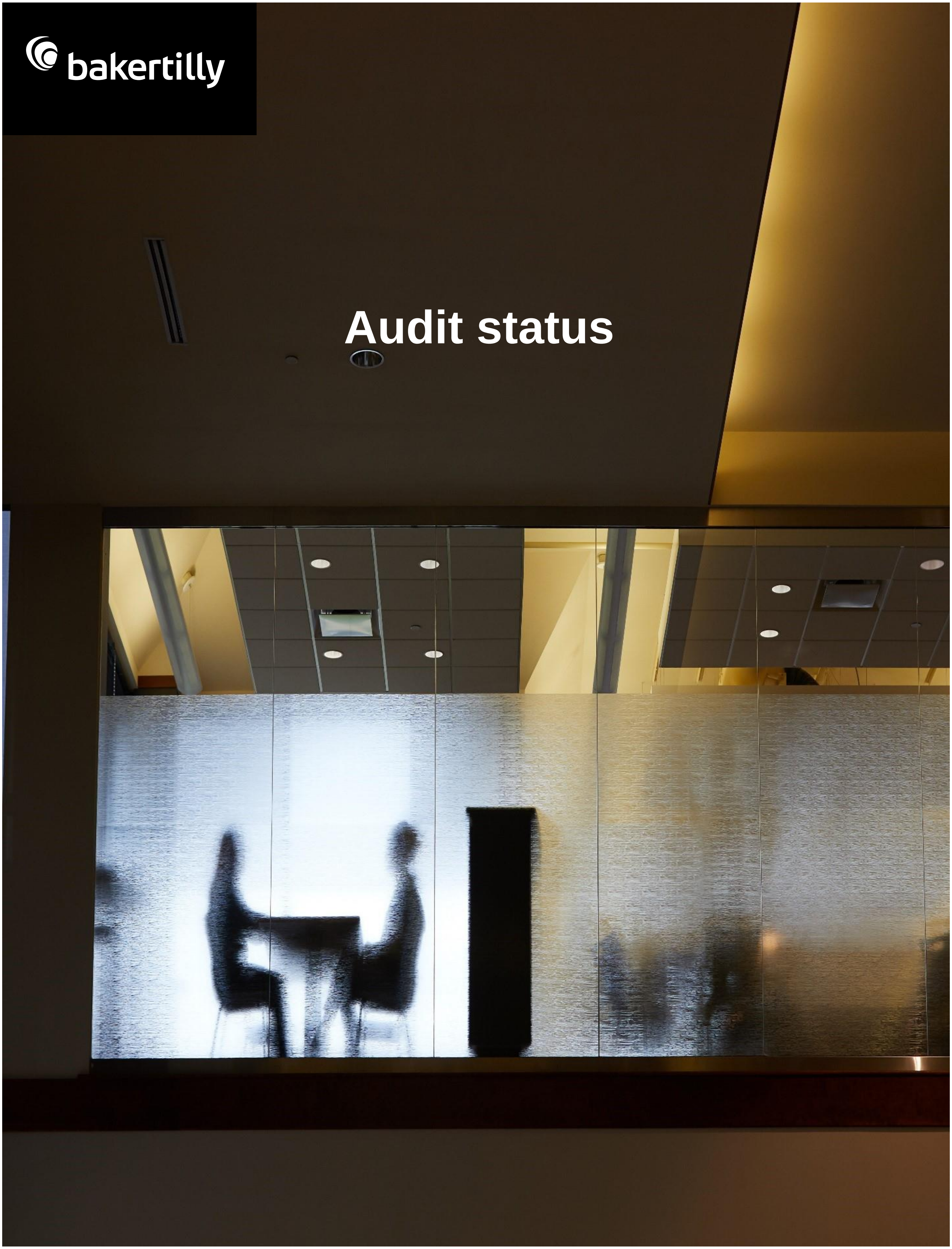
# Audit status



# Audit status

## Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

# Audit approach and results

# Audit approach and results

## Planned scope and timing

### Audit focus

Based on our understanding of the City and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the City's current year results.

## Key areas of focus and significant findings

### Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

| Significant risk areas | Testing approach | Conclusion |
|---|---|---|
| Management override of controls | Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise | Procedures identified provided sufficient evidence for our audit opinion |
| Improper segregation of duties | Appropriate audit staffing of the various audit areas, maintenance of professional skepticism, performance of elements of unpredictable audit procedures in the design and performance of testing | Procedures identified provided sufficient evidence for our audit opinion |

### Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

| Other key areas of emphasis | | |
|---|---|---|
| Cash and investments | Revenues and receivables | General disbursements |
| Payroll | Pension liabilities | Long-term debt |
| Capital assets including infrastructure | Net position calculations | Financial reporting and required disclosures |

# Internal control matters

We considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the City's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Inadequate segregation of duties**

  A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

  At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

- **Missing key controls**

  There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

  Controls over accounts payable/disbursements

  - There should be a separate review and approval of retainages at year end.

Controls over payroll

- Persons preparing the payroll should be independent of other personnel duties or restricted from access to the payroll account.

Controls over property taxes

- Bank reconciliations for the tax account should be performed by someone independent of the tax collection process.
- There should be adequate review and approval of the journal entries to record taxes receivable and the tax settlements.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

# Other comments and recommendations

Prior Year Points

***Information Technology (Per 12/31/19 Letter)***

As part of our audit, we look at the city's controls over information technology. There are some areas that we recommend the city review to determine if information technology controls could be strengthened:

- We noted that while the city backs up its data, it does not test the system to ensure the back ups can be restored.
- No one is reviewing access rights annually to determine if employees have the appropriate rights for their job duties.

***Status 12/31/2020***

This point is still valid.

***Equipment Replacement Account Annual Deposit (Per 12/31/17 Letter)***

The sewer department is required to fund an equipment replacement account on an annual basis as required by the department's bond resolutions. The required annual deposit is determined by the department's engineers on a periodic basis. During the audit we noted the annual deposit of $158,000 was not made during the year. We recommend the annual cash transfer be made annually.

***Status 12/31/2020***

The annual deposit was not made in 2020 for the Equipment Replacement fund. This point continues to remain valid.

***Impact Fees (Per 12/31/17 Letter)***

During 2017, the city identified that it potentially has collected park fees in the past that could be impact fees. Impact fees are governed by state statutes and include a number of requirements, such as restriction of cash accounts and requirement to refund unspent funds after a certain number of years. We recommend the city determine the source of the park fees collected based on city resolutions and historical data to determine if additional requirements need to be met.

***Status (12/31/2020)***

This point is still valid.

### ***Departmental Controls (Per 12/31/12 Letter)***

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls, and procedures used by the city. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the city are correct in all material respects. In some cases, the primary system of accounting procedures and controls of the city are supported by smaller systems which are decentralized, and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the city treasurer. (For example, this would be the case in a typical municipal swimming pool.) In other cases, the department may send invoices or statements of amounts due, and track collections of those amounts in a standalone accounts receivable system. (For example, this would be the case in a typical municipal court.) Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash or do miscellaneous billing. Examples in your city that fit this situation may include the following:

- Swimming pool
- Library
- Police department
- Fire department

As you might expect, similar situations are common in most governments.

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe that is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within the departments mentioned above. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets. Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

### ***Status (12/31/2020)***

This recommendation still pertains to the cash collections made at the swimming pool.

# Required communications

### Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by City are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2020. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

| Estimate | Management's process to determine | Baker Tilly's conclusions regarding reasonableness |
|---|---|---|
| Net pension liability and related deferrals | Evaluation of information provided by the Wisconsin Retirement System | Reasonable in relation to the financial statements as a whole |
| Allowance for doubtful accounts | Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts | Reasonable in relation to the financial statements as a whole |
| Depreciation | Evaluate estimated useful life of the asset and original acquisition value | Reasonable in relation to the financial statements as a whole |

  There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

### Significant difficulties encountered during the audit

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

### Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

## Disagreements with management

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 auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

## Corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management.

Management is in agreement with the misstatements we have identified, and they have been corrected in the City's financial statements. The schedule within Appendix C summarizes the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures.

## Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size or nature.

## Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

## Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the engagement letter and a draft of the management representation letter.

## Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit

## Fraud

We did not identify any known or suspected fraud during our audit.

## Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

## Independence

We are not aware of any relationships between Baker Tilly and the City that, in our professional judgment, may reasonably be thought to bear on our independence.

### Related parties

We did not have any significant findings or issues arise during the audit in connection with the City's related parties

### Other matters

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

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

## Nonattest services

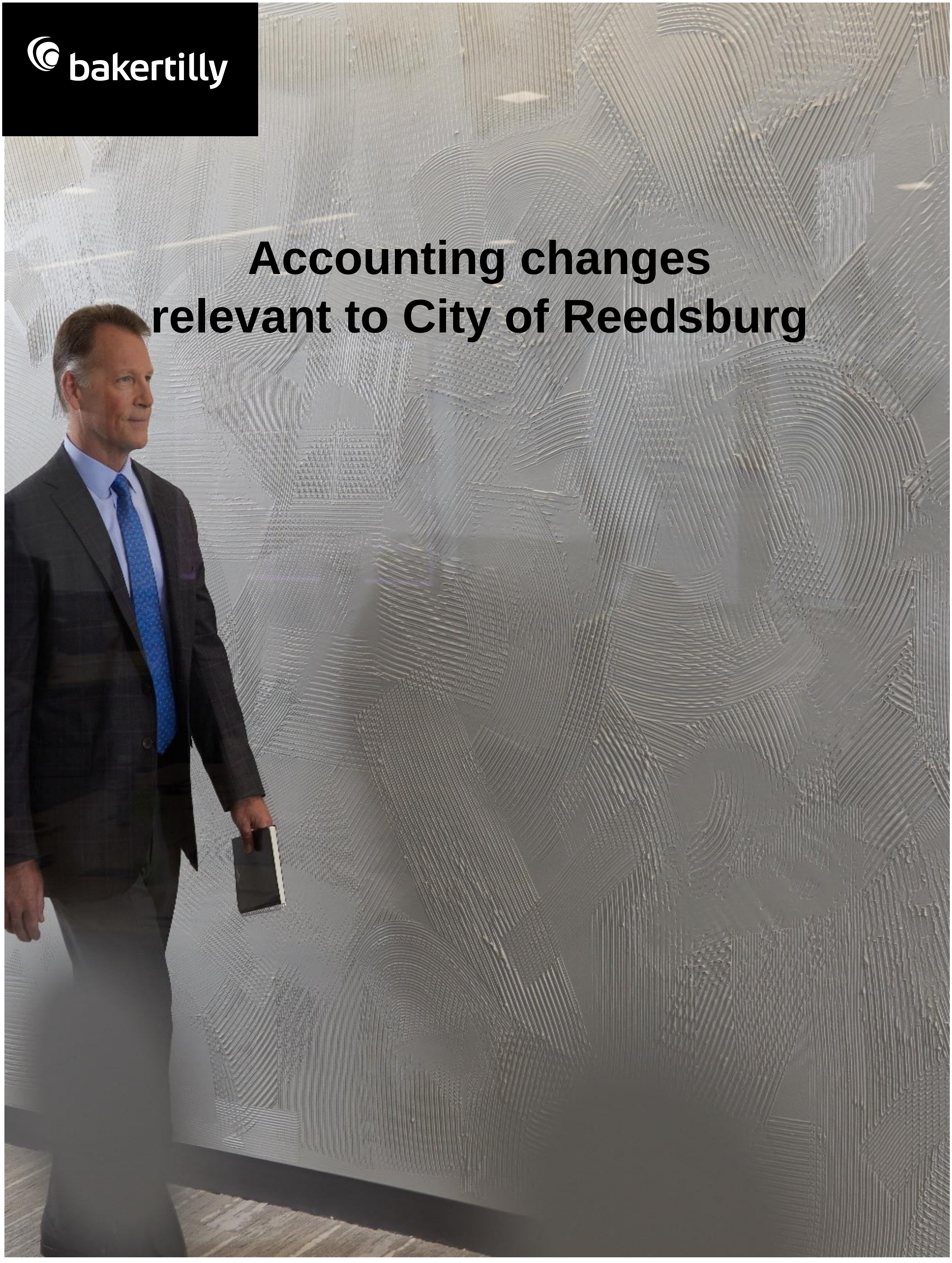
The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Utility rate consulting
- CIVIC Software
- Compiled TIF financial statements
- Accounting assistance

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

# Accounting changes relevant to City of Reedsburg



# Accounting changes relevant to City of Reedsburg

### Future accounting standards update

| GASB Statement Number | Description | Potentially Impacts you | Effective Date |
|---|---|---|---|
| 87 | Leases | ✓ | 12/31/22 |
| 89 | Accounting for Interest Incurred before the End of a Construction Period | ✓ | 12/31/21 |
| 91 | Conduit Debt | ✓ | 12/31/22 |
| 92 | Omnibus 2020 | ✓ | 12/31/22 |
| 93 | Replacement of Interfund Bank Offered Rates | ✓ | 12/31/22 |
| 94 | Public-Private and Public-Public Partnerships and Availability Payment Arrangements | ✓ | 12/31/23 |
| 96 | Subscription-Based Information Technology Arrangements | ✓ | 12/31/23 |
| 97 | Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans | ✓ | 12/31/22 |

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Gui*dance, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming GASB pronouncements.

### Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend City review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

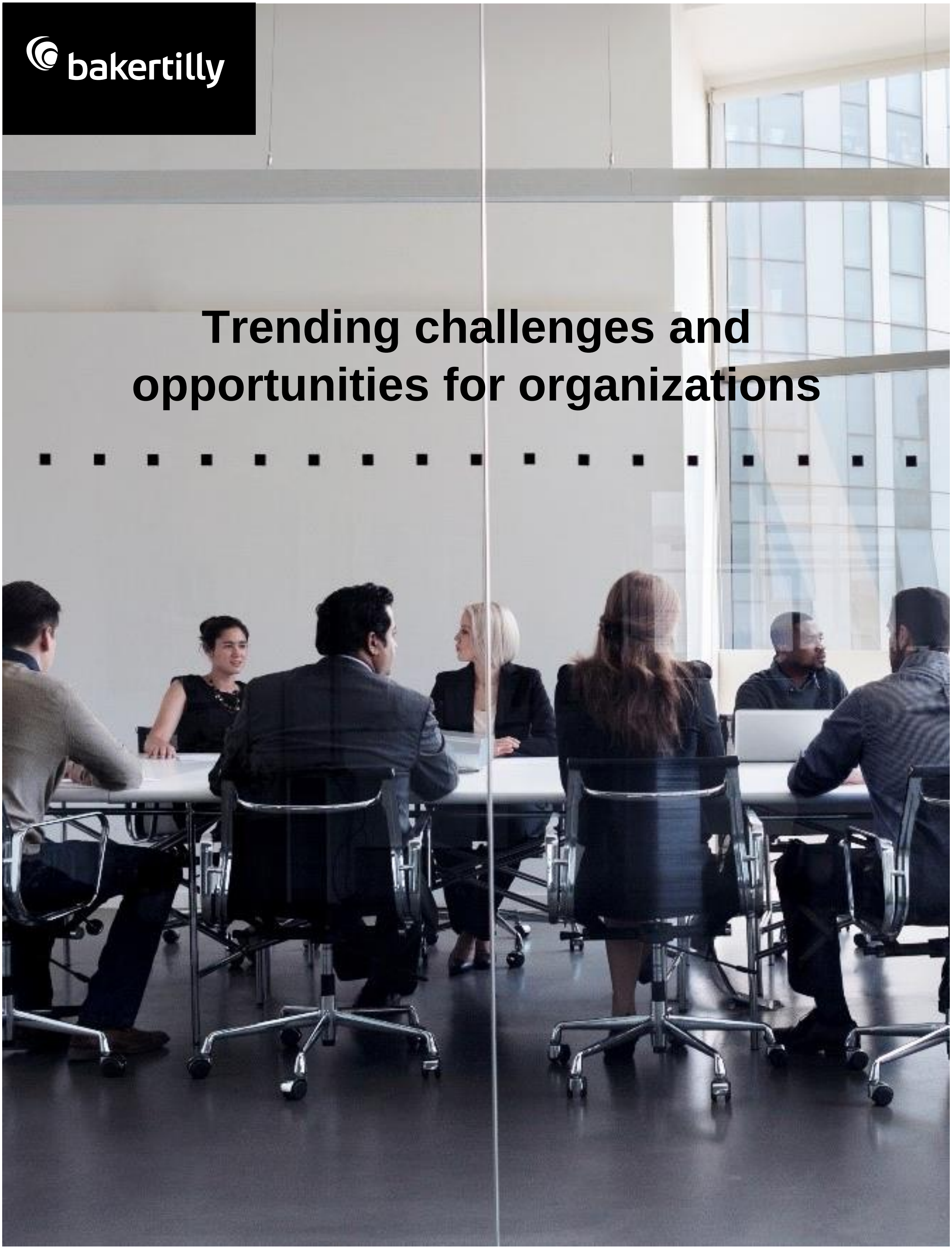
In addition, City should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about GASB 87.

### Planning for the new conduit debt reporting

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The City should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

# Trending challenges and opportunities for organizations



# Trending challenges and opportunities for organizations

Management and governing bodies must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

## Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like–or how long it will take–it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

**Recommendation**

Follow our road map to reopen, recover and reset.

## Compliance with federal awards

**Challenge**

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the “new normal.”

**Recommendation**

Learn more about compliance for federal funds obtained for pandemic response efforts.

## Recession proofing measures

**Challenge**

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts–all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging technology are imperative.

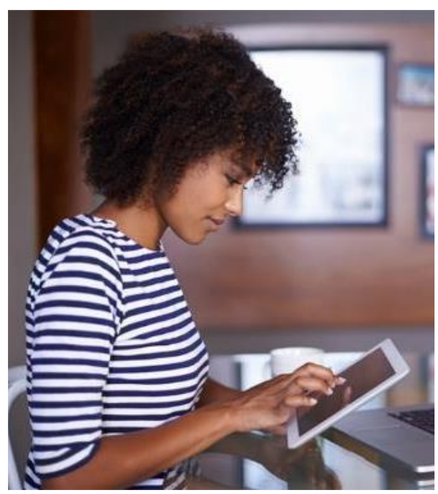
**Recommendation**

Learn about proactive measures to insulate your organization from financial hardship and to optimize your organization's performance.

## Recruiting and hiring

**Challenge**

Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.



Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities, and plan for situations where immediate recruitment is imperative.

**Recommendation**

Learn the key considerations and actions for recruiting and hiring in a crisis.

# Risk assessment

**Challenge**

Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

**Recommendation**

Learn about the key considerations for the risk assessment process and internal audit planning.

# Economic development

**Challenge**

In today's complex economic landscape, communities face the daunting challenge of rebuilding their local economies. Restoring the momentum of economic expansion and investment to enhance quality of life for residents and produce long-term financial gain for the community is at the forefront of concerns.

Whether attracting growth to maximize opportunity built around community strengths or accounting for the many unknowns caused by major disruptions, a robust economic development strategy is essential to recovery.

**Recommendation**

Learn about the advantages of creating an economic development strategic plan and the framework to follow.

## Harnessing data and analytics for strategic insight and decision-making

**Challenge**

In crisis and recovery, organizations are investing in advanced analytic solutions to help them not only make better decisions faster and more consistently, but also to improve operational efficiency and performance. Of all the business analytics available, advanced analytic solutions should be at the top of your priority list given the impact it can have on your business.

**Recommendation**

Learn more about data & analytics strategy and roadmaps, MDM and data process re-engineering, AI strategy, data visualization and other digital and analytic capabilities.

## Information technology and cybersecurity

**Challenge**

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

**Recommendation**

Learn more about information technology and cybersecurity, including System & Organization Controls reporting.

# Appendix A: Client service team

# Client service team

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**Firm Director**

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# Appendix B: Management representation letter

City of Reedsburg
134 South Locust Street, P.O. Box 490
Reedsburg, WI 53959
Ph. 608-524-6404 Fax. 608-524-8458
www.reedsburgwi.gov

August 6, 2021

Baker Tilly US, LLP

4807 Innovate Ln
PO Box 7398
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Reedsburg as of December 31, 2020 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Reedsburg and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

**Financial Statements**

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, if any, are reasonable.

6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

10) Guarantees, whether written or oral, under which the City of Reedsburg is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

11) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

    d) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a) Management,

    b) Employees who have significant roles in internal control, or

    c) Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) There are no known related parties or related party relationships and transactions of which we are aware.

**Other**

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have a process to track the status of audit findings and recommendations.

19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20) The City of Reedsburg has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

21) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

22) There are no:

    a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

    b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

    c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

    d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

    e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

23) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

    a) Financial statement preparation

    b) Adjusting journal entries

    c) Compiled TIF financial statements

    d) Compiled regulatory reports

    e) Civic Systems software

    f) Utility rate consulting

    g) Accounting assistance as requested

    None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

24) The City of Reedsburg has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25) The City of Reedsburg has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

26) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

27) The financial statements properly classify all funds and activities.

28) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

29) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

30) The City of Reedsburg has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

37) Tax-exempt bonds issued have retained their tax-exempt status.

38) The operations and rate setting process meet the condition for application of accounting for regulated operations as outlined in GASB No. 62. All regulatory items included in the financial statements have been approved and are being accounted for in accordance with specific action taken by the regulatory body and as such the expectation of future recovery or refund is reasonable.

39) We have appropriately disclosed the City of Reedsburg's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

41) With respect to the supplementary information, (SI):

    a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

42) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

43) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

Sincerely,

City of Reedsburg
Signed: ______________________
Signed: ______________________

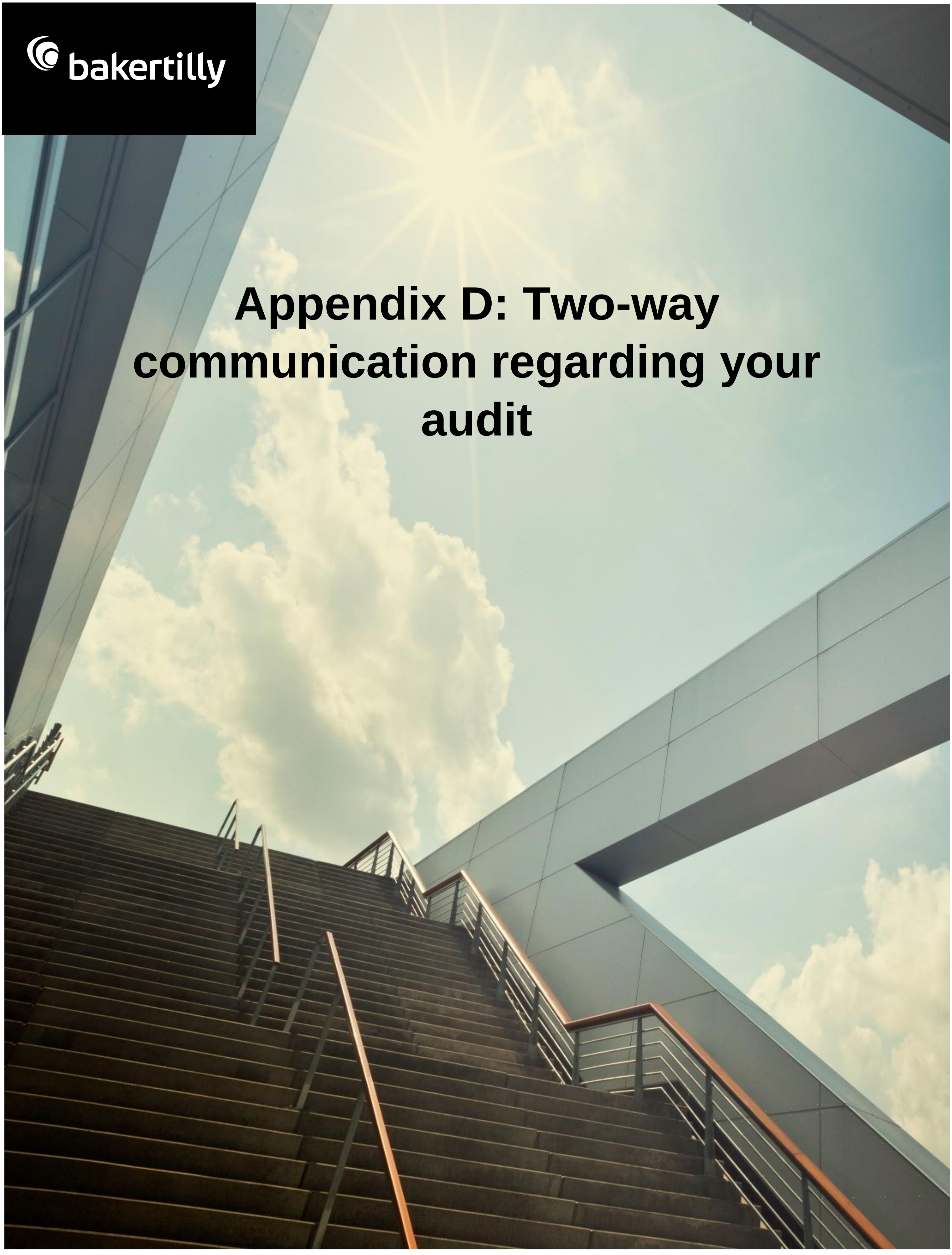
# Appendix C: Corrected misstatements

# Material corrected misstatements

| Opinion unit | Description | Amount |
|---|---|---|
| General Fund | Correct PILOT, interfunds, and retainage. | $ 137,370 |
| Debt Service | Correct interfunds | 13,661 |
| Capital projects fund | Correct retainage and donations. | 151,246 |
| TIF No. 6 | Correct interfunds. | 328,490 |
| TIF No. 9 | Correct land held for resale, interfunds, and developer payments. | 249,165 |
| Non-major funds | Correct interfunds and donations. | (563,469) |
| Sewer Utility | Correct capital assets, depreciation, and accounts receivables. | 664,196 |
| Storm utility | Correct capital assets, depreciation, and accounts receivables. | (82,640) |

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

# Appendix D: Two-way communication regarding your audit



As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatements.
   - Consider factors that affect the risks of material misstatement.
   - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the City will receive an unmodified/a modified/an adverse/a disclaimer of opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

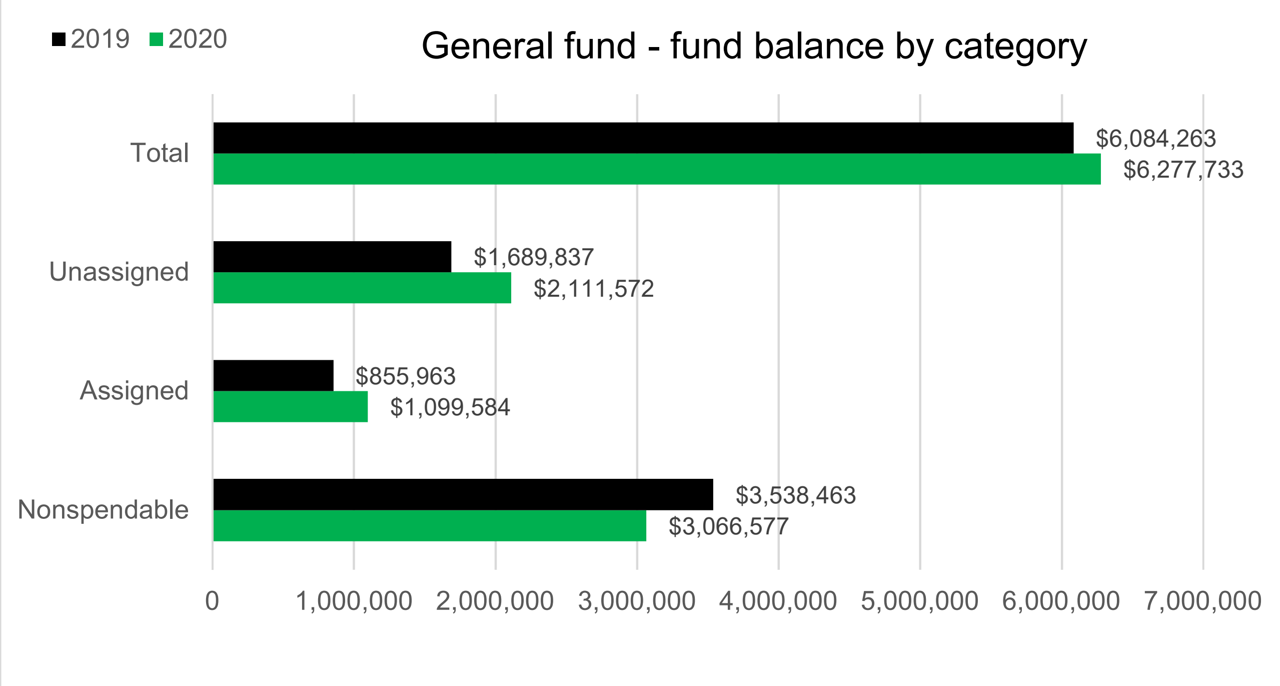
With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

# Appendix E: Audit results

# City of Reedsburg
## General fund results




## Summarized income statement

| | Actual | Final budget | Variance |
|---|---|---|---|
| Revenues and other financing sources | $ 7,029,153 | $ 6,711,151 | $ 318,002 |
| Expenditures and other financing uses | 6,835,683 | 6,659,151 | (176,532) |
| Net change in fund balance | $ 193,470 | $ 52,000 | $ 141,470 |

## Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

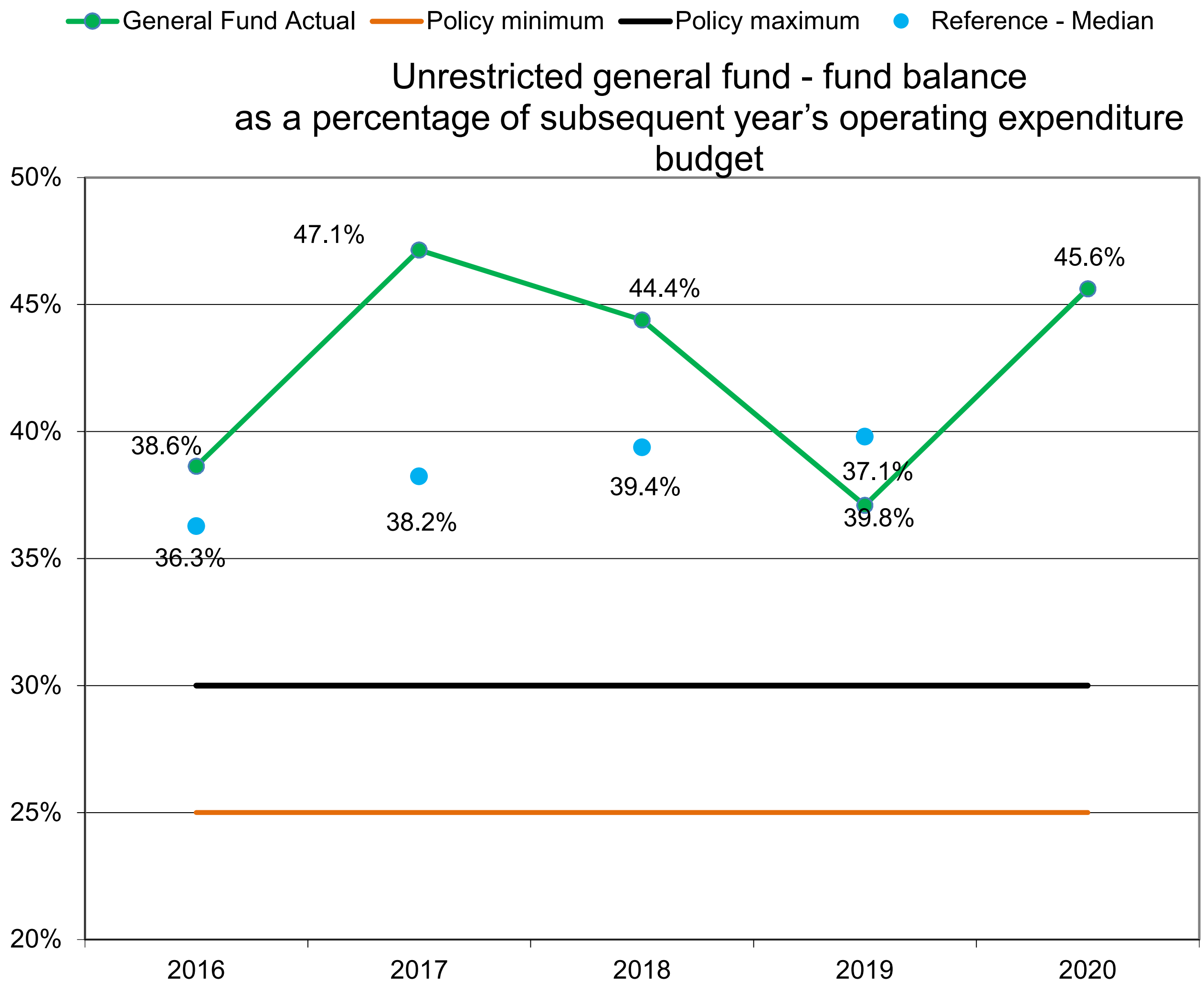
Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.


Source: current and prior year financial statement information and other benchmark information as noted.

## Fund balance policy:

25% to 30% of the subsequent year's operating expenditure budget




## Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

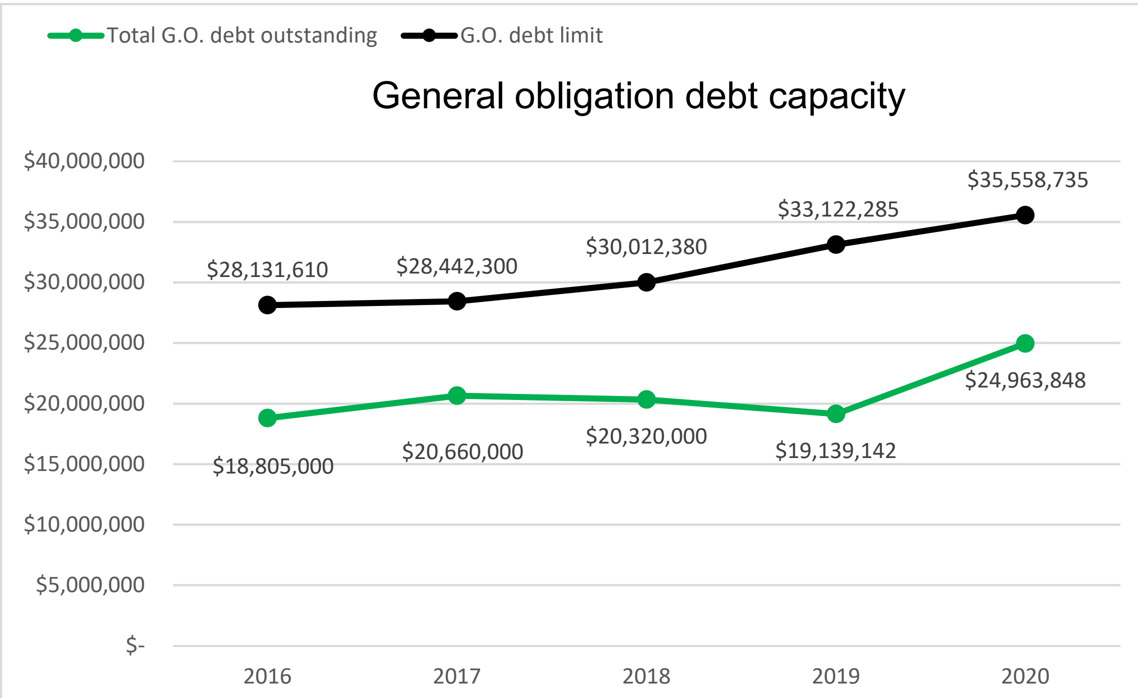
Median reference value generated from 2016 - 2019 Baker Tilly municipal client data for population ranges from 0 to 10,000.


Source: current and prior year financial statement information and other benchmark information as noted.

# City of Reedsburg
## General obligation debt

## Debt management policy:
The City does not currently have a debt management policy.

Actual percentage of debt limit at 12/31/20: **70%**

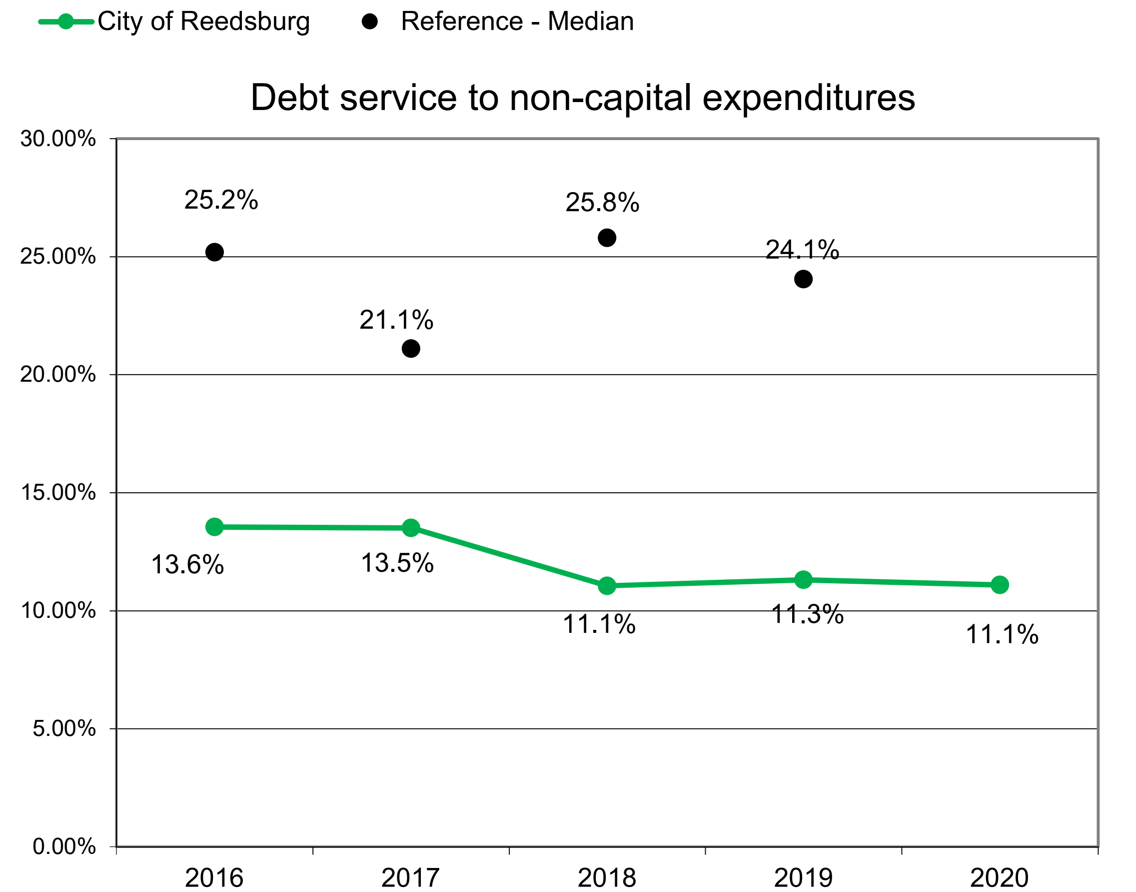



## Total debt outstanding by type at 12/31/2020

| | General obligation | Revenue debt | Total |
|---|---|---|---|
| City | $ 11,208,848 | $ - | $ 11,208,848 |
| Utility | 13,755,000 | 10,006,743 | 23,761,743 |
| Total | $ 24,963,848 | $ 10,006,743 | $ 34,970,591 |

## Comparative metrics available online through the Wisconsin Policy Forum.
https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

Select "Debt" -- options for custom comparisons or comparisons by county




## Current and prior year data

| | | 2020 | | 2019 |
|---|---|---|---|---|
| Principal | $ | 870,294 | $ | 1,093,358 |
| Interest | | 248,295 | | 138,371 |
| Total | $ | 1,118,589 | $ | 1,231,729 |
| Non-capital expenditures | $ | 10,086,129 | $ | 10,895,450 |

## Other reference values

Median reference value generated from 2016 - 2019 Baker Tilly municipal client data for populatio from 0 to 10,000.

bakertilly

# City of Reedsburg

Financial Statements and
Supplementary Information

December 31, 2020

**Page**

## Supplementary Information

# Independent Auditors' Report

To the City Council of
City of Reedsburg

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Reedsburg, Wisconsin, as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the City of Reedsburg's basic financial statements as listed in the table of contents.

***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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' 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 from 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 auditors' 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 City of Reedsburg'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 City of Reedsburg'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 units, each major fund and the aggregate remaining fund information of the City of Reedsburg, Wisconsin, as of December 31, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

*Required Supplementary Information*

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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Reedsburg's basic financial statements. 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
August 6, 2021

Statement of Net Position
December 31, 2020

| | Governmental Activities | Business-Type Activities | Total | Component Units |
|---|---|---|---|---|
| **Assets and Deferred Outflows of Resources** | | | | |
| **Assets** | | | | |
| Cash and investments | $ 6,485,492 | $ 20,173,517 | $ 26,659,009 | $ 3,603,862 |
| Receivables (net): | | | | |
| Taxes receivable | 7,594,502 | - | 7,594,502 | - |
| Accounts | 400,378 | 2,549,232 | 2,949,610 | 691 |
| Accrued interest | - | 50,521 | 50,521 | - |
| Other | - | 728,569 | 728,569 | - |
| Special assessments | 4,000 | 4,000 | 8,000 | - |
| Loans | 1,418,080 | - | 1,418,080 | 70,000 |
| Due from other governments | 26,270 | - | 26,270 | - |
| Internal balances | 749,229 | (749,229) | - | - |
| Due from component unit | 30,304 | - | 30,304 | - |
| Inventories and prepaid items | 342,029 | 1,219,087 | 1,561,116 | 17,321 |
| Other assets | - | 3,198,473 | 3,198,473 | - |
| Restricted assets: | | | | |
| Cash and investments | - | 4,306,830 | 4,306,830 | - |
| Net pension asset | 756,548 | 573,771 | 1,330,319 | - |
| Investment in mutual insurance company | 200,515 | - | 200,515 | - |
| Capital assets: | | | | |
| Land and other nondepreciable assets | 13,896,855 | 383,905 | 14,280,760 | - |
| Construction in progress | 6,839,196 | 2,406,349 | 9,245,545 | - |
| Other capital assets, net of depreciation | 16,722,164 | 64,730,298 | 81,452,462 | - |
| Total assets | 55,465,562 | 99,575,323 | 155,040,885 | 3,691,874 |
| **Deferred Outflows of Resources** | | | | |
| Pension related amounts | 1,796,110 | 1,372,868 | 3,168,978 | - |
| Total deferred outflows of resources | 1,796,110 | 1,372,868 | 3,168,978 | - |

*See notes to financial statements*

## City of Reedsburg

Statement of Net Position
December 31, 2020

| | Governmental Activities | Business-Type Activities | Total | Component Units |
|---|---|---|---|---|
| **Liabilities, Deferred inflows of Resources and Net Position** | | | | |
| **Liabilities** | | | | |
| Accounts Payable | $ 656,071 | $ 1,873,117 | $ 2,529,188 | $ - |
| Accrued liabilities | 377,260 | 462,294 | 839,554 | - |
| Due to primary government | - | - | - | 30,304 |
| Deposits | 513 | - | 513 | - |
| Unearned revenue | - | 137,360 | 137,360 | - |
| Noncurrent liabilities: | | | | |
| Due within one year | 1,008,869 | 2,207,870 | 3,216,739 | - |
| Due in more than one year | 11,287,813 | 22,369,481 | 33,657,294 | - |
| Total liabilities | 13,330,526 | 27,050,122 | 40,380,648 | 30,304 |
| **Deferred Inflows of Resources** | | | | |
| Unearned revenues | 7,542,642 | - | 7,542,642 | - |
| Pension related amounts | 2,218,498 | 1,764,866 | 3,983,364 | - |
| Total deferred inflows of resources | 9,761,140 | 1,764,866 | 11,526,006 | - |
| **Net Position** | | | | |
| Net investment in capital assets | 28,767,071 | 43,536,758 | 72,303,829 | - |
| Restricted | 3,933,244 | 4,681,433 | 8,614,677 | 3,519,987 |
| Unrestricted | 1,469,691 | 23,915,012 | 25,384,703 | 141,583 |
| Total net position | $ 34,170,006 | $ 72,133,203 | $106,303,209 | $ 3,661,570 |

*See notes to financial statements*

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions |
|---|---|---|---|---|
| **Primary Government** | | | | |
| Governmental activities: | | | | |
| General government | $ 1,622,065 | $ 167,252 | $ - | $ - |
| Public safety | 5,793,358 | 500,803 | 49,596 | - |
| Public works | 1,487,121 | 487,109 | 828,575 | 6,478 |
| Health and human services | 19,900 | - | - | - |
| Culture, recreation and education | 1,674,986 | 141,716 | 277,935 | - |
| Conservation and development | 494,392 | (53,380) | - | - |
| Interest and fiscal charges | 328,342 | - | - | - |
| Total governmental activities | 11,420,164 | 1,243,500 | 1,156,106 | 6,478 |
| Business-type activities: | | | | |
| Water | 1,670,892 | 1,618,216 | - | 49,496 |
| Electric | 18,909,513 | 21,235,386 | - | 36,630 |
| Communications | 5,121,661 | 6,231,964 | - | 445,968 |
| Sewer | 3,036,946 | 4,723,713 | - | - |
| Stormwater | 460,390 | 540,419 | - | - |
| Total business-type activities | 29,199,402 | 34,349,698 | - | 532,094 |
| Total primary government | $ 40,619,566 | $ 35,593,198 | $ 1,156,106 | $ 538,572 |
| **Component Units** | | | | |
| Community Development Authority | $ 10,635 | $ - | $ - | $ - |
| Herbert H Webb Trust | 87,705 | - | - | - |
| Total component units | $ 98,340 | $ - | $ - | $ - |

**General Revenues**
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Property taxes, levied for TIF districts
Other taxes
Intergovernmental revenues not restricted to specific programs
Investment income
Gain/(loss) on disposal of assets
Miscellaneous

Total general revenues

Transfers

Total general revenues and transfers

Change in net position

**Net Position, Beginning**

**Net Position, Ending**

*See notes to financial statements*

| Net (Expenses) Revenues and Changes in Net Position | | | |
|---|---|---|---|
| Primary Government | | | Component Unit |
| Governmental Activities | Business-Type Activities | Total | Component Units |
| $ (1,454,813) | $ - | $ (1,454,813) | $ - |
| (5,242,959) | - | (5,242,959) | - |
| (164,959) | - | (164,959) | - |
| (19,900) | - | (19,900) | - |
| (1,255,335) | - | (1,255,335) | - |
| (547,772) | - | (547,772) | - |
| (328,342) | - | (328,342) | - |
| (9,014,080) | - | (9,014,080) | - |
| - | (3,180) | (3,180) | - |
| - | 2,362,503 | 2,362,503 | - |
| - | 1,556,271 | 1,556,271 | - |
| - | 1,686,767 | 1,686,767 | - |
| - | 80,029 | 80,029 | - |
| - | 5,682,390 | 5,682,390 | - |
| (9,014,080) | 5,682,390 | (3,331,690) | - |
| - | - | - | (10,635) |
| - | - | - | (87,705) |
| - | - | - | (98,340) |
| 4,925,343 | - | 4,925,343 | - |
| 811,614 | - | 811,614 | - |
| 1,002,796 | - | 1,002,796 | - |
| 280,355 | - | 280,355 | - |
| 1,215,029 | - | 1,215,029 | - |
| 194,956 | 392,162 | 587,118 | 424,470 |
| 11,258 | (158,932) | (147,674) | - |
| 1,125,906 | 58,492 | 1,184,398 | - |
| 9,567,257 | 291,722 | 9,858,979 | 424,470 |
| 516,923 | (516,923) | - | - |
| 10,084,180 | (225,201) | 9,858,979 | 424,470 |
| 1,070,100 | 5,457,189 | 6,527,289 | 326,130 |
| 33,099,906 | 66,676,014 | 99,775,920 | 3,335,440 |
| $ 34,170,006 | $ 72,133,203 | $ 106,303,209 | $ 3,661,570 |

*See notes to financial statements*

# City of Reedsburg

Balance Sheet
Governmental Funds
December 31, 2020

| | General | General Debt Service | General Capital Projects Fund | TIF District No. 6 |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and investments | $ 2,829,664 | $ 254,176 | $ 1,018,727 | $ - |
| Receivables: | | | | |
| Taxes receivable | 3,874,743 | 763,055 | 469,750 | 145,193 |
| Accounts receivable | 137,789 | - | 67,800 | 171,268 |
| Special assessments | 4,000 | - | - | - |
| Loans | - | - | - | 462,267 |
| Due from other governments | 7,828 | - | - | - |
| Due from other funds | 763,612 | - | - | - |
| Prepaid items | 97,444 | - | - | - |
| Advances to other funds | 2,768,618 | - | - | - |
| Due from component unit | - | - | - | - |
| Land held for resale | - | - | - | - |
| Investment in mutual insurance company | 200,515 | - | - | - |
| Total assets | $ 10,684,213 | $ 1,017,231 | $ 1,556,277 | $ 778,728 |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | | | |
| **Liabilities** | | | | |
| Accounts payable | $ 89,441 | $ - | $ 541,842 | $ - |
| Accrued liabilities | 193,052 | - | - | - |
| Deposits | - | - | - | - |
| Claims payable | 14,960 | - | - | - |
| Due to other funds | 3,141 | - | - | - |
| Advances from other funds | - | - | - | 1,140,178 |
| Total liabilities | 300,594 | - | 541,842 | 1,140,178 |
| **Deferred Inflows of Resources** | | | | |
| Unearned revenue | 3,822,883 | 763,055 | 469,750 | 145,193 |
| Unavailable revenues | 283,003 | - | - | 100,000 |
| Total deferred inflows of resources | 4,105,886 | 763,055 | 469,750 | 245,193 |
| **Fund Balances (Deficit)** | | | | |
| Nonspendable | 3,066,577 | - | - | - |
| Restricted | - | 254,176 | 544,685 | - |
| Committed | - | - | - | - |
| Assigned | 1,099,584 | - | - | - |
| Unassigned (deficit) | 2,111,572 | - | - | (606,643) |
| Total fund balances (deficit) | 6,277,733 | 254,176 | 544,685 | (606,643) |
| Total liabilities, deferred inflows of resources and fund balances | $ 10,684,213 | $ 1,017,231 | $ 1,556,277 | $ 778,728 |

*See notes to financial statements*

| TIF District No. 9 | Nonmajor Governmental Funds | Total |
|---|---|---|
| $ - | $ 2,382,925 | $ 6,485,492 |
| 426,283 | 1,915,478 | 7,594,502 |
| 18,241 | 5,280 | 400,378 |
| - | - | 4,000 |
| - | 955,813 | 1,418,080 |
| - | 18,442 | 26,270 |
| - | - | 763,612 |
| - | - | 97,444 |
| - | - | 2,768,618 |
| - | 30,304 | 30,304 |
| 244,585 | - | 244,585 |
| - | - | 200,515 |
| $ 689,109 | $ 5,308,242 | $ 20,033,800 |
| | | |
| $ - | $ 24,788 | $ 656,071 |
| - | 21,332 | 214,384 |
| - | 513 | 513 |
| - | - | 14,960 |
| - | 11,242 | 14,383 |
| 1,316,168 | 312,272 | 2,768,618 |
| 1,316,168 | 370,147 | 3,668,929 |
| | | |
| 426,283 | 1,915,478 | 7,542,642 |
| - | - | 383,003 |
| 426,283 | 1,915,478 | 7,925,645 |
| | | |
| - | - | 3,066,577 |
| - | 2,250,492 | 3,049,353 |
| - | 808,296 | 808,296 |
| - | 275,259 | 1,374,843 |
| (1,053,342) | (311,430) | 140,157 |
| (1,053,342) | 3,022,617 | 8,439,226 |
| | | |
| $ 689,109 | $ 5,308,242 | $ 20,033,800 |

*See notes to financial statements*

## City of Reedsburg

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2020

| | |
|---|---|
| **Total Fund Balances, Governmental Funds** | $ 8,439,226 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds. | |
| Land and other nondepreciable items | 13,896,855 |
| Construction in progress | 6,839,196 |
| Other capital assets, net of depreciation | 16,722,164 |
| Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements. | 383,003 |
| The net pension asset does not relate to current financial resources and is not reported in the governmental funds. | 756,548 |
| Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. | 1,796,110 |
| Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. | (2,218,498) |
| Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds. | |
| Bonds and notes payable | (11,208,848) |
| Compensated absences | (699,701) |
| Accrued interest | (147,916) |
| Unamortized debt premium | (388,133) |
| **Net Position of Governmental Activities** | $ 34,170,006 |

*See notes to financial statements*

## City of Reedsburg

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2020

| | General | General Debt Service | General Capital Projects Fund | TIF District No. 6 |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes | $ 3,865,447 | $ 811,614 | $ 446,257 | $ 49,704 |
| Intergovernmental | 1,588,789 | - | 198,459 | 5,053 |
| Licenses and permits | 193,873 | - | - | - |
| Fines and forfeitures | 14,018 | - | - | - |
| Public charges for services | 135,479 | - | - | - |
| Intergovernmental charges for services | 152,925 | - | - | - |
| Special assessments | - | - | - | 3,836 |
| Investment income | 198,727 | - | 3,732 | 12,129 |
| Miscellaneous revenues | 119,533 | - | 229,788 | - |
| Total revenues | 6,268,791 | 811,614 | 878,236 | 70,722 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 1,233,833 | 1,000 | 13,761 | 855 |
| Public safety | 3,664,450 | - | - | - |
| Health and human services | 19,900 | - | - | - |
| Public works | 1,195,233 | - | - | - |
| Culture, recreation and education | 552,554 | - | - | - |
| Conservation and development | 169,713 | - | - | 5,238 |
| Capital outlay | - | - | 7,313,966 | - |
| Debt service: | | | | |
| Principal | - | 775,000 | - | 19,041 |
| Interest and fiscal charges | - | 32,588 | 131,488 | 19,631 |
| Total expenditures | 6,835,683 | 808,588 | 7,459,215 | 44,765 |
| Excess (deficiency) of revenues over expenditures | (566,892) | 3,026 | (6,580,979) | 25,957 |
| **Other Financing Sources (Uses)** | | | | |
| Property sales | 2,992 | - | - | - |
| Transfers in | 757,370 | 100,850 | - | 328,490 |
| Transfers out | - | - | (5,000) | - |
| Debt issued | - | - | 7,425,000 | - |
| Premium on debt issued | - | 256,645 | 131,488 | - |
| Total other financing sources (uses) | 760,362 | 357,495 | 7,551,488 | 328,490 |
| Net change in fund balances | 193,470 | 360,521 | 970,509 | 354,447 |
| **Fund Balances (Deficit), Beginning** | 6,084,263 | (106,345) | (425,824) | (961,090) |
| **Fund Balances (Deficit), Ending** | $ 6,277,733 | $ 254,176 | $ 544,685 | $ (606,643) |

*See notes to financial statements*

| TIF District No. 9 | Nonmajor Governmental Funds | Total |
|---|---|---|
| $ 384,156 | $ 1,462,930 | $ 7,020,108 |
| - | 561,668 | 2,353,969 |
| - | - | 193,873 |
| - | 241,849 | 255,867 |
| - | 548,804 | 684,283 |
| - | - | 152,925 |
| - | 13,439 | 17,275 |
| - | 121,869 | 336,457 |
| 18,241 | 86,852 | 454,414 |
| 402,397 | 3,037,411 | 11,469,171 |
| | | |
| 3,582 | 274,054 | 1,527,085 |
| - | 14,650 | 3,679,100 |
| - | - | 19,900 |
| - | 785,316 | 1,980,549 |
| - | 715,100 | 1,267,654 |
| 197,513 | 120,788 | 493,252 |
| 3,157 | 385,967 | 7,703,090 |
| 76,253 | - | 870,294 |
| 64,588 | - | 248,295 |
| 345,093 | 2,295,875 | 17,789,219 |
| 57,304 | 741,536 | (6,320,048) |
| | | |
| - | 8,266 | 11,258 |
| - | 622,968 | 1,809,678 |
| - | (1,052,308) | (1,057,308) |
| - | - | 7,425,000 |
| - | - | 388,133 |
| - | (421,074) | 8,576,761 |
| 57,304 | 320,462 | 2,256,713 |
| (1,110,646) | 2,702,155 | 6,182,513 |
| $ (1,053,342) | $ 3,022,617 | $ 8,439,226 |

*See notes to financial statements*

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2020

| | | |
|---|---|---|
| **Net Change in Fund Balances, Total Governmental Funds** | $ | 2,256,713 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities. | | |
| Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements | | 7,703,090 |
| Some items are reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements | | 177,960 |
| Depreciation is reported in the government-wide financial statements | | (1,412,966) |
| Net book value of assets retired | | (157,507) |
| Capital assets contributed to business-type activities are reported as capital outlay in the fund financial statements. | | (235,447) |
| Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements. | | (195,746) |
| Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | | |
| Debt issued | | (7,425,000) |
| Principal repaid | | 870,294 |
| Governmental funds report debt premiums as other financing sources (uses) or financing sources or uses. However, in the statement of net position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense. | | |
| Change in debt premium | | (388,133) |
| Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. | | |
| Compensated absences | | (45,154) |
| Accrued interest | | (80,047) |
| Net pension asset/liability | | 1,550,583 |
| Deferred outflows of resources related to pensions | | (454,360) |
| Deferred inflows of resources related to pensions | | (1,094,180) |
| **Change in Net Position of Governmental Activities** | $ | 1,070,100 |

*See notes to financial statements*

Statement of Net Position
Proprietary Funds
December 31, 2020

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Utility Commission | Sewer | Nonmajor Enterprise Fund - Stormwater Fund | Total |
| **Assets** | | | | |
| Current assets: | | | | |
| Cash and investments | $ 15,893,959 | $ 4,000,478 | $ 279,080 | $ 20,173,517 |
| Accounts receivable (net) | 2,187,102 | 362,130 | - | 2,549,232 |
| Other accounts receivable | 728,569 | - | - | 728,569 |
| Accrued interest | 50,521 | - | - | 50,521 |
| Due from other funds | 3,141 | 153,873 | 66,113 | 223,127 |
| Prepaid items | 227,924 | - | - | 227,924 |
| Inventories | 991,163 | - | - | 991,163 |
| Restricted assets: | | | | |
| Cash and investments | 174,647 | 813,429 | - | 988,076 |
| Total current assets | 20,257,026 | 5,329,910 | 345,193 | 25,932,129 |
| Noncurrent assets: | | | | |
| Restricted assets: | | | | |
| Cash and investments | 958,608 | 2,360,146 | - | 3,318,754 |
| Net pension asset | 462,213 | 79,059 | 32,499 | 573,771 |
| Capital assets: | | | | |
| Land | 252,144 | 72,687 | 59,074 | 383,905 |
| Construction work in progress | 1,448,494 | 801,813 | 156,042 | 2,406,349 |
| Property and equipment | 80,916,026 | 32,547,447 | 7,033,079 | 120,496,552 |
| Less accumulated depreciation | (38,394,960) | (14,341,006) | (3,030,288) | (55,766,254) |
| Other assets: | | | | |
| Organization costs | 167,867 | - | - | 167,867 |
| Accumulated amortization of organization costs | (84,755) | - | - | (84,755) |
| Private parking lighting (net of accumulated depreciation) | 18,371 | - | - | 18,371 |
| Investment in ATC | 3,096,990 | - | - | 3,096,990 |
| Special assessments receivable | - | 4,000 | - | 4,000 |
| Total noncurrent assets | 48,840,998 | 21,524,146 | 4,250,406 | 74,615,550 |
| Total assets | 69,098,024 | 26,854,056 | 4,595,599 | 100,547,679 |
| **Deferred Outflows of Resources** | | | | |
| Pension related amounts | 1,100,858 | 188,599 | 83,411 | 1,372,868 |
| Total deferred outflows of resources | 1,100,858 | 188,599 | 83,411 | 1,372,868 |

*See notes to financial statements*

## City of Reedsburg

Statement of Net Position
Proprietary Funds
December 31, 2020

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Utility Commission | Sewer | Nonmajor Enterprise Fund - Stormwater Fund | Total |
| **Liabilities** | | | | |
| Current liabilities: | | | | |
| Accounts payable | 1,814,387 | 41,297 | 17,433 | 1,873,117 |
| Accrued liabilities | 384,423 | 17,834 | 7,383 | 409,640 |
| Due to other funds | 972,356 | - | - | 972,356 |
| Current portion of general obligation debt | 750,000 | - | - | 750,000 |
| Other liabilities | 11,486 | - | - | 11,486 |
| Compensated absences | 151,255 | 6,312 | - | 157,567 |
| Lease payable | - | - | 36,363 | 36,363 |
| Notes payable | 16,123 | - | - | 16,123 |
| Liabilities payable from restricted assets: | | | | |
| Revenue bonds payable | 80,865 | 1,166,952 | - | 1,247,817 |
| Accrued interest payable | 5,706 | 35,462 | - | 41,168 |
| Total current liabilities | 4,186,601 | 1,267,857 | 61,179 | 5,515,637 |
| Noncurrent liabilities: | | | | |
| Long-term debt: | | | | |
| General obligation debt | 13,005,000 | - | - | 13,005,000 |
| Unamortized debt premium | 234,130 | - | - | 234,130 |
| Lease payable | - | - | 66,564 | 66,564 |
| Revenue bonds payable | 753,257 | 8,005,669 | - | 8,758,926 |
| Notes payable | 26,871 | - | - | 26,871 |
| Compensated absences | 263,888 | 14,102 | - | 277,990 |
| Unearned revenues | 137,360 | - | - | 137,360 |
| Total noncurrent liabilities | 14,420,506 | 8,019,771 | 66,564 | 22,506,841 |
| Total liabilities | 18,607,107 | 9,287,628 | 127,743 | 28,022,478 |
| **Deferred Inflows of Resources** | | | | |
| Pension related amounts | 1,389,530 | 270,306 | 105,030 | 1,764,866 |
| Total deferred inflows of resources | 1,389,530 | 270,306 | 105,030 | 1,764,866 |
| **Net Position** | | | | |
| Net investment in capital assets | 29,513,458 | 9,908,320 | 4,114,980 | 43,536,758 |
| Restricted for: | | | | |
| Depreciation | 747,119 | - | - | 747,119 |
| Debt service | 169,168 | 777,967 | - | 947,135 |
| Equipment replacement | - | 2,360,146 | - | 2,360,146 |
| Impact fees | 53,262 | - | - | 53,262 |
| Pension | 462,213 | 79,059 | 32,499 | 573,771 |
| Unrestricted | 19,257,025 | 4,359,229 | 298,758 | 23,915,012 |
| Total net position | $ 50,202,245 | $ 17,484,721 | $ 4,446,237 | $ 72,133,203 |

*See notes to financial statements*

# City of Reedsburg

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

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Utility Commission | Sewer | Nonmajor Enterprise Fund - Stormwater Fund | Total |
| **Operating Revenues** | | | | |
| Public charges for services | $ 29,085,566 | $ 4,723,713 | $ 540,419 | $ 34,349,698 |
| Total operating revenues | 29,085,566 | 4,723,713 | 540,419 | 34,349,698 |
| **Operating Expenses** | | | | |
| Operation and maintenance | 22,717,978 | 1,875,863 | 275,702 | 24,869,543 |
| Depreciation | 2,565,011 | 941,265 | 180,600 | 3,686,876 |
| Total operating expenses | 25,282,989 | 2,817,128 | 456,302 | 28,556,419 |
| Operating income | 3,802,577 | 1,906,585 | 84,117 | 5,793,279 |
| **Nonoperating Revenues (Expenses)** | | | | |
| Investment income | 348,460 | 43,702 | - | 392,162 |
| Interest and amortization expense | (419,077) | (219,818) | (4,088) | (642,983) |
| Loss on early retirement | (135,242) | - | (23,690) | (158,932) |
| Amortization of debt premium | 30,283 | - | - | 30,283 |
| Miscellaneous | 25,209 | 3,000 | - | 28,209 |
| Total nonoperating revenues (expenses) | (150,367) | (173,116) | (27,778) | (351,261) |
| Income before contributions and transfers | 3,652,210 | 1,733,469 | 56,339 | 5,442,018 |
| **Contributions and Transfers** | | | | |
| Capital contributions | 532,094 | - | - | 532,094 |
| Capital contributions, muni | 2,691 | 232,756 | - | 235,447 |
| Transfers out | (752,370) | - | - | (752,370) |
| Total contributions and transfers | (217,585) | 232,756 | - | 15,171 |
| Change in net position | 3,434,625 | 1,966,225 | 56,339 | 5,457,189 |
| **Net Position, Beginning** | 46,767,620 | 15,518,496 | 4,389,898 | 66,676,014 |
| **Net Position, Ending** | $ 50,202,245 | $ 17,484,721 | $ 4,446,237 | $ 72,133,203 |

*See notes to financial statements*

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

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Utility Commission | Sewer | Nonmajor Enterprise Fund - Stormwater Fund | Total |
| **Cash Flows From Operating Activities** | | | | |
| Received from customers | $ 28,389,500 | $ 4,641,657 | $ 543,926 | $ 33,575,083 |
| Received from other funds for services | 482,764 | - | - | 482,764 |
| Paid to suppliers for goods and services | (19,807,594) | (1,488,069) | (71,805) | (21,367,468) |
| Paid to employees for services | (2,698,834) | (391,600) | (186,792) | (3,277,226) |
| Net cash flows from operating activities | 6,365,836 | 2,761,988 | 285,329 | 9,413,153 |
| **Cash Flows From Investing Activities** | | | | |
| Investment income | 303,547 | 43,702 | - | 347,249 |
| Investment in ATC | (75,367) | - | - | (75,367) |
| Net cash flows from investing activities | 228,180 | 43,702 | - | 271,882 |
| **Cash Flows From Noncapital Financing Activities** | | | | |
| Paid to municipality for tax equivalent | (745,954) | - | - | (745,954) |
| Net cash flows from noncapital financing activities | (745,954) | - | - | (745,954) |
| **Cash Flows From Capital and Related Financing Activities** | | | | |
| Debt issued | - | 543,098 | - | 543,098 |
| Debt retired | (2,366,444) | (1,110,166) | (35,079) | (3,511,689) |
| Interest paid | (427,276) | (223,436) | (5,051) | (655,763) |
| Acquisition and construction of capital assets | (2,392,658) | (860,781) | (283,523) | (3,536,962) |
| Capital contributions received | 282,216 | 232,756 | - | 514,972 |
| Net cash flows from capital and related financing activities | (4,904,162) | (1,418,529) | (323,653) | (6,646,344) |
| Net change in cash and cash equivalents | 943,900 | 1,387,161 | (38,324) | 2,292,737 |
| **Cash and Cash Equivalents, Beginning** | 16,083,314 | 5,786,892 | 317,404 | 22,187,610 |
| **Cash and Cash Equivalents, Ending** | $ 17,027,214 | $ 7,174,053 | $ 279,080 | $ 24,480,347 |

*See notes to financial statements*

# City of Reedsburg

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

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Utility Commission | Sewer | Nonmajor Enterprise Fund - Stormwater Fund | Total |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities** | | | | |
| Operating income (loss) | $ 3,802,577 | $ 1,906,585 | $ 84,117 | $ 5,793,279 |
| Nonoperating revenue (expense) | (110,033) | - | - | (110,033) |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities: | | | | |
| Depreciation | 2,565,011 | 941,265 | 180,600 | 3,686,876 |
| Depreciation charged to other funds | 66,760 | - | - | 66,760 |
| Depreciation on nonutility plant | 9,767 | - | - | 9,767 |
| Changes in assets and liabilities: | | | | |
| Accounts receivable | (73,006) | (105,529) | - | (178,535) |
| Due from other funds | - | 23,473 | 3,507 | 26,980 |
| Prepaid items | (79,034) | - | - | (79,034) |
| Inventories | (14,639) | - | - | (14,639) |
| Accounts payable | 144,789 | 153 | 17,331 | 162,273 |
| Other accounts receivable | (67,155) | - | - | (67,155) |
| Due to other funds | (21,422) | - | - | (21,422) |
| Compensated absences | 69,769 | 1,760 | - | 71,529 |
| Other current liabilities | 74,658 | 5,481 | 1,207 | 81,346 |
| Unearned revenues | (1,345) | - | - | (1,345) |
| Pension related deferrals and liabilities | (2,031) | (11,200) | (1,433) | (14,664) |
| Commitment to community | 1,170 | - | - | 1,170 |
| Net cash flows from operating activities | $ 6,365,836 | $ 2,761,988 | $ 285,329 | $ 9,413,153 |
| **Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds** | | | | |
| Cash and investments | $ 15,893,959 | $ 4,000,478 | $ 279,080 | $ 20,173,517 |
| Restricted cash and investments, current | 174,647 | 813,429 | - | 988,076 |
| Restricted cash and investments, noncurrent | 958,608 | 2,360,146 | - | 3,318,754 |
| Cash and cash equivalents | $ 17,027,214 | $ 7,174,053 | $ 279,080 | $ 24,480,347 |
| **Noncash Capital and Related Financing Activities** | | | | |
| ATC dividends reinvested | $ (55,188) | $ - | $ - | |
| Amortization of debt premium | $ 30,283 | $ - | $ - | |
| Capital contributions | $ 252,569 | $ - | $ - | |

*See notes to financial statements*

# City of Reedsburg

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

| | Custodial Fund | Private-Purpose Trust Fund |
|---|---|---|
| | Tax Collection Fund | Nishan Community Aid for the Poor |
| **Assets** | | |
| Cash and investments | $ 5,242,764 | $ 90 |
| Property taxes receivable | 3,277,156 | - |
| Total assets | 8,519,920 | 90 |
| **Liabilities** | | |
| Due to other taxing units | 8,519,920 | - |
| Total liabilities | 8,519,920 | - |
| **Net Position** | | |
| Held in trust for private trust activities | - | 90 |
| Total net position | $ - | $ 90 |

*See notes to financial statements*

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

| | Custodial Fund | Private-Purpose Trust Fund |
|---|---|---|
| | **Tax Collection Fund** | **Nishan Community Aid for the Poor** |
| **Additions** | | |
| Property taxes collected for other governments | $ 5,810,090 | $ - |
| Total additions | 5,810,090 | - |
| **Deductions** | | |
| Property taxes distributed to other governments | 5,810,090 | - |
| Total deductions | 5,810,090 | - |
| Change in fiduciary net position | - | - |
| **Net Position, Beginning** | - | 90 |
| **Net Position, Ending** | $ - | $ 90 |

*See notes to financial statements*

Statement of Net Position
Component Units
December 31, 2020

| | Community Development Authority | Herbert H Webb Trust | Total |
|---|---|---|---|
| **Assets** | | | |
| Cash and investments | $ 53,571 | $ 3,550,291 | $ 3,603,862 |
| Accounts receivable | 691 | - | 691 |
| Loans receivable | 70,000 | - | 70,000 |
| Property held for resale | 17,321 | - | 17,321 |
| Total assets | 141,583 | 3,550,291 | 3,691,874 |
| **Liabilities** | | | |
| Due to primary government | - | 30,304 | 30,304 |
| Total liabilities | - | 30,304 | 30,304 |
| **Net Position** | | | |
| Restricted for: | | | |
| Trust purposes | - | 3,519,987 | 3,519,987 |
| Unrestricted net position | 141,583 | - | 141,583 |
| Total net position | $ 141,583 | $ 3,519,987 | $ 3,661,570 |

*See notes to financial statements*

# City of Reedsburg

Statement of Revenues, Expenses and Changes in Net Position
Component Units
Year Ended December 31, 2020

| | Community Development Authority | Herbert H. Webb Trust | Total |
|---|---|---|---|
| **Operating Expenses** | | | |
| Operation and maintenance | 10,635 | 87,705 | 98,340 |
| Total operating expenses | 10,635 | 87,705 | 98,340 |
| Operating loss | (10,635) | (87,705) | (98,340) |
| **Nonoperating Revenues** | | | |
| Investment income | 8,108 | 416,362 | 424,470 |
| Total nonoperating revenues | 8,108 | 416,362 | 424,470 |
| Change in net position | (2,527) | 328,657 | 326,130 |
| **Net Position, Beginning** | 144,110 | 3,191,330 | 3,335,440 |
| **Net Position, Ending** | $ 141,583 | $ 3,519,987 | $ 3,661,570 |

*See notes to financial statements*

## 1. Summary of Significant Accounting Policies

The accounting policies of the City of Reedsburg, Wisconsin (the City) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

### Reporting Entity

This report includes all of the funds of the City. The reporting entity for the City consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or 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. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit 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 or its component units, is entitled to or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government or its component units, is entitled to or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

#### Discretely Presented Component Units

##### Community Development Authority of the City of Reedsburg

The government-wide financial statements include the Community Development Authority of the City of Reedsburg (CDA) as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the mayor. Wisconsin Statutes provide for circumstances whereby the City can impose its will on the CDA and also create a potential financial benefit to or burden on the City. See Note 3. 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 December 31, 2020. The CDA does not issue separate financial statements.

#### Herbert H. Webb Trust

The government-wide financial statements include the Herbert H. Webb – Reedsburg Trust (trust) as a component unit. The trust is a legally separate tax exempt component unit of the City of Reedsburg. The trust was established to support the City of Reedsburg for public purposes. Although the city does not control the timing or amount of receipts from the trust, the resources of the trust can only be used by or for the benefit of the city. Therefore, the trust is considered to be a component unit of the city and is discretely presented in the financial statements. The information presented is for the fiscal year ended December 31, 2020. See Note 3. The trust does not issue separate financial statements.

## Government-Wide and Fund Financial Statements

### Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are 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 as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

### Fund Financial Statements

Financial statements of the City are organized into 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, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor 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:

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

b. The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the City believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

**General Fund**

General Fund accounts for the City's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

**Debt Service Funds**

General Debt Service is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs, other than TID or enterprise debt.

**Capital Projects Funds**

General Capital Projects Fund - used to account for and report financial resources that are restricted, committed or assigned for capital outlay and capital equipment acquisitions.

Tax Incremental District (TID) No. 6 Capital Projects Fund - used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TID project plan.

Tax Incremental District (TID) No. 9 Capital Projects Fund - used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TID project plan.

**Enterprise Funds**

The City reports the following major enterprise funds:

Sewer accounts for operations of the sewer system

Utility Commission accounts for operations of the water, electric and communications systems

The City reports the following nonmajor governmental and enterprise funds:

**Special Revenue Funds**

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

- Taxi Grant Fund
- Triathlon Fund
- Webb Endowment Fund
- Room Tax Fund
- EDA Fund
- Home Loan Fund
- Solid Waste Fund
- Library, County Funding
- Popple Trail Donations
- CLOSE Fund
- Municipal Court
- Park Fund
- DARE Fund
- Nishan Park Concession Stand Fund
- CDBG Fund
- HCRI Fund
- Sidewalk Repair Fund
- Mannigal Endowment Fund
- Library, Investment
- Fireworks Fund
- Airport

**Capital Projects Funds**

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

- Tax Incremental Financing (TIF) District No. 3
- Tax Incremental Financing (TIF) District No. 5
- Tax Incremental Financing (TIF) District No. 8
- Tax Incremental Financing (TIF) District No. 4
- Tax Incremental Financing (TIF) District No. 7
- Capital Equipment Fund

**Enterprise Funds**

Enterprise Funds are used to account for and report any activity for which a fee is charged to external uses for goods or services and must be used for activities which meet certain debt or cost recovery criteria.

- Stormwater Fund

In addition, the City reports the following fund types:

**Private-Purpose Trust Funds**

Private-Purpose Trust Funds are used to account for and report any trust arrangement not properly reported in a pension trust fund or investment trust fund under which principal and income benefit individuals, private organizations or other governments.

- Nishan Community Aid for the Poor

**Custodial Funds**

Custodial Funds are used to account for and report assets controlled by the City and the assets are for the benefit of individuals, private organizations and/or other governmental units.

- Tax Collection Fund

### Measurement Focus, Basis of Accounting and Financial Statement Presentation

#### Government-Wide Financial Statements

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

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 utility commission, sewer utility and stormwater utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

#### Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. 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 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

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

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, 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.

#### Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

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 electric, sewer and communications utilities are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources 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.

### Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

#### Deposits and Investments

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of City funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

Investment of most trust funds including cemetery perpetual care funds, is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The City has not adopted an investment policy.

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 methods and inputs as outlined in Note 3. 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 statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the City 's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3. for further information.

**Receivables**

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

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 |

Accounts receivable have been shown net of an allowance for uncollectible accounts. 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 the electric, water and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant. Delinquent communications bills are not placed on the tax roll. An allowance for uncollectible accounts has been established to account for all delinquent communications billings over 120 days past due. The allowance is adjusted on an annual basis.

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 governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

The City has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The City records a loan receivable when the loan has been made and funds have been disbursed. The amount recorded as economic development and housing rehabilitation loans receivable has been reduced by an allowance for uncollectible accounts of $442,385.

It is the City's policy to record revenue when the initial loan is made from the federal and state grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements with the exception of defederalized loans. Any unspent loan repayments for these loans are presented as committed.

### 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 and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/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.

### Capital Assets

#### Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $5,000 for general capital assets and $25,000 for infrastructure assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

| | | |
|---|---|---|
| Buildings | 30 | Years |
| Land Improvements | 30 | Years |
| Machinery and Equipment | 3-15 | Years |
| Intangibles | 5-50 | Years |
| Infrastructure | 18-77 | Years |
| Intangibles | 20-50 | 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.

**Other Assets**

The electric utility is a member of American Transmission Company (ATC). ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The utility owns less than 1/2 of 1 percent of ATC.

As part of a settlement agreement with a vendor, the electric utility obtained customer rights from the prior service provider to serve additional customers. These costs are reported as organization costs and are being amortized over 33 years.

The electric utility has nonutility property consisting of private parking lighting which is depreciated over 20 years.

**Deferred Outflows of Resources**

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

**Compensated Absences**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements and are payable with expendable resources.

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 bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

The City  has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects and do not constitute indebtedness of the City. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.The total amount of IRB's outstanding at the end of the year is approximately $273,686, made up of three issues.

**Deferred Inflows of Resources**

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

**Equity Classifications**

**Government-Wide Statements**

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

a. *Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. *Restricted net position* - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. *Unrestricted net position* - All other net positions that do not meet the definitions 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 Statements**

Governmental fund balances are displayed as follows:

a. *Nonspendable* - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. *Restricted* - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. *Committed* - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the City Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City Council that originally created the commitment.

d. *Assigned* - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Council, Finance Committee or management may take official action to assign amounts. Assignments may take place after the end of the reporting period.

e. *Unassigned* - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has a formal minimum fund balance policy. That policy is to maintain the general fund unrestricted fund balance at 25 percent to 30 percent of the subsequent year's operating expenditure budget. The balance of unrestricted fund balance at year-end was $3,211,156 or 46 percent.

See Note 3. for further information.

Fiduciary fund net position is classified as restricted for community aid on the statement of fiduciary net position. Various donor restrictions apply, including authorizing and spending trust income and the City believes it is in compliance with all significant restrictions.

### Pension

For purposes of measuring the net pension asset (liability), deferred outflows of resources and deferred inflows of resources related to pensions and 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 by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Basis for Existing Rates - Proprietary Fund

#### Electric

Current electric rates were approved by the Public Service Commission of Wisconsin on April 27, 2015.

#### Water

Current water rates were approved by the Public Service Commission of Wisconsin on June 25, 2020.

#### Sewer

Current rates were approved and made effective by the city council on June 27, 2013.

#### Communications

Current communications rates were approved by the utility commission and may change periodically. The utility commission approved TV rates October 21, 2019, which were effective as of January 1, 2020. Current telephone rates were approved by the utility commission effective in January 2020. Current residential and commercial internet rates were approved by the utility commission effective January 2020.

#### Stormwater

Current rates were approved by the city council and made effective as of January 1, 2016.

### Capital Contributions - Enterprise Funds

Capital contributions represent the amount received from customers, the city or external parties for construction and the value of property (plant) contributed to the utilities. These amounts are not subject to repayment.

## 2. Stewardship, Compliance and Accountability

### Budgetary Information

A budget has been adopted for the general fund, certain special revenue funds, the general debt service fund and capital projects funds. A budget has not been formally adopted for other special revenue funds. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

### Excess Expenditures and Other Financing Uses Over Appropriations

| Funds | Budgeted Expenditures | Actual Expenditures | Excess Expenditures Over Budget |
|---|---|---|---|
| Taxi Grant Fund | $ 190,700 | $ 268,884 | $ 78,184 |
| Park Fund | - | 15,830 | 15,830 |
| Triathlon Fund | - | 2,184 | 2,184 |
| DARE Fund | 3,500 | 14,650 | 11,150 |
| CDBG Fund | - | 425,101 | 425,101 |
| EDA Fund | - | 117,250 | 117,250 |
| Close Fund | 8,763 | 42,198 | 33,435 |
| Sidewalk Repair Fund | - | 4,894 | 4,894 |
| Library - Investment | - | 2,061 | 2,061 |
| Fireworks Fund | - | 2,200 | 2,200 |
| Airport | 136,792 | 180,147 | 43,355 |
| TIF District No. 4 | 362,574 | 404,236 | 41,662 |
| TIF District No. 9 | 308,955 | 345,093 | 36,138 |

The City controls expenditures 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.

### 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 |
|---|---|---|
| Taxi Grant Fund | $ 18,045 | Expenditures exceeding grant revenue |
| Tax Incremental District No. 6 | 606,643 | Costs exceeding increment |
| Tax Incremental District No. 8 | 182,010 | Costs exceeding increment |
| Tax Incremental District No. 9 | 1,053,342 | Costs exceeding increment |
| Airport | 9,774 | Costs exceeding operation cost |
| Municipal Courts | 101,601 | Unfunded capital outlay |

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995 and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases. Other fund deficits are anticipated to be funded with future contributions, general tax revenues, long-term borrowing or transfers from the general fund.

### Limitations on the City's Tax Levy

Wisconsin law limits the City's future tax levies. Generally the City is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the City's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The City is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

## 3. Detailed Notes on All Funds

### Deposits and Investments

The City's deposits and investments at year end were comprised of the following:

| | Carrying Value | Statement Balances | Associated Risks |
|---|---|---|---|
| Deposits | $ 20,245,612 | $ 19,866,324 | Custodial credit |
| U.S. agencies, implicitly guaranteed | 1,505,222 | 1,505,222 | Credit, custodial credit, concentration of credit, interest rate |
| Certificates of deposit (negotiable) | 3,379,569 | 3,379,569 | Credit, custodial credit, concentration of credit, interest rate |
| LGIP | 11,077,790 | 11,077,790 | Credit |
| Petty cash | 500 | - | N/A |
| Total deposits and investments | $ 36,208,693 | $ 35,828,905 | |

Reconciliation to financial statements

| | |
|---|---|
| Per statement of net position | |
| Unrestricted cash and investments | $ 26,659,009 |
| Restricted cash and investments | 4,306,830 |
| Per statement of net position, fiduciary funds | |
| Custodial Fund | 5,242,764 |
| Private-purpose trust fund | 90 |
| Total deposits and investments | $ 36,208,693 |

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The City maintains collateral agreements with its banks. At December 31, 2020, the banks had pledged various government securities in the amount of $18,708,835 to secure the City's deposits.

The utility commission's investment in American Transmission Corporation (ATC) is measured at the net asset value (NAV) per share of ownership. As of December 31, 2020, the fair value of the investment was $3,096,990. ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The utility elected to receive an investment in ATC at its inception rather than directly sell its transmission facilities. The utility owns less than 1/2 of 1 percent of ATC. The utility has no unfunded commitments at year-end. The investment in ATC can only be redeemed by ATC or another existing member.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Certificates of deposit (negotiable) - uses a market based approach
- U.S. agency securities - uses a market based approach which considers yield, price of comparable securities, coupon rate, maturity, credit quality and dealer-provided prices

| | December 31, 2020 | | | |
|---|---|---|---|---|
| Investment Type | Level 1 | Level 2 | Level 3 | Total |
| Certificates of deposit (negotiable) | $ 3,379,569 | $ - | $ - | $ 3,379,569 |
| U.S. agencies, implicitly guaranteed | - | 1,505,222 | - | 1,505,222 |
| Total | $ 3,379,569 | $ 1,505,222 | $ - | $ 4,884,791 |

**Custodial Credit Risk**

**Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to the City.

The City does not have any deposits exposed to custodial credit risk.

**Investments**

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

As of December 31, 2020, the City's investments were exposed to custodial credit risk as follows:

| Neither Insured nor Registered and Held by Counterparty's Trust Department or Agent not in the City's Name | |
|---|---|
| U.S. agencies, implicitly guaranteed | $ 1,505,222 |

**Credit Risk**

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

As of December 31, 2020, the City's investments were rated as follows:

| Investment Type | Standard & Poors |
|---|---|
| U.S. agencies, implicitly guaranteed | AA+ |

The City also held investments in the following investments which are not rated:

Local Government Investment Pool

Certificates of deposit (negotiable)

### Interest Rate Risk

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

As of December 31, 2020, the City's investments were as follows:

| Investment Type | Fair Value | Maturity (In Years) Less than 1 | 1-5 | 6+ |
|---|---|---|---|---|
| U.S. agencies, implicitly guaranteed | $ 1,505,222 | $ - | $ - | $ 1,505,222 |
| Certificates of deposit (negotiable) | 3,379,569 | 2,889,569 | 490,000 | - |
| Total | $ 4,884,791 | $ 2,889,569 | $ 490,000 | $ 1,505,222 |

See Note 1. for further information on deposit and investment policies.

### Receivables

Receivables as of year end for the government's individual major funds and nonmajor and other funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

| | General Fund | Debt Service | General Capital Projects | TIF District No. 6 | TIF District No. 9 | Utility Commission | Sewer Utility | Nonmajor and Other Funds | Total |
|---|---|---|---|---|---|---|---|---|---|
| Receivables: | | | | | | | | | |
| Gross receivables | $ 4,024,360 | $ 763,055 | $ 537,550 | $ 778,728 | $ 444,524 | $ 3,018,188 | $ 366,130 | $ 3,337,398 | $ 13,269,933 |
| Less allowance for uncollectibles | - | - | - | - | - | (51,996) | - | (442,385) | (494,381) |
| Net total receivables | $ 4,024,360 | $ 763,055 | $ 537,550 | $ 778,728 | $ 444,524 | $ 2,966,192 | $ 366,130 | $ 2,895,013 | $ 12,775,552 |
| Amounts not expected to be collected within one year | $ 4,000 | $ - | $ - | $ - | $ - | $ - | $ 4,000 | $ 1,560,465 | $ 1,568,465 |

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

| | Unearned | Unavailable |
|---|---|---|
| Property taxes receivable for subsequent year | $ 7,542,642 | $ - |
| Interfund interest, TIF advances | - | 283,003 |
| Loan receivable | - | 100,000 |
| Total unearned/unavailable revenue for governmental funds | $ 7,542,642 | $ 383,003 |

For economic development loans, the City is limited by the Wisconsin Department of Administration to the amount of program income from economic development loans that it may retain to be loaned to other businesses and/or the amount of time for which funds may be held without use. Program income includes the principal and interest received from economic development loans repayments.

At December 31, 2020, the City has not exceeded the maximum amount of program income that it may retain or the amount of time for which funds may be held without use. When it does, a liability to the state will be recorded.

### Restricted Assets

The following represent the balances of the restricted assets:

#### Long-Term Debt Accounts

*Redemption* - Used to segregate resources accumulated for debt service payments over the next twelve months.

*Reserve* - Used to report resources set aside to make up potential future deficiencies in the redemption account.

*Depreciation* - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

#### Equipment Replacement Account

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

#### Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

#### Impact Fee Account

The utility commission has received impact fees which must be spent in accordance with the local ordinance and state statutes. Any unspent funds must be refunded to the property owner.

Following is a list of business-type restricted assets at December 31, 2020:

| | |
|---|---|
| Restricted assets: | |
| Redemption account | $ 988,076 |
| Reserve account | 158,227 |
| Depreciation account | 747,119 |
| Replacement account | 2,360,146 |
| Impact fee account | 53,262 |
| Net pension assets | 573,771 |
| Total restricted assets | 4,880,601 |

| | |
|---|---|
| Less restricted assets not funded by revenues: | |
| Reserve from borrowing | $ (158,000) |
| Current liabilities payable from restricted assets | (41,168) |
| Total restricted net position | $ 4,681,433 |
| Restricted net pension assets for government-type activities | $ 756,548 |

### Capital Assets

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

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| Capital assets not being depreciated / amortized: | | | | |
| Land | $ 6,711,149 | $ 15,245 | $ 8,300 | $ 6,718,094 |
| Land for right of way | 942,232 | - | - | 942,232 |
| Road infrastructure not being depreciated | 6,092,804 | 198,625 | 54,900 | 6,236,529 |
| Construction work in progress | 947,464 | 6,214,963 | 323,231 | 6,839,196 |
| Total capital assets not being depreciated / amortized | 14,693,649 | 6,428,833 | 386,431 | 20,736,051 |
| Capital assets being depreciated / amortized: | | | | |
| Buildings | 11,897,503 | 118,215 | - | 12,015,718 |
| Intangibles | 95,272 | 68,946 | 35,097 | 129,121 |
| Equipment and furniture | 10,068,649 | 505,464 | 342,021 | 10,232,092 |
| Infrastructure | 20,800,815 | 847,376 | 164,400 | 21,483,791 |
| Total capital assets being depreciated / amortized | 42,862,239 | 1,540,001 | 541,518 | 43,860,722 |
| Total capital assets | 57,555,888 | 7,968,834 | 927,949 | 64,596,773 |
| Less accumulated depreciation / amortization for: | | | | |
| Buildings | (7,667,739) | (230,024) | - | (7,897,763) |
| Intangibles | (86,248) | (10,360) | 35,097 | (61,511) |
| Equipment and furniture | (6,110,331) | (495,525) | 247,714 | (6,358,142) |
| Infrastructure | (12,308,485) | (677,057) | 164,400 | (12,821,142) |
| Total accumulated depreciation / amortization | (26,172,803) | (1,412,966) | 447,211 | (27,138,558) |
| Net capital assets being depreciated / amortized | 16,689,436 | 127,035 | 94,307 | 16,722,164 |
| Total governmental activities capital assets, net of accumulated depreciation / amortization | $ 31,383,085 | $ 6,555,868 | $ 480,738 | $ 37,458,215 |

Depreciation expense was charged to functions as follows:

| | |
|---|---|
| **Governmental Activities** | |
| General government | $ 77,369 |
| Public safety | 269,104 |
| Public works | 817,218 |
| Culture, recreation and education | 249,275 |
| Total governmental activities depreciation / amortization expense | $ 1,412,966 |

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|---|---|---|---|
| **Business-Type Activities** | | | | |
| Capital assets not being depreciation: | | | | |
| Land | $ 383,905 | $ - | $ - | $ 383,905 |
| Construction in progress | 1,622,001 | 3,323,460 | 2,539,112 | 2,406,349 |
| Total capital assets not being depreciated / amortized | 2,005,906 | 3,323,460 | 2,539,112 | 2,790,254 |
| Capital assets being depreciated: | | | | |
| Electric system | 29,820,906 | 981,674 | 675,684 | 30,126,896 |
| Water system | 15,982,401 | 445,251 | 46,168 | 16,381,484 |
| Communications system | 33,304,278 | 1,134,187 | 30,819 | 34,407,646 |
| Sewer system | 32,383,905 | 174,781 | 11,239 | 32,547,447 |
| Stormwater system | 6,928,611 | 126,308 | 21,840 | 7,033,079 |
| Total capital assets being depreciated / amortized | 118,420,101 | 2,862,201 | 785,750 | 120,496,552 |
| Total capital assets | 120,426,007 | 6,185,661 | 3,324,862 | 123,286,806 |
| Less accumulated depreciation for: | | | | |
| Electric system | (18,060,697) | (1,027,769) | 540,440 | (18,548,026) |
| Water system | (5,197,995) | (367,412) | 46,169 | (5,519,238) |
| Communications system | (13,087,480) | (1,271,033) | 30,817 | (14,327,696) |
| Sewer system | (13,410,980) | (941,265) | 11,239 | (14,341,006) |
| Stormwater system | (2,864,053) | (180,600) | 14,365 | (3,030,288) |
| Total accumulated depreciation | (52,621,205) | (3,788,079) | 643,030 | (55,766,254) |
| Net capital assets being depreciated / amortized | 65,798,896 | (925,878) | 142,720 | 64,730,298 |
| Business-type capital assets, net of accumulated depreciation | $ 67,804,802 | $ 2,397,582 | $ 2,681,832 | $ 67,520,552 |

Depreciation expense was charged to functions as follows:

| | |
|---|---|
| **Business-Type Activities** | |
| Electric | $ 964,246 |
| Water | 330,484 |
| Communications | 1,270,281 |
| Sewer | 941,265 |
| Storm | 180,600 |
| Total business-type activities depreciation expense | $ 3,686,876 |

Depreciation expense does not agree to the increases in accumulated depreciation due to joint metering, salvage and cost of removal.

### 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:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| General fund | Utility commission | $ 752,370 |
| General fund | Airport | 8,879 |
| General fund | CDBG | 2,363 |
| Utility commission | General fund | 3,141 |
| Stormwater fund | Utility commission | 66,113 |
| Sewer | Utility commission | 153,873 |
| Total, fund financial statements | | 986,739 |
| Less fund eliminations | | (237,510) |
| Total internal balances, government-wide statement of net position | | $ 749,229 |

All amounts are due within one year.

The principal purpose of these interfunds 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.

#### Advances

The general fund is advancing funds to TIF Districts No. 6 and No. 8. The amount advanced is determined by the deficiency of revenues over expenditures and other financing sources since the district's inception. The general fund is charging the TIF No. 6 and No. 8 interest on the advance based on the average outstanding advance balance during the year at a rate of 5 percent. $283,003 of interest is included in the No. 6 and No. 8 advances and is recorded as unavailable revenue until it is collected. No repayment schedules have been established.

The general fund is also advancing funds to the taxi, municipal court and TIF District No. 9 funds. No interest is being charged on these advances and no repayment schedules have been established.

The following is a schedule of interfund advances:

| Receivable Fund | Payable Fund | Amount | Amount Not Due Within One Year |
|---|---|---|---|
| General fund | Taxi Fund | $ 40,787 | $ 40,787 |
| General fund | TIF District No. 6 | 1,140,178 | 1,140,178 |
| General fund | TIF District No. 8 | 182,010 | 182,010 |
| General fund | TIF District No. 9 | 1,316,168 | 1,316,168 |
| General fund | Municipal Court Fund | 89,475 | 89,475 |
| Total, fund financial statements | | 2,768,618 | |
| Less fund eliminations | | (2,768,618) | |
| Total, interfund advances, government-wide statement of net position | | $ - | |

**Transfers**

The following is a schedule of interfund transfers:

| Fund Transferred To | Fund Transferred From | Amount | Principal Purpose |
|---|---|---|---|
| General fund | Utility commission | $ 752,370 | Tax equivalent |
| General fund | General capital projects | 5,000 | Annual art funds agreement |
| General Debt service | Nonmajor governmental funds | 100,850 | Debt service payments |
| TIF District No. 6 | Nonmajor governmental funds | 328,490 | Increment sharing |
| Nonmajor governmental funds | Nonmajor governmental funds | 84,689 | Increment sharing |
| Nonmajor governmental funds | Nonmajor governmental funds | 538,279 | Establish CDBG close fund |
| Total, fund financial statements | | 1,809,678 | |
| Less fund eliminations | | (1,057,308) | |
| Less assets transferred from governmental activities to business-type activities | | (235,447) | |
| Total transfers, government-wide statement of activities | | $ 516,923 | |

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.

### Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2020, was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance | Amounts Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities** | | | | | |
| Bonds and notes payable: | | | | | |
| General obligation debt | $ 2,360,000 | $ 7,425,000 | $ 775,000 | $ 9,010,000 | $ 740,000 |
| General obligation notes from direct borrowings and direct placements | 2,294,142 | - | 95,294 | 2,198,848 | 99,299 |
| Premiums | - | 388,133 | - | 388,133 | - |
| Subtotal | 4,654,142 | 7,813,133 | 870,294 | 11,596,981 | 839,299 |
| Other liabilities: | | | | | |
| Vested compensated absences | 654,547 | 191,185 | 146,031 | 699,701 | 169,570 |
| Total other liabilities | 654,547 | 191,185 | 146,031 | 699,701 | 169,570 |
| Total governmental activities long-term liabilities | $ 5,308,689 | $ 8,004,318 | $ 1,016,325 | $ 12,296,682 | $ 1,008,869 |
| **Business-Type Activities** | | | | | |
| Bonds and notes payable: | | | | | |
| General obligation debt | $ 14,485,000 | $ - | $ 730,000 | $ 13,755,000 | $ 750,000 |
| Revenue bonds | 9,614,326 | 543,098 | 2,569,076 | 7,588,348 | 1,082,159 |
| Revenue bonds from direct borrowings and direct placements | 2,579,807 | - | 161,412 | 2,418,395 | 165,658 |
| Notes payable | 59,116 | - | 16,122 | 42,994 | 16,123 |
| Premiums | 264,413 | - | 30,283 | 234,130 | - |
| Subtotal | 27,002,662 | 543,098 | 3,506,893 | 24,038,867 | 2,013,940 |
| Other liabilities: | | | | | |
| Vested compensated absences | 364,028 | 327,435 | 255,906 | 435,557 | 157,567 |
| Capital leases | 138,006 | - | 35,079 | 102,927 | 36,363 |
| Total other liabilities | 502,034 | 327,435 | 290,985 | 538,484 | 193,930 |
| Total business-type activities long-term liabilities | $ 27,504,696 | $ 870,533 | $ 3,797,878 | $ 24,577,351 | $ 2,207,870 |

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5 percent of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2020, was $35,558,735. Total general obligation debt outstanding at year end was $24,963,848.

### General Obligation Debt

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

| Governmental Activities<br>General Obligation Debt | Date of Issue | Final Maturity | Interest Rates | Original Indebtedness | Balance December 31, 2020 |
|---|---|---|---|---|---|
| General obligation refunding bonds | 5/5/2013 | 3/1/2023 | 1.20 - 1.80% | $ 3,225,000 | $ 1,325,000 |
| General obligation refunding bonds | 9/7/2016 | 12/1/2021 | 1.05 - 1.50 | 1,785,000 | 260,000 |
| State trust fund loan * | 10/18/2017 | 3/15/2037 | 4.00 | 500,000 | 470,396 |
| State trust fund loan * | 1/16/18 | 3/15/2032 | 4.00 | 1,335,000 | 1,193,452 |
| State trust fund loan * | 7/26/2019 | 3/15/2038 | 4.00 | 535,000 | 535,000 |
| General obligation Corporate Purpose | 7/2/2020 | | 1.5-2.0 | 7,425,000 | 7,425,000 |
| Total governmental activities, general obligation debt | | | | | $ 11,208,848 |

* The debt noted is considered a direct borrowing or direct placement.

| Business-Type Activities<br>General Obligation Debt | Date of Issue | Final Maturity | Interest Rates | Original Indebtedness | Balance December 31, 2020 |
|---|---|---|---|---|---|
| General obligation refunding bonds | 8/22/2016 | 3/1/2035 | 2.00 - 3.00% | $ 7,480,000 | $ 6,830,000 |
| General obligation refunding bonds | 6/29/2017 | 3/1/2035 | 2.00 - 3.50 | 2,610,000 | 2,275,000 |
| General obligation refunding bonds | 9/18/2017 | 3/1/2029 | 1.55 - 3.00 | 6,000,000 | 4,650,000 |
| Total business-type activities, general obligation debt | | | | | $ 13,755,000 |

Debt service requirements to maturity are as follows:

| | Governmental Activities General Obligation Debt | | Business-Type Activities General Obligation Debt | |
|---|---|---|---|---|
| Years | Principal | Interest | Principal | Interest |
| 2021 | $ 740,000 | $ 186,353 | $ 750,000 | $ 334,869 |
| 2022 | 710,000 | 149,728 | 770,000 | 316,038 |
| 2023 | 625,000 | 137,785 | 790,000 | 299,063 |
| 2024 | 640,000 | 125,650 | 805,000 | 283,670 |
| 2025 | 650,000 | 112,750 | 820,000 | 267,214 |
| 2026-2030 | 3,425,000 | 389,175 | 4,445,000 | 1,049,774 |
| 2031-2035 | 2,220,000 | 67,200 | 5,375,000 | 410,344 |
| Total | $ 9,010,000 | $ 1,168,641 | $ 13,755,000 | $ 2,960,972 |

| Years | Governmental Activities Notes from Direct Borrowings and Direct Placements Principal | Interest |
|---|---|---|
| 2021 | $ 99,299 | $ 87,954 |
| 2022 | 125,856 | 83,982 |
| 2023 | 130,890 | 78,949 |
| 2024 | 135,923 | 73,914 |
| 2025 | 141,563 | 68,275 |
| 2026-2030 | 797,268 | 251,921 |
| 2031-2035 | 573,068 | 94,578 |
| 2036-2038 | 194,981 | 14,316 |
| Total | $ 2,198,848 | $ 753,889 |

The City's outstanding State Trust Fund Loans from direct borrowings related to governmental activities of $2,198,848 contain clauses that any delinquent payments are subject to a penalty of one percent per month and shall be deducted from any state payments that are due to the City.

**Revenue Debt**

Business-type activities revenue bonds are payable only from revenues derived from the operation of the water, electric, communication and sewer utilities.

Revenue debt payable at December 31, 2020, consists of the following:

**Business-Type Activities Revenue Debt**

| Sewer | Date of Issue | Final Maturity | Interest Rates | Original Indebtedness | Balance December 31, 2020 | |
|---|---|---|---|---|---|---|
| Revenue bonds | 5/1/2005 | 5/1/2025 | 2.565% | $ 11,292,318 | $ 3,532,137 | |
| Revenue bonds | 5/1/2006 | 5/1/2025 | 2.365 | 2,981,335 | 930,304 | |
| Revenue bonds | 3/23/2011 | 5/1/2030 | 2.499 | 1,860,236 | 1,092,455 | |
| Revenue bonds* | 5/1/2013 | 5/1/2033 | 2.625 | 3,096,378 | 2,209,273 | (1) |
| Revenue bonds | 4/11/2018 | 5/1/2037 | 1.060 | 1,500,470 | 1,408,452 | |
| | | | | Total sewer utility | 9,172,621 | |

The sewer utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in 2005, 2006, 2011, 2013 and 2018. Proceeds from the bonds provided financing for the sewer systems. The bonds are solely from sewer revenues and are payable through 2037. Annual principal and interest payments on the bonds are expected to require 15 percent of sewer revenues. The total principal and interest remaining to be paid on the bonds is $10,129,924. Principal and interest paid in the current year and total customer gross revenues were $1,333,602 and $4,767,415, respectively.

(1) - During 2013 the utility was authorized to issue $3,310,182 of sewer system Clean Water Fund revenue bonds. The original amount reported above has been issued as of December 31, 2020. The repayment schedule is for the amount issued.

| Water Utility | Date of Issue | Final Maturity | Interest Rates | Original Indebtedness | Balance December 31, 2020 |
|---|---|---|---|---|---|
| Safe Drinking Water Loan* | 1/27/2010 | 5/1/2029 | 2.67% | $ 385,163 | $ 209,122 |
| Revenue bonds | 9/29/2011 | 5/1/2020 | 1.00 - 3.00 | 995,000 | - |
| Main Replacements and SCADA Improvements | 7/7/2014 | 5/1/2029 | 1.70 - 3.75 | 895,000 | 625,000 |
| | | | | Total water utility | 834,122 |

The water utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in 2010, 2011 and 2014. Proceeds from the bonds provided financing for the water systems. The bonds are solely from water revenues and are payable through 2029. Annual principal and interest payments on the bonds are expected to require 7 percent of water revenues. The total principal and interest remaining to be paid on the bonds is $965,823. Principal and interest paid in the current year and total customer gross revenues were $224,758 and $1,627,051, respectively.

| | |
|---|---|
| Total business-type activities, revenue debt | $ 10,006,743 |

Debt service requirements to maturity are as follows:

| Years | Business-Type Activities Revenue Debt Principal | Interest |
|---|---|---|
| 2021 | $ 1,082,159 | $ 191,205 |
| 2022 | 1,111,811 | 152,398 |
| 2023 | 1,137,071 | 111,629 |
| 2024 | 1,162,958 | 80,497 |
| 2025 | 1,194,483 | 51,418 |
| 2026-2030 | 1,289,315 | 103,141 |
| 2031-2035 | 431,504 | 20,943 |
| 2036-2037 | 179,047 | 1,895 |
| Total | $ 7,588,348 | $ 713,126 |

| Years | Business-Type Activities Revenue Debt from Direct Borrowings and Direct Placements Principal | Interest |
|---|---|---|
| 2021 | $ 165,658 | $ 61,394 |
| 2022 | 170,015 | 56,979 |
| 2023 | 174,488 | 52,449 |
| 2024 | 179,078 | 47,798 |
| 2025 | 183,788 | 43,026 |
| 2026-2030 | 967,604 | 139,384 |
| 2031-2033 | 577,764 | 23,013 |
| Total | $ 2,418,395 | $ 424,043 |

### Other Long-Term Obligations

| Business-Type Activities<br>Other Long-Term Obligations | Date of Issue | Final Maturity | Interest Rates | Original Indebtedness | Balance December 31, 2020 |
|---|---|---|---|---|---|
| Notes payable, LED street lights* | 8/12/2013 | 8/28/2023 | 0% | $ 161,226 | $ 42,994 |
| Total business-type activities other long-term obligations | | | | | $ 42,994 |

* The debt noted is considered a direct borrowing or direct placement.

Debt service requirements to maturity are as follows:

| | Business-Type Activities Other Long-Term Obligations | |
|---|---|---|
| Years | Principal | Interest |
| 2021 | $ 16,123 | $ - |
| 2022 | 16,123 | - |
| 2023 | 10,748 | - |
| Total | $ 42,994 | $ - |

### Other Debt Information

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

### Bond Covenant Disclosures

#### Insurance

The utilities are exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

#### Debt Coverage, Sewer Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.1 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2020 as follows:

| | | |
|---|---|---|
| Operating revenues | $ | 4,723,713 |
| Investment income | | 43,702 |
| Less operation and maintenance expenses | | (1,875,863) |
| Net defined earnings | $ | 2,891,552 |
| Minimum Required Earnings per Resolution: | | |
| Highest annual debt service 2005 CWF bonds | $ | 753,099 |
| Highest annual debt service 2006 CWF bonds | | 197,369 |
| Highest annual debt service 2011 CWF bonds | | 123,598 |
| Highest annual debt service 2013 CWF bonds | | 200,886 |
| Highest annual debt service 2018 CWF bonds | | 90,543 |
| Subtotal | | 1,365,495 |
| Coverage factor | | 1.10 |
| Minimum required earnings | $ | 1,502,045 |
| Actual Debt Coverage | | 2.12 |

### Lease Disclosures

#### Lessee, Capital Leases

In 2017 the stormwater utility acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is $244,641, which are included in capital assets in the business-type activities. The future lease payments as of December 31, 2020, are as follows:

| | Business-Type Activities | | |
|---|---|---|---|
| **Years** | **Principal** | **Interest** | **Total** |
| 2021 | $ 36,363 | $ 3,767 | $ 40,130 |
| 2022 | 66,564 | 2,436 | 69,000 |
| Total | $ 102,927 | $ 6,203 | $ 109,130 |

### Net Position/Fund Balances

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

**Governmental Activities**

| | |
|---|---|
| Net investment in capital assets: | |
| Land | $ 13,896,855 |
| Construction in progress | 6,839,196 |
| Capital assets, net of accumulated depreciation | 16,722,164 |
| Less long-term debt outstanding | (11,208,848) |
| Plus unspent capital related debt proceeds | 741,989 |
| Plus noncapital debt proceeds | 2,163,848 |
| Less unamortized debt premium | (388,133) |
| Total net investment in capital assets | 28,767,071 |
| Restricted: | |
| Debt service | 106,260 |
| Trust purposes | 177,713 |
| Housing and economic development | 1,386,091 |
| TIF projects | 14,516 |
| Pension | 756,548 |
| Capital projects | 819,944 |
| Park development | 108,572 |
| Room Tax | 37,982 |
| Library | 525,618 |
| Total restricted | 3,933,244 |
| Unrestricted | 1,469,691 |
| Total governmental activities net position | $ 34,170,006 |

### Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2020, include the following:

| | General Fund | General Debt Service | General Capital Projects | TIF District No. 6 | TID District No. 9 | Nonmajor Funds | Total |
|---|---|---|---|---|---|---|---|
| **Fund Balances** | | | | | | | |
| **Nonspendable**: | | | | | | | |
| Prepaid items | $ 97,444 | $ - | $ - | $ - | $ - | $ - | $ 97,444 |
| Investment in mutual insurance company | 200,515 | - | - | - | - | - | 200,515 |
| Advances | 2,768,618 | - | - | - | - | - | 2,768,618 |
| Subtotal | 3,066,577 | - | - | - | - | - | 3,066,577 |
| **Restricted for:** | | | | | | | |
| Debt service | - | 254,176 | - | - | - | - | 254,176 |
| Capital projects | - | - | 544,685 | - | - | - | 544,685 |
| Public purpose | - | - | - | - | - | 153,785 | 153,785 |
| General City expenditures | - | - | - | - | - | 37,982 | 37,982 |
| Recreational and playground purposes | - | - | - | - | - | 23,928 | 23,928 |
| Loans | - | - | - | - | - | 1,386,091 | 1,386,091 |
| Library | - | - | - | - | - | 525,618 | 525,618 |
| Capital projects, TIF | - | - | - | - | - | 14,516 | 14,516 |
| Park improvements | - | - | - | - | - | 108,572 | 108,572 |
| Subtotal | - | 254,176 | 544,685 | - | - | 2,250,492 | 3,049,353 |
| **Committed to:** | | | | | | | |
| Sidewalk repairs | - | - | - | - | - | 28,328 | 28,328 |
| Solid waste and recycling activities | - | - | - | - | - | 191,070 | 191,070 |
| Drug education | - | - | - | - | - | 12,794 | 12,794 |
| Recreation | - | - | - | - | - | 90,267 | 90,267 |
| Defederalized loans cash on hand | - | - | - | - | - | 485,837 | 485,837 |
| Subtotal | - | - | - | - | - | 808,296 | 808,296 |
| **Assigned to**: | | | | | | | |
| Capital projects | 238,973 | - | - | - | - | 275,259 | 514,232 |
| CIVMIC self-insurance retention | 100,000 | - | - | - | - | - | 100,000 |
| PILOT | 752,370 | - | - | - | - | - | 752,370 |
| Arts | 8,241 | - | - | - | - | - | 8,241 |
| Subtotal | 1,099,584 | - | - | - | - | 275,259 | 1,374,843 |
| **Unassigned (deficit)**: | 2,111,572 | - | - | (606,643) | (1,053,342) | (311,430) | 140,157 |
| Total fund balances (deficit) | $ 6,277,733 | $ 254,176 | $ 544,685 | $ (606,643) | $ (1,053,342) | $ 3,022,617 | $ 8,439,226 |

**Business-Type Activities**

| | |
|---|---|
| Net investment in capital assets: | |
| Land | $ 383,905 |
| Construction in progress | 2,406,349 |
| Capital assets, net of accumulated depreciation | 64,730,298 |
| Less Long-term debt outstanding | (23,907,664) |
| Plus unspent capital related debt proceeds | 158,000 |
| Less unamortized debt premium | (234,130) |
| Total net investment in capital assets | 43,536,758 |
| Restricted: | |
| Impact fees | 53,262 |
| Debt service | 947,135 |
| Equipment replacement | 2,360,146 |
| Pension | 573,771 |
| Depreciation | 747,119 |
| Total restricted | 4,681,433 |
| Unrestricted | 23,915,012 |
| Total business-type activities net position | $ 72,133,203 |

**Segment Information**

The government issued revenue bonds to finance its water, electric and communications department, which operates the government's . The water, electric and communications department is accounted for in the utility commission fund, a nonmajor enterprise fund. Summary financial information for the water, electric and communications department is presented below.

**Condensed Statement of Revenues, Expenses and Changes in Net Position**

| | Water Utility | Electric Utility | Communications | Total |
|---|---|---|---|---|
| Charges for services | $ 1,498,673 | $ 21,177,535 | $ 6,204,185 | $ 28,880,393 |
| Other operating revenues | 119,543 | 57,851 | 27,779 | 205,173 |
| Depreciation expense | (330,484) | (964,246) | (1,270,281) | (2,565,011) |
| Other operating expenses | (1,270,063) | (17,943,995) | (3,503,920) | (22,717,978) |
| Operating income | 17,669 | 2,327,145 | 1,457,763 | 3,802,577 |

| | Water Utility | Electric Utility | Communications | Total |
|---|---|---|---|---|
| **Nonoperating Revenues (Expenses)** | | | | |
| Investment earnings | $ 2,822 | $ 337,349 | $ 8,289 | $ 348,460 |
| Loss on retirement | - | (135,242) | - | (135,242) |
| Miscellaneous nonoperating income (expense) | 41,051 | 6,013 | (21,855) | 25,209 |
| Interest and amortization expense | (70,345) | (1,272) | (347,460) | (419,077) |
| Amortization of debt premium | - | - | 30,283 | 30,283 |
| Capital contributions | 52,187 | 36,630 | 445,968 | 534,785 |
| Payment in lieu of taxes | (248,791) | (503,579) | - | (752,370) |
| Change in net position | $ (205,407) | $ 2,067,044 | $ 1,572,988 | $ 3,434,625 |

**Component Units**

**Community Development Authority of the City of Reedsburg**

This report contains the Community Development Authority of the City of Reedsburg (CDA), which is included as a component unit.

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

| | Carrying Value | Statement Balances | Associated Risks |
|---|---|---|---|
| Deposits | $ 53,571 | $ 53,571 | Custodial credit |

**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.

The CDA does not have any deposits exposed to custodial credit risk.

See Note 1. for further information on deposit and investment policies.

c. Cash and Cash Equivalents

For purposes of the statement of cash flows, the component unit considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

d. Property Held for Resale

Property held for resale represents properties purchased by the CDA with the intention to rehabilitate the property and resell it. Amounts are recorded at historical cost to the City.

**Herbert H. Webb Trust**

This report contains the Herbert H. Webb Trust (trust), which is included as a component unit.

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 trust follows the full accrual basis of accounting and the flow of economic resources measurement focus.

b. Investments

| | Carrying Value | Statement Balances | Associated Risks |
|---|---|---|---|
| Mutual funds - other than bonds | $ 3,550,291 | $ 3,550,291 | Custodial credit |
| Total investments | $ 3,550,291 | $ 3,550,291 | |

Documented trade history in exact security

| | December 31, 2020 | | | |
|---|---|---|---|---|
| **Investment Type** | **Level 1** | **Level 2** | **Level 3** | **Total** |
| Mutual funds, other than bonds | $ 3,550,291 | $ - | $ - | $ 3,550,291 |
| Total | $ 3,550,291 | $ - | $ - | $ 3,550,291 |

**Custodial Credit Risk**

**Investments**

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

The trust does not have any investments exposed to custodial credit risk.

See Note 1. for further information on deposit and investment policies.

c. Cash and Cash Equivalents

For purposes of the statement of cash flows, the component unit considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

## 4. Other Information

### Employees' Retirement System

#### 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 1,200 hours a year (880 hours 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, which can be found at http://etf.wi.gov/publications/cafr.htm.

#### Vesting

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

#### Benefits Provided

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

Final average earnings is the average of the participant's three highest annual earnings period. 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 age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

### Post-Retirement Adjustments

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

| Year | Core Fund Adjustment | Variable Fund Adjustment |
|---|---|---|
| 2010 | (1.3)% | 22.0% |
| 2011 | (1.2) | 11.0 |
| 2012 | (7.0) | (7.0) |
| 2013 | (9.6) | 9.0 |
| 2014 | 4.7 | 25.0 |
| 2015 | 2.9 | 2.0 |
| 2016 | 0.5 | (5.0) |
| 2017 | 2.0 | 4.0 |
| 2018 | 2.4 | 17.0 |
| 2019 | 0.0 | (10.0) |

### Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category 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 $448,101 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2020 are:

| Employee Category | Employee | Employer |
|---|---|---|
| General (Executives & Elected Officials) | 6.55 % | 6.55 % |
| Protective with Social Security | 6.55 % | 10.55 % |
| Protective without Social Security | 6.55 % | 14.95 % |

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

At December 31, 2020, the City reported an asset of $1,330,319 for its proportionate share of the net pension asset. The net pension 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 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 0.04125717 percent, which was an increase of 0.00162955 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized pension expense of $431,393.

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 2,525,250 | $ 1,263,718 |
| Changes in assumptions | 103,667 | - |
| Net differences between projected and actual earnings on pension plan investments | - | 2,719,646 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 16,958 | - |
| Employer contributions subsequent to the measurement date | 523,103 | - |
| Total | $ 3,168,978 | $ 3,983,364 |

$523,103 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year Ended December 31: | Deferred Outflows of Resources and Deferred Inflows of Resources (Net) |
|---|---|
| 2021 | $ (395,541) |
| 2022 | (295,121) |
| 2023 | 50,544 |
| 2024 | (697,371) |

### Actuarial Assumptions

The total pension liability in the December 31, 2019 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 Normal |
| Asset Valuation Method: | Fair 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 percent 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. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

### Long-Term Expected Return on Plan Assets

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

| Core Fund Asset Class | Current Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return % |
|---|---|---|---|
| Global Equities | 49 % | 8.0 % | 5.1 % |
| Fixed Income | 24.5 | 4.9 | 2.1 |
| Inflation Sensitive Assets | 15.5 | 4.0 | 1.2 |
| Real Estate | 9 | 6.3 | 3.5 |
| Private Equity/Debt | 8 | 10.6 | 7.6 |
| Multi-Asset | 4 | 6.9 | 4.0 |
| Total Core Fund | 110 | 7.5 | 4.6 |
| **Variable Fund Asset Class** | | | |
| U.S Equities | 70 | 7.5 | 4.6 |
| International Equities | 30 | 8.2 | 5.3 |
| Total Variable Fund | 100 | 7.8 | 4.9 |

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75 percent
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

### Single Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent. (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 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the City's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate**

The following presents the City's proportionate share of the net pension asset calculated using the discount rate of 7.00 percent, as well as what the City's proportionate share of the net pension 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 asset | $ 3,425,810 | $ (1,330,319) | $ (4,886,073) |

**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.

At December 31, 2020, the City reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

**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 of these 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. There were no significant reductions in coverage compared to the prior year.

**Public Entity Risk Pool**

**Wisconsin Municipal Insurance Commission (WMIC)**
**Cities and Villages Mutual Insurance Company (CVMIC)**

The WMIC is an intergovernmental cooperation commission created by contract under Section 66.30 of the Wisconsin Statutes. It was created in August, 1987 for the purpose of facilitating the organization, establishment and capitalization of the CVMIC and has numerous cities and villages as members.

The CVMIC is a municipal mutual insurance company established on September 14, 1987 under Section 611.23 of the Wisconsin Statutes. The CVMIC provides liability insurance coverage to the cities and villages which make up the membership of the WMIC.

The CVMIC is self-insured up to a maximum of $2,000,000 of each insurance risk. Losses paid by CVMIC plus administrative expenses will be recovered through premiums to the participating pool of municipalities. The City's share of such losses is approximately 0 percent.

Management of each organization consists of a board of directors or officers comprised of representatives elected by each of three classes of participants based on population. The City does not exercise any control over the activities of the agencies beyond the election of the officers and board.

Financial statements of WMIC and CVMIC can be obtained directly from CVMIC's offices.

The initial investment in WMIC is refundable upon withdrawal from the commission and has been reported at the original amount of $0 in the general fund.

The City pays an annual premium to CVMIC for its general liability insurance, which provides coverage up to $5,000,000 per occurrence, less the City's retained liability. The City's retained liability is limited to $37,500 per occurrence and an annual aggregate limit of $150,000.

**Commitments and Contingencies**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability band expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

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

The City has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

**Long-Term Contracts, WPPI Energy**

The electric utility is one of 51 WPPI Energy member municipalities located throughout the States of Wisconsin, Michigan and Iowa. On December 1, 1989, each initial WPPI Energy member commenced purchasing electric service from WPPI Energy under a long-term Power Supply Contract for Participating Members (long-term contract). Under the long-term contract, WPPI Energy is obligated to provide and sell and each member is obligated to take and pay for, the electric power and energy required for the operation of each member's electric utility.

The long-term contract requires all WPPI Energy members to pay for power and energy requirements supplied or made available by WPPI Energy at rates sufficient to cover WPPI Energy's revenue requirement including power supply costs, administrative expenses and debt service. WPPI Energy's subsequent year's operating budget and rates are approved annually by its Board of Directors, consisting of representatives from each member. The members have agreed to charge rates to retail customers sufficient to meet their WPPI Energy obligations. The long-term contract provides that all payments to WPPI Energy constitute operating expenses of the utility payable from any operating and maintenance fund established for that system.

Fifty members, representing approximately 99.8 percent of WPPI Energy's existing load, have long-term contracts through December 31, 2055. The remaining member has a long-term contract through December 31, 2037.

WPPI Energy's outstanding debt service obligation to be paid by its members through their wholesale power charges through the remainder of the long-term contract was $305 million as of December 31, 2020.

### Joint Ventures

The City of Reedsburg and the Town of Winfield, Town of Washington, Town of Reedsburg, Town of Westfield, Town of Seven Mile Creek, Town of Dellona, Town of LaValle, Town of North Freedom, Town of Excelsior, Village of Lime Ridge, Village of LaValle and the Village of Loganville jointly operate the local ambulance service, which is called the Reedsburg Area Ambulance Service, Inc. The communities share in the annual operation of the district based on the ratio of populations.

The governing body is made up of citizens from each community. Local representatives are appointed by the mayor. The governing body has authority to adopt its own budget and control the financial affairs of the district. The City made a payment totaling $106,029 to the district for 2020. The City believes that the district will continue to provide services in the future at similar rates. The City does not have an equity interest in the joint venture.

Financial information of the district is available directly from the district's office. The transactions of the district are not reflected in these financial statements.

### Subsequent Events

The federal government passed the American Rescue Plan Act on March 11, 2021 to respond to the COVID-19 public health emergency and its negative economic impacts. Amounts were appropriated for fiscal year 2021 to units of local government to mitigate the fiscal effects stemming from the public health emergency. The City of Reedsburg’s estimated award is $996,549, which will be used to combat the negative effects of the public health emergency in the local economy. The City received 50 percent of the funds on June 25, 2021, with the remaining expected a year later. The funds are to cover costs incurred by December 31, 2024.

On February 08, 2021 the City issued Taxable General Obligation Corporate Purpose Bonds in the amount of $3,080,000 with an interest rate of 1-2 percent percent. Of this amount, $2,105,000 was used to refund all state trust fund loans outstanding and $975,000 for financing assistance to community development projects and infrastructure improvements in Tax Incremental District No. 9.

### Economic Dependency

#### Utility Commission

The electric utility has one significant customer who was responsible for 29 percent of operating revenues in 2020.

### Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32*

When they become effective, application of these standards may restate portions of these financial statements.

# REQUIRED SUPPLEMENTARY INFORMATION

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2020

| | Original and Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|
| **Revenues** | | | |
| **Taxes** | | | |
| General property taxes | $ 3,642,926 | $ 3,642,926 | $ - |
| Mobile home taxes | 104,000 | 113,515 | 9,515 |
| Room taxes | 2,000 | 1,446 | (554) |
| Payments in lieu of taxes | 130,000 | 104,761 | (25,239) |
| Interest on delinquent taxes | 500 | 431 | (69) |
| Other taxes | - | 2,368 | 2,368 |
| Total taxes | 3,879,426 | 3,865,447 | (13,979) |
| **Intergovernmental Revenues** | | | |
| State shared revenues | 733,625 | 715,837 | (17,788) |
| Fire insurance tax from state | 25,000 | 29,665 | 4,665 |
| State aid, exempt computers | 17,899 | 17,899 | - |
| State aid, law enforcement training | 15,000 | 3,691 | (11,309) |
| State aid, road allotment | 458,294 | 507,243 | 48,949 |
| State aid, connecting streets | 49,637 | 49,637 | - |
| State aid, aid to state facilities | 4,000 | 31,039 | 27,039 |
| State aid, personal property aid | 62,837 | 62,838 | 1 |
| Federal aid, FEMA | - | 3,594 | 3,594 |
| Federal aid, COVID-19 | - | 167,346 | 167,346 |
| Total intergovernmental revenues | 1,366,292 | 1,588,789 | 222,497 |
| **Licenses and Permits** | | | |
| Liquor and malt beverage | 20,000 | 9,395 | (10,605) |
| Operators' license | 3,000 | 1,830 | (1,170) |
| Cigarette licenses | 1,600 | 1,300 | (300) |
| Amusement device licenses | 550 | 415 | (135) |
| Mobile home park licenses | 650 | 722 | 72 |
| Cable television franchise fees | 140,000 | 112,906 | (27,094) |
| Recycling | 25 | - | (25) |
| Bicycle licenses | 60 | 20 | (40) |
| Dog and cat licenses | 6,500 | 6,401 | (99) |
| Transient licenses | 100 | 60 | (40) |
| Building permits | 50,000 | 37,445 | (12,555) |
| Electrical permits | 10,000 | 11,338 | 1,338 |
| Plumbing permits | 7,500 | 8,392 | 892 |
| Heating and air conditioning permits | 450 | - | (450) |
| Other permits | 283 | 122 | (161) |
| Zoning permits and fees | 2,500 | 2,827 | 327 |
| State permit seals | 800 | 700 | (100) |
| Total licenses and permits | 244,018 | 193,873 | (50,145) |
| **Fines and Forfeitures** | | | |
| Parking violations | - | 13,795 | 13,795 |
| Other law and ordinance violations | - | 223 | 223 |
| Total fines and forfeitures | - | 14,018 | 14,018 |

*See notes to required supplementary information*

## City of Reedsburg

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2020

| | Original and Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|
| **Public Charges for Services** | | | |
| Special assessment search | $ 6,000 | $ 6,775 | $ 775 |
| Clerk and treasurer fees | 1,300 | 661 | (639) |
| License publication fees | 1,000 | 825 | (175) |
| Land use inquiries | 5,500 | 7,041 | 1,541 |
| Photocopies | 2,000 | 514 | (1,486) |
| Police fees | 21,800 | 49,554 | 27,754 |
| Adult volleyball fees | 900 | - | (900) |
| Weed and nuisance control | 8,000 | 1,248 | (6,752) |
| Swimming pools | 38,000 | 42,116 | 4,116 |
| Parks | 17,500 | 13,628 | (3,872) |
| Other recreation programs | 30,700 | 5,759 | (24,941) |
| Youth soccer program | 1,500 | 630 | (870) |
| Youth tennis program | 200 | - | (200) |
| Registration fees | 6,000 | 3,543 | (2,457) |
| Bid security deposits | 175 | 90 | (85) |
| Trees | 600 | 775 | 175 |
| Sale of materials | - | 20 | 20 |
| Weed and nuisance control | 2,500 | 2,300 | (200) |
| Total public charges for services | 143,675 | 135,479 | (8,196) |
| **Intergovernmental Charges for Services** | | | |
| Local government services | 142,333 | 152,925 | 10,592 |
| Total intergovernmental charges for services | 142,333 | 152,925 | 10,592 |
| **Investment Income** | | | |
| Investment income | 56,000 | 198,415 | 142,415 |
| Interest on City billings | 1,000 | 312 | (688) |
| Total investment income | 57,000 | 198,727 | 141,727 |
| **Miscellaneous** | | | |
| Donations | 12,000 | 15,772 | 3,772 |
| Insurance recoveries | - | 9,956 | 9,956 |
| Workers compensation dividends | 30,000 | 37,914 | 7,914 |
| Rent | 24,500 | 20,886 | (3,614) |
| Other miscellaneous | 36,907 | 35,005 | (1,902) |
| Total miscellaneous | 103,407 | 119,533 | 16,126 |
| **Other Financing Sources** | | | |
| Property sales | 15,000 | 2,992 | (12,008) |
| Transfers in | 760,000 | 757,370 | (2,630) |
| Total other financing sources | 775,000 | 760,362 | (14,638) |
| Total revenues | 6,711,151 | 7,029,153 | 318,002 |

*See notes to required supplementary information*

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2020

| | Original and Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|
| **Expenditures** | | | |
| **General Government** | | | |
| Council | $ 31,070 | $ 30,079 | $ 991 |
| Legal | 55,000 | 39,412 | 15,588 |
| Mayor | 9,074 | 8,142 | 932 |
| Administrator | 126,611 | 130,659 | (4,048) |
| Legislative support | 81,134 | 113,514 | (32,380) |
| General administration | 365,102 | 510,926 | (145,824) |
| Financial management | (12,132) | 134,584 | (146,716) |
| Assessment of property | 130,000 | 94,600 | 35,400 |
| GIS/mapping | 20,617 | 21,351 | (734) |
| Buildings and plant | 86,850 | 86,385 | 465 |
| Other general government | 116,040 | 64,181 | 51,859 |
| Total general government | 1,009,366 | 1,233,833 | (224,467) |
| **Public Safety** | | | |
| Police | 2,272,036 | 2,331,693 | (59,657) |
| Fire protection | 267,868 | 231,401 | 36,467 |
| Hydrant rental | 307,000 | 311,540 | (4,540) |
| Ambulance | 110,000 | 106,029 | 3,971 |
| Building inspection | 58,930 | 58,515 | 415 |
| Emergency government | 9,500 | 7,050 | 2,450 |
| Emergency communication (911) | 584,717 | 618,222 | (33,505) |
| Total public safety | 3,610,051 | 3,664,450 | (54,399) |
| **Health and Human Services** | | | |
| Regulation and inspection | - | 3,900 | (3,900) |
| Animal control | 150 | - | 150 |
| Cemetery | 16,000 | 16,000 | - |
| Total health and human services | 16,150 | 19,900 | (3,750) |
| **Public Works** | | | |
| General public works | 6,500 | 71,136 | (64,636) |
| Engineering | 146,601 | 130,842 | 15,759 |
| Machinery | 207,823 | 216,565 | (8,742) |
| Garages and sheds | 41,737 | 32,644 | 9,093 |
| Street maintenance | 399,104 | 324,058 | 75,046 |
| Sidewalks | 10,435 | 9,129 | 1,306 |
| Parking lot | 2,000 | 1,837 | 163 |
| Tree and brush removal | 20,868 | 25,547 | (4,679) |
| Traffic control | 34,055 | 34,850 | (795) |
| Snow and ice control | 187,823 | 177,401 | 10,422 |
| Street lighting | 155,000 | 171,224 | (16,224) |
| Total public works | 1,211,946 | 1,195,233 | 16,713 |

*See notes to required supplementary information*

## City of Reedsburg

Detailed Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2020

| | Original and Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|
| **Culture, Recreation and Education** | | | |
| Parks | $ 384,731 | $ 288,802 | $ 95,929 |
| Recreation | 58,031 | 45,327 | 12,704 |
| Recreation administration | 56,213 | 67,268 | (11,055) |
| Celebration and entertainment | 5,500 | 5,143 | 357 |
| Recreation facilities | 35,000 | 39,183 | (4,183) |
| Swimming areas | 98,452 | 95,092 | 3,360 |
| Art | - | 11,739 | (11,739) |
| Total culture, recreation and education | 637,927 | 552,554 | 85,373 |
| **Conservation and Development** | | | |
| Tree planting | 30,000 | 36,228 | (6,228) |
| Nuisance control | 3,000 | 2,046 | 954 |
| Planning | 49,511 | 53,157 | (3,646) |
| Historic preservation | 3,000 | 1,524 | 1,476 |
| Economic development | 38,000 | 41,852 | (3,852) |
| Industrial development | 27,200 | 24,947 | 2,253 |
| Other conservation and development | 23,000 | 9,959 | 13,041 |
| Total conservation and development | 173,711 | 169,713 | 3,998 |
| Total expenditures | 6,659,151 | 6,835,683 | (176,532) |
| Net change in fund balance | 52,000 | 193,470 | 141,470 |
| **Fund Balance, Beginning** | 6,084,263 | 6,084,263 | - |
| **Fund Balance, Ending** | $ 6,136,263 | $ 6,277,733 | $ 141,470 |

*See notes to required supplementary information*

Schedule of Proportionate Share of the Net Pension Liability/(Asset) -
Wisconsin Retirement System
Year Ended December 31, 2020

| Fiscal Year Ending | Proportion of the Net Pension Liability/(Asset) | Proportionate Share of the Net Pension Liability/(Asset) | Covered Payroll | Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---|---|---|---|---|---|
| 12/31/20 | 0.04125717% | $ (1,330,319) | $ 5,953,510 | 22.35% | 102.96% |
| 12/31/19 | 0.03962762% | 1,409,826 | 5,538,283 | 25.46% | 96.45% |
| 12/31/18 | 0.03855570% | (1,144,764) | 5,211,314 | 21.97% | 102.93% |
| 12/31/17 | 0.03831581% | 315,814 | 4,959,220 | 6.37% | 99.12% |
| 12/31/16 | 0.03880459% | 630,567 | 4,957,808 | 12.72% | 98.20% |
| 12/31/15 | 0.03905310% | (958,988) | 4,956,357 | 19.35% | 102.74% |

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2020

| Fiscal Year Ending | Contractually Required Contributions | Contributions in Relation to the Contractually Required Contributions | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| 12/31/20 | $ 523,103 | $ 523,103 | $ - | $ 6,560,275 | 7.97% |
| 12/31/19 | 448,100 | 448,100 | - | 5,953,511 | 7.53% |
| 12/31/18 | 424,504 | 424,504 | - | 5,538,283 | 7.66% |
| 12/31/17 | 401,641 | 401,641 | - | 5,456,920 | 7.36% |
| 12/31/16 | 361,343 | 361,343 | - | 4,952,868 | 7.30% |
| 12/31/15 | 367,750 | 367,750 | - | 4,957,808 | 7.42% |

*See notes to the required supplementary information*

**Budgetary Information**

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. The City may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds council action. Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the department level of expenditure.

**Wisconsin Retirement System**

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

The City is required to present the last ten years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

*Changes in benefit terms*. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

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

## SUPPLEMENTARY INFORMATION

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

| | Special Revenue Funds | | | | |
|---|---|---|---|---|---|
| | Taxi Grant Fund | Park Fund | Triathlon Fund | DARE Fund | Webb Endowment Fund |
| **Assets** | | | | | |
| Cash and investments | $ - | $ 108,572 | $ 34,467 | $ 12,794 | $ 123,481 |
| Receivables: | | | | | |
| Taxes receivable | 18,500 | - | - | - | - |
| Customer accounts receivable | 5,280 | - | - | - | - |
| Loans | - | - | - | - | - |
| Due from other governments | 18,442 | - | - | - | - |
| Due from component units | - | - | - | - | 30,304 |
| Total assets | $ 42,222 | $ 108,572 | $ 34,467 | $ 12,794 | $ 153,785 |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | | | | |
| **Liabilities** | | | | | |
| Accounts payable | $ 980 | $ - | $ - | $ - | $ - |
| Accrued liabilities | - | - | - | - | - |
| Deposits | - | - | - | - | - |
| Due to other funds | - | - | - | - | - |
| Advances from other funds | 40,787 | - | - | - | - |
| Total liabilities | 41,767 | - | - | - | - |
| **Deferred Inflows of Resources** | | | | | |
| Unearned revenue | 18,500 | - | - | - | - |
| Total deferred inflows of resources | 18,500 | - | - | - | - |
| **Fund Balances (Deficit)** | | | | | |
| Restricted | - | 108,572 | - | - | 153,785 |
| Committed | - | - | 34,467 | 12,794 | - |
| Assigned | - | - | - | - | - |
| Unassigned (deficit) | (18,045) | - | - | - | - |
| Total fund balances (deficit) | (18,045) | 108,572 | 34,467 | 12,794 | 153,785 |
| Total liabilities, deferred inflows of resources and fund balances | $ 42,222 | $ 108,572 | $ 34,467 | $ 12,794 | $ 153,785 |

| Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| Nishan Park Concession Stand Fund | Room Tax Fund | CDBG Fund | EDA Fund | HCRI Fund | Home Loan Fund | CLOSE |
| $ 14,645 | $ 37,982 | $ 480,593 | $ - | $ 34,644 | $ 42,125 | $ 365,042 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 768,013 | - | 5,000 | 58,592 | 124,208 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| $ 14,645 | $ 37,982 | $ 1,248,606 | $ - | $ 39,644 | $ 100,717 | $ 489,250 |
| $ - | $ - | $ - | $ - | $ - | $ - | $ 3,116 |
| - | - | - | - | - | - | 297 |
| - | - | 513 | - | - | - | - |
| - | - | 2,363 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 2,876 | - | - | - | 3,413 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 37,982 | 1,245,730 | - | 39,644 | 100,717 | - |
| 14,645 | - | - | - | - | - | 485,837 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 14,645 | 37,982 | 1,245,730 | - | 39,644 | 100,717 | 485,837 |
| $ 14,645 | $ 37,982 | $ 1,248,606 | $ - | $ 39,644 | $ 100,717 | $ 489,250 |

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

| | Special Revenue Funds | | | | |
|---|---|---|---|---|---|
| | Sidewalk Repair Fund | Solid Waste Fund | Mannigal Endowment Fund | Library - County Funding | Library - Investment |
| **Assets** | | | | | |
| Cash and investments | $ 28,328 | $ 191,657 | $ 23,928 | $ 194,137 | $ 351,427 |
| Receivables: | | | | | |
| Taxes receivable | 2,016 | 405,346 | - | 468,000 | - |
| Customer accounts receivable | - | - | - | - | - |
| Loans | - | - | - | - | - |
| Due from other governments | - | - | - | - | - |
| Due from component units | - | - | - | - | - |
| Total assets | $ 30,344 | $ 597,003 | $ 23,928 | $ 662,137 | $ 351,427 |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | | | | |
| **Liabilities** | | | | | |
| Accounts payable | $ - | $ 587 | $ - | $ 2,706 | $ - |
| Accrued liabilities | - | - | - | 17,240 | - |
| Deposits | - | - | - | - | - |
| Due to other funds | - | - | - | - | - |
| Advances from other funds | - | - | - | - | - |
| Total liabilities | - | 587 | - | 19,946 | - |
| **Deferred Inflows of Resources** | | | | | |
| Unearned revenue | 2,016 | 405,346 | - | 468,000 | - |
| Total deferred inflows of resources | 2,016 | 405,346 | - | 468,000 | - |
| **Fund Balances (Deficit)** | | | | | |
| Restricted | - | - | 23,928 | 174,191 | 351,427 |
| Committed | 28,328 | 191,070 | - | - | - |
| Assigned | - | - | - | - | - |
| Unassigned (deficit) | - | - | - | - | - |
| Total fund balances (deficit) | 28,328 | 191,070 | 23,928 | 174,191 | 351,427 |
| Total liabilities, deferred inflows of resources and fund balances | $ 30,344 | $ 597,003 | $ 23,928 | $ 662,137 | $ 351,427 |

| Special Revenue Funds | | | | Capital Projects Funds | | |
|---|---|---|---|---|---|---|
| Popple Trail Donations | Fireworks Fund | Airport | Municipal Courts | TIF District No. 3 | TIF District No. 4 | TIF District No. 5 |
| $ 6,000 | $ 35,155 | $ - | $ - | $ - | $ - | $ - |
| - | 14,500 | 67,760 | - | 87,464 | 327,715 | 77,412 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| $ 6,000 | $ 49,655 | $ 67,760 | $ - | $ 87,464 | $ 327,715 | $ 77,412 |
| $ - | $ - | $ 567 | $ 8,659 | $ - | $ - | $ - |
| - | - | 328 | 3,467 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 8,879 | - | - | - | - |
| - | - | - | 89,475 | - | - | - |
| - | - | 9,774 | 101,601 | - | - | - |
| - | 14,500 | 67,760 | - | 87,464 | 327,715 | 77,412 |
| - | 14,500 | 67,760 | - | 87,464 | 327,715 | 77,412 |
| - | - | - | - | - | - | - |
| 6,000 | 35,155 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | (9,774) | (101,601) | - | - | - |
| 6,000 | 35,155 | (9,774) | (101,601) | - | - | - |
| $ 6,000 | $ 49,655 | $ 67,760 | $ - | $ 87,464 | $ 327,715 | $ 77,412 |

# City of Reedsburg

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

| | Capital Projects Funds | | | |
|---|---|---|---|---|
| | TIF District No. 7 | TIF District No. 8 | Capital Equipment Fund | Total Nonmajor Governmental Funds |
| **Assets** | | | | |
| Cash and investments | $ 14,516 | $ - | $ 283,432 | $ 2,382,925 |
| Receivables: | | | | |
| Taxes receivable | 18,302 | 77,863 | 350,600 | 1,915,478 |
| Customer accounts receivable | - | - | - | 5,280 |
| Loans | - | - | - | 955,813 |
| Due from other governments | - | - | - | 18,442 |
| Due from component units | - | - | - | 30,304 |
| Total assets | $ 32,818 | $ 77,863 | $ 634,032 | $ 5,308,242 |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | | | |
| **Liabilities** | | | | |
| Accounts payable | $ - | $ - | $ 8,173 | $ 24,788 |
| Accrued liabilities | - | - | - | 21,332 |
| Deposits | - | - | - | 513 |
| Due to other funds | - | - | - | 11,242 |
| Advances from other funds | - | 182,010 | - | 312,272 |
| Total liabilities | - | 182,010 | 8,173 | 370,147 |
| **Deferred Inflows of Resources** | | | | |
| Unearned revenue | 18,302 | 77,863 | 350,600 | 1,915,478 |
| Total deferred inflows of resources | 18,302 | 77,863 | 350,600 | 1,915,478 |
| **Fund Balances (Deficit)** | | | | |
| Restricted | 14,516 | - | - | 2,250,492 |
| Committed | - | - | - | 808,296 |
| Assigned | - | - | 275,259 | 275,259 |
| Unassigned (deficit) | - | (182,010) | - | (311,430) |
| Total fund balances (deficit) | 14,516 | (182,010) | 275,259 | 3,022,617 |
| Total liabilities, deferred inflows of resources and fund balances | $ 32,818 | $ 77,863 | $ 634,032 | $ 5,308,242 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2020

| | Special Revenue Funds | | | | |
|---|---|---|---|---|---|
| | **Taxi Grant Fund** | **Park Fund** | **Triathlon Fund** | **DARE Fund** | **Webb Endowment Fund** |
| **Revenues** | | | | | |
| Taxes | $ 18,500 | $ - | $ - | $ - | $ - |
| Intergovernmental | 253,499 | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Public charges for services | - | 57,600 | 3,745 | - | - |
| Special assessments | - | - | - | - | - |
| Investment income | - | 32 | - | - | 55,469 |
| Miscellaneous revenues | 11,985 | - | - | 16,240 | - |
| Total revenues | 283,984 | 57,632 | 3,745 | 16,240 | 55,469 |
| **Expenditures** | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | 14,650 | - |
| Public works | 192,986 | - | - | - | - |
| Culture, recreation and education | - | 15,830 | 2,184 | - | - |
| Conservation and development | - | - | - | - | - |
| Capital outlay | 75,898 | - | - | - | - |
| Total expenditures | 268,884 | 15,830 | 2,184 | 14,650 | - |
| Excess (deficiency) of revenues over expenditures | 15,100 | 41,802 | 1,561 | 1,590 | 55,469 |
| **Other Financing Sources (Uses)** | | | | | |
| Property sales | 8,266 | - | - | - | - |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources (uses) | 8,266 | - | - | - | - |
| Net change in fund balances | 23,366 | 41,802 | 1,561 | 1,590 | 55,469 |
| **Fund Balances (Deficit), Beginning** | (41,411) | 66,770 | 32,906 | 11,204 | 98,316 |
| **Fund Balances (Deficit), Ending** | $ (18,045) | $ 108,572 | $ 34,467 | $ 12,794 | $ 153,785 |

| Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|
| Nishan Park Concession Stand Fund | Room Tax Fund | CDBG Fund | EDA Fund | HCRI Fund | Home Loan Fund | CLOSE |
| $ - | $ 57,834 | $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,053 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 63,352 | 16 | 25 | 42 | - |
| - | - | - | - | - | - | 20,000 |
| 1,053 | 57,834 | 63,352 | 16 | 25 | 42 | 20,000 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 14,768 | - | - | - | - | - |
| - | 46,268 | 34,316 | - | - | - | 11,954 |
| - | - | - | - | - | - | - |
| - | 61,036 | 34,316 | - | - | - | 11,954 |
| 1,053 | (3,202) | 29,036 | 16 | 25 | 42 | 8,046 |
| - | - | - | - | - | - | - |
| - | - | - | - | 30,244 | - | 508,035 |
| - | - | (390,785) | (117,250) | - | - | (30,244) |
| - | - | (390,785) | (117,250) | 30,244 | - | 477,791 |
| 1,053 | (3,202) | (361,749) | (117,234) | 30,269 | 42 | 485,837 |
| 13,592 | 41,184 | 1,607,479 | 117,234 | 9,375 | 100,675 | - |
| $ 14,645 | $ 37,982 | $ 1,245,730 | $ - | $ 39,644 | $ 100,717 | $ 485,837 |

## City of Reedsburg

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2020

| | Special Revenue Funds | | | | |
|---|---|---|---|---|---|
| | **Sidewalk Repair Fund** | **Solid Waste Fund** | **Mannigal Endowment Fund** | **Library - County Funding** | **Library - Investment** |
| **Revenues** | | | | | |
| Taxes | $ - | $ - | $ - | $ 465,000 | $ - |
| Intergovernmental | - | 10,502 | - | 277,009 | - |
| Fines and forfeitures | - | - | - | - | - |
| Public charges for services | - | 417,543 | - | 11,166 | - |
| Special assessments | 6,478 | - | - | - | - |
| Investment income | - | - | 726 | - | 2,207 |
| Miscellaneous revenues | - | - | - | 9,111 | 926 |
| Total revenues | 6,478 | 428,045 | 726 | 762,286 | 3,133 |
| **Expenditures** | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | - |
| Public safety | - | - | - | - | - |
| Public works | 4,894 | 407,289 | - | - | - |
| Culture, recreation and education | - | - | - | 678,057 | 2,061 |
| Conservation and development | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Total expenditures | 4,894 | 407,289 | - | 678,057 | 2,061 |
| Excess (deficiency) of revenues over expenditures | 1,584 | 20,756 | 726 | 84,229 | 1,072 |
| **Other Financing Sources (Uses)** | | | | | |
| Property sales | - | - | - | - | - |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - |
| Net change in fund balances | 1,584 | 20,756 | 726 | 84,229 | 1,072 |
| **Fund Balances (Deficit), Beginning** | 26,744 | 170,314 | 23,202 | 89,962 | 350,355 |
| **Fund Balances (Deficit), Ending** | $ 28,328 | $ 191,070 | $ 23,928 | $ 174,191 | $ 351,427 |

| Special Revenue Funds | | | | Capital Projects Funds | | |
|---|---|---|---|---|---|---|
| **Popple Trail Donations** | **Fireworks Fund** | **Airport** | **Municipal Courts** | **TIF District No. 3** | **TIF District No. 4** | **TIF District No. 5** |
| $ - | $ 14,500 | $ 67,760 | $ - | $ 73,091 | $ 332,509 | $ 74,997 |
| - | - | 4,100 | - | 2,363 | 11,182 | 2,248 |
| - | - | - | 241,849 | - | - | - |
| - | 2,476 | 55,221 | - | - | - | - |
| - | - | - | - | - | 6,961 | - |
| - | - | - | - | - | - | - |
| - | - | 7,870 | - | - | - | - |
| - | 16,976 | 134,951 | 241,849 | 75,454 | 350,652 | 77,245 |
| - | - | - | 271,484 | 513 | 514 | 514 |
| - | - | - | - | - | - | - |
| - | - | 180,147 | - | - | - | - |
| - | 2,200 | - | - | - | - | - |
| - | - | - | - | 1,650 | 21,650 | 1,650 |
| - | - | - | 10,000 | - | - | - |
| - | 2,200 | 180,147 | 281,484 | 2,163 | 22,164 | 2,164 |
| - | 14,776 | (45,196) | (39,635) | 73,291 | 328,488 | 75,081 |
| - | - | - | - | - | - | - |
| - | - | - | - | 84,689 | - | - |
| - | - | - | - | (60,510) | (382,072) | (71,447) |
| - | - | - | - | 24,179 | (382,072) | (71,447) |
| - | 14,776 | (45,196) | (39,635) | 97,470 | (53,584) | 3,634 |
| 6,000 | 20,379 | 35,422 | (61,966) | (97,470) | 53,584 | (3,634) |
| $ 6,000 | $ 35,155 | $ (9,774) | $ (101,601) | $ - | $ - | $ - |

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2020

| | Capital Projects Funds | | | |
|---|---|---|---|---|
| | TIF District No. 7 | TIF District No. 8 | Capital Equipment Fund | Total Nonmajor Governmental Funds |
| **Revenues** | | | | |
| Taxes | $ 17,907 | $ 70,432 | $ 270,400 | $ 1,462,930 |
| Intergovernmental | 39 | 726 | - | 561,668 |
| Fines and forfeitures | - | - | - | 241,849 |
| Public charges for services | - | - | - | 548,804 |
| Special assessments | - | - | - | 13,439 |
| Investment income | - | - | - | 121,869 |
| Miscellaneous revenues | - | 20,720 | - | 86,852 |
| Total revenues | 17,946 | 91,878 | 270,400 | 3,037,411 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 514 | 515 | - | 274,054 |
| Public safety | - | - | - | 14,650 |
| Public works | - | - | - | 785,316 |
| Culture, recreation and education | - | - | - | 715,100 |
| Conservation and development | 1,650 | 1,650 | - | 120,788 |
| Capital outlay | - | - | 300,069 | 385,967 |
| Total expenditures | 2,164 | 2,165 | 300,069 | 2,295,875 |
| Excess (deficiency) of revenues over expenditures | 15,782 | 89,713 | (29,669) | 741,536 |
| **Other Financing Sources (Uses)** | | | | |
| Property sales | - | - | - | 8,266 |
| Transfers in | - | - | - | 622,968 |
| Transfers out | - | - | - | (1,052,308) |
| Total other financing sources (uses) | - | - | - | (421,074) |
| Net change in fund balances | 15,782 | 89,713 | (29,669) | 320,462 |
| **Fund Balances (Deficit), Beginning** | (1,266) | (271,723) | 304,928 | 2,702,155 |
| **Fund Balances (Deficit), Ending** | $ 14,516 | $ (182,010) | $ 275,259 | $ 3,022,617 |

Statement of Cash Flows
Component Units
Year Ended December 31, 2020

| | Community Development Authority | Herbert H Webb Trust | Total |
|---|---|---|---|
| **Cash Flows From Operating Activities** | | | |
| Paid to primary government | $ - | $ (59,167) | $ (59,167) |
| Paid to suppliers for goods and services | (10,774) | (32,235) | (43,009) |
| Net cash flows from operating activities | (10,774) | (91,402) | (102,176) |
| **Cash Flows From Investing Activities** | | | |
| Investments sold and matured | - | 157,065 | 157,065 |
| Investment income | 8,108 | 103,774 | 111,882 |
| Investments purchased | - | (163,872) | (163,872) |
| Net cash flows from investing activities | 8,108 | 96,967 | 105,075 |
| Net change in cash and cash equivalents | (2,666) | 5,565 | 2,899 |
| **Cash and Cash Equivalents, Beginning** | 56,237 | 75,067 | 131,304 |
| **Cash and Cash Equivalents, Ending** | $ 53,571 | $ 80,632 | $ 134,203 |
| **Reconciliation of Operating Loss to Net Cash Flows From Operating Activities** | | | |
| Operating loss | $ (10,635) | $ (87,705) | $ (98,340) |
| Changes in assets and liabilities: | | | |
| Accounts receivable | (23) | - | (23) |
| Accounts payable | (116) | - | (116) |
| Due to primary government | - | (3,697) | (3,697) |
| Net cash flows from operating activities | $ (10,774) | $ (91,402) | $ (102,176) |
| **Reconciliation of Cash and Cash Equivalents to the Statement of Net Position** | | | |
| Cash and investments, statement of net position | $ 53,571 | $ 3,550,291 | $ 3,603,862 |
| Less noncash equivalents | - | (3,469,659) | (3,469,659) |
| Cash and cash equivalents | $ 53,571 | $ 80,632 | $ 134,203 |
| **Noncash Capital and Related Financing Activities** | | | |
| Unrealized gain on investments | $ - | $ 312,984 | |

ORDINANCE NO. 1921-21
(Annexation – Parcels # 030-0400-10000 & 030-0400-20000)

WHEREAS, A Petition for Direct Annexation by Unanimous Approval (the "Petition") pursuant to the provisions of Wis. Stat. sec. 66.0217(2) was filed with the City of Reedsburg on June 17, 2021; and,

WHEREAS, the Petition complies with the requirements of Wis. Stat. sec. 66.0217(5) with respect to information contained therein; and,

WHEREAS, the Wisconsin Department of Administration has reviewed the information in the petition pertaining to the proposed annexation pursuant to Wis. Stat. sec. 66.0217(6) and has determined that the proposed annexation is in the public interest; and,

WHEREAS, the City of Reedsburg Planning Commission has reviewed and recommended acceptance of the Petition; and,

WHEREAS, the Common Council finds the proposed annexation is in the best interests of the City, will promote the economic prosperity of the City and is consistent with the City's planning and growth objectives;

NOW THEREFORE, the Common Council of the City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION I: ANNEXATION AND DESCRIPTION OF ANNEXED TERRITORY:

The Petition is hereby accepted, and the territory described and depicted therein is hereto and incorporated herein, is hereby annexed to the City of Reedsburg. The MBR number is **14407.**

A parcel of land being all of Sauk County Certified Survey Map #6469, located in the Northwest Quarter of the Southeast Quarter and the Northeast Quarter of the Southeast Quarter, Section 12, Town 12 North, Range 04 East, Town of Reedsburg, Sauk County, Wisconsin, described as follows:

Commencing at the Southeast Corner of Section 12, Town 12 North, Range 04 East; thence along the east line of the SE1/4 of said Section 12, N00°06'44"W, 1316.41 feet to the southeast corner of the NE1/4 of the SE 1/4 of said Section 12; thence along the south line of said NE1/4 of the SE1/4, S89°09'19"W, 100.26 feet to the southeasterly corner of Lot 2, CSM 6469 and the Point of Beginning; thence along the south line of said CSM 6469, S89°09'19"W, 1563.64 feet to the southwesterly corner thereof; thence along the west line of said CSM 6469, N00°23'49"W, 1238.76 feet to the northwesterly corner thereof and the southerly right-of-way of STH 23 & 33; thence along the north line of said CSM 6469 and said southerly right-of-way, N89°25'33"E, 1424.52 feet to the northeasterly corner thereof; thence along the east line of said CSM 6469, S00°08'48"E, 286.07 feet to the northeasterly corner of Lot 1, K&J Estates; thence along the north line of said Lot 1, K&J Estates, S89°34'32"W, 287.00 feet to the northwesterly corner thereof; thence along the west line of Lot 1 and Lot 2, K&J Estates and the west line of Lot 2, CSM 3210, S00°07'18"E, 725.04 feet to the southwesterly corner of said Lot 2, CSM 3210; thence along the south line of said Lot 2, CSM 3210, N89°38'38"E, 431.86 feet to the westerly right-of-way of STH 136; thence along said westerly right-of-way of STH 136, S00°07'17"E, 219.41 feet to the Point of Beginning.

Containing 1,580,160 sq. ft. or 36.28 Acres more or less.

SECTION II: MAP:

The map attached to the Petition reasonably shows the boundaries of the annexed territory and the relation of the annexed territory to the affected municipalities.

SECTION III: POPULATION:

The population of the territory annexed is one (1).

SECTION IV: FILING:

The City Clerk shall record a copy of this ordinance with the Sauk County Register of Deeds and send a certified copy of this ordinance to the Department of Administration, any company that provides utility service to the annexed property, and the School District of Reedsburg.

SECTION V: WARD:

The annexed territory is hereby added to the City of Reedsburg Ward 16, Aldermanic District 4 and remains in Sauk County Supervisory District 6.

SECTION VI: VALIDITY

Should any section, clause or provision of the Ordinance be declared by the Courts to be invalid, the same shall not affect the validity of the Ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION VII: CONFLICTING PROVISIONS REPEALED:

All ordinances in conflict with any provision of this Ordinance are hereby repealed.

SECTION VIII: EFFECTIVE DATE:

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION IX: PART OF CODE:

This Ordinance becomes part of the zoning map of the City of Reedsburg.

Dated this 26th day of July, 2021.

David G. Estes

David G. Estes, Mayor

Jacob Crosetto, Clerk/Treasurer

1st Reading at Council: June 28, 2021

| | |
|---|---|
| Public Hearing Noticed: | July 8, 2021 & July 15, 2021 |
| 2nd Reading at Council/Public Hearing: | July 26, 2021 |
| Published, Enactment Date: | August 5, 2021 |

# Annexation
## Ward & Voter Information

**The information below is to be completed by the annexing municipality and sent to the Wisconsin Elections Commission with a copy of the signed ordinance authorizing the annexation.**

**Effective Date** 8-5-2021 **County** Sauk

**Municipality Annexed From** T. Reedsburg **Municipality Annexed To** C. Reedsburg

**Clerk of Gaining Municipality or other Contact Person** Jacob Crosetto

**New Ward Created? Yes☑ No☐*** **Ward #** 16

**Annexed territory may be added to an existing ward* ***only*** *if the territory is comprised of the same Congressional, Assembly and County Supervisory district boundaries* ***and*** *contiguous to that ward, unless it is an island territory as defined in Wis. Stat. § 5.15(2)(f)3. If any of these districts are different and/or the annexed territory is not contiguous to the existing ward, a new ward must be created.*

**Annexed Territory Comprised of:**

**Congressional District Number** 2

**Assembly District Number** 50

**Multi-Jurisdictional Judge** ____

**Aldermanic District** 4

**Sanitary District** ____

**State Senate District Number** 17

**Court of Appeals District Number** 4

**County Supervisory District** 6

**School District (Code)** Area III

**Technical College** ____

**Impacted Voter Information**

| Voter Name | Current Address | New Address (if changed) |
|---|---|---|
| N/A | N/A | N/A |
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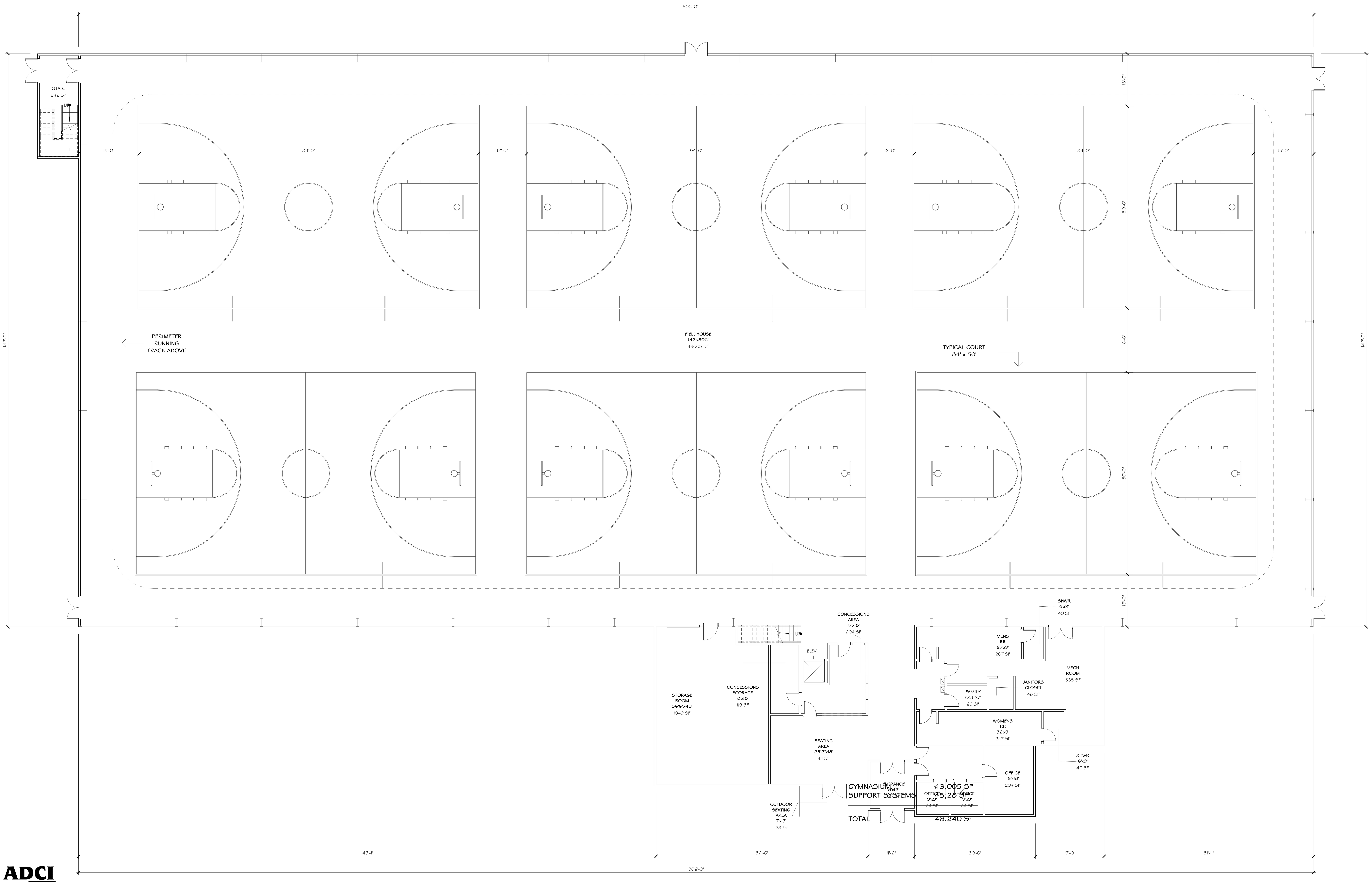


ADCI

**Architectural Design Consultants, Inc.**

## NISHAN FIELDHOUSE CONCEPT FLOOR PLAN

# NISHAN FIELDHOUSE

CITY OF REEDSBURG



21-112 08-06-2021 CONCEPT DESIGN


NISHAN
FIELD HOUSE
142' x 306'
48,240 sf
LOCATION OPTION 1
NISHAN
FIELD HOUSE
142' x 306'
48,240 sf
LOCATION OPTION 2
19th St
Sunset Dr
Sec 02
T12 R04
City of
Reedsburg
2046
2046-1
2045-1
2324-2
2327
2328
2329
2330
2348
2349
C-1679
0042
477A
NW
NESW
First Addition to Winfield Place
Second Addition to Winfield Place
ADCI
Architectural Design Consultants Inc.
30 Wisconsin Dells Parkway
P.O. Box 580
Lake Delton, WI 53940

**ANNEXATION PETITION AGREEMENT**

This Agreement is by and between __________________ ("Owner(s)") and the City of Reedsburg ("City").

**WHEREAS**, ________________ are the owner(s) ("Owner") of real estate as follows:

(See attached **Exhibit A** fully incorporated herein)

PIN: ___________________ located in the Town of Reedsburg, Sauk County, Wisconsin ("Owner Property"); and

**WHEREAS**, the Owner Property is adjacent to the City of Reedsburg; and

**WHEREAS**, the proposed annexation is in the best interest of the City, will promote the economic prosperity of the City, and is consistent with the City's planning and growth objectives;

**NOW, THEREFORE**, Owner and the City agree as follows:

1. Owner will petition the City of Reedsburg and complete direct annexation into the City of Reedsburg on or before October 25, 2021.

2. Upon approval by the City, and the successful annexation by Owner into the City of Reedsburg, the City will install sanitary sewer and water main services down Labansky Road including installing connecting laterals for sewer and water to the owner's property. City to complete the same in 2022 or as mutually agreed upon in writing by the parties.

3. Owner, upon successful annexation and the City running of sanitary sewer and water main service, shall allow the City to contract a licensed plumber to make lateral connection to their home and abandon and discontinue the current well and septic tank per State, County, City and other code. The City will pay for cost of landscaping to repair any damage caused by installation.

4. Should the owner elect to continue to operate their well system for external irrigation, the owner is responsible for segregating the well system from the home and is required to file and abide by the Reedsburg Utility Commission's "Private Well Operation Permit Application" process. If the owner elects this option the City will not be responsible for costs related to this segregation and/or future abandonment of the well. A "closed system" is also allowed per DNR specifications for geothermal heating applications.

5. The City will be responsible for the costs of running the sanitary sewer and water main service and lateral connection, contracting the licensed plumber, and the costs related to the licensed plumber services in paragraph three (3) above, estimated at a cost of seven hundred thousand dollars ($700,000).

6. Upon successful annexation in the City of Reedsburg, the City will not require installation of curb and gutter until requested by a petition of a minimum of 51% of the property owners of record within the City of Reedsburg on Labansky Road.

7. This Agreement is contingent upon the City obtaining necessary consent and approval of the City of Reedsburg Planning Commission, City Council, and any related City committees, and such other City, County, and State approvals and permits.

**OWNER(S)**

| | |
|---|---|
| Date: ____________________, 2021 | ______________________________________<br>Owner |
| Date: ____________________, 2021 | ______________________________________<br>Owner |

**CITY OF REEDSBURG**

| | |
|---|---|
| Date:____________________, 2021 | ______________________________________<br>David Estes, Mayor |
| Date:____________________, 2021 | ______________________________________<br>Jacob Crosetto, Clerk-Treasurer/Finance Director |

# Sauk County Land Information/GIS Web Map