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
MONDAY, SEPTEMBER 11, 2017
REEDSBURG CITY HALL COUNCIL CHAMBERS
7:00 P.M.

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 to approve all Consent items)

A. Approve minutes from the Council meeting held on August 28, 2017.
B. Approve payment of the Bills for August 2017.
C. Approve Operator's Licenses (New) – Angie Ackerman – Location: Viking Village Inc.
D. Approve Operator's Licenses (New) – Jennifer Thomas – Location: Viking Express Mart.
E. Approve Operator's Licenses (New) – Mckayla Klemm – Location: Viking Liquor.
F. Approve Operator's Licenses (New) – Jamie Martig – Location: Corner Pub.
G. Approve Operator's Licenses (New) – Kimberly Minor – Location: Kwik Trip #839.
H. Approve Operator's Licenses (Renewal) – Matthew Tourdot – Location: Just 1.
I. Approve Temporary Class B / Class B Retailers Licenses: Worm Farm Institute – Fermentation Fest - Date: October 7th and 8th, 2017 and Oct 13 and 15th 2017, Location: 26 East Main Street – 2nd Floor, Woolen Mall Gallery.
J. Approve Temporary Class B / Class B Retailers Licenses: Worm Farm Institute – Fermentation Fest - Date: October 7th and 8th 2017 and 13 and 15th, 2017, Location: 26 East Main Street – Dietz Designs.
K. Approve Temporary Class B / Class B Retailers Licenses: Worm Farm Institute – Fermentation Fest - Date: October 7th and 8th, 2017 and Oct 13 and 15th 2017, Location: 146 Railroad Street – Warehouse Row.
L. Approve Temporary Class B / Class B Retailers Licenses: Worm Farm Institute – Fermentation Fest - Date: October 7th and 8th 2017 and 13 and 15th, 2017, Location: 170 East Main Street – Avalon Ballroom.

II. MAYOR PROCLAMATIONS, PRESENTATIONS, APPOINTMENTS:

A. Proclamation: National Preparedness Month.
B. Appointment Recommendation: Jake Stanek, Park and Recreation Committee.

III. RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS:

A. Public Works: Approve/Deny Declaration of Official Intent To Reimburse. Resolution 4305-17.

B. Finance: Approve/Deny Budget Adjustment 67% of the Year. Resolution 4306-17.

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IV. GENERAL BUSINESS:

A. FY 2016 Audit Presentation. The Baker Tilly Virchow Krause Auditing staff will make a presentation.

B. Action: Approve/Deny receiving and filing FY 2016 Audit and Internal Communications documents. The separate audit and communications documents were distributed.

V. COMMITTEE AND STAFF REPORTS:

Airport Commission
Finance Committee
Ordinance Committee
Parks and Recreation Committee
Plan Commission
Utility Commission
Community Development Authority
Historic Preservation Commission
Library Commission
Personnel Committee
Public Works Committee
Other Commission or Committees or Boards

VI. OFFICE OF THE MAYOR:

A. Upcoming Community Events

VII. CITY ADMINISTRATOR REPORTS:

A. Monthly Building Permit Report
B. Monthly City Administrator Report

XIII. ADJOURN

Posted: September 7, 2017

Last Resolution: 4306-17 Last Ordinance: 1850-17

The City of Reedsburg does not discriminate on the basis of disability in the admissions or access to, or treatment of or employment in, its programs or activities. Disability-related aids or services, including printed information in alternate formats, to enable persons with disabilities to participate in public meetings and programs are available by calling (608) 524-6404. To be able to meet the needs of a request for a different format contact the City Clerk-Treasurer at 134 S. Locust Street, Reedsburg, WI at least 48 hours prior to the commencement of the meeting so that any necessary arrangements can be made to accommodate each request.

City of Reedsburg Joint Meeting of the Common Council and Reedsburg Utility Commission
August 28, 2017

Present: Mayor Dave Estes; Aldermen Craig Braunschweig, Jason Schulte, David Moon, Mike Gargano, Calvin Craker, Phil Peterson, and Dave Knudsen; Commission Members Krueger and Glick

Absent: Alderman Werner, Commission Member Reine

Others Present: Stephen Compton, Jacob Crosetto, Brian Duvalle, Timothy Becker, Steve Zibell, Matt Scott, Derek Horkan, Adam Lindloff, Carol Wirth, Brandon Wirth, Citizens, Press.

Mayor Estes called the regular session of the Common Council and Utility Commission to order at 7:01 p.m. in the Common Council Chambers.

Approve Consent Agenda: Consisting of minutes from the Council meeting held on August 14, 2017; Operator's Licenses for Hauser, Knight, Tsanakas, Schroeder, Friend, Nitti, and Rego; and Temporary Class B/Class B Retailers License for Wormfarm Institute – Fermentation Fest – Date: October 7th and 8th – Location: City Park – Beer Tent, Wormfarm Institute – Fermentation Fest – Date: October 14th and 15th – Location: City Park – Beer Tent, and Reedsburg Wrestling Club – Sportsman's Night – Date: September 23rd – Location: 1403 Viking Dr. – North End Jaycee Building.

Motion: Craker, Second: Heuer. Common Council voting on the motion. Motion carried 8-0.

RECOMMENDATIONS FROM BOARDS, COMMITTEES, AND COMMISSIONS:

A. Utility Commission: Approve/Deny RESOLUTION NO. 4302-17. A RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF $6,000,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2017B
   a. **Motion by Heuer, Second: Craker to approve Resolution 4302-17, a resolution authorizing the issuance and sale of $6,000,000 General Obligation Refunding Bonds, Series 2017B. Motion carried on roll call vote of members present; 10-0.**

Motion by Kreuger, Second: Glick to adjourn the joint meeting of the Common Council and Reedsburg Utility Commission. Motion carried 10-0.

The Common Council meeting resumed at 7:51 p.m. with all members previously called present.

B. Community Development: Approve/Deny Ordinance 1850-17. Hold 2nd reading and public hearing on Ordinance 1850-17. An ordinance to rezone property – 233 S. Walnut Street.
   a. Adam Lindloff came before the Council to express his opinion on the ordinance:
      i. Mr. Lindloff stated that the performance of the City's Tax Incremental Districts concerned him. He also holds concerns that this property, given that it is low-income housing, will potentially be sold off after some years and in turn become blighted, working against the benefits of TIF agreements. He also stated that he

has concerns that the City is enticing developers from out of state with deals such as this. Mr. Lindloff also stated that he has concerns with the project and property itself, given that it is not creating jobs and there is a lack of parking. Mr. Lindloff also stated his concerns on the recent approval of an impact fee study, suggesting that the City does not need a study to tell them that people are not paying the fees.

b. No further discussion was held by the Common Council.

c. **Motion by Gargano, Second: Moon to approve Ordinance 1850-17. Motion carried on a roll call vote of members present; 8-0.**

C. Public Works: Approve/Deny Resolution 4288-17. Hold 2nd reading and public hearing on Resolution 4288-17 to discontinue Ridgeview Drive.

a. **Motion by Craker, Second: Peterson to approve Resolution 4288-17. Motion carried 8-0.**

GENERAL BUSINESS

A. Approve/Deny: Authorization to negotiate intergovernmental agreement with the Village of LaValle. Purchase and install the river gauge from Waste Water and Storm Water funds and seek federal grant funds to replace the initial capital purchase. Operating costs to be programmed in the General Fund: Emergency Government budget.

a. **Motion by Gargano, Second: Braunschweig to approve the intergovernmental agreement and install the river gauge with funds coming from Capital Equipment instead of General Fund.**

b. **Alderman Braunschweig, Gargano, Peterson, and Heuer voted in the affirmative. Aldermen Moon, Schulte, Craker, and Knudsen voted in the negative.**

i. **Motion carried on a roll call vote of members present; 5-4 with the Mayor choosing to vote in the affirmative to break the tie.**

B. Approve/Deny: Resolution 4301-17. A Resolution to approve the 2017-2021 Comprehensive Outdoor Recreation Plan (CORP).

a. **Motion by Schulte, Second: Craker to approve Resolution 4301-17 with the inclusion of Granite Avenue in the final draft. Motion carried 8-0.**

C. Approve/Deny: Resolution 4303-17. A resolution to authorize the sale of 101 Vine Street to the prior owner (under a first right of purchase) who donated the property to the City for the High School – Flip Program. The offer to sale is priced at $78,628.74 which will recover the direct costs of the School District, City and a medical lien expense.

a. **Motion by Moon, Second: Heuer to approve Resolution 4303-17 and authorize the sale of 101 Vine Street to the prior owner. Motion carried 8-0.**

D. Approve/Deny: Resolution 4304-17. A resolution to authorize application for $500,000 in State Trust Funds through Board of Commissioner of Public Lands and approve the Borrowers Promissory Note.

a. **Motion by Peterson, Second: Craker to approve Resolution 4304-17. Motion carried 8-0.**

Motion to adjourn by Heuer with a second from Gargano. Motion carried 8-0.

Meeting adjourned at 8:47 p.m.

Respectfully submitted,

Jacob Crosetto
City Clerk-Treasurer

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 - AUGUST 2017	08/14/2017	187.92	187.92	08/17/2017
Total 10-131630 A/R UTILITY (VISION PREMIUMS):					187.92	187.92	
10-131650 A/R UTILITY (DENTAL PREMIUMS)							
262196	AMERITAS LIFE INSURANCE C	010-40272-000	DENTAL - AUGUST 2017	08/14/2017	1,854.96	1,854.96	08/17/2017
Total 10-131650 A/R UTILITY (DENTAL PREMIUMS):					1,854.96	1,854.96	
10-131660 A/R UTILITY (METLIFE PREMIUMS)							
130652	METLIFE SBC	KM05735175-0	LIFE INS - AUGUST	07/16/2017	117.30	117.30	08/03/2017
130652	METLIFE SBC	KM05735175-0	LIFE INS - SEPTEMBER	08/16/2017	117.30	117.30	08/31/2017
Total 10-131660 A/R UTILITY (METLIFE PREMIUMS):					234.60	234.60	
10-213430 LIFE INSURANCE DEDUCTIONS							
130675	SECURIAN FINANCIAL GROUP,	002832L-0917	LIFE INS - SEPTEMBER	08/14/2017	1,379.37	1,379.37	08/17/2017
Total 10-213430 LIFE INSURANCE DEDUCTIONS:					1,379.37	1,379.37	
10-213610 UNION DUES DEDUCTIONS							
231168	WPPA	WPPA-0717	POLICE OFFICERS UNION DUES	07/01/2017	585.20	585.20	08/03/2017
231168	WPPA	WPPA-0817	POLICE OFFICERS UNION DUES	08/01/2017	543.40	543.40	08/17/2017
Total 10-213610 UNION DUES DEDUCTIONS:					1,128.60	1,128.60	
10-213915 VISION PREMIUMS							
262196	AMERITAS LIFE INSURANCE C	010-40272-000	VISION - AUGUST 2017	08/14/2017	365.12	365.12	08/17/2017
Total 10-213915 VISION PREMIUMS:					365.12	365.12	
10-213925 DENTAL PREMIUMS							
262196	AMERITAS LIFE INSURANCE C	010-40272-000	DENTAL - AUGUST 2017	08/14/2017	2,722.32	2,722.32	08/17/2017
Total 10-213925 DENTAL PREMIUMS:					2,722.32	2,722.32	
10-213935 METLIFE PREMIUMS							
130652	METLIFE SBC	KM05735175-0	LIFE INS - AUGUST	07/16/2017	279.98	279.98	08/03/2017
130652	METLIFE SBC	KM05735175-0	LIFE INS - SEPTEMBER	08/16/2017	279.98	279.98	08/31/2017
Total 10-213935 METLIFE PREMIUMS:					559.96	559.96	
10-217620 MOBILE HOME TAXES-SCHOOL							
190962	SCHOOL DIST OF REEDSBURG	MHT0717	MOBILE HOME TAX - JULY 2017	08/17/2017	3,361.76	3,361.76	08/31/2017
Total 10-217620 MOBILE HOME TAXES-SCHOOL:					3,361.76	3,361.76	
10-272910 NISHAN PARK DEPOSITS							
263078	ANTONIO GONZALES	AG082117	RACA DEPOSIT REFUND	08/21/2017	100.00	100.00	08/31/2017
Total 10-272910 NISHAN PARK DEPOSITS:					100.00	100.00	
10-433200 DOG & CAT LICENSES							
190940	SAUK COUNTY TREASURER	DOGTAGS081	2017 DOG LICENSE TAGS #6229-6573	08/15/2017	1,767.50	1,767.50	08/17/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-433200 DOG & CAT LICENSES:					1,767.50	1,767.50	
10-436100 COURT PENALTIES - CITY							
263076	ADAM HILGENDORF	HILGENDORF	REFUND COMPLETED ALCOHOL COURSE	08/18/2017	98.80	98.80	08/31/2017
263068	TANNER HESS	HESS072017	REFUND - COURT CITATION - PLEADING NOT GUILTY	07/20/2017	250.00	250.00	08/03/2017
263080	WI DEPT OF REVENUE	KNAPMILLER0	KNAPMILLER #P273194-5	08/24/2017	98.80	98.80	08/31/2017
Total 10-436100 COURT PENALTIES - CITY:					447.60	447.60	
10-513500-03 ADMINISTRATOR - OPERATING							
120590	LEAGUE OF WI MUNICIP	COMPTON081	CHIEF EXECUTIVES WORKSHOP - COMPTON	08/14/2017	175.00	175.00	08/17/2017
262773	STEPHEN P COMPTON	SC080217	REIMBURSEMENT FOR WHEDA CONFERENCE - COMPTON	08/02/2017	145.00	145.00	08/17/2017
262773	STEPHEN P COMPTON	SC082317	PRE 2018 BUDGET DEVELOPMENT BUSINESS LUNCH WITH COUNCIL BRAUNSCHWEIG	08/23/2017	27.68	27.68	08/31/2017
262773	STEPHEN P COMPTON	SC082317	PRE 2018 BUDGET DEVELOPMENT BUSINESS LUNCH WITH COUNCIL GARGANO	08/23/2017	31.74	31.74	08/31/2017
262773	STEPHEN P COMPTON	SC082317	PRE 2018 BUDGET DEVELOPMENT BUSINESS LUNCH WITH COUNCIL MOON	08/23/2017	33.85	33.85	08/31/2017
Total 10-513500-03 ADMINISTRATOR - OPERATING:					413.27	413.27	
10-514110-03 LEGISLATIVE SUPPORT-OPERATING							
140729	NEWS PUBLISHING, INC	99105839-071	ADS/LEGALS/NOTICES	07/31/2017	836.30	836.30	08/03/2017
Total 10-514110-03 LEGISLATIVE SUPPORT-OPERATING:					836.30	836.30	
10-514130-03 LICENSES & PERMITS - OPERATING							
261647	J.P. COOKE COMPANY	465841	2018 CAT LICENSES	08/18/2017	62.80	62.80	08/31/2017
Total 10-514130-03 LICENSES & PERMITS - OPERATING:					62.80	62.80	
10-514230-03 LABOR RELATIONS							
20138	BOARDMAN & CLARK LLP	88663	GEN. LABOR MATTERS - SERVICES	07/31/2017	40.00	40.00	08/17/2017
Total 10-514230-03 LABOR RELATIONS:					40.00	40.00	
10-514240-03 TRAINING							
261322	CIVIC SYSTEMS, LLC	CROSETTO20	CIVIC SYMPOSIUM TRAINING - 9/14 & 9/15 - CROSETTO	07/27/2017	210.00	210.00	08/03/2017
261322	CIVIC SYSTEMS, LLC	YOUNG2017	CIVIC SYMPOSIUM TRAINING SEPTEMBER 14 & 15 - YOUNG	07/27/2017	210.00	210.00	08/03/2017
262630	DINERS CLUB COMMERCIAL	9503-0717	CONFERENCE EXPENSES	07/28/2017	1,072.02	1,072.02	08/11/2017
262839	JACOB CROSETTO	JC082817	MILEAGE REIMBURSEMENT WMCA FALL CONFERENCE 2017	08/28/2017	61.02	61.02	08/31/2017
262124	STRUTZ, JULIE	JS082517	MILEAGE REIMBURSEMENT 160 MILES -WMCA CONFERENCE 8-21 TO 8-25, 2017	08/25/2017	86.40	86.40	08/31/2017
Total 10-514240-03 TRAINING:					1,639.44	1,639.44	
10-514320-03 DUPLICATING							
262628	RHYME BUSINESS PRODUCTS	20993845	COPY MACHINES	07/17/2017	723.33	723.33	08/03/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
262628	RHYME BUSINESS PRODUCTS	21146082	COPIER MACHINES - CITY HALL	08/15/2017	685.89	685.89	08/31/2017
Total 10-514320-03 DUPLICATING:					1,409.22	1,409.22	
10-515110-03 GENERAL MANAGEMENT - OPERATING							
180844	2ND STREET MARKET	00343606	PLATES, SUPPLIES - CITY HALL	06/12/2017	4.09	4.09	08/03/2017
180844	2ND STREET MARKET	00362158	DAWN SOAP, SUPPLIES - CITY HALL	07/26/2017	12.50	12.50	08/17/2017
30190	CHECKERED FLAG, LLC	15072	POLOS, FULL ZIP - CITY EMPLOYEES	08/15/2017	155.50	155.50	08/17/2017
60300	JOHN DEER FINANCIAL	75331-82742-0	GAS USAGE - CITY HALL	08/14/2017	37.50	37.50	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77056	GLUE, BINDER CLIPS, FRAMES - CITY HALL	06/08/2017	122.31	122.31	08/03/2017
110551	KRUEGER OFFICE SUPPLIES	77138	EMPLOYEE MASTER FOLDERS	06/19/2017	27.26	27.26	08/03/2017
110551	KRUEGER OFFICE SUPPLIES	77209	4 CASES COPY PAPER - CITY HALL	06/27/2017	141.00	141.00	08/03/2017
110551	KRUEGER OFFICE SUPPLIES	77271	BOOKEND - CITY HALL	07/04/2017	7.26	7.26	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77296	PAPER - CITY HALL	07/06/2017	42.32	42.32	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77302	NAMEPLATE	07/06/2017	13.94	13.94	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77311	PAPER, PENS, MECHANICAL PENCILS - CITY HALL	07/07/2017	27.53	27.53	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77333	PENS, PENCILS, REFILLS - CITY HALL	07/10/2017	37.04	37.04	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77488	MESH FILE RACK - CITY HALL	07/26/2017	5.00	5.00	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77504	RUBBERBANDS, PENS, PENCILS - CITY HALL	07/27/2017	15.92	15.92	08/17/2017
160760	PITNEY BOWES, INC	3304078998	CITY HALL POSTAGE MACHINE	07/23/2017	382.92	382.92	08/03/2017
Total 10-515110-03 GENERAL MANAGEMENT - OPERATING:					1,032.09	1,032.09	
10-515110-04 GENERAL MANAGEMENT - OUTLAY							
30190	CHECKERED FLAG, LLC	15046	GRAPHITE/NAVY/WHITE ROAR PULLOVER W EMBROIDERY - STRUTZ	08/02/2017	33.25	33.25	08/31/2017
Total 10-515110-04 GENERAL MANAGEMENT - OUTLAY:					33.25	33.25	
10-515120-03 MUNICIPAL COURT - OPERATING							
211058	US CELLULAR	0205212632	CELL PHONES	08/08/2017	27.13	27.13	08/31/2017
Total 10-515120-03 MUNICIPAL COURT - OPERATING:					27.13	27.13	
10-515121-03 STATE FEES - COURT							
231139	STATE OF WISCONSIN	56-15663-0717	COURT FEES - JULY	07/31/2017	3,996.63	3,996.63	08/03/2017
Total 10-515121-03 STATE FEES - COURT:					3,996.63	3,996.63	
10-515122-03 COUNTY FEES - COURT							
190940	SAUK COUNTY TREASURER	CTFEES0717	COURT FEES - JULY	07/31/2017	1,335.72	1,335.72	08/03/2017
Total 10-515122-03 COUNTY FEES - COURT:					1,335.72	1,335.72	
10-515123-03 RESTITUTION FEES - COURT							
160160	PAMIDA - SHOPKO	NSF073117	RESTITUTION - NSF	07/31/2017	75.00	75.00	08/03/2017
180890	REEDSBURG TRUE VALUE	NSF073117	NSF MANLEY	07/31/2017	55.48	55.48	08/03/2017
190962	SCHOOL DIST OF REEDSBURG	RESTITUTION	RESTITUTION	07/31/2017	81.98	81.98	08/03/2017
221076	VIKING VILLAGE	NSF RESTITU	NSF RESTITUTION	07/31/2017	138.14	138.14	08/03/2017
Total 10-515123-03 RESTITUTION FEES - COURT:					350.60	350.60	

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-515125-03 TOWN OF LAVALLE FEES - COURT							
201100	TOWNSHIP OF LAVALLE	CTFEES0717	COURT FEES - JULY	07/31/2017	1,601.00	1,601.00	08/03/2017
Total 10-515125-03 TOWN OF LAVALLE FEES - COURT:					1,601.00	1,601.00	
10-515200-03 ASSESSMENT OF PROPERTY							
10046	ASSOCIATED APPRAISAL INC.	128670	ASSESSOR SERVICES	08/01/2017	3,620.84	3,620.84	08/03/2017
Total 10-515200-03 ASSESSMENT OF PROPERTY:					3,620.84	3,620.84	
10-516110-03 COUNSEL							
120585	LAROWE GERLACH TAGGERT	225-0717	ORDINANCE PREPARATION-SERVICES	07/31/2017	93.00	93.00	08/17/2017
120585	LAROWE GERLACH TAGGERT	INV#302	GENERAL FUND	07/31/2017	1,605.80	1,605.80	08/17/2017
120585	LAROWE GERLACH TAGGERT	INV#302	GENERAL FUND POSTAGE, PAPER, FILING	07/31/2017	36.37	36.37	08/17/2017
Total 10-516110-03 COUNSEL:					1,735.17	1,735.17	
10-516120-03 COUNSEL - PD							
120585	LAROWE GERLACH TAGGERT	177-0717	PD GENERAL - SERVICES -	07/31/2017	77.50	77.50	08/17/2017
120585	LAROWE GERLACH TAGGERT	243	PROSECUTION - SERVICES - PD	07/31/2017	1,841.50	1,841.50	08/17/2017
120585	LAROWE GERLACH TAGGERT	243	PROSECUTION - MATERIALS - PD	07/31/2017	12.77	12.77	08/17/2017
Total 10-516120-03 COUNSEL - PD:					1,931.77	1,931.77	
10-517100-03 MAINT OF BUILDINGS - OPERATING							
80442	HARDER CORP	MI56494	CLEANING SUPPLIES	08/03/2017	662.12	662.12	08/17/2017
261269	LENNY'S HEATING & AIR COND	LHAC072517	PLUGGED AC - SHOP	07/25/2017	85.00	85.00	08/17/2017
120605	LORRAINES INC	10338740	AAA BATTERIES	07/24/2017	47.97	47.97	08/17/2017
130648	MENARDS - BARABOO	57322	BLEACH, AMMONIA, IRON OUT	08/14/2017	226.26	226.26	08/31/2017
130664	MID-AMERICAN RESEARCH CH	0614726-IN	BACTERIZER, BOWL CLEANER, BIO-ZYME CLEANER	08/11/2017	1,456.00	1,456.00	08/31/2017
160650	PETERSON SANITATION INC	1072-0817	HALL - UTILITIES	08/01/2017	192.00	192.00	08/17/2017
180890	REEDSBURG TRUE VALUE	800027-0717	SUPPLIES	07/25/2017	59.61	59.61	08/17/2017
190980	SERVICE ELECTRIC	17676	EXTERIOR LIGHT POST ELECTRICAL - CITY HALL	08/16/2017	293.28	293.28	08/31/2017
191009	STAPLES BUSINESS ADVANTA	3346360767	CLEANING SUPPLIES/TOWELS	07/15/2017	537.30	537.30	08/03/2017
191009	STAPLES BUSINESS ADVANTA	3348736305	CLEANING SUPPLIES/TOWELS	08/05/2017	386.92	386.92	08/17/2017
191009	STAPLES BUSINESS ADVANTA	3348736306	PAPER TOWELS	08/05/2017	121.66	121.66	08/17/2017
191011	STATE INDUSTRIAL PRODUCT	900105119	CLEANING SUPPLIES	07/21/2017	660.55	660.55	08/03/2017
261310	TOP TIER LLC	5008	DRAIN CLEANING & MAIN LINE CAMERA - REC CENTER	07/23/2017	215.00	215.00	08/17/2017
Total 10-517100-03 MAINT OF BUILDINGS - OPERATING:					4,943.67	4,943.67	
10-517110-03 HALL-UTILITIES							
10024	ALLIANT ENERGY/WP&L	4066940000-0	GAS - LIBRARY	07/19/2017	86.66	86.66	08/03/2017
10024	ALLIANT ENERGY/WP&L	4066940000-0	GAS - LIBRARY	08/21/2017	98.03	98.03	08/31/2017
10024	ALLIANT ENERGY/WP&L	5379440000-0	GAS - PD	07/19/2017	39.75	39.75	08/17/2017
10024	ALLIANT ENERGY/WP&L	5379440000-0	GAS - PD	08/21/2017	41.69	41.69	08/31/2017
10024	ALLIANT ENERGY/WP&L	6030200000-0	GAS - CITY	07/19/2017	13.75	13.75	08/03/2017
10024	ALLIANT ENERGY/WP&L	6030200000-0	GAS - CITY	08/21/2017	15.65	15.65	08/31/2017
10024	ALLIANT ENERGY/WP&L	7755430000-0	GAS - SHOP	07/19/2017	13.75	13.75	08/03/2017
10024	ALLIANT ENERGY/WP&L	7755430000-0	GAS - GARAGE	08/21/2017	15.65	15.65	08/31/2017
10024	ALLIANT ENERGY/WP&L	8543840000-0	GAS - FIRE	07/19/2017	93.57	93.57	08/03/2017
10024	ALLIANT ENERGY/WP&L	8543840000-8	GAS - FIRE	08/21/2017	96.66	96.66	08/31/2017
180906	REEDSBURG UTILITY	23095-0717	TELEPHONE/INTERNET - CITY HALL	07/20/2017	1,037.34	1,037.34	08/03/2017
180906	REEDSBURG UTILITY	23095-0817	TELEPHONE/INTERNET - CITY				

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
			HALL	08/20/2017	1,037.79	1,037.79	08/31/2017
180906	REEDSBURG UTILITY	78-0717	TELEPHONE/INTERNET - FIRE	07/20/2017	202.80	202.80	08/03/2017
180906	REEDSBURG UTILITY	78-0817	TELEPHONE/INTERNET - FIRE	08/20/2017	202.64	202.64	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	HALL - UTILITIES	07/24/2017	6,685.96	6,685.96	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	HALL - UTILITIES	08/23/2017	6,819.09	6,819.09	08/31/2017
Total 10-517110-03 HALL-UTILITIES:					16,500.78	16,500.78	
10-517120-03 HALL-TELEPHONE							
211058	US CELLULAR	0205212632	CELL PHONES	08/08/2017	162.27	162.27	08/31/2017
Total 10-517120-03 HALL-TELEPHONE:					162.27	162.27	
10-521100-03 PD ADMINISTRATION - OPERATING							
263074	ALADTEC, INC	2017-102052	ONLINE EMPLOYEE SCHEDULING & WORKFORCE MANAGEMENT SYSTEM SUBSCRIPTION - PD	08/01/2017	831.67	831.67	08/17/2017
262232	ANDREW STELTER	AS082117	FUEL REIMBURSEMENT WNOA DRUG CONFERENCE IN GREEN BAY	08/21/2017	24.62	24.62	08/31/2017
261358	AXON ENTERPRISE, INC	SI1492345	BATTERY PACK - PD	07/18/2017	285.04	285.04	08/17/2017
261208	BAYCOM INC	00014	BATTERY - PD	07/21/2017	96.50	96.50	08/03/2017
20096	BEAVER GLASS	BGI080317	SAFETY GLASS REMOVE & REPLACE BROKEN DOOR	08/03/2017	185.00	185.00	08/17/2017
20120	BEST SERVICE	148686	CLEAN MATS & TOWELS - PD	07/25/2017	25.31	25.31	08/03/2017
20120	BEST SERVICE	149220	CLEAN MATS & TOWELS - PD	08/22/2017	27.47	27.47	08/31/2017
262630	DINERS CLUB COMMERCIAL	2140-0717	OFFICE EQUIPMENT	07/28/2017	228.02	228.02	08/11/2017
40400	DWD-UNEMPLOYMENT INSURA	000008510514	UNEMPLOYMENT - PD	07/31/2017	370.00	370.00	08/17/2017
70345	GALLS INC	008019749	3V LITHIUM BATTERY & EMBLEM - PD	08/03/2017	83.45	83.45	08/17/2017
261624	HENRY SCHEIN INC.	RAAS080117	CASE OF LARGE GLOVES	08/01/2017	87.00	87.00	08/03/2017
261613	INTOXIMETERS	572061	MOUTHPIECES - PD	08/09/2017	161.00	161.00	08/17/2017
262483	JOHN DEERE FINANCIAL	11113-06024-0	GAS - PD	08/14/2017	1,800.84	1,800.84	08/31/2017
263066	KATHY LAATSCH	KL072817	REIMBURSEMENT FOR FUEL FOR COURT CAR	07/28/2017	25.00	25.00	08/03/2017
110554	KOENECKE FORD-MERCURY,I	103656	MOULDING - PD	07/26/2017	29.52	29.52	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77398	THERMAL PAPER - PD	07/17/2017	25.79	25.79	08/17/2017
262164	LANGUAGE LINE SERVICE	4114086	INTERPRETATION - PD	07/31/2017	13.11	13.11	08/17/2017
261374	LK DESIGN STUDIO LLC	6661	HEADSHOT SESSION CUMMINGS - PD	08/07/2017	25.00	25.00	08/17/2017
120605	LORRAINES INC	10337817	BATTERY BACKUP, FLASH DRIVE, SD CARD - PD	07/05/2017	302.62	302.62	08/17/2017
130590	MADISON COLLEGE	CORP-000000	TUITION & FEES - SPEARS	08/03/2017	60.00	60.00	08/17/2017
263065	RAYOVAC	RAYOVAC072	ULTRA PRO 9 VOLT ALKALINE BATTERIES - PD	07/21/2017	750.00	750.00	08/03/2017
180795	REEDSBURG AREA AMBULANC	RAAS080117	BLOOD DRAWS - JULY 2017	08/01/2017	200.00	200.00	08/03/2017
180890	REEDSBURG TRUE VALUE	800233-0717	BATTERIES, SHARPIE, SAFE, KEY REEL - PD	07/25/2017	54.05	54.05	08/03/2017
190937	SAUK COUNTY SHERIFF'S OFFI	SCSO072017	PRISON TRANSPORT - JUNE	07/20/2017	341.86	341.86	08/03/2017
190937	SAUK COUNTY SHERIFF'S OFFI	SCSO081617	PRISON TRANSPORT - JULY	08/16/2017	651.51	651.51	08/31/2017
261623	SEAWAY PRINTING COMPANY,	49125-19D	1500 SETS OF GREEN BAY TRADING CARDS - PD	08/23/2017	575.00	575.00	08/31/2017
263061	STAFFORD ROSENBAUM LLP	WRIGHT07171	CASE 1197612 - SERVICES - PD	07/17/2017	181.50	181.50	08/03/2017
263061	STAFFORD ROSENBAUM LLP	WRIGHT07171	CASE 1197612 - EXPENSES - PD	07/17/2017	3.52	3.52	08/03/2017
191006	STANDARD INSURANCE CO	630950 0001-0	DIABILITY INS	07/17/2017	580.42	580.42	08/03/2017
191006	STANDARD INSURANCE CO	630950 0001-0	DIABILITY INS	08/17/2017	600.22	600.22	08/31/2017
191023	STREICHERS	I1276936	GOGGLE ASSEMBLY - PD	08/21/2017	246.00	246.00	08/31/2017
191028	SULLIVANS TWO OF REEDSBU	47695	2015 FORD TRANS FLUID, OIL COOLER, FLUID LEAKS TIRES - PD	08/02/2017	332.56	332.56	08/17/2017
191028	SULLIVANS TWO OF REEDSBU	47716	2017 FORD OIL CHANGE & FILTER - PD	08/03/2017	28.00	28.00	08/17/2017
191028	SULLIVANS TWO OF REEDSBU	47859	2014 FORD OIL CHANGE, OIL				

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
			FILTER - PD	08/24/2017	43.00	43.00	08/31/2017
262850	SYMBOLARTS	0286939-IN	BADGE & STATE SEAL - PD	07/26/2017	85.00	85.00	08/03/2017
262614	VERIZON WIRELESS	9790837384	BASIC PHONE - PD	08/10/2017	280.11	280.11	08/31/2017
221075	VIKING VILLAGE	153105-0717	CAKES FOR RETIREMENT PARTY - PD	07/31/2017	45.98	45.98	08/17/2017
261688	WISCONSIN CHIEFS OF POLIC	WCPA080117	POLICE ENTRY LEVEL EXAMS & MANUAL - PD	08/01/2017	221.00	221.00	08/17/2017
Total 10-521100-03 PD ADMINISTRATION - OPERATING:					9,906.69	9,906.69	
10-521900-03 POLICE UNIFORM ALLOWANCE							
30190	CHECKERED FLAG, LLC	14946	CLOTHING ALLOWANCE - ADJUSTABLE HAT W PATCH SEWN - WOLF	06/29/2017	32.00	32.00	08/03/2017
70345	GALLS INC	007902046	SHORT SLEEVE POLYESTER ARMORSKIN - PD	07/14/2017	46.94	46.94	08/03/2017
70345	GALLS INC	007907989	CLOTHING ALLOWANCE - SCHMITZ	07/17/2017	85.25	85.25	08/03/2017
70345	GALLS INC	007952627	LAWPRO CORPORAL INSIGNIA - PD	07/24/2017	19.55	19.55	08/17/2017
262919	TACTICAL MEDICAL SOLUTION	INV89980	CLOTHING ALLOWANCE - DOWNED OFFICER KIT - SCHAEFER	07/27/2017	47.47	47.47	08/03/2017
263004	TOP PACK DEFENSE LLC	459	CLOTHING ALLOWANCE RIGID TQ CASE SOFT T BLACK - WOLF	05/19/2017	33.30	33.30	08/03/2017
Total 10-521900-03 POLICE UNIFORM ALLOWANCE:					264.51	264.51	
10-523100-03 FIRE ADMINISTRATION-OPERATING							
20120	BEST SERVICE	147610	CLEAN MATS & TOWELS - FIRE	05/30/2017	31.30	31.30	08/03/2017
20120	BEST SERVICE	147881	CLEAN MATS & TOWELS - FIRE	06/13/2017	33.30	33.30	08/03/2017
20120	BEST SERVICE	148688	CLEAN MATS & TOWELS - FIRE	07/25/2017	40.67	40.67	08/03/2017
20120	BEST SERVICE	148954	CLEAN MATS & TOWELS - FIRE	08/08/2017	46.06	46.06	08/31/2017
30172	CARQUEST OF REEDSBURG	5235-291220-5	CABLE & PARTS SQ#20 - FIRE	07/01/2017	148.12	148.12	08/03/2017
30172	CARQUEST OF REEDSBURG	5235-293574-5	WIRE CABLE - FIRE	07/27/2017	12.90	12.90	08/03/2017
262630	DINERS CLUB COMMERCIAL	7650-0717	SONS OF FLAG REGISTRATION - FIRE	07/28/2017	555.00	555.00	08/11/2017
262630	DINERS CLUB COMMERCIAL	7650-0717	TRUCK ACCESSORIES - FIRE	07/28/2017	39.02	39.02	08/11/2017
100520	JEFFERSON FIRE & SAFETY	239678	HONEYWELL PATCH & SCOTCHLITE LETTERS - MCDONOUGH	08/09/2017	60.73	60.73	08/31/2017
110551	KRUEGER OFFICE SUPPLIES	77282	LAMINATION INDY 6-29-17 - FIRE	07/04/2017	7.50	7.50	08/03/2017
110552	KRUEGER PRINTING, INC	20793	ENVELOPES #10 -FIRE	07/31/2017	102.50	102.50	08/17/2017
110552	KRUEGER PRINTING, INC	20832	FIRE INSPECTION REPORTS - FIRE	08/17/2017	197.50	197.50	08/31/2017
261234	Lark Uniform Outfitters Inc	248077	WHITE LONG SLEEVE SHIRT - KNUTH - FIRE	07/12/2017	60.45	60.45	08/03/2017
261234	Lark Uniform Outfitters Inc	248078	LARGE & SMALL SILVER BUTTONS - FIRE	07/12/2017	21.00	21.00	08/03/2017
261234	Lark Uniform Outfitters Inc	248080	PANTS, SHIRTS, CAP - J RITZER - FIRE	07/12/2017	353.75	353.75	08/03/2017
261234	Lark Uniform Outfitters Inc	248081	PANTS, SHIRTS, CAP - K CRAKER - FIRE	07/12/2017	363.75	363.75	08/03/2017
261234	Lark Uniform Outfitters Inc	248082	PANTS, SHIRTS, CAP D WEBBER - FIRE	07/12/2017	353.75	353.75	08/03/2017
261323	POINTON COMMUNICATIONS	22732	REMOVE TWO-WAY RADIO ANTENNA & RELOCATE - FIRE	07/26/2017	405.65	405.65	08/03/2017
180890	REEDSBURG TRUE VALUE	800195-0717	UTILITY RUNNER MAT & SUPPLIES - FIRE	07/25/2017	54.43	54.43	08/03/2017
261515	SAUK COUNTY FIRE CHIEFS' A	REEDSBURG	2017 DUES - FIRE	07/20/2017	100.00	100.00	08/03/2017
262502	SEATS INCORPORATED	1809040	SPAY LINER SHORT BOX W TAIL GATE - FIRE	07/18/2017	387.00	387.00	08/03/2017
211075	UNITED COOPERATIVE	0711865-0617	GAS - FIRE DEPT	06/30/2017	145.08	145.08	08/03/2017
211075	UNITED COOPERATIVE	0711865-0717	GAS - FIRE DEPT	07/31/2017	141.59	141.59	08/31/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-523100-03 FIRE ADMINISTRATION-OPERATING:					3,661.05	3,661.05	
10-524100-03 BUILDING INSPECTION-OPERATING							
262630	DINERS CLUB COMMERCIAL	2556-0717	PHONE CASE	07/28/2017	26.51	26.51	08/11/2017
261657	JAMES O. SANDBERG, SR.	JS072017	INSPECTION 7/20/17 THE VAULT	07/20/2017	35.00	35.00	08/03/2017
261657	JAMES O. SANDBERG, SR.	JS072817	INSPECTION BOYS & GIRLS CLUB	07/28/2017	35.00	35.00	08/03/2017
261657	JAMES O. SANDBERG, SR.	JS081417	INSPECTIONS	08/14/2017	70.00	70.00	08/17/2017
60300	JOHN DEER FINANCIAL	75331-82742-0	GAS USAGE - BUILDING INSPECTION	08/14/2017	73.39	73.39	08/17/2017
180890	REEDSBURG TRUE VALUE	800027-0717	SUPPLIES	07/25/2017	13.52	13.52	08/17/2017
Total 10-524100-03 BUILDING INSPECTION-OPERATING:					253.42	253.42	
10-525100-03 EMERGENCY GOVERNMENT							
180905	REEDSBURG UTILITY	RUC 0717	EMERGENCY GOVERNMENT	07/24/2017	75.00	75.00	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	EMERGENCY GOVERNMENT	08/23/2017	75.79	75.79	08/31/2017
261210	SAUK COUNTY EMERGENCY M	SCEM072517	SANDBAGS	07/25/2017	190.00	190.00	08/17/2017
190938	SAUK COUNTY HIGHWAY DEPT	3316	SAND BAGS	08/08/2017	121.93	121.93	08/17/2017
Total 10-525100-03 EMERGENCY GOVERNMENT:					462.72	462.72	
10-525600-03 COMMUNICATIONS - OPERATING							
60398	FRONTIER	2094-012403-5	BASIC SERVICE - PD	08/07/2017	58.00	58.00	08/17/2017
60398	FRONTIER	8846-092602-5	BASIC SERVICE - PD	08/10/2017	58.00	58.00	08/17/2017
110551	KRUEGER OFFICE SUPPLIES	77377	POST-ITS, PENS, LABELMAKER, TAPE - PD	07/13/2017	95.81	95.81	08/17/2017
110552	KRUEGER PRINTING, INC	20753	3 PART CARBONLESS PROPERTY RECORD SLIPS - PD	07/24/2017	543.03	543.03	08/17/2017
110552	KRUEGER PRINTING, INC	20754	ENVELOPES #10 - PD	07/24/2017	112.50	112.50	08/17/2017
120605	LORRAINES INC	10338907	HEADPHONE - PD	07/27/2017	8.99	8.99	08/17/2017
180906	REEDSBURG UTILITY	20369-0717	TELEPHONE/INTERNET - PD	07/20/2017	1,175.92	1,175.92	08/03/2017
180906	REEDSBURG UTILITY	20369-0817	TELEPHONE/INTERNET - PD	08/20/2017	1,215.67	1,215.67	08/31/2017
211058	US CELLULAR	0205212632	CELL PHONES	08/08/2017	163.73	163.73	08/31/2017
Total 10-525600-03 COMMUNICATIONS - OPERATING:					3,431.65	3,431.65	
10-541100-03 MACH & EQUIP - OPERATING							
10045	ARING EQUIPMENT CO INC	275003	RECEIVER DRYER, VALVES, O-RING	08/04/2017	496.35	496.35	08/17/2017
30172	CARQUEST OF REEDSBURG	1600-0817	PARTS & SUPPLIES	08/01/2017	49.67	49.67	08/17/2017
60300	JOHN DEER FINANCIAL	75331-82742-0	PARTS	08/14/2017	72.07	72.07	08/17/2017
120400	LA FARGE TRUCK CENTER	T195284	WASHER FILL - SHOP	08/04/2017	43.35	43.35	08/31/2017
Total 10-541100-03 MACH & EQUIP - OPERATING:					661.44	661.44	
10-541200-03 GARAGE & SHEDS - OPERATING							
180844	2ND STREET MARKET	00342303	GATORADE & WATER - SHOP	06/09/2017	35.76	35.76	08/03/2017
180844	2ND STREET MARKET	00352216	GATORADE & WATER - SHOP	07/03/2017	61.94	61.94	08/17/2017
10011	AIRGAS	9946342974	CARBON DIOXIDE/OXYGEN	07/31/2017	20.96	20.96	08/17/2017
10024	ALLIANT ENERGY/WP&L	4320840000-0	GAS - SHOP	07/19/2017	54.82	54.82	08/03/2017
10024	ALLIANT ENERGY/WP&L	4320840000-0	GAS - GARAGE	08/21/2017	62.83	62.83	08/31/2017
20096	BEAVER GLASS	BGI081417	HI SHEEN GLASS CLEANER - SHOP	08/14/2017	48.00	48.00	08/31/2017
30172	CARQUEST OF REEDSBURG	1600-0817	PARTS & SUPPLIES	08/01/2017	501.97	501.97	08/17/2017
262278	CINTAS CORP	8403284477	EMERGENCY KIT SUPPLIES & ORGANIZED - SHOP	07/31/2017	54.86	54.86	08/17/2017
262152	DIESEL FORWARD, INC	00787462	ULTRAGUARD	08/28/2017	89.16	89.16	08/31/2017
90505	IMPERIAL, INC	I000TF2964	PARTS - SHOP	07/19/2017	144.68	144.68	08/03/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
60300	JOHN DEER FINANCIAL	75331-82742-0	GAS USAGE - PW	08/14/2017	852.70	852.70	08/17/2017
261316	KIMBALL MIDWEST	5739477	PAINT, PROTECTOR - SHOP	07/19/2017	250.54	250.54	08/03/2017
110551	KRUEGER OFFICE SUPPLIES	77115	DIVIDERS - SHOP	06/14/2017	3.56	3.56	08/03/2017
110551	KRUEGER OFFICE SUPPLIES	77140	BINDERS - SHOP	06/19/2017	23.54	23.54	08/03/2017
110551	KRUEGER OFFICE SUPPLIES	77298	BINDER - SHOP	07/06/2017	15.98	15.98	08/17/2017
130655	MEYER OIL COMPANY	685315	DIESEL	07/28/2017	3,017.65	3,017.65	08/03/2017
130655	MEYER OIL COMPANY	685596	DIESEL	08/28/2017	1,661.23	1,661.23	08/31/2017
130655	MEYER OIL COMPANY	85766A	MOBIL FLUID	08/23/2017	646.60	646.60	08/31/2017
130655	MEYER OIL COMPANY	86201A	GEARLUBE	08/02/2017	881.00	881.00	08/31/2017
130655	MEYER OIL COMPANY	86308A	MOBIL SPECIAL OIL	08/07/2017	511.50	511.50	08/31/2017
130655	MEYER OIL COMPANY	86373A	MOBILE DTE LITE	08/14/2017	79.95	79.95	08/31/2017
130664	MID-AMERICAN RESEARCH CH	0614728-IN	COIL CLEANER	08/11/2017	108.43	108.43	08/31/2017
160650	PETERSON SANITATION INC	1072-0817	SHOP	08/01/2017	88.00	88.00	08/17/2017
261190	RAY ZOBEL & SONS INC	43602	SAND FILL	08/01/2017	30.00	30.00	08/17/2017
180820	REEDSBURG FARMERS CO	40427	DUST PLUGS	07/06/2017	27.72	27.72	08/31/2017
180890	REEDSBURG TRUE VALUE	800027-0717	TOOLS & SUPPLIES	07/25/2017	487.76	487.76	08/17/2017
180906	REEDSBURG UTILITY	20228-0717	TELEPHONE/INTERNET - SHOP	07/20/2017	123.11	123.11	08/03/2017
180906	REEDSBURG UTILITY	20228-0817	TELEPHONE/INTERNET - SHOP	08/20/2017	127.67	127.67	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	GARAGE	07/24/2017	464.27	464.27	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	GARAGE	08/23/2017	518.09	518.09	08/31/2017
190985	SHARE CORPORATION	25678	CLEANING SUPPLIES - SHOP	07/20/2017	333.84	333.84	08/17/2017
262528	SKINNER SHOP	CI000160	QTR FENDER KIT	08/25/2017	141.92	141.92	08/31/2017
191011	STATE INDUSTRIAL PRODUCT	900105127	DRAIN TREATMENT	07/21/2017	1,158.90	1,158.90	08/03/2017
191011	STATE INDUSTRIAL PRODUCT	901123841	WASHING FLUID - SHOP	08/03/2017	248.92	248.92	08/17/2017
Total 10-541200-03 GARAGE & SHEDS - OPERATING:					12,877.86	12,877.86	
10-542700-03 CITY ENGINEER ADMIN-OPERATING							
110551	KRUEGER OFFICE SUPPLIES	77395	LEGAL JR PADS	07/14/2017	5.68	5.68	08/17/2017
221070	VIERBICHER ASSOCIATES, INC	00003-0817	110 CURB & GUTTER STAKING - DESSA RAIN	08/14/2017	379.25	379.25	08/31/2017
Total 10-542700-03 CITY ENGINEER ADMIN-OPERATING:					384.93	384.93	
10-543500-03 SNOW & ICE CONTROL - OPERATING							
263077	JERRY CORNELLIER	JC081917	REPLACED MAILBOX - HIT BY SNOWPLOW	08/19/2017	101.69	101.69	08/31/2017
Total 10-543500-03 SNOW & ICE CONTROL - OPERATING:					101.69	101.69	
10-544100-03 TRAFFIC CONTROL - OPERATING							
30262	CROELL, INC.	210067	4000 PSI	07/21/2017	63.00	63.00	08/17/2017
30262	CROELL, INC.	216821	3000 PSI NO ASH - SIGNS	08/10/2017	141.88	141.88	08/17/2017
60270	FASTENAL COMPANY	WIBAR196397	18" SAFETY CONE	08/04/2017	671.00	671.00	08/17/2017
80470	HILLS WIRING INC	70200	E MAIN & VETERANS DRIVE INTERSECTION	07/17/2017	455.18	455.18	08/03/2017
80470	HILLS WIRING INC	70243	REPAIR TRAFFIC LIGHT MAIN & WEBB	07/20/2017	230.00	230.00	08/03/2017
80470	HILLS WIRING INC	70284	REPAIR TRAFFIC LIGHTS @ MAIN & VIKING	07/27/2017	392.28	392.28	08/03/2017
80470	HILLS WIRING INC	70397	REPLACED RED TRAFFIC SIGNAL@ WEBB & MAIN	08/17/2017	250.00	250.00	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	TRAFFIC CONTROL	07/24/2017	178.46	178.46	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	TRAFFIC CONTROL	08/23/2017	191.96	191.96	08/31/2017
201025	TAPCO	I575201	MAIN & DEWEY REPLACE RIGHT GREEN VISOR	08/24/2017	1,400.93	1,400.93	08/31/2017
261361	THE SHERWIN-WILLIAMS CO.	7128-6	PUMP ARMOR	08/16/2017	37.16	37.16	08/31/2017
261361	THE SHERWIN-WILLIAMS CO.	7513-9	SIGNS TO MARK PAINTER FOR PARTS	08/28/2017	750.49	750.49	08/31/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-544100-03 TRAFFIC CONTROL - OPERATING:					4,762.34	4,762.34	
10-544200-03 STREET LIGHTING							
180905	REEDSBURG UTILITY	RUC 0717	STREET LIGHTS	07/24/2017	13,534.43	13,534.43	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	STREET LIGHTS	08/23/2017	14,626.66	14,626.66	08/31/2017
Total 10-544200-03 STREET LIGHTING:					28,161.09	28,161.09	
10-545200-03 PARKING LOTS							
180905	REEDSBURG UTILITY	RUC 0717	PARKING LOTS	07/24/2017	153.08	153.08	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	PARKING LOTS	08/23/2017	153.08	153.08	08/31/2017
Total 10-545200-03 PARKING LOTS:					306.16	306.16	
10-547100-03 GARBAGE & REFUSE - OPERATING							
160650	PETERSON SANITATION INC	1072-0817	GARBAGE SERVICE	08/01/2017	111.02	111.02	08/17/2017
Total 10-547100-03 GARBAGE & REFUSE - OPERATING:					111.02	111.02	
10-552300-03 SWIMMING POOL - OPERATING							
180844	2ND STREET MARKET	00350907	TRASH BAGS - POOL	06/30/2017	5.77	5.77	08/03/2017
180844	2ND STREET MARKET	006-00342084	TRASH BAGS - PINESOLE CLEANER - POOL	06/08/2017	15.49	15.49	08/03/2017
180844	2ND STREET MARKET	006-00346890	TRASH BAGS - POOL	06/20/2017	5.77	5.77	08/03/2017
180844	2ND STREET MARKET	006-00348114	PINESOLE CLEANER - POOL	06/23/2017	8.98	8.98	08/03/2017
180844	2ND STREET MARKET	006-00352768	PINESOLE CLEANER - POOL	07/04/2017	8.98	8.98	08/17/2017
180844	2ND STREET MARKET	006-00355762	TRASH BAGS - POOL	07/11/2017	5.77	5.77	08/17/2017
180844	2ND STREET MARKET	006-00360024	TRASH BAGS, BANDAGES, HYDROGEN PEROXIDE - POOL	07/21/2017	8.21	8.21	08/17/2017
180844	2ND STREET MARKET	006-00363310	TRASH BAGS - POOL	07/28/2017	11.54	11.54	08/17/2017
10024	ALLIANT ENERGY/WP&L	2613740000-0	GAS - POOL	07/27/2017	239.39	239.39	08/03/2017
262630	DINERS CLUB COMMERCIAL	1590-0717	EQUIPMENT	07/28/2017	166.98	166.98	08/11/2017
80495	HUB CHEMICAL COMPANY INC	3129	CHLORINE / MURATIC ACID - POOL	07/19/2017	549.00	549.00	08/03/2017
80495	HUB CHEMICAL COMPANY INC	3264	CHLORINE / MURATIC ACID - POOL	08/02/2017	494.00	494.00	08/17/2017
80495	HUB CHEMICAL COMPANY INC	3384	CHLORINE / MURATIC ACID - POOL	08/16/2017	302.00	302.00	08/31/2017
263067	LANGE PLUMBING	11564	LABOR, SPRINGS, SEATS, CART	07/18/2017	107.50	107.50	08/03/2017
261269	LENNY'S HEATING & AIR COND	LHAC082317	IGNITORS BLOWER ASSEMBLY - POOL	08/23/2017	865.07	865.07	08/31/2017
261269	LENNY'S HEATING & AIR COND	LHAC082317	IGNITORS BLOWER ASSEMBLY LABOR - POOL	08/23/2017	255.00	255.00	08/31/2017
130662	MIDWEST POOL SUPPLY	69585	PARAGON CYCOLAC TREAD - POOL	07/17/2017	310.46	310.46	08/03/2017
262077	RECREATION SUPPLY COMPA	320479	ALGAE BRUSH & NO LIFEGUARD 18X24	06/10/2017	72.60	72.60	08/17/2017
262077	RECREATION SUPPLY COMPA	327697	SIGN - POOL CAPACITY 12X18	08/13/2017	14.92	14.92	08/17/2017
180890	REEDSBURG TRUE VALUE	800027-0717	SUPPLIES	07/25/2017	118.53	118.53	08/17/2017
180906	REEDSBURG UTILITY	23677-0717	TELEPHONE - POOL	07/20/2017	126.60	126.60	08/03/2017
180906	REEDSBURG UTILITY	23677-0817	TELEPHONE - POOL	08/20/2017	126.60	126.60	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	POOL	07/24/2017	3,006.53	3,006.53	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	POOL	08/23/2017	3,328.90	3,328.90	08/31/2017
263005	SAUK COUNTY HEALTH DEPAR	LF201800643	MUNICIPAL POOL OUTDOOR COMBINATION POOL WEBB PARK	07/28/2017	170.00	170.00	08/17/2017
Total 10-552300-03 SWIMMING POOL - OPERATING:					10,324.59	10,324.59	
10-552500-03 OTHER SUMMER REC - OPERATING							
20060	BADGER SPORTING GOODS	AAT003412-AI	TENNIS BALLS, TEE BALL BATTING HELMET	05/30/2017	252.33	252.33	08/03/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
263072	CHRISTINE JOHNSON	CJ080717	REFUND FOR CANCELLED PROGRAM	08/07/2017	75.00	75.00	08/17/2017
263081	ERICA COCHRANE	EC082617	SUPERVISOR FOR PLAY IN A WEEK PROGRAMS	08/26/2017	1,275.00	1,275.00	08/31/2017
261438	FAHRNER ASPHALT SEALERS,	7220421-0000	TOUCH UP GREEN PAINT	08/23/2017	70.00	70.00	08/31/2017
262873	KATY PRANGE	KP080717	REFUND FOR 4 CLASSES OF THEATRE WORKSHOP	08/07/2017	300.00	300.00	08/17/2017
263018	KORIE KLINK	KK080717	REFUND FOR CANCELLED PROGRAM	08/07/2017	75.00	75.00	08/17/2017
262058	KYLE MARTIN FINE ART	KM080217	INSTRUCTOR FOR DRAWING CLASS	08/02/2017	90.00	90.00	08/17/2017
263079	LIZ MEYER	LM081817	REFUND FOR PLAY IN A WALK PROGRAM	08/18/2017	75.00	75.00	08/31/2017
130648	MENARDS - BARABOO	57349	SB TROWEL GRADE CRACK	08/14/2017	39.92	39.92	08/31/2017
263070	NICHOLE HONDEL	NH080217	REFUND FOR 7-8 YRS GYMNASTICS	08/02/2017	50.00	50.00	08/17/2017
262077	RECREATION SUPPLY COMPA	327727	FLEXPRO PUMPS	08/14/2017	1,024.56	1,024.56	08/17/2017
263073	SALENA LEMASTER	SL080717	REFUND FOR CANCELLED PROGRAM	08/07/2017	75.00	75.00	08/17/2017
190962	SCHOOL DIST OF REEDSBURG	WEIGHTROO	CITY CONTRIBUTION TO PUBLIC SUMMER WEIGHT ROOM	08/10/2017	1,000.00	1,000.00	08/17/2017
262351	SOULSONG PRODUCTIONS, IN	SPI080317	SONG WRITING WORKSHOP INSTRUCTOR	08/03/2017	245.00	245.00	08/17/2017
221075	VIKING VILLAGE	00075672	SUPPLIES	07/25/2017	20.70	20.70	08/31/2017
221075	VIKING VILLAGE	00104001	POSTER PAINT, CUPS - TOT LOT	07/12/2017	27.19	27.19	08/31/2017
221075	VIKING VILLAGE	00105285	BANANAS, BABY WIPES - TOT LOT	07/17/2017	5.31	5.31	08/31/2017
221075	VIKING VILLAGE	103389	COTTON BALLS, FOOD - TOT LOT	07/10/2017	11.37	11.37	08/31/2017
221075	VIKING VILLAGE	74009	SUPPLIES	07/19/2017	14.37	14.37	08/31/2017
221075	VIKING VILLAGE	75164	SUPPLIES FOR SAUK CO CHIEF'S ASSN MEETING	07/24/2017	10.54	10.54	08/31/2017
Total 10-552500-03 OTHER SUMMER REC - OPERATING:					4,736.29	4,736.29	
10-553400-03 CELEBRATIONS & ENTERTAINMENT							
120593	LIBERTY FLAG & SPECIALTY	08170033	LED BULBS TO FIT C9	08/07/2017	400.00	400.00	08/17/2017
180905	REEDSBURG UTILITY	RUC 0717	CELEBRATIONS/ENTERTAINMENT	07/24/2017	31.35	31.35	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	CELEBRATIONS/ENTERTAINMENT	08/23/2017	33.65	33.65	08/31/2017
Total 10-553400-03 CELEBRATIONS & ENTERTAINMENT:					465.00	465.00	
10-554100-03 PARKS - OPERATING							
80458	HARTJE LUMBER, INC	MN221726	TAPE - HUNTINGTON PARK SHELTER ROOF	08/18/2017	2.35	2.35	08/31/2017
60300	JOHN DEER FINANCIAL	75331-82742-0	FERTILIZER, CHAIN SAW, SUPPLIES	08/14/2017	67.54	67.54	08/17/2017
60300	JOHN DEER FINANCIAL	75331-82742-0	GAS USAGE - PARKS	08/14/2017	625.27	625.27	08/17/2017
130664	MID-AMERICAN RESEARCH CH	0614729-IN	URINAL SCREENS - PARKS	08/11/2017	145.06	145.06	08/31/2017
160650	PETERSON SANITATION INC	1072-0817	PARKS	08/01/2017	112.00	112.00	08/17/2017
261464	POMP'S TIRE SERVICE, INC.	80137984	DYNAPROL TIRES	07/17/2017	410.00	410.00	08/17/2017
180820	REEDSBURG FARMERS CO	308046	WAUKESHA BARN LIME	07/06/2017	120.00	120.00	08/31/2017
180820	REEDSBURG FARMERS CO	308243	WAUKESHA BARN LIME	07/19/2017	120.00	120.00	08/31/2017
180820	REEDSBURG FARMERS CO	308256	WAUKESHA BARN LIME	07/20/2017	120.00	120.00	08/31/2017
180820	REEDSBURG FARMERS CO	40453	TIRE REPAIR	07/14/2017	40.00	40.00	08/31/2017
180820	REEDSBURG FARMERS CO	40469	TIRE REPAIR	07/21/2017	20.00	20.00	08/31/2017
180820	REEDSBURG FARMERS CO	40491	MOUNT TIRES	07/27/2017	60.00	60.00	08/31/2017
180825	REEDSBURG FIRE DEPT	6797	CHECK EXTINGUISHERS NISHAN CONCESSIONS	07/23/2017	7.50	7.50	08/03/2017
180890	REEDSBURG TRUE VALUE	800027-0717	PARTS & SUPPLIES	07/25/2017	37.72	37.72	08/17/2017
180905	REEDSBURG UTILITY	RUC 0717	PARKS	07/24/2017	3,648.99	3,648.99	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	PARKS	08/23/2017	3,631.19	3,631.19	08/31/2017
190980	SERVICE ELECTRIC	17649	BUSSMAN FUSE HOLDER -				

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
			PARKS	08/03/2017	52.00	52.00	08/17/2017
211058	US CELLULAR	0205212632	CELL PHONES	08/08/2017	67.12	67.12	08/31/2017
Total 10-554100-03 PARKS - OPERATING:					9,286.74	9,286.74	
10-554100-04 PARKS - OUTLAY							
80458	HARTJE LUMBER, INC	MN217996	CONCRETE MIX 80# BAG - ROLOFF SIGN - PARKS	07/10/2017	71.10	71.10	08/03/2017
80458	HARTJE LUMBER, INC	MN220701	MATERIAL FOR HUNTINGTON PARK ROOF	08/08/2017	537.59	537.59	08/31/2017
80458	HARTJE LUMBER, INC	MN220768	LUMBER, CONCRETE MIX, NUTS & WASHERS - PARKS	08/08/2017	263.09	263.09	08/17/2017
261190	RAY ZOBEL & SONS INC	43602	SCREENED STONE, BARK, AG LIME	08/01/2017	359.45	359.45	08/17/2017
Total 10-554100-04 PARKS - OUTLAY:					1,231.23	1,231.23	
10-554500-03 REEDS AREA COMM ARENA (RACA)							
10024	ALLIANT ENERGY/WP&L	6077650000-0	GAS - RACA	08/01/2017	54.82	54.82	08/17/2017
263071	GUSTAVO ALVAREZ GOME	GAG080717	RACA DEPOSIT REFUND	08/07/2017	100.00	100.00	08/17/2017
160650	PETERSON SANITATION INC	1072-0817	RACA	08/01/2017	104.00	104.00	08/17/2017
180906	REEDSBURG UTILITY	20275-0717	TELEPHONE - RACA	07/20/2017	31.65	31.65	08/03/2017
180906	REEDSBURG UTILITY	20275-0817	TELEPHONE - RACA	08/20/2017	31.65	31.65	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	RACA	07/24/2017	1,251.86	1,251.86	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	RACA	08/23/2017	827.11	827.11	08/31/2017
Total 10-554500-03 REEDS AREA COMM ARENA (RACA):					2,401.09	2,401.09	
10-561100-03 TREE PLANTING							
120573	LANDSCAPE TECHNIQUES	16543	LANDSCAPING LABOR/TREES	07/22/2017	130.00	130.00	08/17/2017
Total 10-561100-03 TREE PLANTING:					130.00	130.00	
10-561300-03 WEED CONTROL - OPERATING							
160770	PRESTIGE LANDSCAPING, LLC	16821	LAWNMOWING AT VARIOUS LOCATIONS - 8/3/17	08/03/2017	1,237.50	1,237.50	08/17/2017
Total 10-561300-03 WEED CONTROL - OPERATING:					1,237.50	1,237.50	
10-563300-03 LONG RANGE PLANNING-OPERATING							
262630	DINERS CLUB COMMERCIAL	2556-0717	CLASS REGISTRATION	07/28/2017	40.00	40.00	08/11/2017
211058	US CELLULAR	0205212632	CELL PHONES	08/08/2017	40.07	40.07	08/31/2017
Total 10-563300-03 LONG RANGE PLANNING-OPERATING:					80.07	80.07	
10-564300-03 HISTORIC PRESERVATION							
262763	GNATZIG, LEE	0087-0817	RUDD VIDEO	08/15/2017	525.00	525.00	08/17/2017
Total 10-564300-03 HISTORIC PRESERVATION:					525.00	525.00	
10-564400-03 INDUSTRIAL DEVELOPMENT							
120595	DON LICHTE	DL-0917	CHAIRPERSON EXPENSES	08/29/2017	40.00	40.00	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	INDUSTRIAL DEVELOPMENT	07/24/2017	11.80	11.80	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	INDUSTRIAL DEVELOPMENT	08/23/2017	12.75	12.75	08/31/2017
221070	VIERBICHER ASSOCIATES, INC	183	RIDC INDUSTRIAL DEV PARK MARKETING	08/14/2017	841.00	841.00	08/31/2017
Total 10-564400-03 INDUSTRIAL DEVELOPMENT:					905.55	905.55	
10-564900-03 COMMUNITY DEVELOPMENT AUTHORIT							
261835	GATLIN D FENWICK	FENWICK0917	INCUBATOR MONTHLY LEASE -				

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
			DINNER THIEVES - SEPT 2017	08/14/2017	675.00	675.00	08/17/2017
180906	REEDSBURG UTILITY	23786-0717	TELEPHONE/INTERNET - FOOD PANTRY	07/20/2017	31.73	31.73	08/03/2017
180906	REEDSBURG UTILITY	23786-0817	TELEPHONE/INTERNET - FOOD PANTRY	08/20/2017	31.81	31.81	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	CDA	07/24/2017	120.07	120.07	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	CDA	08/23/2017	30.45	30.45	08/31/2017
Total 10-564900-03 COMMUNITY DEVELOPMENT AUTHORIT:					889.06	889.06	
11-517110-03 300 VINE ST. UTILITIES							
10024	ALLIANT ENERGY/WP&L	4175177410-0	GAS - 300 VINE OLD HARDWARE STORE	07/19/2017	57.83	57.83	08/03/2017
10024	ALLIANT ENERGY/WP&L	4175177410-0	GAS - 300 VINE - HARDWARE STORE	08/21/2017	65.81	65.81	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	TIF 6 HARDWARE STORE	07/24/2017	135.44	135.44	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	TIF 6 HARDWARE STORE	08/23/2017	440.91	440.91	08/31/2017
Total 11-517110-03 300 VINE ST. UTILITIES:					699.99	699.99	
11-518110-03 HIGH SCHOOL PROJECT HOUSES							
10024	ALLIANT ENERGY/WP&L	0922519333-0	GAS - 101 VINE STREET	07/19/2017	12.59	12.59	08/03/2017
10024	ALLIANT ENERGY/WP&L	0922519333-0	GAS - 101 VINE	08/21/2017	14.32	14.32	08/31/2017
Total 11-518110-03 HIGH SCHOOL PROJECT HOUSES:					26.91	26.91	
11-564900-03 COMMUNITY DEVELOPMENT EXPENSE							
180905	REEDSBURG UTILITY	000023410-08	140 EAGLE STREET	08/17/2017	44.03	44.03	08/17/2017
Total 11-564900-03 COMMUNITY DEVELOPMENT EXPENSE:					44.03	44.03	
20-511000-03 LABORATORY							
262117	ENVIRONMENTAL RESOURCE	839547	CHEMICALS - WWTP	08/22/2017	158.24	158.24	08/31/2017
140718	NCL OF WISCONSIN, INC	392764	CHEMICALS - WWTP	07/14/2017	287.10	287.10	08/03/2017
140718	NCL OF WISCONSIN, INC	392945	CHEMICALS - WWTP	07/19/2017	336.32	336.32	08/17/2017
140718	NCL OF WISCONSIN, INC	393644	PHOSPHORUS - WWTP	08/03/2017	1,389.39	1,389.39	08/17/2017
262345	SCHWING BIOSET INC	61418234	FAN FOR LASER LEVEL SENSOR - WWTP	08/08/2017	177.76	177.76	08/17/2017
261946	TOTAL WATER OF BARABOO, L	0269584	DEMINERALIZED WATER - WWTP	07/07/2017	146.40	146.40	08/17/2017
Total 20-511000-03 LABORATORY:					2,495.21	2,495.21	
20-512000-03 OUTSIDE TESTING							
30160	CT LABORATORIES	130137	SLUDGE TESTING - WWTP	08/17/2017	1,306.00	1,306.00	08/31/2017
30160	CT LABORATORIES	130138	MERCURY - WWTP	08/18/2017	400.00	400.00	08/31/2017
Total 20-512000-03 OUTSIDE TESTING:					1,706.00	1,706.00	
20-521000-03 BIO-SOLIDS OPERATIONS							
261294	COLUMBIA ELECTRIC CORP.	14074	SPEEDMOTOR PROBLEM - WWTP	07/31/2017	35.00	35.00	08/17/2017
10020	L W ALLEN LLC	103919	LABOR/SERVICE GRAVITY FEED MODE - WWTP	07/31/2017	678.42	678.42	08/17/2017
130664	MID-AMERICAN RESEARCH CH	0614727-IN	POLYMER REMOVER	08/11/2017	194.41	194.41	08/31/2017
262345	SCHWING BIOSET INC	61418060	FILTER IN TANK ELEMENT - WWTP	07/12/2017	1,087.43	1,087.43	08/03/2017
262345	SCHWING BIOSET INC	61418190	SIGNAL ISOLATOR, HORSE POWER RESISTOR - WWTP	08/02/2017	927.21	927.21	08/17/2017
Total 20-521000-03 BIO-SOLIDS OPERATIONS:					2,922.47	2,922.47	

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
20-522000-03 LIME							
150255	OMNI MATERIALS, INC	335065	70/30 FINES - WWTP	07/09/2017	3,262.14	3,262.14	08/17/2017
150255	OMNI MATERIALS, INC	335136	70/30 FINES - WWTP	07/23/2017	6,540.81	6,540.81	08/17/2017
150255	OMNI MATERIALS, INC	335205	70/30 FINES - WWTP	07/30/2017	3,304.08	3,304.08	08/31/2017
Total 20-522000-03 LIME:					13,107.03	13,107.03	
20-523000-03 Chemicals							
80496	HAWKINS, INC	4113081	FERRIC CHLORIDE SOLUTION - WWTP	07/13/2017	1,920.16	1,920.16	08/03/2017
80496	HAWKINS, INC	4113967	FERRIC CHLORIDE SOLUTION - WWTP	07/14/2017	1,289.77	1,289.77	08/03/2017
80496	HAWKINS, INC	4124818	FERRIC CHLORIDE SOLUTION - WWTP	07/31/2017	1,289.77	1,289.77	08/17/2017
80496	HAWKINS, INC	4130555	FERRIC CHLORIDE SOLUTION - WWTP	08/09/2017	3,181.43	3,181.43	08/31/2017
Total 20-523000-03 Chemicals:					7,681.13	7,681.13	
20-524000-03 POLYMER							
261758	AQUACHEM OF AMERICA, INC.	1864AQ	POLYMER	08/02/2017	8,740.00	8,740.00	08/17/2017
Total 20-524000-03 POLYMER:					8,740.00	8,740.00	
20-525200-03 EMERGENCY GENERATOR							
261330	TOTAL ENERGY SYSTEMS, LLC	290969	LABOR ON GENERATOR - WWTP	08/11/2017	704.75	704.75	08/31/2017
Total 20-525200-03 EMERGENCY GENERATOR:					704.75	704.75	
20-526000-03 UTILITIES - BIO-SOLIDS							
10024	ALLIANT ENERGY/WP&L	6808940000-0	GAS - WWTP - PROCESS	07/19/2017	13.75	13.75	08/03/2017
10024	ALLIANT ENERGY/WP&L	6808940000-0	GAS - WWTP	08/21/2017	15.65	15.65	08/31/2017
180905	REEDSBURG UTILITY	000616113-07	UTILITIES - TREATMENT PLANT	07/31/2017	10,054.43	10,054.43	08/17/2017
180905	REEDSBURG UTILITY	RUC 0717	UTILITIES - TREATMENT PLANT #70	07/24/2017	4,069.24	4,069.24	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	UTILITIES - TREATMENT PLANT #70	08/23/2017	3,875.24	3,875.24	08/31/2017
Total 20-526000-03 UTILITIES - BIO-SOLIDS:					18,028.31	18,028.31	
20-527000-04 TREATMENT PLAN PROJECT (CIP)							
201064	TOWN & COUNTRY	17858	WWTP CONSTRUCTION SERVICES	07/20/2017	4,900.00	4,900.00	08/03/2017
201064	TOWN & COUNTRY	17859	WWTF RESIDENT INSPECTION	07/20/2017	4,054.50	4,054.50	08/03/2017
201064	TOWN & COUNTRY	17955	WWTP CONSTRUCTION SERVICES	08/17/2017	8,500.00	8,500.00	08/31/2017
201064	TOWN & COUNTRY	17956	WWTF RESIDENT INSPECTION	08/17/2017	3,577.25	3,577.25	08/31/2017
262048	WAPASHA CONSTRUCTION CO	PMT3-2017	2017 WASTEWATER IMPROVEMENTS - AERATION UPGRADES	07/26/2017	55,405.90	55,405.90	08/31/2017
262048	WAPASHA CONSTRUCTION CO	PMT4-2017	2017 WASTEWATER IMPROVEMENTS - AERATION UPGRADES	08/23/2017	55,636.75	55,636.75	08/31/2017
Total 20-527000-04 TREATMENT PLAN PROJECT (CIP):					132,074.40	132,074.40	
20-528000-03 HEADWORKS BUILDING/PRIMARY							
261448	B & M TECHNICAL SERVICES, I	5671	INFLUENT WETWELL SENSOR	08/04/2017	695.66	695.66	08/17/2017
261207	ZORN COMPRESSOR & EQUIP	240789-00	AIR FILTER, OIL FILTER, LABOR - WWTP	08/08/2017	1,449.20	1,449.20	08/17/2017
Total 20-528000-03 HEADWORKS BUILDING/PRIMARY:					2,144.86	2,144.86	

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
20-531000-03 COLLECTION SYSTEM							
40276	DIGGERS HOTLINE INC	170 7099501	NOTICES - JULY	07/31/2017	191.04	191.04	08/17/2017
261454	HAYES INSTRUMENT CO., INC.	729039	PAINT FLO GREEN	07/06/2017	190.03	190.03	08/31/2017
261333	INDUSTRIAL CHEM. LABS & SE	230835	LIFT STATION DEGREASER	07/13/2017	239.11	239.11	08/17/2017
130664	MID-AMERICAN RESEARCH CH	0614730-IN	HYPER-FOAM JETTER FOAM	08/11/2017	205.40	205.40	08/31/2017
Total 20-531000-03 COLLECTION SYSTEM:					825.58	825.58	
20-533000-03 UTILITIES - COLLECTION SYSTEM							
10024	ALLIANT ENERGY/WP&L	5239740000-0	GAS - LIFT STATION	07/18/2017	17.18	17.18	08/03/2017
10024	ALLIANT ENERGY/WP&L	5239740000-0	GAS - LIFT STATION	08/18/2017	14.29	14.29	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	UTILITIES - LIFT STATION	07/24/2017	842.22	842.22	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	UTILITIES - LIFT STATION	08/23/2017	929.54	929.54	08/31/2017
Total 20-533000-03 UTILITIES - COLLECTION SYSTEM:					1,803.23	1,803.23	
20-541000-03 GENERAL ADMINISTRATION							
110551	KRUEGER OFFICE SUPPLIES	76974	1 CASE COPY PAPER - WWTP	06/01/2017	37.50	37.50	08/03/2017
110551	KRUEGER OFFICE SUPPLIES	77160	NOTE PADS - WWTP	06/20/2017	4.99	4.99	08/03/2017
110551	KRUEGER OFFICE SUPPLIES	77166	PAPER - WWTP	06/21/2017	7.99	7.99	08/03/2017
211058	US CELLULAR	0205212632	CELL PHONES	08/08/2017	67.12	67.12	08/31/2017
Total 20-541000-03 GENERAL ADMINISTRATION:					117.60	117.60	
20-551000-03 BLDGS/GROUNDS MAINTENANCE							
30172	CARQUEST OF REEDSBURG	1600-0817	PARTS & SUPPLIES	08/01/2017	31.73	31.73	08/17/2017
262630	DINERS CLUB COMMERCIAL	1608-0717	EQUIPMENT	07/28/2017	178.30	178.30	08/11/2017
110551	KRUEGER OFFICE SUPPLIES	77322	TOWELS - WWTP	07/10/2017	24.89	24.89	08/17/2017
180890	REEDSBURG TRUE VALUE	800027-0717	SUPPLIES	07/25/2017	183.45	183.45	08/17/2017
Total 20-551000-03 BLDGS/GROUNDS MAINTENANCE:					418.37	418.37	
20-561000-03 TREATMENT							
262278	CINTAS CORP	8403284476	EMERGENCY KIT SUPPLIES & ORGANIZED - WWTP	07/31/2017	12.58	12.58	08/17/2017
80435	HACH COMPANY	10565731	BASIC SUPPORT, INTERFACES - WWTP	07/31/2017	1,912.00	1,912.00	08/17/2017
261321	INTERSTATE BATTERY	190510101039	12 V BATTERY - WWTP	07/25/2017	143.92	143.92	08/17/2017
10020	L W ALLEN LLC	103904	PUMP REPAIR - WWTP	07/31/2017	1,882.32	1,882.32	08/17/2017
262189	LAI, LTD	17-14808	MLSS #4 GUIDE RAIL BRACKET - WWTP	08/16/2017	430.06	430.06	08/31/2017
190985	SHARE CORPORATION	25996	HAZMAT COMMANDER PADS - WWTP	07/24/2017	96.81	96.81	08/17/2017
Total 20-561000-03 TREATMENT:					4,477.69	4,477.69	
20-562000-03 UTILITIES - BLDGS/GROUNDS MAIN							
10024	ALLIANT ENERGY/WP&L	7723830000-0	GAS - WWTP	07/19/2017	56.20	56.20	08/03/2017
10024	ALLIANT ENERGY/WP&L	7723830000-0	GAS - WWTP	08/21/2017	64.64	64.64	08/31/2017
180905	REEDSBURG UTILITY	000616113-07	UTILITIES - TREATMENT PLANT	07/31/2017	6,702.95	6,702.95	08/17/2017
180906	REEDSBURG UTILITY	20524-0717	TELEPHONE/INTERNET - WWTP	07/20/2017	695.88	695.88	08/03/2017
180906	REEDSBURG UTILITY	20524-0817	TELEPHONE/INTERNET - WWTP	08/20/2017	699.17	699.17	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	UTILITIES - TREATMENT PLANT	07/24/2017	4,959.01	4,959.01	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	UTILITIES - TREATMENT PLANT	08/23/2017	4,474.01	4,474.01	08/31/2017
Total 20-562000-03 UTILITIES - BLDGS/GROUNDS MAIN:					17,651.86	17,651.86	
20-564000-03 GARBAGE & REFUSE							
160650	PETERSON SANITATION INC	1072-0817	GARABAGE & REFUSE	08/01/2017	192.00	192.00	08/17/2017

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Total 20-564000-03 GARBAGE & REFUSE:					192.00	192.00	
21-546100-03 CONTRACT SERVICES							
160650	PETERSON SANITATION INC	1072-0817	CONTRACT SERVICES	08/01/2017	30,001.28	30,001.28	08/17/2017
Total 21-546100-03 CONTRACT SERVICES:					30,001.28	30,001.28	
21-546200-03 PUBLIC INFORMATION							
262064	VERNON PROMOTIONS	2181245 RI	KEEPIT CLIPS	08/11/2017	451.29	451.29	08/17/2017
Total 21-546200-03 PUBLIC INFORMATION:					451.29	451.29	
21-546300-03 OPERATING EXPENSES							
180906	REEDSBURG UTILITY	RUC082817	LAMP/BALLAST RECYCLING UV BULBS	08/28/2017	52.08	52.08	08/31/2017
190987	SHRED-IT USA LLC	8122800982	SHREDDING - CITY HALL	07/22/2017	59.40	59.40	08/03/2017
190987	SHRED-IT USA LLC	8122801439	SHREDDING - LIBRARY	07/22/2017	59.40	59.40	08/17/2017
190987	SHRED-IT USA LLC	8122801440	SHREDDING - PD	07/22/2017	59.40	59.40	08/17/2017
Total 21-546300-03 OPERATING EXPENSES:					230.28	230.28	
21-547100-03 GARBAGE & REFUSE (STICKERS)							
160650	PETERSON SANITATION INC	1072-0817	GARABAGE & REFUSE - STICKERS	08/01/2017	890.00	890.00	08/17/2017
Total 21-547100-03 GARBAGE & REFUSE (STICKERS):					890.00	890.00	
23-544500-03 STORM SEWER REPAIRS							
30262	CROELL, INC.	214183	4000 PSI	07/31/2017	409.50	409.50	08/17/2017
30262	CROELL, INC.	216822	4000 PSI	08/10/2017	220.00	220.00	08/17/2017
60300	JOHN DEER FINANCIAL	75331-82742-0	GAS USAGE - PW	08/14/2017	284.23	284.23	08/17/2017
130655	MEYER OIL COMPANY	685315	DIESEL	07/28/2017	1,005.89	1,005.89	08/03/2017
130655	MEYER OIL COMPANY	685596	DIESEL	08/28/2017	553.75	553.75	08/31/2017
Total 23-544500-03 STORM SEWER REPAIRS:					2,473.37	2,473.37	
23-544800-04 STORM SEWER PROJECTS (CIP)							
30262	CROELL, INC.	210930	4000 PSI	07/25/2017	126.00	126.00	08/17/2017
Total 23-544800-04 STORM SEWER PROJECTS (CIP):					126.00	126.00	
30-516110-03 LEGAL/BOND COUNSEL/ADMIN EXP							
262151	ASSOCIATED BANK GREEN BA	6937	WATERWORKS SYSTEM REVENUE BONDS SERIES 2014	08/11/2017	475.00	475.00	08/31/2017
Total 30-516110-03 LEGAL/BOND COUNSEL/ADMIN EXP:					475.00	475.00	
41-542600-03 TAXI CAB EXPENSES							
261225	F.D.S ENTERPRISES	FDS073117	MONTHLY CAB SERVICE	07/31/2017	18,070.31	18,070.31	08/03/2017
Total 41-542600-03 TAXI CAB EXPENSES:					18,070.31	18,070.31	
41-542600-04 TAXI CAB EXPENSES							
261620	ATLAS BUS SALES INC	INV#AR927	2017 DODGE CARAVAN VIN#8557	07/31/2017	32,975.50	32,975.50	08/03/2017
261620	ATLAS BUS SALES INC	INV#AR928	2017 DODGE CARAVAN - VIN#8140	07/31/2017	32,975.50	32,975.50	08/03/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 41-542600-04 TAXI CAB EXPENSES:					65,951.00	65,951.00	
42-517110-03 AIRPORT UTILITIES, CELL PHONES							
10024	ALLIANT ENERGY/WP&L	4079272914-0	GAS - AIRPORT	07/27/2017	14.51	14.51	08/03/2017
10024	ALLIANT ENERGY/WP&L	5765710000-0	GAS - AIRPORT	07/25/2017	16.70	16.70	08/03/2017
10024	ALLIANT ENERGY/WP&L	5765710000-0	GAS - AIRPORT	08/25/2017	17.85	17.85	08/31/2017
180906	REEDSBURG UTILITY	28015-0717	TELEPHONE - AWOS STATION	07/20/2017	32.25	32.25	08/03/2017
180906	REEDSBURG UTILITY	28015-0817	TELEPHONE - AWOS STATION	08/20/2017	32.25	32.25	08/31/2017
180906	REEDSBURG UTILITY	52183-0717	INTERNET - DOT GPS STAT - AIRPORT	07/20/2017	74.95	74.95	08/03/2017
180906	REEDSBURG UTILITY	52183-0817	INTERNET - DOT GPS STAT - AIRPORT	08/20/2017	74.95	74.95	08/31/2017
180906	REEDSBURG UTILITY	9678-0717	TELEPHONE/INTERNET - AIRPORT	07/20/2017	113.49	113.49	08/03/2017
180906	REEDSBURG UTILITY	9678-0817	TELEPHONE/INTERNET - AIRPORT	08/20/2017	113.49	113.49	08/31/2017
Total 42-517110-03 AIRPORT UTILITIES, CELL PHONES:					490.44	490.44	
42-545300-03 AIRPORT OPERATING (FBO)							
10024	ALLIANT ENERGY/WP&L	1266040000-0	GAS - AIRPORT	08/11/2017	13.75	13.75	08/31/2017
262918	REEDSBURG AVIATION	33	MISC AIRPORT TOM PARKER	08/13/2017	70.00	70.00	08/17/2017
262918	REEDSBURG AVIATION	RA-0917	AIRPORT MANAGEMENT	08/29/2017	3,400.00	3,400.00	08/31/2017
180905	REEDSBURG UTILITY	RUC 0717	AIRPORT	07/24/2017	712.41	712.41	08/03/2017
180905	REEDSBURG UTILITY	RUC 0817	AIRPORT	08/23/2017	747.05	747.05	08/31/2017
190980	SERVICE ELECTRIC	17658	HANGAR DOOR BROKEN CONTROL SWITCH - AIRPORT	08/01/2017	111.00	111.00	08/17/2017
Total 42-545300-03 AIRPORT OPERATING (FBO):					5,054.21	5,054.21	
42-545350-03 AIRPORT FUEL							
262976	ARROW ENERGY	81873	PHILLIPS AVGAS - AIRPORT	08/25/2017	11,886.55	11,886.55	08/31/2017
Total 42-545350-03 AIRPORT FUEL:					11,886.55	11,886.55	
45-521400-03 K-9 EXPENSES							
110552	KRUEGER PRINTING, INC	20734	POSTCARDS - ZENA HEAT STROKE - PD	07/10/2017	190.00	190.00	08/17/2017
Total 45-521400-03 K-9 EXPENSES:					190.00	190.00	
48-554100-03 TRIATHLON OPERATING EXPENSES							
30190	CHECKERED FLAG, LLC	15043	SHIRTS, SCREENS 2017 TRIATHLON	08/01/2017	1,545.50	1,545.50	08/17/2017
262622	JASON MARTEN PHOTOGRAPH	JMP080417	2017 TRIATHLON PHOTOGRAPHY	08/04/2017	400.00	400.00	08/31/2017
262858	JENNY SCHNEIDER	JS082317	REIMBURSEMENT ITEMS PURCHASED FOR TRIATHLON 8/17	08/23/2017	33.04	33.04	08/31/2017
263058	RACEWORKS TIMING LLC	2017073001	SMALL TRIATHLON PACKAGE	07/26/2017	376.00	376.00	08/17/2017
262609	ROBIN MEISTER	RM08012017	REIMBURSEMENT FOR TRIATHLON EXPENSES FOR AWARDS	08/01/2017	347.12	347.12	08/03/2017
Total 48-554100-03 TRIATHLON OPERATING EXPENSES:					2,701.66	2,701.66	
48-554500-03 Disconsin Disc Golf Expenses							
180890	REEDSBURG TRUE VALUE	800027-0717	SUPPLIES	07/25/2017	322.75	322.75	08/17/2017
Total 48-554500-03 Disconsin Disc Golf Expenses:					322.75	322.75	

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52-553400-03 FIREWORKS EXPENSE							
180844	2ND STREET MARKET	0004783	FOOD, ICE FOR FREEDOM FEST 2017	07/04/2017	937.87	937.87	08/31/2017
30190	CHECKERED FLAG, LLC	14940	NEON YELLOW SHIRTS - FREEDOM FEST	06/28/2017	189.00	189.00	08/03/2017
40295	DOROWS SEPTIC TANK SERVI	284332	PORTABLE TOILET RENTAL FREEDOM FEST	07/17/2017	420.00	420.00	08/03/2017
261787	KRUEGER PYROTECHNICS	2497	2017 FIREWORKS DISPLAY BALANCE	08/19/2017	4,750.00	4,750.00	08/31/2017
180890	REEDSBURG TRUE VALUE	800027-0717	SUPPLIES	07/25/2017	22.99	22.99	08/17/2017
Total 52-553400-03 FIREWORKS EXPENSE:					6,319.86	6,319.86	
56-551300-03 LIBRARY OPERATING							
180844	2ND STREET MARKET	214351	programming - SLP FUNDS - R. READERS	07/10/2017	32.85	32.85	08/03/2017
180844	2ND STREET MARKET	355792	SUPPLIES - FOL FUNDS	07/11/2017	8.73	8.73	08/03/2017
180844	2ND STREET MARKET	357176	programming - SLP FUNDS - TEEN & FAMILY PROGRAMS	07/14/2017	29.06	29.06	08/03/2017
180844	2ND STREET MARKET	359230	programming - SLP FUNDS - TEEN/DISCOVERY/FAM FUN	07/19/2017	37.19	37.19	08/03/2017
180844	2ND STREET MARKET	361366	programming - SLP FUNDS - R. READERS	07/24/2017	5.99	5.99	08/03/2017
180844	2ND STREET MARKET	361665	programming - TITLES & TEA	07/25/2017	6.09	6.09	08/03/2017
20070	BAKER & TAYLOR	2032990928	Books	07/05/2017	13.92	13.92	08/31/2017
20070	BAKER & TAYLOR	2032992341	Books	07/03/2017	1,026.55	1,026.55	08/31/2017
20070	BAKER & TAYLOR	2033012539	Books	07/11/2017	83.59	83.59	08/31/2017
20070	BAKER & TAYLOR	2033040351	Books	07/25/2017	191.54	191.54	08/31/2017
20070	BAKER & TAYLOR	2033075752	Books	08/09/2017	362.21	362.21	08/31/2017
20070	BAKER & TAYLOR	5014616692	Books	06/28/2017	147.64	147.64	08/31/2017
30174	CENTER POINT LARGE PRINT	1469499	Large Print Books	05/01/2017	265.44	265.44	08/31/2017
30174	CENTER POINT LARGE PRINT	1486356	Large Print Books	07/01/2017	272.64	272.64	08/03/2017
30174	CENTER POINT LARGE PRINT	1494709	Large Print Books	08/01/2017	272.64	272.64	08/31/2017
40270	DEMCO, INC	6184157	Supplies - Library/Processing	08/09/2017	630.62	630.62	08/31/2017
262630	DINERS CLUB COMMERCIAL	4776-0717	BOOKS & SUPPLIES	07/28/2017	832.23	832.23	08/11/2017
70300	GALE	60832746	Large Print Books	07/05/2017	55.48	55.48	08/03/2017
70300	GALE	60833218	Large Print Books	07/05/2017	26.99	26.99	08/03/2017
70300	GALE	60847320	Large Print Books	07/07/2017	83.97	83.97	08/03/2017
70300	GALE	60847792	Large Print Books	07/07/2017	113.96	113.96	08/03/2017
70300	GALE	60848781	Large Print Books	07/07/2017	47.23	47.23	08/03/2017
70300	GALE	60848936	Large Print Books	07/07/2017	49.48	49.48	08/03/2017
70300	GALE	60882232	Large Print Books	07/14/2017	65.22	65.22	08/31/2017
70300	GALE	60904282	Large Print Books	07/19/2017	60.72	60.72	08/31/2017
70300	GALE	60911456	Large Print Books	07/20/2017	69.72	69.72	08/03/2017
70300	GALE	60912241	Large Print Books	07/20/2017	24.74	24.74	08/03/2017
70300	GALE	60964031	Large Print Books	08/02/2017	56.98	56.98	08/31/2017
70300	GALE	60964362	Large Print Books	08/02/2017	110.96	110.96	08/31/2017
70300	GALE	60978383	Large Print Books	08/04/2017	50.23	50.23	08/31/2017
70300	GALE	60978600	Large Print Books	08/04/2017	46.48	46.48	08/31/2017
60335	GORDON FLESCH CO INC	11931474	COPY MACHINE - 6/7/2017-7/6/2017 - LIBRARY	06/17/2017	379.33	379.33	08/03/2017
60335	GORDON FLESCH CO INC	11959827	COPY MACHINE -07/7/2017-08/6/2017- LIBRARY	07/17/2017	375.49	375.49	08/03/2017
60335	GORDON FLESCH CO INC	11989463	COPIERS 8/7 - 9/6/2017 - & COPIES TO 8/4/17	08/17/2017	404.23	404.23	08/31/2017
263069	HEARTLAND COMMUNICATION	2017053022	BOOK	07/10/2017	20.00	20.00	08/03/2017
80480	HOLIDAY WHOLESALE INC	8298094	POPCORN & SUPPLIES FOR TEEN LOCK-IN/PROGRAMMING	08/01/2017	61.70	61.70	08/03/2017
90510	INGRAM	99140453	Books	07/03/2017	792.80	792.80	08/03/2017
90510	INGRAM	99168308	Books	07/05/2017	126.04	126.04	08/03/2017
90510	INGRAM	99276330	Books	07/13/2017	147.40	147.40	08/03/2017
90510	INGRAM	99521795	Books	07/31/2017	195.84	195.84	08/31/2017
262162	JOLEEN CLARK	201707241	PROGRAMMING REIMBURSEMENT - ADULTS AT				

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			PLAY 8/7	07/24/2017	28.47	28.47	08/03/2017
262162	JOLEEN CLARK	201707242	PROGRAMMING REIMBURSEMENT - SLP FUNDS	07/24/2017	23.92	23.92	08/03/2017
110539	KAPCO-KENT ADHESIVE PROD	1329026	SUPPLIES - PROCESSING	07/18/2017	233.31	233.31	08/31/2017
110551	KRUEGER OFFICE SUPPLIES	77543	OFFICE SUPPLIES	08/01/2017	185.00	185.00	08/03/2017
130635	MANUFACTURERS NEWS INC	30562500-17	Books- WISCONSIN MANUFACTURERS REGISTER	07/18/2017	161.90	161.90	08/03/2017
130636	MARIS ASSOCIATES	1129	Books	04/21/2017	191.34	191.34	08/31/2017
261241	NEW YORK TIMES	818461410-07	SUBSCRIPTION RENEWAL	07/16/2017	700.00	700.00	08/03/2017
262836	PIZZA HUT	223473	SLF FUNDS - TEEN LOCK IN	08/04/2017	142.60	142.60	08/31/2017
170500	QUILL CORPORATION	8622736	Supplies	07/28/2017	71.13	71.13	08/31/2017
170500	QUILL CORPORATION	8751140	Supplies	08/07/2017	11.57	11.57	08/31/2017
170500	QUILL CORPORATION	8840930	Supplies	08/07/2017	109.44	109.44	08/31/2017
180791	RECORDED BOOKS INC	75563419	AV- BOOKS ON CD	07/12/2017	297.00	297.00	08/03/2017
180845	REEDSBURG INDEPENDENT	201707	SUBSCRIPTION - 1 YR	07/07/2017	44.00	44.00	08/03/2017
180881	REEDSBURG TIMES PRESS	19000178403-	52 WEEK SUBSCRIPTION	07/04/2017	37.95	37.95	08/03/2017
180906	REEDSBURG UTILITY	20304-0717	TELEPHONE/INTERNET - LIBRARY	07/20/2017	654.89	654.89	08/03/2017
180906	REEDSBURG UTILITY	2034-0817	TELEPHONE/INTERNET - LIBRARY	08/20/2017	655.19	655.19	08/31/2017
180908	REGENT BOOK COMPANY	55327	Books	07/12/2017	16.96	16.96	08/31/2017
261589	SILENT SPORTS MAGAZINE	2404043-17	SUBSCRIPTON RENEWAL - 2 YEARS	08/01/2017	41.95	41.95	08/03/2017
70374	SYNCHRONY BANK/AMAZON	201708	DVD, CD & BOOKS, SUPPLIES	07/31/2017	857.72	857.72	08/03/2017
70374	SYNCHRONY BANK/AMAZON	20175109	AV- DVD/CD, SUPPLIES	08/25/2017	626.28	626.28	08/31/2017
263033	TURNER WATERCARE	8120	FOL FUNDS - SUPPLIES	06/30/2017	30.50	30.50	08/03/2017
263033	TURNER WATERCARE	812008	FOL FUNDS - WATER	07/31/2017	22.50	22.50	08/31/2017
261878	WISCONSIN DPI WLA	201708	SMK DIRECTOR RECERTIFICATION - 2017-2022	08/25/2017	50.00	50.00	08/31/2017
Total 56-551300-03 LIBRARY OPERATING:					12,777.54	12,777.54	
68-516110-03 LEGAL FEES							
120585	LAROWE GERLACH TAGGERT	INV#302	TAX INCREMENT DISTRICT = 68	07/31/2017	294.50	294.50	08/17/2017
Total 68-516110-03 LEGAL FEES:					294.50	294.50	
70-517100-03 CITY HALL EQUIP.(ADMIN/COMDEV)							
120605	LORRAINES INC	10337916	WIRELESS MOUSE - CITY HALL	07/07/2017	34.98	34.98	08/17/2017
Total 70-517100-03 CITY HALL EQUIP.(ADMIN/COMDEV):					34.98	34.98	
70-523100-03 FIRE VEHICLES & EQUIPMENT							
262630	DINERS CLUB COMMERCIAL	7650-0717	TRUCK ACCESSORIES	07/28/2017	1,514.00	1,514.00	08/11/2017
261323	POINTON COMMUNICATIONS	22743	5 WATT VHF FIRESAFE CMD, BATT, ANT & BELT CLIP, SPEAKER MICOPHONE, CHARGER - FIRE	08/03/2017	1,469.50	1,469.50	08/31/2017
Total 70-523100-03 FIRE VEHICLES & EQUIPMENT:					2,983.50	2,983.50	
70-542600-03 IT SYSTEMS GENERAL FUND							
261578	AVENET, LLC	41142	GOVOFFICE ANNUAL SERVICE	07/28/2017	800.00	800.00	08/03/2017
20094	CONCENTRIC INTEGRATION	0193840	DELL LATITUDE E5470 14" NOTEBOOK - CITY HALL	07/20/2017	917.58	917.58	08/03/2017
20094	CONCENTRIC INTEGRATION	0194026	2017 SUPPORT SERVICES	08/11/2017	9,800.00	9,800.00	08/17/2017
262641	ELECTION SYSTEMS & SOFTW	1014147	ELECTION FIRMWARE LICENSE & HARDWARE LICENSE	08/07/2017	470.00	470.00	08/17/2017
261269	LENNY'S HEATING & AIR COND	LHAC072117	HEAT PUMP PD COMPUTER ROOM	07/21/2017	3,600.00	3,600.00	08/03/2017
261269	LENNY'S HEATING & AIR COND	LHAC072117	LABOR IT ROOM	07/21/2017	400.00	400.00	08/03/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 70-542600-03 IT SYSTEMS GENERAL FUND:					15,987.58	15,987.58	
75-517100-03 MUNICIPAL CAMPUS							
261269	LENNY'S HEATING & AIR COND	LHAC081117	PARTS - FIRE	08/11/2017	275.00	275.00	08/17/2017
261269	LENNY'S HEATING & AIR COND	LHAC081117	LABOR - FIRE	08/11/2017	255.00	255.00	08/17/2017
262511	S.R. BOWDEN ACOUSTICAL, LL	0765	CEILING & LIGHTS - FIRE	08/06/2017	8,600.00	8,600.00	08/17/2017
Total 75-517100-03 MUNICIPAL CAMPUS:					9,130.00	9,130.00	
75-543100-03 STREET RECONSTRUCTION							
263088	ALICE G VANDEWATER TRUST	VANDEWATE	TEMPORARY LIMITED EASEMENT	08/28/2017	450.00	450.00	08/31/2017
263089	ANN M CORNWELL	CORNWELL08	TEMPORARY LIMITED EASEMENT	08/28/2017	200.00	200.00	08/31/2017
262711	DANE COUNTY TITLE COMPAN	141450	SOUTH DEWEY AVENUE LETTER REPORT	05/16/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141452	SOUTH DEWEY AVENUE LETTER REPORT	05/16/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141483	SOUTH DEWEY AVENUE LETTER REPORT	05/16/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141493	SOUTH DEWEY AVENUE LETTER REPORT	05/16/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141506	SOUTH DEWEY AVENUE LETTER REPORT	05/16/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141510	SOUTH DEWEY AVENUE LETTER REPORT	05/16/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141529	SOUTH DEWEY AVENUE LETTER REPORT	05/16/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141625	SOUTH DEWEY AVENUE LETTER REPORT	05/18/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141636	SOUTH DEWEY AVENUE LETTER REPORT	05/18/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	141637	SOUTH DEWEY AVENUE LETTER REPORT	05/16/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142097	SOUTH DEWEY AVENUE LETTER REPORT	05/30/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142101	SOUTH DEWEY AVENUE LETTER REPORT	05/30/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142149	SOUTH DEWEY AVENUE LETTER REPORT	05/31/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142165	SOUTH DEWEY AVENUE LETTER REPORT	05/31/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142172	SOUTH DEWEY AVENUE LETTER REPORT	05/31/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142181	SOUTH DEWEY AVENUE LETTER REPORT	05/31/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142202	SOUTH DEWEY AVENUE LETTER REPORT	06/01/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142229	SOUTH DEWEY AVENUE LETTER REPORT	06/01/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142257	SOUTH DEWEY AVENUE LETTER REPORT	06/01/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142273	SOUTH DEWEY AVENUE LETTER REPORT	06/01/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142285	SOUTH DEWEY AVENUE LETTER REPORT	06/01/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142330	SOUTH DEWEY AVENUE LETTER REPORT	06/02/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142342	SOUTH DEWEY AVENUE LETTER REPORT	06/02/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142376	SOUTH DEWEY AVENUE LETTER REPORT	06/05/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142380	SOUTH DEWEY AVENUE LETTER REPORT	06/05/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142391	SOUTH DEWEY AVENUE LETTER REPORT	06/05/2017	75.00	75.00	08/17/2017
262711	DANE COUNTY TITLE COMPAN	142403	SOUTH DEWEY AVENUE LETTER REPORT	06/05/2017	75.00	75.00	08/17/2017
263094	DCL RENTALS, LLC	DCLRENTALS	TEMORARY LIMITED EASEMENT S DEWEY	08/30/2017	675.00	675.00	08/31/2017

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
263090	ELAINE STUBBELFIELD	STUBBELFIEL	TEMPORARY LIMITED EASEMENT	08/28/2017	400.00	400.00	08/31/2017
261638	GREG SCHMIDT	SCHMIDT0828	TEMPORARY LIMITED EASEMENT	08/28/2017	200.00	200.00	08/31/2017
80470	HILLS WIRING INC	70442	SIGNAL AT DEWEY	08/21/2017	730.00	730.00	08/31/2017
263075	JEREMY SCHYVINCK	JS081417	25 BALES OF STRAW	08/14/2017	75.00	75.00	08/17/2017
263091	JESSIE L HOMPERTZ	HOMPERTZ08	TEMPORARY LIMITED EASEMENT	08/28/2017	250.00	250.00	08/31/2017
263092	LYNN R CLARK	CLARK0817	TEMORARY LIMITED EASEMENT S DEWEY	08/30/2017	250.00	250.00	08/31/2017
130612	MSA PROFESSIONAL SERVICE	R02068011.0-2	S DEWEY AVE ACQUISITIONS	08/08/2017	7,085.00	7,085.00	08/17/2017
263083	NANCY L STINGLEY	STINGLEY082	TEMPORARY LIMITED EASEMENT	08/28/2017	200.00	200.00	08/31/2017
263082	NORDIC EQUITY, LLC	NORDIC08281	TEMPORARY LIMITED EASEMENT	08/28/2017	200.00	200.00	08/31/2017
263084	NUK USA LLC	NUK082817	TEMPORARY LIMITED EASEMENT	08/28/2017	200.00	200.00	08/31/2017
263087	PHILLIP E HESS	HESS082817	TEMPORARY LIMITED EASEMENT	08/28/2017	200.00	200.00	08/31/2017
261190	RAY ZOBEL & SONS INC	43598	BACKHOE, GRAVEL, COMPACTOR 19TH STREET	08/01/2017	15,764.83	15,764.83	08/17/2017
261190	RAY ZOBEL & SONS INC	43599	BACKHOE ERNSTMEYER	08/01/2017	675.00	675.00	08/17/2017
261190	RAY ZOBEL & SONS INC	43600	BACKHOE RIDGE ST	08/01/2017	1,755.00	1,755.00	08/17/2017
261190	RAY ZOBEL & SONS INC	43601	ROAD GRAVEL NISHAN PARK	08/01/2017	16,365.74	16,365.74	08/17/2017
263093	REEDSBURG ON THE MOVE, L	REEDSBURG	TEMORARY LIMITED EASEMENT S DEWEY	08/30/2017	200.00	200.00	08/31/2017
263086	RENEE E LUND	LUND082817	TEMPORARY LIMITED EASEMENT	08/28/2017	300.00	300.00	08/31/2017
261351	RENNHACK CONSTRUCTION C	1058	CURB & GUTTER CONTRACT A	08/17/2017	63,147.75	63,147.75	08/31/2017
201025	TAPCO	I5474486	SIGNAL AT DEWEY	08/21/2017	10,548.00	10,548.00	08/31/2017
221070	VIERBICHER ASSOCIATES, INC	00002-170151	SANITARY SEWER, STORM SEWER, WATER SERVICES STAKING	07/17/2017	2,002.50	2,002.50	08/03/2017
221070	VIERBICHER ASSOCIATES, INC	00023	SOUTH DEWEY AVE RECONSTRUCTION	07/17/2017	6,000.00	6,000.00	08/03/2017
263085	WISCONSIN DEPARTMENT OF	WDMA082817	TEMPORARY LIMITED EASEMENT	08/28/2017	250.00	250.00	08/31/2017
261402	ZIEGLER INVESTMENTS LLC	ZIEGLER0828	TEMPORARY LIMITED EASEMENT	08/28/2017	200.00	200.00	08/31/2017
Total 75-543100-03 STREET RECONSTRUCTION:					130,348.82	130,348.82	
75-595050-03 1% ART IN PUBLIC PLACES TR OUT							
262630	DINERS CLUB COMMERCIAL	2556-0717	ARTS WI MEMBERSHIP	07/28/2017	75.00	75.00	08/11/2017
Total 75-595050-03 1% ART IN PUBLIC PLACES TR OUT:					75.00	75.00	
90-556100-03 CHAMBER OF COMMERCE (70%)							
180804	REEDSBURG AREA CHAMBER	2ND QTR ROO	2ND QTR ROOM TAX 2017	08/01/2017	17,872.05	17,872.05	08/03/2017
Total 90-556100-03 CHAMBER OF COMMERCE (70%):					17,872.05	17,872.05	
90-564200-03 SPECIAL EVENT GRANT (30%)							
262076	WORMFARM INSTITUTE	WORM081017	SPECIAL EVENT GRANT	08/10/2017	1,500.00	1,500.00	08/17/2017
Total 90-564200-03 SPECIAL EVENT GRANT (30%):					1,500.00	1,500.00	
Grand Totals:					705,839.74	705,839.74	

Vendor No	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid

Dated: _____

Mayor: _____

Operator License Application

(Pursuant to Reedsburg Ordinance, Section 12.01)

☒ New ☐ Renewal ☐ Provisional - $15.00 ☒ Operator Fee - $50.00 Paid 08-29-17 ☐ Operator Fee - $25.00 *[eff. July of even-numbered years]*

Office Use Only	License # 36226	Provisional #	Fee Is Non-Refundable

Filling out your application

- An Operator License is a privilege, not a right. **Any false answers or omissions may result in the denial of your application.**
- This application must be filled out accurately and completely.
- If you have any doubt as to whether to include the facts of a specific incident it is recommended that you disclose the information.
- If you are unsure about how to respond to any questions on this form, check with the City Clerk for clarification.
- Your application will not be processed until you deal with outstanding warrants.
- You can obtain information regarding your arrest and conviction record from the police department, the court with which you interacted, or the Wisconsin Circuit Court Access website at www.wcca.wicourts.gov/index.xsl (CCAP *may not provide a comprehensive list of ALL arrests and convictions*).

Review of your application

- The Reedsburg Police Department will perform a background check to verify that the information you have provided is complete and accurate.
- If there are concerns about your arrest and/or conviction record as it relates to your application, or if it appears that you falsified or omitted information from your application, you may be called to appear before the Ordinance Committee.
- If you are asked to appear but choose not to do so, your application may be denied.
- *Meetings of the Ordinance Committee are open to the public.*

Last Name	First Name	M.I.	E-Mail Address
Ackerman	Angie	D	gabigail71@hotmail.com

Residence: Street Address	City	State	Zip
450 main st	Loganville	WI	53943

Phone	Date of Birth	Birth Place (City, State)	Race	Sex	Height	Weight	Hair	Eyes
608 415 8289		Viroqua, WI	W	F	5 2	190	Br	Br

Driver's License Number (State & Number)	Place of Employment	Contact Person & phone number
WI	Viking Village, INC	Stacy Nachreiner 608-524-6108

Other names, aliases or birth dates ever used

Christopherson; Salzman; turns

Cities and States lived in since age 18, including where you now reside:	From:	To:
WI — Loganville	2011	Current
WI - Portage, Reedsburg	2009	2011
FL - orlando area	2008	2009
WI - Reedsburg, Elroy, Baraboo	1999	2008
FL - Orlando area	1989	1999

Indicate whether you are a U.S. Citizen, U.S. Alien, or Temporary Resident

☒ U.S. Citizen ☐ Alien ☐ Temporary Resident (employment number)

Arrest and Conviction Record

Since your 17th birthday, have you ever been convicted of a felony or misdemeanor? (Including criminal traffic offenses)	☐ Yes	☒ No
As a juvenile, were you ever waived into adult court and convicted of a felony or misdemeanor?	☐ Yes	☒ No
Have you ever been convicted by a military court-martial?	☐ Yes	☒ No
Have you ever been convicted of disorderly conduct that involved violence against another person?	☐ Yes	☒ No

Continue on Reverse Side

List Any Pending Criminal Charges, Citations or Tickets

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
	N/A			

List All Criminal Convictions, Municipal/Ordinance Violations, Citations and Tickets (Excluding Parking Tickets)

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
2008	Portage, WI	Failure to yield at Stop sign	no	no

Application must be notarized.

The undersigned affirms that he/she made complete and true answers to each question and understands that his/her past record will become part of this application and that the applicant applying for an Operator License is a Wisconsin resident.

Subscribed and sworn before me

This 14th day of Aug, 20 17

Stacy Nachreine
Notary Public

Applicant's Signature

My Commission expires 8/17/18

Approved by the Common Council on _____ Initials _____

To be filled out by the Reedsburg Police Department

☐ Subject has no Criminal Arrest Record with either the Wisconsin State Crime Bureau of with the Reedsburg Police Department

☐ Files indicate that subject has the attached Criminal Arrest Record

Reedsburg Police Department Authorized Signature

9.1.17
Date

SERVERlicense.com

Wisconsin Responsible Beverage Seller Training

Angie Ackerman

has met all training requirements and successfully completed the above course and/or exam.

Certification Number: SL84539

Date of Completion: 08/10/2017

Kelly Bailey

Authorized Signature

ServerLicense.com is approved by the Wisconsin Department of Revenue and fully complies with statutes 125.04 and 125.17. Present this certificate to your local municipal clerk's office to receive your Operator's or Retail license.

Diversys Learning, Inc.
1101 Arrow Point Drive, Suite 302
Cedar Park, TX 78613

Operator License Application

(Pursuant to Reedsburg Ordinance, Section 12.01)

☒ New ☐ Renewal ☐ Provisional - $15.00 ☒ Operator Fee - $50.00 Paid 08-29-17 ☐ Operator Fee - $25.00 [eff. July of even-numbered years]

Office Use Only	License # 3625	Provisional #	Fee Is Non-Refundable

Filling out your application

- An Operator License is a privilege, not a right. **Any false answers or omissions may result in the denial of your application.**
- This application must be filled out accurately and completely.
- If you have any doubt as to whether to include the facts of a specific incident it is recommended that you disclose the information.
- If you are unsure about how to respond to any questions on this form, check with the City Clerk for clarification.
- Your application will not be processed until you deal with outstanding warrants.
- You can obtain information regarding your arrest and conviction record from the police department, the court with which you interacted, or the Wisconsin Circuit Court Access website at www.wcca.wicourts.gov/index.xsl (CCAP *may not provide a comprehensive list of ALL arrests and convictions*).

Review of your application

- The Reedsburg Police Department will perform a background check to verify that the information you have provided is complete and accurate.
- If there are concerns about your arrest and/or conviction record as it relates to your application, or if it appears that you falsified or omitted information from your application, you may be called to appear before the Ordinance Committee.
- If you are asked to appear but choose not to do so, your application may be denied.
- *Meetings of the Ordinance Committee are open to the public.*

Last Name	First Name	M.I.	E-Mail Address
Thomas	Jennifer	R	

Residence: Street Address	City	State	Zip
712 South Preston Ave #104	Reedsburg	WI	53959

Phone	Date of Birth	Birth Place (City, State)	Race	Sex	Height	Weight	Hair	Eyes
495-2904		Elgin, IL	White	F	5'6	175	Brown	Brown

Driver's License Number (State & Number)	Place of Employment	Contact Person & phone number
	Viking Express mart	Val Hoefs 524-5544

Other names, aliases or birth dates ever used

Cities and States lived in since age 18, including where you now reside:	From:	To:
Reedsburg, WI	2003	Current

Indicate whether you are a U.S. Citizen, U.S. Alien, or Temporary Resident
☒ U.S. Citizen ☐ Alien ☐ Temporary Resident (employment number)

Arrest and Conviction Record

Since your 17th birthday, have you ever been convicted of a felony or misdemeanor? (Including criminal traffic offenses)	☐ Yes	☒ No
As a juvenile, were you ever waived into adult court and convicted of a felony or misdemeanor?	☐ Yes	☒ No
Have you ever been convicted by a military court-martial?	☐ Yes	☒ No
Have you ever been convicted of disorderly conduct that involved violence against another person?	☐ Yes	☒ No

Continue on Reverse Side

List Any Pending Criminal Charges, Citations or Tickets

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A

List All Criminal Convictions, Municipal/Ordinance Violations, Citations and Tickets (Excluding Parking Tickets)

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A

Application must be notarized.

The undersigned affirms that he/she made complete and true answers to each question and understands that his/her past record will become part of this application and that the applicant applying for an Operator License is a Wisconsin resident.

Subscribed and sworn before me

This 24 day of Aug, 20 17

Pamela R. C

Notary Public

Jennifer Thomas

Applicants Signature

My Commission expires 8-17-18

Approved by the Common Council on _____ Initials _____

To be filled out by the Reedsburg Police Department

- ☐ Subject has no Criminal Arrest Record with either the Wisconsin State Crime Bureau of with the Reedsburg Police Department
- ☐ Files indicate that subject has the attached Criminal Arrest Record

Reedsburg Police Department Authorized Signature

9.1.17

Date

SERVERlicense.com

Wisconsin Responsible Beverage Seller Training

Jennifer Thomas

has met all training requirements and successfully completed the above course and/or exam.

Certification Number: SL84488

Date of Completion: 08/08/2017

Kelly Bailey

Authorized Signature

ServerLicense.com is approved by the Wisconsin Department of Revenue and fully complies with statutes 125.04 and 125.17. Present this certificate to your local municipal clerk's office to receive your Operator's or Retail license.

Diversys Learning, Inc.
1101 Arrow Point Drive, Suite 302
Cedar Park, TX 78613

Operator License Application

(Pursuant to Reedsburg Ordinance, Section 12.01)

☒ New ☐ Renewal ☐ Provisional - $15.00 ☒ Operator Fee - $50.00 ☐ Operator Fee - $25.00 [eff. July of even-numbered years]

Paid 8-29-17

Office Use Only	License # 3627	Provisional #	Fee Is Non-Refundable

Filling out your application

- An Operator License is a privilege, not a right. **Any false answers or omissions may result in the denial of your application.**
- This application must be filled out accurately and completely.
- If you have any doubt as to whether to include the facts of a specific incident it is recommended that you disclose the information.
- If you are unsure about how to respond to any questions on this form, check with the City Clerk for clarification.
- Your application will not be processed until you deal with outstanding warrants.
- You can obtain information regarding your arrest and conviction record from the police department, the court with which you interacted, or the Wisconsin Circuit Court Access website at www.wcca.wicourts.gov/index.xsl (CCAP *may not provide a comprehensive list of ALL arrests and convictions*).

Review of your application

- The Reedsburg Police Department will perform a background check to verify that the information you have provided is complete and accurate.
- If there are concerns about your arrest and/or conviction record as it relates to your application, or if it appears that you falsified or omitted information from your application, you may be called to appear before the Ordinance Committee.
- If you are asked to appear but choose not to do so, your application may be denied.
- *Meetings of the Ordinance Committee are open to the public.*

Last Name	First Name	M.I.	E-Mail Address
Klemm	McKayla	L	KaylalynnKlemm@gmail.com

Residence: Street Address	City	State	Zip
235 N. Oak Street	Reedsburg	Wi	53959

Phone	Date of Birth	Birth Place (City, State)	Race	Sex	Height	Weight	Hair	Eyes
(608)-546-7708		Mauston, Wi	White	F	4'11	133	Blonde	Green

Driver's License Number (State & Number)	Place of Employment	Contact Person & phone number
	Viking Liquor	TRAVIS KLEMM 608-524-3880

Other names, aliases or birth dates ever used

N/A

Cities and States lived in since age 18, including where you now reside:	From:	To:
Rock Springs, Wi	'07	'16
Reedsburg	'16	'17

Indicate whether you are a U.S. Citizen, U.S. Alien, or Temporary Resident

☒ U.S. Citizen ☐ Alien ☐ Temporary Resident (employment number)

Arrest and Conviction Record

Since your 17th birthday, have you ever been convicted of a felony or misdemeanor? (Including criminal traffic offenses)	☐ Yes	☒ No
As a juvenile, were you ever waived into adult court and convicted of a felony or misdemeanor?	☐ Yes	☒ No
Have you ever been convicted by a military court-martial?	☐ Yes	☒ No
Have you ever been convicted of disorderly conduct that involved violence against another person?	☐ Yes	☒ No

Continue on Reverse Side

List Any Pending Criminal Charges, Citations or Tickets

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
	N/A			

List All Criminal Convictions, Municipal/Ordinance Violations, Citations and Tickets (Excluding Parking Tickets)

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
	N/A			

Application must be notarized.

The undersigned affirms that he/she made complete and true answers to each question and understands that his/her past record will become part of this application and that the applicant applying for an Operator License is a Wisconsin resident.

Subscribed and sworn before me

This 18 day of Aug, 20 17

Pamela M. Cy
Notary Public

McKaya Klemm
Applicants Signature

My Commission expires 8-17-18

Approved by the Common Council on _____ Initials _____

To be filled out by the Reedsburg Police Department

☑ Subject has no Criminal Arrest Record with either the Wisconsin State Crime Bureau of with the Reedsburg Police Department

☐ Files indicate that subject has the attached Criminal Arrest Record

CMB
Reedsburg Police Department Authorized Signature

9-1-17
Date

SERVERlicense.com

Wisconsin Responsible Beverage Seller Training

Mckayla Klemm

has met all training requirements and successfully completed the above course and/or exam.

Certification Number: SL84571

Date of Completion: 08/11/2017

Kelly Bailey

Authorized Signature

ServerLicense.com is approved by the Wisconsin Department of Revenue and fully complies with statutes 125.04 and 125.17. Present

Diversys Learning, Inc.

$65

Operator License Application

(Pursuant to Reedsburg Ordinance, Section 12.01)

☒ New ☐ Renewal ☒ Provisional - $15.00 Pd ☒ Operator Fee - $50.00 Pd ☐ Operator Fee - $25.00 [eff. July of even-numbered years]

Office Use Only	License #	Provisional # 201700362 9	Fee Is Non-Refundable

Filling out your application

- An Operator License is a privilege, not a right. **Any false answers or omissions may result in the denial of your application.**
- This application must be filled out accurately and completely.
- If you have any doubt as to whether to include the facts of a specific incident it is recommended that you disclose the information.
- If you are unsure about how to respond to any questions on this form, check with the City Clerk for clarification.
- Your application will not be processed until you deal with outstanding warrants.
- You can obtain information regarding your arrest and conviction record from the police department, the court with which you interacted, or the Wisconsin Circuit Court Access website at www.wcca.wicourts.gov/index.xsl (CCAP *may not provide a comprehensive list of ALL arrests and convictions*).

Review of your application

- The Reedsburg Police Department will perform a background check to verify that the information you have provided is complete and accurate.
- If there are concerns about your arrest and/or conviction record as it relates to your application, or if it appears that you falsified or omitted information from your application, you may be called to appear before the Ordinance Committee.
- If you are asked to appear but choose not to do so, your application may be denied.
- *Meetings of the Ordinance Committee are open to the public.*

Last Name	First Name	M.I.	E-Mail Address
Martig	Jamie	L	

Residence: Street Address	City	State	Zip
E4218 Lake Rd	Hillpoint	Wi	53937

Phone	Date of Birth	Birth Place (City, State)	Race	Sex	Height	Weight	Hair	Eyes
608-986-222[illegible]	[illegible]	Madison Wi	W	F	52	170	BL	B

Driver's License Number	Place of Employment	Contact Person & phone number
[illegible]	Corner Pub	Shane 608-986-2226

Other names, aliases or birth dates ever used

Cities and States lived in since age 18, including where you now reside:	From:	To:
Black Earth Wi	Childhood	age 20
Mazomanie Wi	age 20	30's
Hillpoint	2015	Now

Indicate whether you are a U.S. Citizen, U.S. Alien, or Temporary Resident

☒ U.S. Citizen ☐ Alien ☐ Temporary Resident (employment number)

Arrest and Conviction Record

Since your 17th birthday, have you ever been convicted of a felony or misdemeanor? (Including criminal traffic offenses)	☐ Yes	☒ No
As a juvenile, were you ever waived into adult court and convicted of a felony or misdemeanor?	☐ Yes	☒ No
Have you ever been convicted by a military court-martial?	☐ Yes	☒ No
Have you ever been convicted of disorderly conduct that involved violence against another person?	☐ Yes	☒ No

Continue on Reverse Side

List Any Pending Criminal Charges, Citations or Tickets

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
	None			

List All Criminal Convictions, Municipal/Ordinance Violations, Citations and Tickets (Excluding Parking Tickets)

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
	None			

Application must be notarized.

The undersigned affirms that he/she made complete and true answers to each question and understands that his/her past record will become part of this application and that the applicant applying for an Operator License is a Wisconsin resident.

Subscribed and sworn before me
This 30th day of August, 20 17

Anita M. Young
Notary Public

Applicants Signature

My Commission expires 11-03-17

Approved by the Common Council on _____ Initials _____

To be filled out by the Reedsburg Police Department

☑ Subject has no Criminal Arrest Record with either the Wisconsin State Crime Bureau of with the Reedsburg Police Department

☐ Files indicate that subject has the attached Criminal Arrest Record

Reedsburg Police Department Authorized Signature

9-1-17
Date

SERVERlicense.com

Wisconsin Responsible Beverage Server Training

Jamie Martig

has met all training requirements and successfully completed the above course and/or exam.

Certification Number: SL84984

Date of Completion: 08/30/2017

Kelly Bailey

Authorized Signature

ServerLicense.com is approved by the Wisconsin Department of Revenue and fully complies with statutes 125.04 and 125.17. Present this certificate to your local municipal clerk's office to receive your Operator's or Retail license.

Diversys Learning, Inc.
1101 Arrow Point Drive, Suite 302
Cedar Park, TX 78613

Operator License Application

(Pursuant to Reedsburg Ordinance, Section 12.01)

☐ New ☐ Renewal ☐ Provisional - $15.00 ☒ Operator Fee - $50.00 PAID 8-30-17 ☐ Operator Fee - $25.00 *[eff. July of even-numbered years]*

Office Use Only License #2017003628 Provisional # **Fee Is Non-Refundable**

Filling out your application

- An Operator License is a privilege, not a right. **Any false answers or omissions may result in the denial of your application.**
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- Your application will not be processed until you deal with outstanding warrants.
- You can obtain information regarding your arrest and conviction record from the police department, the court with which you interacted, or the Wisconsin Circuit Court Access website at www.wcca.wicourts.gov/index.xsl (CCAP *may not provide a comprehensive list of ALL arrests and convictions*).

Review of your application

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- If you are asked to appear but choose not to do so, your application may be denied.
- *Meetings of the Ordinance Committee are open to the public.*

Last Name	First Name	M.I.	E-Mail Address
Minor	Kimberly	J	KSM@rucks.net

Residence: Street Address	City	State	Zip
2383 Doris Road	Reedsburg	WI	53959

Phone	Date of Birth	Birth Place (City, State)	Race	Sex	Height	Weight	Hair	Eyes
608-495-1015	[illegible]	Fridley, MN	white	F	5'8"	150	blonde	blue

Driver's License Number (State & Number)	Place of Employment	Contact Person & phone number
WI [illegible] 36	Kwik Trip #839	Brian Reichert 524-4440

Other names, aliases or birth dates ever used

Kimberly Gilbertson

Cities and States lived in since age 18, including where you now reside:	From:	To:
Reedsburg, WI	2001 2009	2006 Present
Isanti, MN	2006	2009
Ramsey, MN.	1998	2001
East Bethel, MN	1975	1998

Indicate whether you are a U.S. Citizen, U.S. Alien, or Temporary Resident

☒ U.S. Citizen ☐ Alien ☐ Temporary Resident (employment number)

Arrest and Conviction Record

Since your 17th birthday, have you ever been convicted of a felony or misdemeanor? (Including criminal traffic offenses)	☐ Yes	☒ No
As a juvenile, were you ever waived into adult court and convicted of a felony or misdemeanor?	☐ Yes	☒ No
Have you ever been convicted by a military court-martial?	☐ Yes	☒ No
Have you ever been convicted of disorderly conduct that involved violence against another person?	☐ Yes	☒ No

Continue on Reverse Side

List Any Pending Criminal Charges, Citations or Tickets

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?

List All Criminal Convictions, Municipal/Ordinance Violations, Citations and Tickets (Excluding Parking Tickets)

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
2016	Lake Delton	speeding	NO	NO

Application must be notarized.

The undersigned affirms that he/she made complete and true answers to each question and understands that his/her past record will become part of this application and that the applicant applying for an Operator License is a Wisconsin resident.

Subscribed and sworn before me
This 27th day of July, 2017

Rebecca J. Lee
Notary Public

RABECCA J. LEE NOTARY PUBLIC STATE OF WISCONSIN

Kimberly J Menor
Applicants Signature

My Commission expires 2-22-20

Approved by the Common Council on _____ Initials _____

To be filled out by the Reedsburg Police Department

☑ Subject has no Criminal Arrest Record with either the Wisconsin State Crime Bureau of with the Reedsburg Police Department

☐ Files indicate that subject has the attached Criminal Arrest Record

CMB
Reedsburg Police Department Authorized Signature

9.1.17
Date

WISCONSIN

SELLER / SERVER CERTIFICATION

Trainee Name: Kimberly Minor

Date of Completion: 03/13/2017

School Name: 360training.com, Inc.

Certification # WI-54771

I,_____

certify that the above named person successfully completed an approved Learn2Serve Seller/Server course.

COMPLIES WITH WISCONSIN STATUTES 125.04, 125.17, 134.66

learn2 serve

Corporate Headquarters
13801 Bainer Rd., Suite 100
Austin, Texas 78727
P: 800-442-1149

Operator License Application

(Pursuant to Reedsburg Ordinance, Section 12.01)

☐ New ☒ Renewal ☐ Provisional - $15.00 ☒ Operator Fee - $50.00 Pd 8-30-17 ☐ Operator Fee - $25.00 *[eff. July of even-numbered years]*

Office Use Only	License # 2385	Provisional #	Fee Is Non-Refundable

Filling out your application

- An Operator License is a privilege, not a right. **Any false answers or omissions may result in the denial of your application.**
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- If you have any doubt as to whether to include the facts of a specific incident it is recommended that you disclose the information.
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- If you are asked to appear but choose not to do so, your application may be denied.
- *Meetings of the Ordinance Committee are open to the public.*

Last Name	First Name	M.I.	E-Mail Address
Tourdot	Matthew	D	mcTourdot14@Gmail.com

Residence: Street Address	City	State	Zip
53701 Ableman Rd	Reedsburg	WI	53959

Phone	Date of Birth	Birth Place (City, State)	Race	Sex	Height	Weight	Hair	Eyes
608-432-1028	–	Reedsburg WI	White	Male	6'3'	270	BRO	Haz

Driver's License Number (State & Number)	Place of Employment	Contact Person & phone number
10	~~Sauk Co. Hwy Dept~~ Just 1	Denis Ryczek (608) 5240808 ~~(608) 355-4855~~

Other names, aliases or birth dates ever used

Cities and States lived in since age 18, including where you now reside:	From:	To:
Reedsburg WI	1977	Present

Indicate whether you are a U.S. Citizen, U.S. Alien, or Temporary Resident

☒ U.S. Citizen ☐ Alien ☐ Temporary Resident (employment number)

Arrest and Conviction Record

Since your 17th birthday, have you ever been convicted of a felony or misdemeanor? (Including criminal traffic offenses)	☐ Yes	☒ No
As a juvenile, were you ever waived into adult court and convicted of a felony or misdemeanor?	☐ Yes	☒ No
Have you ever been convicted by a military court-martial?	☐ Yes	☒ No
Have you ever been convicted of disorderly conduct that involved violence against another person?	☐ Yes	☒ No

Continue on Reverse Side

List Any Pending Criminal Charges, Citations or Tickets

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
		Na		

List All Criminal Convictions, Municipal/Ordinance Violations, Citations and Tickets (Excluding Parking Tickets)

Year	Location	Charge	At the time of incident were you under the influence of alcohol and/or other drugs?	Did the incident occur in or around an establishment that serves alcohol?
		Na		

Application must be notarized.

The undersigned affirms that he/she made complete and true answers to each question and understands that his/her past record will become part of this application and that the applicant applying for an Operator License is a Wisconsin resident.

Subscribed and sworn before me
This 30th day of August, 2017

Anita M. Young
Notary Public

My Commission expires 11-03-17

Matthew D Vandt
Applicants Signature

Approved by the Common Council on _____ Initials _____

To be filled out by the Reedsburg Police Department

☐ Subject has no Criminal Arrest Record with either the Wisconsin State Crime Bureau of with the Reedsburg Police Department
☐ Files indicate that subject has the attached Criminal Arrest Record

MB
Reedsburg Police Department Authorized Signature

9-1-17
Date

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE $ 10.00 Application Date: 8/16/17

☐ Town ☐ Village ☒ City of REEDSBURG County of SAUK

The named organization applies for: *(check appropriate box(es).)*

☑ A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

☐ A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning Oct 6 and ending Oct 15 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization *(check appropriate box)* → ☑ Bona fide Club N.P. ☐ Church ☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization ☐ Veteran's Organization ☐ Fair Association

(a) Name Wormfarm Institute

(b) Address 28 E MAIN ST *(Street)* ☐ Town ☐ Village ☐ City

(c) Date organized

(d) If corporation, give date of incorporation MAY 2000

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box: ☑

(f) Names and addresses of all officers:

President Blake Duren

~~Vice-President~~ Exec. Director – Donna Neuwirth

Secretary Jake Morrison

Treasurer Sarah Lloyd

(g) Name and address of manager or person in charge of affair: Donna Neuwirth

E7904 Brian Bluff Rd Reedsburg WI

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number 28 East MAIN ST – 2nd floor – Woolen Mill Gallery

(b) Lot Block

(c) Do premises occupy all or part of building? PART – Gallery – South 2nd floor

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover:

3. Name of Event

(a) List name of the event Fermentation Fest

(b) Dates of event OCT 6-8 and 13-15

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Wormfarm Institute *(Name of Organization)*

Officer *(Signature/date)* Officer *(Signature/date)*

Officer *(Signature/date)* Officer *(Signature/date)*

Date Filed with Clerk 8-22-17 Date Reported to Council or Board

Date Granted by Council License No. 23381

AT-315 (R. 6-16) Wisconsin Department of Revenue

Pd 8-22-17

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE $ 10.00 Application Date: 8/16/17

☐ Town ☐ Village ☒ City of REEDSBURG County of SAUK

The named organization applies for: *(check appropriate box(es).)*

☑ A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

☐ A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning Oct 6 and ending Oct 15 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization *(check appropriate box)* → ☒ Bona fide Club N.P. ☐ Church ☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization ☐ Veteran's Organization ☐ Fair Association

(a) Name Wormfarm Institute

(b) Address 28 E. MAIN ST. *(Street)* ☐ Town ☐ Village ☑ City

(c) Date organized

(d) If corporation, give date of incorporation MAY 2000

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box: ☑

(f) Names and addresses of all officers:

President Blake Duren

~~Vice-President~~ Executive Director – Donna Neuwirth

Secretary ~~Sarah Lloyd~~ Jake Morrison

Treasurer Sarah Lloyd

(g) Name and address of manager or person in charge of affair: Donna Neuwirth

E7904 Brian Bluff Rd Reedsburg WI 53959

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number 26 East MAIN ST – Dietz Designs

(b) Lot Block

(c) Do premises occupy all or part of building? ~~YES~~ NO – 1ST FLOOR

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover:

3. Name of Event

(a) List name of the event Fermentation Fest

(b) Dates of event Oct 6-8 and 13-15

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Wormfarm Institute *(Name of Organization)*

Officer _____ *(Signature/date)* Officer _____ *(Signature/date)*

Officer _____ *(Signature/date)* Officer _____ *(Signature/date)*

Date Filed with Clerk 8-22-17 Date Reported to Council or Board

Date Granted by Council License No. 2381

AT-315 (R. 6-16) Wisconsin Department of Revenue

Pd 8 22 17

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE $ 10.00 Application Date: 8/16/17

☐ Town ☐ Village ☒ City of REEDSBURG County of SAUK

The named organization applies for: *(check appropriate box(es).)*

☑ A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

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1. Organization *(check appropriate box)* → ☑ Bona fide Club N.P. ☐ Church ☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization ☐ Veteran's Organization ☐ Fair Association

(a) Name Wormfarm Institute

(b) Address 28 E Main St. Reedsburg WI
(Street) ☐ Town ☐ Village ☑ City

(c) Date organized

(d) If corporation, give date of incorporation MAY 2000

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box: ☑

(f) Names and addresses of all officers:

President Blake Duren

~~Vice-President~~ Exec. Director – Donna Newworth

Secretary Jake Morrison

Treasurer Sarah Lloyd

(g) Name and address of manager or person in charge of affair: Donna Newworth
E7904 Briar Bluff Rd Reedsburg WI

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number 146 Railroad St Reedsburg – WAREHOUSE ROW

(b) Lot Block

(c) Do premises occupy all or part of building? PART – 2nd floor & 1st Floor west

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover:

3. Name of Event

(a) List name of the event Fermentation Fest

(b) Dates of event OCT 6-8 and 13-15

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Wormfarm Institute
(Name of Organization)

Officer (Signature/date)

Officer [signature] (Signature/date)

Officer (Signature/date)

Officer (Signature/date)

Date Filed with Clerk 8-22-17

Date Reported to Council or Board

Date Granted by Council

License No. 2381

AT-315 (R. 6-16) Wisconsin Department of Revenue

PD 8-22-17

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE $ 10.00 Application Date: 8/16/17

☐ Town ☐ Village ☒ City of REEDSBURG County of SAUK

The named organization applies for: *(check appropriate box(es).)*

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(a) Name Wormfarm Institute

(b) Address 28 E. Main St. Reedsburg
(Street) ☐ Town ☐ Village ☑ City

(c) Date organized

(d) If corporation, give date of incorporation MAY 2000

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box: ☑

(f) Names and addresses of all officers:

President Blake Duren

~~Vice-President~~ Executive Director - Donna Newman

Secretary Jake Morrison

Treasurer Sarah Lloyd

(g) Name and address of manager or person in charge of affair: Donna Newman
E7904 Brian Bluff Rd Reedsburg

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number 170 East Main St.

(b) Lot Block

(c) Do premises occupy all or part of building? part - Avalon Ballroom - 2nd floor

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover:

3. Name of Event

(a) List name of the event Fermentation Fest

(b) Dates of event Oct 6-8 and 13-15

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Wormfarm Institute
(Name of Organization)

Officer (Signature/date) Officer (Signature/date)

Officer (Signature/date) Officer (Signature/date)

Date Filed with Clerk 8-22-17 Date Reported to Council or Board

Date Granted by Council License No. 2381

AT-315 (R. 6-16) Wisconsin Department of Revenue

Pd 8-22-17

Citizen Participation Packet/Application

Dear Mayor and Members of the City Council, Date: 8-30-17
I am a City of Reedsburg resident and interested in serving on the following boards, commissions or committees.

Please place a "X" in the box for the committees for which you are interested:

Committees	X
Airport Commission – manages the Reedsburg Airport	
Block Grant Committee – provides housing and small business loans	
Board of Review – considers appeals of property assessments	
Board of Zoning Appeals – considers hardship variances to the Zoning and Building Codes	
City Plan Commission – plans and manages the growth and development of the City and extraterritorial areas	
Community Development Authority – economic development body of the City, works on redevelopment of properties for economic development	
Ethics Committee – advise employees and elected officials about application of the ethics code	
Finance Committee – review bills, set financial policies	
Historic Preservation Committee – advise the Mayor and City Council regarding historic properties	
Industrial Development Commission – direct development of Reedsburg's Industrial areas	
Library Board – manage the library	
Ordinance Committee – advise the Mayor and City Council about new laws and review applications for various licenses	
Parks and Recreation Committee – advise on the operation of park, recreation and forestry programs	X
Personnel Committee – set personnel policies, participate in labor negotiations	
Police and Fire Commission – civil service body for the Police and Fire Departments	
Public Safety Committee – advises the Mayor and Common Council on matters regarding the Police, Fire, Ambulance and Emergency Management Departments	
Public Works – advise the Mayor and City Council about streets, sidewalks, wastewater treatment plant and other facilities	
Room Tax Commission – manage the room tax funds for tourism promotion and development	
Utility Commission – manages the water, electrical & telecommunications utility	

Name: Jake Stanek **Telephone:** 608-475-2369

Address: 1677 Coventry Ct., **Reedsburg, WI 53959** **Email:** Stanekjake@gmail.com

Qualifications/Special Interest:

Return this application to: **Mayor's Office**
City of Reedsburg
134 S. Locust St., PO BOX 490
Reedsburg, WI 53959-0490

For more information call City Hall 608-524-6404 or email us at cityhall@ci.reedsburg.wi.us

jjc/citizen app

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:** III-A

To: Common Council
Prepared By: Steven Zibell, Public Works
Through: Stephen P. Compton, City Administrator
Date of Meeting: September 11, 2017

Subject: Declaration of Official Intent to Reimburse Expenditures for Clean Water Fund Resolution. Resolution 4305-17

BACKGROUND AND REQUEST

This is part of our blower project upgrade at the wwtp. Council approved moving forward with this project back in 2015. We are applying for the 2018 CWF loan program since there is a possibility we can get more principal forgiveness. We have already been accepted for the 2017 program.

ANALYSIS

We are currently accepted for the 2017 program with a 15% principal forgiveness. We want to re-apply for this same program for 2018 since there is a good possibility we will receive 30% or more principal forgiveness. We are also adding in more cost which we were going to pay for ourselves since the amount you may receive is based off percentage.

We will have time to analyze the 2017 and 2018 programs to decide what the most cost effective way to proceed is.

If we go with the 2017 program we would close on the loan sometime in February of 2018 and we can borrow what we need to replenish our replacement fund. The Public Works Committee has stated they want to borrow as little as possible to keep the debt payments down.

We should have an idea if we are successful in receiving more principal forgiveness by this November.

STAFF RECOMMENDATION

Public Works and staff recommend approval.

Attachment:
Resolution - 4305-17

CITY OF REEDSBURG RESOLUTION
DECLARATION OF OFFICIAL INTENT TO REIMBURSE EXPENDITURES
FOR CLEAN WATER FUND (CWF)

FILE NO. 4305-17

WHEREAS, the City of Reedsburg, Sauk County, Wisconsin (the "Municipality") owns and operates a wastewater and water distribution system (the "System") as a public utility; and

WHEREAS, the Municipality plans to perform blower replacement and modifications to its wastewater treatment facility (the "Project"); and

WHEREAS, the Municipality expects to receive a loan (the "Loan") from the Clean Water Fund (the "CWF") to finance the Project and expects to issue tax-exempt bonds (the "Bonds") to the Program in evidence of the Loan; and

WHEREAS, because the Loan will not become available prior to June 2017, the Municipality must provide interim financing to cover costs of the Project incurred prior to receipt of the Loan; and

WHEREAS, it is necessary, desirable, and in the best interests of the Municipality to advance moneys from its funds on hand on an interim basis until the Loan becomes available and the Bonds can be issued.

NOW, THEREFORE, BE IT RESOLVED by the City of Reedsburg, Sauk County, Wisconsin that:

Section 1. Expenditure of Funds. The Municipality shall make expenditures as needed from existing municipal accounts that contain ordinary municipal revenue to pay the costs of the Project until Bond proceeds become available.

Section 2. Declaration of Official Intent. The Municipality hereby officially declares its intent under 26 CFR Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed $2,335,000.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are or are reasonably expected to be reserved, allocated on a long-term basis, or otherwise set aside by the Municipality pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. This Resolution shall be made available for public inspection at the Municipal Clerk's office within 30 days after its approval in compliance with applicable State laws governing the availability of records of official acts and shall remain available for public inspection until the Bonds are issued.

Section 5. Effective Date. This resolution shall be effective upon its adoption and approval.

PASSED AND DULY ADOPTED this 11th day of September, 2017

_____
Mayor David G. Estes

CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of the resolution introduced and adopted by the City Council of the City of Reedsburg, Wisconsin 11th September, 2017.

_____
Jacob Crosetto, City Clerk-Treasurer

Dated: _____

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STAFF REPORT **AGENDA ITEM:** III-B

To: Finance Committee, Mayor and Common Council
Prepared By:
Reviewed By: Stephen P. Compton, City Administrator
Date of Meeting: September 11, 2017
Subject: Fiscal 2017 - Budget Adjustment – 67% of the Year. Resolution 4306-17

BACKGROUND

The primary purpose of this 2017 Budget Adjustment Report is a matter of documenting approvals already approved in the course of the year and to maintain as close to possible the approved 2017 Budget structure.

During this fiscal year adjustments have already been approved are:

1. Public Works – Sweep Purchase Capital Equipment Fund (70) – January 2017.
2. CDA: Boys and Girls Club Lease – CDA Fund 11 – January 2017.
3. Discovery Wisconsin: Gen Fund and Room Tax Fund 90 – January 2017.
4. Information System – Capital Equipment Fund (Fund 70) Adjustments – January 2017.
5. Public Works: Hospital Project Capital Improvement Fund 75 – February 2017.
6. Public Works: WW Blower Projects – Capital Improvement Fund 75 – April 2017.
7. Public Works: Ernstmeyer Agreement – Capital Improvement Fund 75 – April 2017.
8. Public Works: Schmidt Agreement – Capital Improvement Fund 75 – April 2017.
9. Public Works – Public Side Walk and Wall - Storm Water Fund 23 – June 2017.
10. Community Development Block Grant – Administration Contract Fund 40 – August 2017.
11. Tax Increment Fund – Economic Development Contract Fund 66, 68 and 69 – August 2017.
12. Police Department Radio System – Capital Equipment Fund 70 – August 2017.
13. Community Aid Fund 93 - Support Food Pantry. Fund closed proceeds sent to Food Pantry – August 2017
14. Transit – Shared Ride – Grant Adjustments Capital Equipment Fund 70/42 – August 2017.
15. River Gauge Installation – Capital Equipment Fund 70 – August 2017.

These changes were brought forward due to the ability to save funds in out years, adjustment in services, and alignment of federal, state and local grants. The City Administrator and the City Clerk Treasurer seek authority to make line item adjustments related to dynamic changes due to operation budget revenues, capital equipment and capital improvement project saving, bond refunding and tax increment projects.

At this time, this as a "way-point correction" looking at revenues and expenditures due to updates of the budget assumptions. Finally, the recommended changes begin at the same time the City staff starts the work to prepare the 2018 Budget.

ANALYSIS

Department heads have been meeting with the City Administrator to review 2017 expenditures and looking at staffing, operation and capital equipment purchases for 2018.

General Fund:
A limited amount of adjustments need to be made in the General Fund (Fund 10) accounts to assist certain Department cross department budget lines with no impact to the total approved revenue and expense balances.

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Account Name and Number	Percent Spent/Saved	Internal Adjustment - Move
Community Improvement Account 10-566100-03 City Administrator 10-513500-03 Labor Relations 10-514230-03	27% spent 18.8 spent 48.8 spent	Reprogram $3,500 to City Attorney 10-516110-03 Reprogram $2,000 to City Attorney 10-516110-03 Reprogram $1,000 to City Attorney 10-516110-03
Adjustment to the Police / Communications Budgets: 10-521100 (01), and (02) 10-521900 (01), and (02)	60.7% 56.5% Reprogram salary savings	Reprogram $10,000 to City Attorney 10-521100-01 Reprogram $12,000 to City Attorney 10-521100-02
I have a special review under way to study the nature of the number of events and hours the City Attorney has competed at the City Department requests.		
Funding for the City Attorney 10-516110-03 Counsel/litigation/legal 10-516120-03 Counsel – Court Prosecutions 10-516130-03 Counsel – Developer Expenses (NEW)- Allocated Costs	98% spent Due to increased CDA, Planning, CSM, Zoning, Lot Line adjustments /CSM work and building projects. Court Representations	Add funding to 10-516110-03 Totaling $6,500 from accounts Above. Add funding to 10-516110-03 Totaling $10,000 from 10-521100-01 Add funding to 10-516110-03 Totaling $12,000 from 10-521100-02 Establish New Account -add $5,000 funding to 10-516130-03 from 10-521100-02
Adjustment to the Police / Communications Budgets: 10-521100 (01, and (02) 10-521900 (01, and (02)	60.7% 56.5% Reprogram salary savings	Use $20,000 internally to support overtime costs Use $6,500 internally to support training costs to support the 3 recent hired replacement Officers.

Authorize the City Clerk Treasurer at the conclusion of the 2017 Budget to move any unspent residual balances left in the following specific operating accounts be moved to the separate fund created for accumulation of these balances for use in 2018.

- Historical Preservation Commission: Account 10–564300-03 moved to Fund 50.
- Industrial and Commercial Development Commission (RIDCD) Account 10-564400-03 move to Fund 12.
- Community Development Authority (CDA) Account 10-564900-03 moved to Fund 11.

These funds are used to cover several small funding needs: Literature for the Historical Preservation Commission, support of the Historical preservations programs. Community Development Authority (CDA) has the responsibility for utilities for on-going projects: High School Housing Flip Program, Boys and Girls Club, as well as funding for 3rd round of Habitat for Humanity land purchases. Funding is also needed for Industrial and Commercial Development Commission for grant match and special studies (Example: Development Grants, Economic Development review, Rail Road Track spurs, etc.) which have not yet become the responsibility of the Tax Increment Districts

Debt Service and Tax Increment Districts:
Both the Debt Service Fund (30) and the Tax Increment District Funds (66 through 69) need changes due to the bond refunding occurring in the 2017A&B bond programs and the Tax Increment District fund will need chart of account structures and adjustments with the recent "Cash Flow" program that was finished in August in support of new projects. The Cash Flow will be presented at the annual Joint Review Board. (Required in TIF Statutes)

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Enterprise Funds:
No changes except for those that have already been approved.

Capital Equipment (70) and Capital Improvement Fund (75)
Adjustments to reflect approved project approved in the 1st and 2nd quarter of 2017 and adding funding for:

- Capital Equipment Fund (70): Added Expenditure Restraint Funds and restated CEP with approved projects.

- Capital Improvement Fund (75): Added funds for Library / Committee Room, Space Needs, Corridor Study, RR Crossing Maintenance Baraboo River Study and restated CIP with approved projects.

Special Revenue and Minor Funds:
No changes except for those that have already been approved.

Internal Service Fund:
Authorization creation of the "Internal Service Fund" discussion in attached memorandum.

FINANCE IMPACT

Attached to this report is the Financial Report delivered at the last City Council meeting. The report has been adjusted in certain areas as more data has been received. This report forms the basis of adjustments requested.

STAFF RECOMMENDATION

Staff recommends that the City Council adopt the attached resolution 4306-17 amending the FY 2017 budget.

ATTACHMENTS:

- Resolution 43xx.17: A Resolution approving the 2nd quarter FY 2017 Budget Modifications
- Staff Report – 67% 2017 Financial Report.
- Capital Equipment Fund Detail
- Capital Improvement Fund Detail
- Tax Increment – Chart of Accounts – redesign
- Internal Service Fund – Purpose and Uses

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RESOLUTION 4306 -17

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF REEDSBURG APPROVING THE
MID-YEAR 2017 ADJUSTMENTS.

WHEREAS, the City Council of Reedsburg Wisconsin has made the following determination:

The City Administrator and City Clerk Treasurer have made an accounting of the 2017 Finances of the City at the 67% time period, and
The City desires to maintain fiscal control meeting establish goals, objectives and policies for fund balance – policy of 25%, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of Reedsburg, Wisconsin authorizes the City Administrator and City Clerk Treasurer to make the following changes:

1. General Fund (10 Fund):
   A. Allow City Administrator and City Clerk Treasurer on underspent accounts to adjust department budgets accounts as long as the originally approved revenue and expense grand totals remain the same. Make specific change listed below:

Account Name and Number	Percent Spent/Saved	Internal Adjustment - Move
Community Improvement Account 10-566100-03 City Administrator 10-513500-03 Labor Relations 10-514230-03	27% spent 18.8 spent 48.8 spent	Reprogram $3,500 to City Attorney 10-516110-03 Reprogram $2,000 to City Attorney 10-516110-03 Reprogram $1,000 to City Attorney 10-516110-03
Adjustment to the Police / Communications Budgets: 10-521100 (01), and (02) 10-521900 (01), and (02)	60.7% 56.5% Reprogram salary savings	Reprogram $10,000 to City Attorney 10-521100-01 Reprogram $12,000 to City Attorney 10-521100-02
I have a special review under way to study the nature of the number of events and hours the City Attorney has competed at the City Department requests.		
Funding for the City Attorney 10-516110-03 Counsel/litigation/legal 10-516120-03 Counsel – Court Prosecutions 10-516130-03 Counsel – Developer Expenses (NEW)- Allocated Costs	98% spent Due to increased CDA, Planning, CSM, Zoning, Lot Line adjustments /CSM work and building projects. Court Representations	Add funding to 10-516110-03 Totaling $6,500 from accounts Above. Add funding to 10-516110-03 Totaling $10,000 from 10-521100-01 Add funding to 10-516110-03 Totaling $12,000 from 10-521100-02 Establish New Account -add $5,000 funding to 10-516130-03 from 10-521100-02
Adjustment to the Police / Communications Budgets: 10-521100 (01, and (02) 10-521900 (01, and (02)	60.7% 56.5% Reprogram salary savings	Use $20,000 internally to support overtime costs Use $6,500 internally to support training costs. 3 recent hired replacement Officers.

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B. Authorize 2017 unspent funds at the close of the 2017 year for discrete Commission accounts listed below to be forwarded to the Agency funds as listed below:

a. Historical Preservation Commission: Acc: 10–564300-03 move residual to Fund 50.
b. Industrial and Commercial Development Commission (RIDCD) Acc: 10-564400-03 move residual to Fund 12 (New Fund).
c. Community Development Authority (CDA) Acc: 10-564900-03 move residual to Fund 11.

C. Debt Service Fund (30): Authorize adjustments to meet principal and interest payments approved under Bond 2017 A and B refunding.

D. Tax Increment Districts (66 through 69). Authorize adjustments to meet "TIF Cash" flow and chart of account alignment needs.

E. Capital Equipment Fund (70): Authorize adjustments to meet Council 1st and 2nd quarter approvals. Changes: Added Expenditure Restraint Funds and restated CEP with approved projects.

F. Capital Improvement Fund (75): Authorize adjustments to meet Council 1st and 2nd quarter approvals. Changes: Added funds for Library / Committee Room, Space need studies, Highway Corridor Study, RR Crossing Maintenance, and Baraboo River Study and restated CIP with approved projects.

G. Authorize the creation of the "Internal Service Fund" to manage health and benefit program costs in 2017.

PASSED AND DULY ADOPTED this 11th day of September, 201

_____
Mayor Dave G. Estes

CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of the resolution introduced and adopted by the City Council of the City of Reedsburg, Wisconsin 11th September, 2017.

_____
Jacob Crosetto, City Clerk-Treasurer

Dated: _____

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STAFF REPORT **AGENDA ITEM: _____**

To: Mayor and Common Council
Prepared By: Jacob Crosetto, City Clerk-Treasurer
Through: Stephen P. Compton, City Administrator
Date of Meeting: August 28, 2017
Subject: 2017 67% Budget – Mid-Year Report (Jan. to Aug. 2017) AMENDED

BACKGROUND:

The purpose of this report is to provide the City Council with a status of the FY 2017 Operating Budget at the 67% point, including an overview of revenue and expenditures. This report also includes a brief discussion of the City's current year General Fund Reserve, Enterprise and Other Funds. This report is intended to give a mid-year summary and overview as the Administrator and Clerk-Treasurer move forward with mid-year budget adjustments.

FY 2017 67% BUDGET STATUS:

The 2017 Budget Performance Report is a report covering an eight month period from January 1, 2017 to end of August 21, 2017. Revenues are tracking higher than budgeted and actual expenses typically occur lower than budgeted. Operating Revenue from economically sensitive sources such as property tax levy's and intergovernmental funds indicate the economy continues in a positive direction. In addition, increased activity in the Planning/Building Department has led to higher revenues for Building Permits, Trade Fees (Electrical and Plumbing) than projected. Staff continues to monitor all of these revenue sources on a regular basis to ensure that projections are valid for the budgeted fiscal year.

General Fund Revenue Table:

General Funds	2017 Budget Approved	2017 67% Budget	2017 67% Actual	2017 67% Budget Minus Actual	Variance YTD
General Fund Revenue					
Taxes	$ 4,035,732.41	$ 2,690,488.27	$ 3,990,625.02	$ 1,300,136.75	
Intergovernmental Revenues	$ 1,320,358.00	$ 880,238.67	$ 528,812.69	$ (351,425.98)	
Regulation and Compliance	$ 382,910.00	$ 255,273.33	$ 349,939.62	$ 94,666.29	
Public Charges for Services	$ 132,510.00	$ 88,340.00	$ 105,558.92	$ 17,218.92	
Intergovernmental Charges	$ 83,950.00	$ 55,966.67	$ 21,922.00	$ (34,044.67)	
Public Improvement Revenues	$ 5,800.00	$ 3,866.67	$ 4,274.00	$ 407.33	
Other General Revenues	$ 35,048.00	$ 23,365.33	$ 67,045.98	$ 43,680.65	
Commercial Revenues	$ 36,195.40	$ 24,130.27	$ 50,335.78	$ 26,205.51	
TOTAL GENERAL FUND REVENUE	$ 6,032,503.81	$ 4,021,669.21	$ 5,118,514.01	$ 913,989.80	84.85%

Actual revenue to budgeted revenue is 17.85% percent higher as property taxes are fully collected during the first two quarters and the final settlement was recorded in early August. The decrease in intergovernmental revenue is due to the State and the time in which we receive funds such as ERP, shared revenue, etc. We expect to be receiving the majority of the remaining funds in the next three months. It is important to note that the City did, indeed, qualify

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for ERP payments for 2017 and that money is recorded in both the Capital Equipment and Capital Improvement budgets, which you will later see.

General Fund Expense Table:

General Funds	2017 Budget Approved	2017 67% Budget	2017 67% Actual	2017 67% Budget Minus Actual	Variance YTD
General Fund Expense					
General Government	$ 1,180,418.36	$ 786,945.57	$ 777,751.57	$ (9,194.00)	
Public Safety	$ 3,083,256.25	$ 2,055,504.17	$ 1,706,609.87	$ (348,894.30)	
Health and Social Services	$ 150.00	$ 100.00	$ 5,000.00	$ 4,900.00	
Public Works	$ 1,100,552.96	$ 733,701.97	$ 682,793.40	$ (50,908.57)	
Leisure Activities	$ 534,517.69	$ 356,345.13	$ 330,952.58	$ (25,392.55)	
Conservation and Development	$ 184,106.52	$ 122,737.68	$ 83,694.89	$ (39,042.79)	
Public Service Enterprises	$ 20,000.00	$ 13,333.33	$ -	$ (13,333.33)	
Debt Service (Misc./Tax Writeoffs)	$ 37,000.00	$ 24,666.67	$ 30,372.90	$ 5,706.23	
TOTAL GENERAL FUND EXPENSE	$ 6,140,001.78	$ 4,093,334.52	$ 3,617,175.21	$ 2,522,826.57	58.91%

Actual expenses to budgeted expenses are running approximately 8.09% under by all general fund departments. During the last three quarters, even with salary adjustments and tax write-offs, the general fund is on track for strong savings in 2017. The City Clerk-Treasurer continues to work on the Cost Allocation Plan (CAP) to look for additional savings which you will see in 2018. You will also a savings within Public Safety salaries and most can be attributed to attrition and staff turnover.

Enterprise Fund Revenue and Expense Table:

	Enterprise Funds	2017 Budget Approved	2017 67% Budget	2017 67% Actual	2017 67% Budget Minus Actual	Variance YTD
	Enterprise Fund Revenue					
20	Waste Water	$ 3,037,000.00	$ 2,024,666.67	$ 1,907,776.64	$ (116,890.03)	
21	Solid Waste	$ 402,500.00	$ 268,333.33	$ 403,326.24	$ 134,992.91	
23	Storm Water	$ 525,000.00	$ 350,000.00	$ 306,093.20	$ (43,906.80)	
41	Taxi Cab	$ 204,000.00	$ 136,000.00	$ 50,492.01	$ (85,507.99)	
42	Airport	$ 134,605.72	$ 89,737.15	$ 110,403.54	$ 20,666.39	
	TOTAL ENTERPRISE FUND REVENUE	$ 4,303,105.72	$ 2,868,737.15	$ 2,778,091.63	90,645.52	64.56%
	Enterprise Fund Expense					
20	Waste Water	$ 4,672,501.64	$ 3,115,001.09	$ 1,055,736.26	$ (2,059,264.83)	
21	Solid Waste	$ 402,500.00	$ 268,333.33	$ 268,057.47	$ (275.86)	
23	Storm Water	$ 665,000.00	$ 443,333.33	$ 229,172.47	$ (214,160.86)	
41	Taxi Cab	$ 204,350.00	$ 136,233.33	$ 177,641.50	$ 41,408.17	
42	Airport	$ 130,374.74	$ 86,916.49	$ 90,079.49	$ 3,163.00	
	TOTAL ENTERPRISE FUND EXPENSE	$ 6,074,726.38	$ 4,049,817.59	$ 1,820,687.19	2,229,130.40	29.97%

Actual Sewer Revenue to budgeted revenue is 2.44% percent lower than budgeted. Actual expenses to budgeted expenses are running significantly lower than the budget period, by 37.03%. This is as a result of the WWTP project beginning later in the year. We anticipate that much of these costs will be incurred in February 2018 and offset be a State Trust Fund Loan. The Taxi Cab Fund is used to manage the Federal Grant for operation and capital expenses for the shared Taxi Service. Revenue lags at this time period, but we are expecting Federal 5311 dollars to arrive soon to offset the costs of two new taxi vehicles. The Taxi Cab will also be receiving additional payment for the final two quarters of 2017 later this year. 2017 is the first time that the Airport is within this fund as well. You will also see an increase in both Airport revenues and expenses. We have taken over the sale of airport fuel and the increase in revenue and expense is as a result of fuel in and fuel out.

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Special Funds Revenue and Expense Table:

	Special Funds	2017 Budget Approved	2017 67% Budget	2017 67% Actual	2017 67% Budget Minus Actual	Variance YTD
	Special Funds Revenue					
11	Community Development Authority	$ -	$ -	$ 7,670.00	7,670.00	*
30	Debt Service	$ 1,758,160.94	$ 1,172,107.29	$ 4,637,142.12	3,465,034.83	*
56	Library Fund (Operations)	$ 677,337.66	$ 451,558.44	$ 686,969.55	235,411.11	
90	Room Tax Commission	$ 87,500.00	$ 58,333.33	$ 54,692.70	(3,640.63)	
94	Nishan Park Ballfield & Concession Impro.	$ 2,000.00	$ 1,333.33	$ 751.49	(581.84)	
96	Rescue Funds (Fire)	$ 50,000.00	$ 33,333.33	$ -	(33,333.33)	
	TOTAL SPECIAL FUND REVENUE	$ 2,574,998.60	$ 1,716,665.73	$ 5,387,225.86	(3,670,560.13)	209.21%
	Special Funds Expense					
11	Community Development Authority	$ -	$ -	$ 7,821.81	7,821.81	*
30	Debt Service	$ 1,758,160.94	$ 1,172,107.29	$ 528,217.45	(643,889.84)	*
56	Library Fund (Operations)	$ 680,390.52	$ 453,593.68	$ 427,540.62	(26,053.06)	
90	Room Tax Commission	$ 87,500.00	$ 58,333.33	$ 51,235.88	(7,097.45)	
94	Nishan Park Ballfield & Concession Impro.	$ 749.97	$ 499.98	$ -	(499.98)	
96	Rescue Funds (Fire)	$ 50,000.00	$ 33,333.33	$ -	(33,333.33)	
	TOTAL SPECIAL FUND EXPENSE	$ 2,576,801.43	$ 1,717,867.62	$ 1,014,815.76	703,051.86	39.38%

Within special funds, it is important to note the changes on debt service (Fund 30). These numbers reflect the bond refinancing (Series A and B), thus skewing the numbers substantially vs. what was budgeted in FY17. In the mid-year adjustments, you will see better accounting for these funds, particularly after the Series B refinancing next month. You will also note that Room Tax is slightly under in both revenue and expense. The Room Tax Commission drafted new rules to ensure that the commission is solvent and able to help fund the most applications. The Fire Department is working on new reporting to City Treasurer's office and those amounts will be updated in the next quarter. The Community Aid (Fund 93) Fund has been removed from this report, per direction of the council to close the CD on May 22, 2017. These funds (approx. $30,000) were distributed to the Food Pantry.

Trust Funds Revenue and Expense Table:

	Trust Funds	2017 Budget Approved	2017 67% Budget	2017 67% Actual	2017 67% Budget Minus Actual	Variance YTD
	Trust Funds Revenue					
49	Popple Trail Fiduciary Fund	$ 1,000.00	$ 666.67	$ -	$ (666.67)	
91	Webb Fund	$ 47,634.62	$ 31,756.41	$ 45,961.62	$ 14,205.21	
95	Webb Trust Investment Fund	$ 150,000.00	$ 100,000.00	$ 199,785.00	$ 99,785.00	
92	Mannigal Fund	$ -	$ -	$ 75.00	$ 75.00	
	TOTAL TRUST FUND REVENUE	$ 198,634.62	$ 132,423.08	$ 245,821.62	(113,398.54)	123.76%
	Trust Funds Expense					
49	Popple Trail Fiduciary Fund	$ 1,000.00	$ 666.67	$ -	$ (666.67)	
91	Webb Fund	$ 57,000.00	$ 38,000.00	$ 18,731.98	$ (19,268.02)	
95	Webb Trust Investment Fund	$ 75,000.00	$ 50,000.00	$ 74,175.00	$ 24,175.00	
92	Mannigal Fund	$ -	$ -	$ -	$ -	
	TOTAL TRUST FUND EXPENSE	$ 133,000.00	$ 88,666.67	$ 92,906.98	(4,240.31)	69.85%

The Webb Fund is performing well in 2017, despite the market, but still lags behind the revenue. We will not be receiving subsequent interest checks this year, so it should be expected that the numbers will be slightly lower than budgeted. Likewise, on the expense side, the Webb Fund is substantially under budgeted expenses. The Webb Investment Fund is based on 2016 numbers and will be updated in early 2018 with the disbursements at that time.

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TIF, Capital Equipment and Improvement Projects Fund Revenue and Expense Table:

	Capital Projects	2017 Budget Approved	2017 67% Budget	2017 67% Actual	2017 67% Budget Minus Actual	Variance YTD
	Capital Projects Revenue					
63	Tax Increment District 63	$ 109,211.15	$ 72,807.43	$ 77,601.76	$ 4,794.33	
64	Tax Increment District 64	$ 390,429.63	$ 260,286.42	$ 368,870.57	$ 108,584.15	
65	Tax Increment District 65	$ 76,998.72	$ 51,332.48	$ 76,801.93	$ 25,469.45	
66	Tax Increment District 66	$ 140,654.20	$ 93,769.47	$ 16,939.69	$ (76,829.78)	
67	Tax Increment District 67	$ 16,821.00	$ 11,214.00	$ 16,820.99	$ 5,606.99	
68	Tax Increment District 68	$ 80,072.17	$ 53,381.45	$ 106,198.49	$ 52,817.04	
69	Tax Increment District 69	$ -	$ -	$ -	$ -	
70	Capital Equipment	$ 482,000.00	$ 321,333.33	$ 430,331.77	$ 108,998.44	
75	Capital Improvement Programs	$ 2,524,000.00	$ 1,682,666.67	$ 770,019.56	$ (912,647.11)	
	TOTAL CAPITAL PROJECTS REVENUE	$ 3,820,186.87	$ 2,546,791.25	$ 1,863,584.76	$ 1,956,602.11	48.78%
	Capital Projects Expense					
63	Tax Increment District 63	$ 37,990.00	$ 25,326.67	$ 150.00	$ (25,176.67)	
64	Tax Increment District 64	$ 231,584.19	$ 154,389.46	$ 20,150.00	$ (134,239.46)	
65	Tax Increment District 65	$ 44,880.00	$ 29,920.00	$ 150.00	$ (29,770.00)	
66	Tax Increment District 66	$ 230,104.19	$ 153,402.79	$ 110,708.29	$ (42,694.50)	
67	Tax Increment District 67	$ 16,915.00	$ 11,276.67	$ 150.00	$ (11,126.67)	
68	Tax Increment District 68	$ 88,580.00	$ 59,053.33	$ 26,605.99	$ (32,447.34)	
69	Tax Increment District 69	$ 5,930.00	$ 3,953.33	$ 3,970.00	$ 16.67	
70	Capital Equipment	$ 460,140.00	$ 306,760.00	$ 234,431.00	$ (72,329.00)	
75	Capital Improvement Programs	$ 2,664,450.00	$ 1,776,300.00	$ 478,062.49	$ (1,298,237.51)	
	TOTAL CAPITAL PROJECTS EXPENSE	$ 3,780,573.38	$ 2,520,382.25	$ 874,377.77	$ 2,906,195.61	23.13%

The above table includes all of the Capital Improvement Funds in one location. For all funds in this section 48.80% of revenue has been collected and 53.11% expensed. It is important to note that while tax increments have been recorded, inter-fund transfers have not. You will see updated numbers in the mid-year adjustments including a correction to TIF 4 based on the Tax Increment Worksheet filed with WI DOR. Additionally, the Joint Board will be meeting in September, along with the City Treasurer and Ehlers to go over cash flow projections, future developments, and to fulfill the annual meeting requirement for TIF 9, created last year. The Public Works Director and the Clerk-Treasure are working to develop a specific Capital Project reporting for future use by the Public Works Committee and City Council.

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Non-Major Funds Revenue and Expense Table:

	Non-Major Funds	2017 Budget Approved	2017 67% Budget	2017 67% Actual	2017 67% Budget Minus Actual	Variance YTD
	Non-Major Funds Revenue					
25	Sidewalk Repair/ADA Barrier	$ 10,250.00	$ 6,833.33	$ 4,924.01	$ (1,909.32)	
43	Subdividers Fund (Impact Fees)	$ 5,126.44	$ 3,417.63	$ 48,838.21	$ 45,420.58	
40	Community Dev. Block Grant	$ 161,895.40	$ 107,930.27	$ 46,565.71	$ (61,364.56)	
45	Drug Education	$ 2,000.00	$ 1,333.33	$ 5,301.44	$ 3,968.11	
48	Community Recreation Programs	$ 5,000.00	$ 3,333.33	$ 9,175.00	$ 5,841.67	
50	Historical Preservation	$ 16,300.00	$ 10,866.67	$ 9,650.00	$ (1,216.67)	
52	Fireworks Fund	$ 10,966.79	$ 7,311.19	$ 21,975.53	$ 14,664.34	
	TOTAL NON-MAJOR FUND REVENUE	$ 211,538.63	$ 141,025.75	$ 146,429.90	(5,404.15)	69.22%
	Non-Major Funds Expense					
25	Sidewalk Repair/ADA Barrier	$ 10,000.00	$ 6,666.67	$ -	$ (6,666.67)	
43	Subdividers Fund (Impact Fees)	$ -	$ -	$ -	$ -	
40	Community Dev. Block Grant	$ 110,871.87	$ 73,914.58	$ 68,941.63	$ (4,972.95)	
45	Drug Education	$ 2,000.00	$ 1,333.33	$ 2,488.89	$ 1,155.56	
48	Community Recreation Programs	$ 7,500.00	$ 5,000.00	$ 33,390.01	$ 28,390.01	
50	Historical Preservation	$ 5,000.00	$ 3,333.33	$ 4,664.47	$ 1,331.14	
52	Fireworks Fund	$ 14,972.48	$ 9,981.65	$ 16,303.88	$ 6,322.23	
	TOTAL NON-MAJOR FUND EXPENSE	$ 150,344.35	$ 100,229.57	$ 125,788.88	(25,559.31)	83.67%

Within the Non-Major Funds, we show a trend of 51.47% above revenue and 32.6% above expenses. The City Administrator and Clerk-Treasurer will be bringing you adjustments to account for both the revenue and expenses. All in all, however, it is important to note that we are nearly $21,000 above in revenue vs expenses for ALL non-major funds.

ANALYSYS:

The City's outlook at 67% of the year is encouraging due to planned expenditure reductions and increased revenues. We are especially proud of these figures given the number of developments and projects that the City has going on, as well as the market rate adjustments and merit pay system implementation. The Mid-Year Budget Report includes a number of recommended budget adjustments that were made since 2016 and the City Administrator and Clerk-Treasurer are committed to making the budget easier to understand and fiscally sustainable. Overall, the City is substantially above on revenue. Additionally, we are entering the final phase of the debt refinancing to ensure that the City is getting both the best rates on our debt, as well as being able to easily make the obligations. The City Treasurer is also in the consulting phase of a new investment policy guide with PFM with the hopes to maximize the City's investable dollars and leave no money on the table. The Council is already seeing changes, as noted in the June 28th memo sent to the council regarding the purchase of the $1MM CD.

STAFF RECOMMENDATION:

Staff is recommending that the Council receive and file this report. Mid-year adjustments are forthcoming.

ATTACHMENTS: None.

City of Reedsburg

Capital Equipment Plan 2017-2021

	Fund 70	Description	2017	2018	2019	2020	2021
		Beginning Fund Balance	$73,361	$79,034	$137,704	$56,624	-$81,131
		Property Tax Levy	$325,000	$357,500	$360,750	$361,075	$361,108
MY2017		Expenditure Restraint Funds	$104,000	$104,000	$0	$0	$0
		Contributed Funds - General Fund	$0	$5,000	$5,000	$5,000	$5,000
		Contributed Funds - Special Funds	$8,400	$8,400	$8,400	$8,400	$8,400
CC 8/14/17		Grant Funds - Rain Gauge	$9,800	$0	$0	$0	$0
	Audit	Mid-Year Transfers - Audit Adj	$35,000	$35,000	$35,000	$35,000	$35,000
		SubTotal	**$482,200**	**$509,900**	**$409,150**	**$409,475**	**$409,508**
	Fire Department		**$72,000**	**$15,000**	**$65,000**	**$240,000**	**$160,000**
		Fire Department Equipment	$15,000	$15,000	$15,000	$15,000	$0
		Command Truck	$40,000	$0	$0	$0	$0
		Spartan LFD (shared cost)	$0	$0	$0	$150,000	$75,000
MY2017		Ladder Truck	$0	$0	$50,000	$75,000	$85,000
		Siren - Fire Department	$17,000	$0	$0	$0	$0
	Parks and Recreation		**$25,000**	**$54,000**	**$40,000**	**$15,000**	**$60,000**
		Chevy Truck	$0	$0	$0	$15,000	$0
		Dodge Truck	$0	$15,000	$0	$0	$0
		John Deere Mower 2TRK 60" - Z925A	$0	$15,000	$0	$0	$0
		Trail Groomer	$0	$4,000	$0	$0	$0
		Dodge Truck	$0	$0	$15,000	$0	$0
		Land Pride Pull Grooming Mower	$12,500	$0	$0	$0	$0
		Land Pride Pull Grooming Mower	$12,500	$0	$0	$0	$0
		JD1445 Mower 72" Deck	$0	$20,000	$0	$0	$15,000
		JD3720 Tractor	$0	$0	$25,000	$0	$15,000
		Kubuta Tractor	$0	$0	$0	$0	$30,000
	Street Department		**$25,000**	**$179,000**	**$184,000**	**$79,000**	**$25,000**
		IHC Dump Truck, box, plow	$0	$0	$0	$0	$0
		IHC Dump Truck, box, plow	$0	$135,000	$0	$0	$0
		Dodge Truck 1/2 Ton 4x4	$25,000	$0	$0	$0	$0
		Asphalt ZIPPER AV500B (3 Yr Lease)	$0	$44,000	$44,000	$44,000	$0
		IHC Dump Truck, box, plow	$0	$0	$135,000	$0	$0
		Striper Line Lazer III	$0	$0	$5,000	$0	$0
		ODB Leaf Vac	$0	$0	$0	$0	$25,000
		Swenson Salt Box	$0	$0	$0	$15,000	$0
		Wacker Roller	$0	$0	$0	$20,000	$0
	Police Department		**$161,487**	**$90,000**	**$90,000**	**$102,000**	**$90,000**
		Ford Police Interceptor	$32,500	$32,500	$32,500	$32,500	$32,500
		Ford Police Interceptor	$32,500	$32,500	$32,500	$32,500	$32,500
		Police Equipment	$25,000	$25,000	$25,000	$25,000	$25,000
CC 8/14/17		Police Radio Communications	$61,687	$0	$0	$0	$0
		K-9 Unit / Equipment	$0	$0	$0	$12,000	$0
CC 8/14/17		Baraboo Rain Guage	$9,800	$0	$0	$0	$0
	Community Dev. Services (Planning/Building Insp.)		**$28,000**	**$0**	**$0**	**$0**	**$0**
		Dodge Truck	$28,000	$0	$0	$0	$0
	Info. Systems (City Hall, Police Public Works & Library)		**$165,040**	**$113,230**	**$111,230**	**$111,230**	**$111,230**
CC 1/14/17		Server Upgrade (Hardware)	$46,000	$0	$0	$0	$0
		- Desktop, Printers	$2,500	$1,500	$1,500	$1,500	$1,500
		Application Upgrade (Software)	$10,500	$12,000	$10,000	$10,000	$10,000
		- Admin - Accounitng (Software)	$2,500	$2,500	$2,500	$2,500	$2,500
		- Com Dev.- Building Permit (Software)	$4,000	$4,000	$4,000	$4,000	$4,000
		- County-City Tax/Pet (Maintenance)	$940	$940	$940	$940	$940
		- Municipal Court (Software) (2)	$8,000	$8,190	$8,190	$8,190	$8,190
		- Law Enforcement (Software)	$36,000	$36,000	$36,000	$36,000	$36,000

City of Reedsburg

Capital Equipment Plan 2017-2021

	Fund 70	Description	2017	2018	2019	2020	2021
		- Park and Recreation (Software)	$1,500	$1,500	$1,500	$1,500	$1,500
		- Public Works/Eng.GIS Server&App	$4,500	$6,000	$6,000	$6,000	$6,000
		Library DVR System, CCTV	$8,000	$0	$0	$0	$0
		I.T. Service Agreements	$40,000	$40,000	$40,000	$40,000	$40,000
		Auditing Service for CEP Fund	$600	$600	$600	$600	$600
	General Fund	**Subtotal Replacement Budget**	**$476,527**	**$451,230**	**$490,230**	**$547,230**	**$446,230**
		Ending Fund Balance	**$79,034**	**$137,704**	**$56,624**	**-$81,131**	**-$117,854**

Enterprise and Other Funds

			Description	2017	2018	2019	2020	2021
			Beginning Fund Balance	$0	$0	$0	$0	$0
			Expenditure Restraint Funds	$0	$0	$0	$0	$0
	20	04	Contributed Funds - Waste Water Fund	$19,500	$43,000	$40,000	$47,500	$13,500
	23	04	Contributed Funds - Storm Water	$62,000	$60,500	$57,500	$57,500	$56,000
F80%, L20%	41	04	Contributed Funds - Taxi Cab-Shared Ride	$65,951	$39,000	$32,000	$52,000	$32,000
F95%, L5%	42	04	Contributed Funds - Airport	$0	$8,000	$6,000	$0	$0
		04	Contributed Funds - Other Funds	$0	$0	$0	$0	$0
			Mid-Year Transfers	$0	$0	$0	$0	$0
			SubTotal	**$147,451**	**$150,500**	**$135,500**	**$157,000**	**$101,500**
			Waste Water Fund Equipment (Fund 20):	**$0**	**$25,000**	**$25,000**	**$32,500**	**$0**
	20	04	Chevy Truck 3/4 Service Truck and Eq.	$0	$0	$0	$0	$0
	20	04	Emergency Generator	$0	$25,000	$0	$25,000	$0
	20	04	Emergency Generator	$0	$0	$25,000	$0	$0
	20	04	Woods Mower	$0	$0	$0	$7,500	$0
			Storm Water Fund Equipment (Fund 23):	**$42,500**	**$42,500**	**$42,500**	**$42,500**	**$42,500**
	23	04	Sterling SC8000 Sweeper (5 Year Lease) NEPES	$40,000	$42,500	$42,500	$42,500	$42,500
CC 9/14/17			**Taxi - Shared Ride (Fund 41):**	**$65,951**	**$39,000**	**$32,000**	**$52,000**	**$32,000**
F80%, L20%	41	04	Dodge Grand Caravans (2)	$65,951	$32,000	$32,000	$32,000	$32,000
F80%, L20%	41	04	Communication Radios (5)	$0	$7,000	$0	$0	$0
	41	04	Leased Space Equipment (Transit)	$0	$0	$0	$20,000	$0
			Airport (Fund 42):	**$0**	**$8,000**	**$6,000**	**$0**	**$0**
F95%, L5%	42	04	Dodge Van	$0	$8,000	$0	$0	$0
	42	04	FBO Equipment	$0	$0	$6,000	$0	$0
			Info. Systems-Enterprise Funds (WW, SW, Transit, Airport)	**$39,000**	**$36,000**	**$30,000**	**$30,000**	**$27,000**
CC 9/14/17	70	04	Server Upgrade (Hardware)	$7,750	$8,000	$8,000	$8,000	$0
	70	04	- Desktop, Printers	$900	$1,500	$1,500	$1,500	$1,500
	70	04	Application Upgrade (Software) SCADA	$24,000	$8,000	$7,000	$7,000	$7,000
	70	04	WW-SW GIS Server & Applications	$2,350	$5,500	$5,500	$5,500	$5,500
	70	04	Transit: Desktop, Printer	$0	$2,500	$0	$0	$2,500
	70	04	Airport: Desktop, Printer	$0	$2,500	$0	$0	$2,500
	70	04	I.T. Service Agreements	$4,000	$8,000	$8,000	$8,000	$8,000
	Enterprise Fund		**Subtotal Replacement Budget**	**$147,451**	**$150,500**	**$135,500**	**$157,000**	**$101,500**
			Ending Fund Balance	$0	$0	$0	$0	$0

City of Reedsburg
Capital Improvement Plan 2017-2021 - MID-YEAR

District	Fund 75		Account	Description	2017	2018	2019	2020	2021
	CIP - General Government (With Associated Enterprise Investments)								
	RESOURCES:			**Beginning Fund Balance**	**$451,060**	**$352,503**	**$605,853**	**$399,203**	**$391,553**
		75	000000	Property Tax Levy	$665,000	$665,000	$665,000	$665,000	$665,000
		75	000000	Expenditure Restraint Funds	$104,000	$104,000	$0	$0	$0
		20	000020	Contributed Funds - Waste Water Fund	$151,186	$28,100	$102,000	$79,500	$90,300
		23	000023	Contributed Funds - Storm Water	$137,195	$10,000	$75,000	$70,000	$50,000
		55	485055	Contributed Funds - Library	$0	$20,000	$0	$0	$0
		43	485043	Contributed Funds - Park Impact Funds	$0	$25,000	$0	$25,000	$0
CC	MY2017	AR	000000	Reimbursement - Hospital Project	$161,279	$0	$0	$0	$0
CC	MY2017	AR	000000	Reimbursement - Viking Apartments	$40,200	$0	$0	$0	$0
CC	MY2017	AR	000000	Grant Funds - Enegry	$45,000	$0	$0	$0	$0
			Audit	Mid-Year Transfers/Fund Balance Applied	$0	$0	$0	$0	$0
				TOTAL Revenue	**$1,303,860**	**$852,100**	**$842,000**	**$839,500**	**$805,300**
				TOTAL Revenue Plus Fund Balance	**$1,754,920**	**$1,204,603**	**$1,447,853**	**$1,238,703**	**$1,196,853**

APPROPRIATIONS									
	GENERAL FUNDS PROJECTS:				2017	2018	2019	2020	2021
				Municipal Campus Maintenance	$279,650	$281,650	$231,650	$231,650	$206,650
CC	MY2017		75-517100-03	City Hall	$55,000	$25,000	$25,000	$25,000	$0
CC	2017		75-517100-03	Fire Station	$97,000	$0	$0	$0	$0
			75-517100-03	Police Station	$10,000	$0	$0	$0	$0
			75-551100-03	Library	$0	$20,000	$0	$0	$0
CC	2017		75-554540-03	Other Buildings-CDA Tenant/Energy Impro	$86,000	$25,000	$25,000	$25,000	$25,000
CC	MY2017		75-554540-03	Essential Buildings-Space Needs Studies	$25,000	$30,000	$0	$0	$0
			75-551100-03	Other Essential Buildings - Reserve Fund	$0	$175,000	$175,000	$175,000	$175,000
			75-595050-03	1% Public Art Program	$6,650	$6,650	$6,650	$6,650	$6,650
				Parks and Recreational Facility Improvements	$145,000	$110,000	$105,000	$60,000	$85,000
			75-554800-03	RACA Painting/Repairs	$0	$0	$0	$0	$0
			75-554800-03	Granite Avenue Building Curtain)	$0	$0	$0	$0	$0
	*Impact fees		75-554800-03	Nishan Concession Stand / Sheds	$35,000	$15,000	$0	$0	$0
			75-554800-03	Nishan Irrigation Ball Fields (2)	$0	$20,000	$0	$0	$0
			75-554400-03	Oak Tennis Court Resurface and Paint	$0	$0	$50,000	$0	$0
	Cost Share		75-554800-03	SD Admin Tennis Court Resurface/Paint	$0	$20,000	$0	$0	$0
			75-554520-03	Oak Bathroom Replacement	$0	$0	$0	$0	$75,000
			75-554500-03	Webb Park Pond Improvements	$0	$0	$0	$50,000	$0
			75-554500-03	Willow Park Bathroom Replacement	$0	$0	$0	$0	$0
			75-554700-03	North/South/City/Other Park reconstruct	$25,000	$0	$0	$0	$0
			75-554200-03	Recreation Equipment (2)	$60,000	$10,000	$10,000	$10,000	$10,000
			75-552300-03	Aquatics - Pool House / Reconstruction	$0	$25,000	$35,000	$0	$0
	Grant		75-554800-03	Baraboo River Study	$25,000	$20,000	$10,000	$0	$0
			75-554800-03	Great Sauk Trail - Reedsburg Area	$0	$0	$0	$0	$0
				Street Projects (Includes Sewer and Storm Water)	$977,767	$207,100	$712,000	$555,500	$616,800
1				**North Preston Ave from Main to Lavalle 1000'**					
		75	543100-03	Street Reconstruction	$0	$0	$0	$0	$0
		75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
		75	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$0
1				**N. Albert St from Main to 2nd 250'**					
		75	543100-03	Street Reconstruction	$0	$0	$0	$0	$0
1				**W. 2nd St from Albert to Eagle 320'**					
			75-543100-03	Street Reconstruction	$0	$0	$0	$0	$0
4				**South Willow Street from Main to Lucky 1400'**					
		75	543100-03	Street Reconstruction	$0	$0	$0	$0	$0
		75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
		75	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$0
2				**N. Dewey Street from 8th to 19th 3400'**					
		75	543100-03	Street Reconstruction	$0	$0	$510,000	$0	$0
			75-543100-03	Traffic Signal Poles, Electronics.	$15,000	$0	$0	$0	$0
		75	531020-03	Sewer Collection Mains	$0	$0	$102,000	$0	$0
		75	531023-03	Stormwater Infrastructure	$0	$0	$75,000	$0	$0
4				**South Oak Street from Main to Plum 670'**					
		75	543100-03	Street Reconstruction	$0	$100,500	$0	$0	$0

City of Reedsburg
Capital Improvement Plan 2017-2021 - MID-YEAR

District	Fund 75	Account	Description	2017	2018	2019	2020	2021
	75	531020-03	Sewer Collection Mains	$0	$20,100	$0	$0	$0
	75	531023-03	Stormwater Infrastructure	$0	$5,000	$0	$0	$0
4			**S. Locust from Main to Vine 270'**					
	75	543100-03	Street Reconstruction	$0	$60,000	$0	$0	$0
	75	531020-03	Sewer Collection Mains	$0	$8,000	$0	$0	$0
	75	531023-03	Stormwater Infrastructure	$0	$5,000	$0	$0	$0
3			**19th Avenue from Dewey to Viking 2700'**					
	75	543100-03	Street Reconstruction	$405,000	$0	$0	$0	$0
	75	531020-03	Sewer Collection Mains	$50,000	$0	$0	$0	$0
	75	531023-03	Stormwater Infrastructure	$40,000	$0	$0	$0	$0
3			**19th Avenue and Ridgeview Redesign/Const**					
	75	543100-03	Street Reconstruction	$100,000	$0	$0	$0	$0
	75	531020-03	Sewer Collection Mains	$55,000	$0	$0	$0	$0
	75	531023-03	Stormwater Infrastructure	$51,000	$0	$0	$0	$0
3			**19th Avenue - Property Acquisition for Hospital**					
	75	543100-03	ROW Acquisition	$34,186	$0	$0	$0	$0
	75	531020-03	Sewer Collection Mains	$34,186	$0	$0	$0	$0
	75	531023-03	Stormwater Infrastructure	$34,186	$0	$0	$0	$0
4			**2nd Street from Pine to Park 700'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$0	$0
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$0
2&3			**N. Dewey Ave from 19th to 21st 750'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$112,500	$0
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$22,500	$0
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$10,000	$0
2&3			**N. Dewey Ave from Fourth to Eighth 1200'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$180,000	$0
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$36,000	$0
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$50,000	$0
4			**Second St. from N. Pine to N. Park 700'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$105,000	$0
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$21,000	$0
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$10,000	$0
4			**Plum St. from S. Willow to S. Dewey 1200'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$0	$180,000
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$36,000
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$10,000
4			**Vine St. from S. Locust to Railroad 1200'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$0	$180,000
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$36,000
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$30,000
1			**Clark St. from Alexander to Preston 610'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$0	$91,500
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$18,300
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$10,000
2&4			**Laurel St. from Main to Eighth 2560'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$0	$0
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$0
1			**LaValle St. from N. Preston to City Limits 550'**					
	75	543100-03	Street Reconstruction	$0	$0	$0	$0	$0
	75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
	75	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$0
2			**Desa Rain Drive**					
	75	543100-03	Street Reconstruction	$95,000	$0	$0	$0	$0

City of Reedsburg
Capital Improvement Plan 2017-2021 - MID-YEAR

District	Fund 75		Account	Description	2017	2018	2019	2020	2021
		75	531020-03	Sewer Collection Mains	$12,000	$0	$0	$0	$0
		75	531023-03	Stormwater Infrastructure	$12,000	$0	$0	$0	$0
3				**Cotton Tail Lane (Viking Drive Apartment)**					
		75	543100-03	Street Reconstruction	$40,200	$0	$0	$0	$0
		75	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
		75	531023-03	Stormwater Infrastructure	$9	$0	$0	$0	$0
4				**Public Parking Lots / Alleys**					
		75	543600-03	Lignts, Signage, Striping, Patching	$0	$3,500	$0	$3,500	$0
		75	543600-03	Crackseal, Sealcoating, Milling	$0	$5,000	$0	$5,000	$0
		75	543600-03	Parking Lot Reconstruction	$0	$0	$25,000	$0	$25,000
				GENERAL CIP PROGRAM COST	**$1,402,417**	**$598,750**	**$1,048,650**	**$847,150**	**$908,450**
				Fund Balances: Revenue Over Expenses	**$352,503**	**$605,853**	**$399,203**	**$391,553**	**$288,403**

District	Fund 75	Account	Description	2017	2018	2019	2020	2021
	CIP - Tax Increment Districts and Other Enterprise Funds							
	RESOURCES:		**Beginning Fund Balance**	**$0**	**$0**	**$0**	**$0**	**$0**
			Property Tax Levy	$0	$0	$0	$0	$0
		6X-XXXXXXX	Contributed Funds - Tax Increment Dist	$101,000	$554,000	$567,000	$24,000	$525,100
		20-XXXXXXX	Contributed Funds - Waste Water Fund	$1,600,000	$175,000	$0	$0	$0
		23-XXXXXXX	Contributed Funds - Storm Water	$250,000	$285,000	$70,000	$328,000	$75,000
		41-XXXXXXX	Contributed Funds - Taxi	$3,000	$30,000	$74,000	$24,000	$275,000
		42-XXXXXXX	Contributed Funds - Airport	$4,000	$6,600	$64,000	$20,000	$0
			Contributed Funds - Developer	$0	$0	$0	$0	$0
			Contributed Funds - Special Funds	$0	$0	$0	$0	$0
			Mid-Year Transfers/Fund Balance Applied	$0	$0	$0	$0	$0
			TOTAL Revenue	**$1,958,000**	**$1,050,600**	**$775,000**	**$396,000**	**$875,100**
			TOTAL Revenue Plus Fund Balance	**$1,958,000**	**$1,050,600**	**$775,000**	**$396,000**	**$875,100**

APPROPRIATIONS

				TAX INCREMENT, ENTERPRISE PROJECTS	2017	2018	2019	2020	2021
4				**Viking Drive - Extension South adjacent to Airport 2850'**	$14,000	$199,000	$4,000	$254,000	$525,100
	TIF 9		543100-03	Street New/Reconstruction/Design, ROW	$4,000	$4,000	$4,000	$4,000	$130,000
	TIF 9		543100-03	Traffic Signal Poles, Electronics.	$0	$20,000	$0	$0	$20,100
	TIF 9	69	531020-03	Sewer Collection Mains	$0	$75,000	$0	$0	$0
	TIF 9	69	531023-03	Stormwater Infrastructure	$0	$75,000	$0	$250,000	$0
	TIF 9		5310XX-03	Water Infrastructure	$0	$0	$0	$0	$0
		69	543100-03	Corridor Study - Viking and Main	$10,000	$25,000	$0	$0	$0
		69	543100-03	Property Acquisition / Additional ROW	$0	$0	$0	$0	$375,000
4	Match			**South Dewey Ave from Main to RR 3100'**	$65,000	$400,000	$0	$0	$0
S 80 L20	TIF 9		75-543100-03	Street New/Reconstruction/Design, ROW	$50,000	$225,000	$0	$0	$0
S 80 L20	TIF 9		75-543100-03	Traffic Signal Poles, Electronics.	$15,000	$0	$0	$0	$0
	TIF 9	69	531020-03	Sewer Collection Mains	$0	$100,000	$0	$0	$0
	TIF 9	69	531023-03	Stormwater Infrastructure	$0	$75,000	$0	$0	$0
	TIF 9		RUC	Water Infrastructure	$0	$0	$0	$0	$0
4				**South Bernien Street (Warehouse Project)**	$0	$250,000	$395,000	$0	$0
	TIF 9		75-543100-03	Street New/Reconstruction/Design, ROW	$0	$0	$320,000	$0	$0
	TIF 9		75-543100-03	Traffic Signal Poles, Electronics.	$0	$0	$25,000	$0	$0
	TIF 9	69	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
	TIF 9	69	531023-03	Stormwater Infrastructure	$0	$0	$50,000	$0	$0
BCPL	TIF 9	69	5310XX-03	Water Infrastructure	$0	$250,000	$0	$0	$0
4				**Enterprise Dr. - (Support Warehouse Project)**	$0	$0	$218,000	$0	$0
	TIF 9		75-543100-03	Street New/Reconstruction/Design, ROW	$0	$0	$208,000	$0	$0
	TIF 9		75-543100-03	Traffic Signal Poles, Electronics.	$0	$0	$10,000	$0	$0
	TIF 9	69	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
	TIF 9	69	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$0
	TIF 9	69	5310XX-03	Water Infrastructure	$0	$0	$0	$0	$0

City of Reedsburg
Capital Improvement Plan 2017-2021 - MID-YEAR

District	Fund 75		Account	Description	2017	2018	2019	2020	2021
4	Match			**R R Crossing Maintenance / Repair**	$22,000	$30,000	$0	$20,000	$0
	TIF 9		75-543100-03	Street Reconstruction at R&R	$0	$0	$0	$5,000	$0
	TIF 9		75-543100-03	R R Track Crossing Repair	$22,000	$30,000	$0	$15,000	$0
	TIF 9	69	531020-03	Sewer Collection Mains	$0	$0	$0	$0	$0
	TIF 9	69	531023-03	Stormwater Infrastructure	$0	$0	$0	$0	$0
			Waste Water (20)	**Program**	$1,600,000	$0	$0	$0	$0
		69	531020-03	Trickling Filter Project	$0	$0	$0	$0	$0
		69	531020-03	Blower Replacement Project	$1,600,000	$0	$0	$0	$0
			Storm Water (23)	**Program**	$250,000	$135,000	$20,000	$78,000	$75,000
		69	531023-03	Storm Water Projects	$100,000	$135,000	$20,000	$78,000	$75,000
CC	2017	69	531023-03	Retaining Wall Project	$150,000	$0	$0	$0	$0
			Transit (41)	**Program**	$3,000	$30,000	$74,000	$24,000	$275,000
	FTA	Share	F80%, L20%						
	FTA	Grant	41-XXXXX-03	Transit Route Planning - App and Grant	$3,000	$30,000	$0	$0	$0
	FTA	Grant	41-XXXXX-04	Transit Facility Building Lease	$0	$0	$24,000	$24,000	$275,000
	FTA	Grant	41-XXXXX-04	Repairs to Transit Building	$0	$0	$50,000	$0	$0
			Airport (42)	**Program**	$4,000	$6,600	$64,000	$20,000	$0
	FTA	Share	F90%, S5%, L5%						
	FTA	Grant	42-XXXXX-03	FBO Completion / Hanger Move	$0	$0	$25,000	$0	$0
	FTA	Grant	42-XXXXX-03	Avonic Controls / Runway Lights	$0	$0	$20,000	$0	$0
	FTA	Grant	42-XXXXX-03	Airport Improvement Plan	$4,000	$4,000	$4,000	$0	$0
	FTA	Grant	42-XXXXX-04	Runway # 7 / 25 Pavement	$0	$0	$0	$0	$0
	FTA	Grant	42-XXXXX-04	Runway # 18 / 36 Pavement	$0	$0	$0	$0	$0
	FTA	Grant	42-XXXXX-04	General Taxi Way Expansion	$0	$0	$0	$0	$0
	FTA	Grant	42-XXXXX-04	T-Hangers	$0	$2,600	$15,000	$20,000	$0

	2017	2018	2019	2020	2021
TIF, ENTERPRISE CIP PROGRAM COST	**$1,958,000**	**$1,050,600**	**$775,000**	**$396,000**	**$875,100**
Fund Balances: Revenue Over Expenses	$0	$0	$0	$0	$0
CIP PROGRAM COST	**$1,958,000**	**$1,050,600**	**$775,000**	**$396,000**	**$875,100**
Fund Balance	$451,060	$352,503	$605,853	$399,203	$391,553
Tax Levy Annual	$665,000	$665,000	$665,000	$665,000	$665,000
Total All REVENUE Contributed	$3,261,860	$1,902,700	$1,617,000	$1,235,500	$1,680,400
Total All EXPENSES	$3,360,417	$1,649,350	$1,823,650	$1,243,150	$1,783,550
Ending Fund Balance	**$352,503**	**$605,853**	**$399,203**	**$391,553**	**$288,403**

Fund 63 TIF #3		2,017.00
		Budget
New Numbers	Fund Balance Applied	(1,118,394.85)
	Revenues	
63-411200	Tax Increment	58,865.76
63-422400	State Aid Exempt Computers	345.39
-426600	CDBG - EAP Grant	
63-432700	Grants (Fed or State)	-
63-481300	Assess (Loeb/Lorman) 3 yr	18,500.00
-482900	Rents	-
63-485000	Transfer In Other TIFS	-
63-485010	Transfer In Gen Fund	-
63-486200	Land Lease	-
(495,100.00)	Loan Proceeds	-
	TOTAL REVENUES	77,711.15
	Expenses	
63-513500-03	Administrative Cost	150.00
63-515700-03	Auditing	-
63-516110-03	**Legal Counsel**	-
63-544700-03	EDA Grant Improvements	-
63-564600-03	Development Expenses	-
63-592300-03	Transfer to Debt Service	22,595.00
		-
		-
63-595010-03	Transfer Out - Gen Fund	930.00
63-595063-03	Transfer To Fund 63	
63-595064-03	Transfer to Fund 64	
63-595065-03	Transfer to Fund 65	
63-595066-03	Transfer to Fund 66	
63-595067-03	Transfer to Fund 67	
63-595068-03	Transfer to Fund 68	
63-595069-03	Transfer to Fund 69	
63-595070-03	Transfer to Fund 70 Future	
	TOTAL EXPENSES	23,675.00
	Net Rev-Expense	54,036.15
	Revenues Over Expenses (Loss	(1,064,358.70)
	Dev Expense Detail	-
Vierbicher IC CO	**Vierbicher expenses**	-
Star Cinema F-Loan		-
Hardware Bldg Purchase		-
Seats Expansion DDA		-
Walnut Street Flats - BCPL Loan		-
Hotel Capacity Study		(1,071.43)
Eco Dev Study - Pre Leasing		(2,521.43)
Wherehouse Development		-
		-
	Subtotal	(3,592.86)

DISTRESSED

Fund 64 TIF #4		2,017.00
		Budget
New Numbers	Fund Balance Applied	342,510.37
	Revenues	
64-411200	Tax Increment	389,313.56
64-422400	State Aid Exempt Computers	1,116.07
-426600	CDBG - EAP Grant	-
-432700	Grants (Fed or State)	-
64-481300	WSP Special Assessment	-
64-482900	Rents	-
-485000	Transfer In Other TIFS	-
-485010	Transfer In Gen Fund	-
-486200	Land Lease	-
-495100	Loan Proceeds	-
	TOTAL REVENUES	390,429.64
	Expenses	
64-513500-03	Administrative Cost	150.00
64-515700-03	Auditing	6,500.00
64-516110-03	**Legal Counsel**	-
64-565200-03	Site Development	25,000.00
64-564600-03	Development Expenses	20,000.00
64-592300-03	Transfer to Debt Service	82,415.00
		-
64-595000-03	DO NOT USE SEE BELOW	-
64-595010-03	Transfer Out - Gen Fund	930.00
64-595063-03	Transfer to Fund 63	
64-595064-03	Transfer to Fund 64	
64-595065-03	Transfer to Fund 65	
64-595066-03	Transfer to Fund 66	228,644.19
64-595067-03	Transfer to Fund 67	32,000.00
64-595068-03	Transfer to Fund 68	98,000.00
64-595069-03	Transfer to Fund 69	10,000.00
64-595070-03	Transfer to Fund 70 Future	
	TOTAL EXPENSES	503,639.19
	Net Rev-Expense	(113,209.55)
	Revenues Over Expenses (Loss) #	229,300.81
	Dev Expense Detail	20,000.00
	Vierbicher expenses	(10,000.00)
		-
		-
		(20,000.00)
		-
		(1,071.43)
		(2,521.43)
		-
		-
	Subtotal	(13,592.86)

Fund 65 TIF #5		2,017.00
		Budget
New Numbers	Fund Balance Applied	18,516.51
	Revenues	
65-411200	Tax Increment	76,423.93
65-422400	State Aid Exempt Computers	574.79
65-426600	CDBG - EAP Grant	-
-432700	Grants (Fed or State)	-
-481300	Assessments	-
-482900	Rents	-
-485000	Transfer In Other TIFS	-
-485010	Transfer In Gen Fund	-
-486200	Land Lease	-
65-495100	Loan Proceeds	-
	TOTAL REVENUES	76,998.72
	Expenses	
	Administrative Cost	150.00
65-513500-03	Auditing	1,800.00
65-516110-03	**Legal Counsel**	-
65-515700-03	Silverstone Partners	-
65-564800-03	Development Expenses	-
65-592300-03	Transfer to Debt Service	42,000.00
65-564600-03	DO NOT USE SEE ABOVE	-
65-595000-03	DO NOT USE SEE BELOW	
65-595010-03	Transfer Out - Gen Fund	930.00
65-595063-03	Transfer To Fund 63	
65-595064-03	Transfer to Fund 64	
65-595065-03	Transfer to Fund 65	
65-595066-03	Transfer to Fund 66	
65-595067-03	Transfer to Fund 67	
65-595068-03	Transfer to Fund 68	
65-595069-03	Transfer to Fund 69	
65-595070-03	Transfer to Fund 70 Future	
	TOTAL EXPENSES	44,880.00
	Net Rev-Expense	32,118.72
	Revenues Over Expenses (Loss	50,635.24
	Dev Expense Detail	-
	Vierbicher expenses	-
		-
		-
		-
		-
		(1,071.43)
		(2,521.43)
		-
		-
	Subtotal	(3,592.86)

Fund 67 TIF #7		2,017.00 Budget
New Numbers	Fund Balance Applied	(17,032.00)
	Revenues	
67-411200	Tax Increment	16,821.00
67-422400	State Aid Exempt Computers	-
-426600	CDBG - EAP Grant	-
-432700	Grants (Fed or State)	-
-481300	Assessments	-
-482900	Rents	-
-485000	Transfer In Other TIFS	32,000.00
-485010	Transfer In Gen Fund	-
-486200	Land Lease	-
-495100	Loan Proceeds	-
	TOTAL REVENUES	48,821.00
	Expenses	
67-513500-03	Administrative Cost	150.00
67-515700-03	Auditing	-
67-516110-03	Legal Counsel	-
67-543400-03	Site Development	-
67-564600-03	Development Expenses	-
67-592300-03	Transfer to Debt Service	30,150.00
67-595000-03	Transfer Out	
67-595010-03	Transfer Out - Gen Fund	930.00
67-595063-03	Transfer To Fund 63	
67-595064-03	Transfer to Fund 64	
67-595065-03	Transfer to Fund 65	
67-595066-03	Transfer to Fund 66	
67-595067-03	Transfer to Fund 67	
67-595068-03	Transfer to Fund 68	
67-595069-03	Transfer to Fund 69	
67-595070-03	Transfer to Fund 70 Future	
	TOTAL EXPENSES	31,230.00
	Net Rev-Expense	17,591.00
	Revenues Over Expenses (Loss) #7	559.00
	Dev Expense Detail	-
	Vierbicher expenses	-
		-
		-
		-
		-
		(1,071.43)
		(2,521.43)
		-
		-
	Subtotal	(3,592.86)

Fund 68 TIF #8		2,017.00 Budget
New Numbers	Fund Balance Applied	(106,575.83)
	Revenues	
68-411200	Tax Increment	50,000.00
68-422400	State Aid Exempt Computers	72.17
-426600	CDBG - EAP Grant	-
-432700	Grants (Fed or State)	-
-481300	Assessments	-
-482900	Rents	-
68-485000	Transfer In Other TIFS	98,000.00
68-485010	Transfer In Gen Fund	-
-486200	Land Lease	-
-495100	Loan Proceeds	-
	TOTAL REVENUES	148,072.17
	Expenses	
68-513500-03	Administrative Cost	150.00
68-515700-03	Auditing	-
68-516110-03	Legal Counsel	-
-543400-03	Site Development	-
68-564600-03	Development Expenses	40,000.00
68-592300-03	Transfer to Debt Service	-
68-595000-03	Transfer Out	-
68-595010-03	Transfer Out - Gen Fund	930.00
68-595063-03	Transfer To Fund 63	
68-595064-03	Transfer to Fund 64	
68-595065-03	Transfer to Fund 65	
68-595066-03	Transfer to Fund 66	
68-595067-03	Transfer to Fund 67	
68-595068-03	Transfer to Fund 68	
68-595069-03	Transfer to Fund 69	
69-595070-03	Transfer to Fund 70 Future	
	TOTAL EXPENSES	41,080.00
	Net Rev-Expense	106,992.17
	Revenues Over Expenses (Loss) #	416.34
	Dev Expense Detail	40,000.00
	Vierbicher expenses	-
		-
		-
		-
		-
		(1,071.43)
		(2,521.43)
		-
		-
	Subtotal	36,407.14

Fund 69 TIF #9		B
New Numbers	Fund Balance Applied	
	Revenues	
69-411200	Tax Increment	
69-422400	State Aid Exempt Computers	
-426600	CDBG - EAP Grant	
-432700	Grants (Fed or State)	
-481300	Assessments	
-482900	Rents	
69-485000	Transfer In Other TIFS	
69-485010	Transfer In Gen Fund	
-486200	Land Lease	
-495100	Loan Proceeds	
	TOTAL REVENUES	
	Expenses	
69-513500-03	Administrative Cost	
69-515700-03	Auditing	
69-516110-03	Legal Counsel	
-543400-03	Site Development	
69-564600-03	Development Expenses	
69-592300-03	Transfer to Debt Service	
69-595000-03	Transfer Out	
69-595010-03	Transfer Out - Gen Fund	
69-595063-03	Transfer To Fund 63	
69-595064-03	Transfer to Fund 64	
69-595065-03	Transfer to Fund 65	
69-595066-03	Transfer to Fund 66	
69-595067-03	Transfer to Fund 67	
69-595068-03	Transfer to Fund 68	
69-595069-03	Transfer to Fund 69	
69-595070-03	Transfer to Fund 70 Future	
	TOTAL EXPENSES	
	Net Rev-Expense	
	Revenues Over Expenses (Lo:	
	Dev Expense Detail	
	Vierbicher expenses	
	Subtotal	

Connect With Reedsburg

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

DEFINATION

INTERNAL SERVICE FUND

PERFORMANCE OBJECTIVES

2017:

1. To account for costs associated with Employer/Employee Health and Insurance Costs: Medical, Dental, Vision, Life, Accidental Death and Dismemberment (AD&D).

2018:

1. In 2018: Add Surety and Liability Insurance, Worker's Compensation, Unemployment Insurance and disability costs, as well as cost for outside third party- contractors to manage liability claims.
2. To account for the cost of Information Systems Maintenance costs currently in Capital Equipment Fund.
3. To account for the cost of Public Facility Maintenance: (City Hall, Police Department, Public Works, Library and Fire).
4. To account for the cost of Fleet Maintenance (Currently spread out across budgets).

Internal Service Fund – Source of Funding

Internal Service Fund – Source of Funds	
GF	City Contribution
GF	Employee Contribution
Utility	Utility Contribution
Utility	Utility Employee Contribution
Library	Library Contribution
Library	Library Employee Contribution
Fire	Fire Contribution
Fire	Fire Employee Contribution

Internal Service Fund – Expenditures of Fund

Internal Service Fund – Source of Funds
Medical Contract
Dental Contract
Vision Contract
Life Insurance Contract
AD&D Contract

Connect With Reedsburg

City of Reedsburg
134 South Locust Street, P.O. Box 490
Reedsburg, WI 53959
Ph. 608-524-6404 Fax 608-524-8458
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City Health and Benefits: (2017)

- Group Health, Dental, Vision, Life, AD&D, Disability, Deferred Compensation and other benefit programs
- Workers' Compensation
- General Liability
- Causality Insurance
- Unemployment Insurance
- Vehicle, Property and other City insurance programs

Public Facility Maintenance: (2018)

- Basic Services
  - Structure
  - Utilities
  - Pest Control
  - Maintenance painting
  - Fire extinguishers
  - Basic locksmith
  - Fire sprinklers
  - Maintenance floor replacement
  - Safety issues – spills, hazardous situations, security
  - Plumbing
  - Basic janitorial
  - Window washing
  - Generators
  - Elevators
  - Damage in common areas
  - HVAC
- Extra Services
  - Remodeling
  - Furniture moves
  - Services beyond basic janitorial
  - Inmate Damages
  - Cabling/Communications
  - Replacement of lost or unrecovered keys and rekeying due to unrecovered keys, etc.

Facility Services and Supplies: (2018)

- Storage of departmental inventory items (paper towels, janitorial supplies, toilet paper, copy paper, envelopes, etc.)
- Duplication / Postage Costs to departments
- City-wide shredding contract

Information Systems: (2018) (General and Enterprise)

- Institutional network with secure government to government connections.
- Enterprise applications – email and internet.
- Secure Desktop environment.
- Application hosting and database support.
- Secure Data storage, backup and recovery.
- Consultant services – analysis, programming, application design, and technology planning and project management.
- Cyber Security administration.

CITY OF REEDSBURG

Reedsburg, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2016

CITY OF REEDSBURG

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CITY OF REEDSBURG

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BAKER TILLY

INDEPENDENT AUDITORS' REPORT

To the City Council
City of Reedsburg
Reedsburg, Wisconsin

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, 2016, 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.

To the City Council
City of Reedsburg

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, 2016 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 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 Virchow Krause, LLP

Madison, Wisconsin
August 18, 2017

CITY OF REEDSBURG

STATEMENT OF NET POSITION
As of December 31, 2016

	Governmental Activities	Business-type Activities	Totals	Component Units
ASSETS				
Cash and investments	$ 4,457,473	$ 13,745,266	$ 18,202,739	$ 2,687,707
Receivables (net)				
Taxes receivable	6,524,199	-	6,524,199	-
Accounts	83,786	2,608,379	2,692,165	-
Other	-	371,144	371,144	-
Special assessments	4,000	4,000	8,000	-
Loans	1,490,139	-	1,490,139	70,000
Due from other governmental units	15,775	-	15,775	-
Internal balances	876,875	(876,875)	-	-
Inventories and prepaid items	88,998	1,048,845	1,137,843	87,106
Other assets	-	2,555,249	2,555,249	-
Restricted assets				
Cash and investments	-	3,323,594	3,323,594	-
Investment in mutual insurance company	200,515	-	200,515	-
Capital Assets				
Land and other nondepreciable assets	12,959,099	384,006	13,343,105	-
Construction in progress	139,310	119,581	258,891	-
Other capital assets, net of depreciation	16,201,098	66,049,806	82,250,904	-
Total Assets	43,041,267	89,332,995	132,374,262	2,844,813
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	2,050,250	1,460,411	3,510,661	-
LIABILITIES				
Accounts payable	229,740	2,022,226	2,251,966	-
Accrued liabilities	139,614	470,268	609,882	-
Due to primary government	-	-	-	25,245
Due to other governmental units	(3,525)	-	(3,525)	-
Deposits	11,820	-	11,820	-
Unearned revenue	-	132,790	132,790	-
Noncurrent Liabilities				
Due within one year	1,248,934	1,954,896	3,203,830	-
Due in more than one year	5,280,801	31,251,417	36,532,218	-
Total Liabilities	6,907,384	35,831,597	42,738,981	25,245
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	6,509,678	-	6,509,678	-
Pension related amounts	784,584	555,245	1,339,829	-
Total Deferred Inflows of Resources	7,294,262	555,245	7,849,507	-
NET POSITION				
Net investment in capital assets	23,902,007	34,526,197	58,428,204	-
Restricted	2,737,923	2,555,921	5,293,844	2,650,523
Unrestricted	4,249,941	17,324,446	21,574,387	169,045
TOTAL NET POSITION	$ 30,889,871	$ 54,406,564	$ 85,296,435	$ 2,819,568

See accompanying notes to financial statements.

CITY OF REEDSBURG

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2016

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	$ 1,455,093	$ 183,894	$ -	$ -
Public safety	3,455,623	422,439	54,332	-
Public works	2,595,906	404,172	632,807	114,129
Health and human services	21,100	-	-	-
Culture, recreation and education	1,459,307	164,684	272,152	-
Conservation and development	1,537,299	795	51,675	-
Interest and fiscal charges	139,525	-	-	-
Total Governmental Activities	10,663,853	1,175,984	1,010,966	114,129
Business-type Activities				
Water	1,156,423	1,639,177	-	7,968
Electric	22,132,987	24,072,281	-	8,582
Communications	5,146,056	5,136,880	-	72,998
Sewer	2,507,096	3,253,061	-	-
Stormwater	414,379	550,495	-	-
Total Business-type Activities	31,356,941	34,651,894	-	89,548
Total Primary Government	$ 42,020,794	$ 35,827,878	$ 1,010,966	$ 203,677
Component Units				
Herbert H Webb Trust	$ 74,175	$ -	$ -	$ -
Community Development Authority	-	-	-	18,321
Total Component Units	$ 74,175	$ -	$ -	$ 18,321

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
- Public gifts and grants
- Gain on sale of assets
- Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in net position

NET POSITION - Beginning of Year

NET POSITION - END OF YEAR

See accompanying notes to financial statements.

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Totals	Component Units
$ (1,271,199)	$ -	$ (1,271,199)	$ -
(2,978,852)	-	(2,978,852)	-
(1,444,798)	-	(1,444,798)	-
(21,100)	-	(21,100)	-
(1,022,471)	-	(1,022,471)	-
(1,484,829)	-	(1,484,829)	-
(139,525)	-	(139,525)	-
(8,362,774)	-	(8,362,774)	-
-	490,722	490,722	-
-	1,947,876	1,947,876	-
-	63,822	63,822	-
-	745,965	745,965	-
-	136,116	136,116	-
-	3,384,501	3,384,501	-
(8,362,774)	3,384,501	(4,978,273)	-
-	-	-	(74,175)
-	-	-	18,321
-	-	-	(55,854)
4,391,758	-	4,391,758	-
1,109,715	-	1,109,715	-
557,272	-	557,272	-
328,291	-	328,291	-
943,833	-	943,833	-
47,568	200,782	248,350	199,785
224	-	224	-
8,051	-	8,051	-
107,207	4,473	111,680	-
7,493,919	205,255	7,699,174	199,785
759,042	(759,042)	-	-
8,252,961	(553,787)	7,699,174	199,785
(109,813)	2,830,714	2,720,901	143,931
30,999,684	51,575,850	82,575,534	2,675,637
$ 30,889,871	$ 54,406,564	$ 85,296,435	$ 2,819,568

See accompanying notes to financial statements.

CITY OF REEDSBURG

BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2016

	General	General Debt Service	Nonmajor Governmental Funds	Totals
ASSETS				
Cash and investments	$ 2,229,948	$ -	$ 2,227,525	$ 4,457,473
Receivables				
Taxes receivable	3,151,889	950,848	2,421,462	6,524,199
Accounts	83,373	-	413	83,786
Special assessments	4,000	-	-	4,000
Loans	-	-	1,490,139	1,490,139
Due from other governments	-	-	15,775	15,775
Due from other funds	759,042	117,833	95,640	972,515
Prepaid items	88,998	-	-	88,998
Advances to other funds	2,985,543	-	-	2,985,543
Investment in mutual insurance company	200,515	-	-	200,515
TOTAL ASSETS	$ 9,503,308	$ 1,068,681	$ 6,250,954	$ 16,822,943

See accompanying notes to financial statements.

	General	General Debt Service	Nonmajor Governmental Funds	Totals
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	$ 144,690	$ 400	$ 84,650	$ 229,740
Accrued liabilities	96,423	-	8,218	104,641
Deposits	-	-	11,820	11,820
Due to other funds	-	95,640	-	95,640
Advances from other funds	-	144,541	2,841,002	2,985,543
Total Liabilities	241,113	240,581	2,945,690	3,427,384
Deferred Inflows of Resources				
Unearned revenues	3,137,368	950,848	2,421,462	6,509,678
Unavailable revenues	424,504	-	-	424,504
Total Deferred Inflows of Resources	3,561,872	950,848	2,421,462	6,934,182
Fund Balances (Deficit)				
Nonspendable	3,275,056	-	-	3,275,056
Restricted	-	-	2,737,923	2,737,923
Committed	-	-	422,497	422,497
Assigned	859,042	-	524,421	1,383,463
Unassigned (deficit)	1,566,225	(122,748)	(2,801,039)	(1,357,562)
Total Fund Balances (Deficit)	5,700,323	(122,748)	883,802	6,461,377
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 9,503,308	$ 1,068,681	$ 6,250,954	$ 16,822,943

See accompanying notes to financial statements.

CITY OF REEDSBURG

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
As of December 31, 2016

Total Fund Balances - Governmental Funds	$ 6,461,377
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	12,959,099
Construction in progress	139,310
Other capital assets	16,201,098
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.	424,504
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.	(369,251)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	2,050,250
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(784,584)
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	(5,325,000)
Compensated absences	(572,984)
Accrued interest	(31,448)
Land contract	(262,500)
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 30,889,871

See accompanying notes to financial statements.

CITY OF REEDSBURG

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General	General Debt Service	Nonmajor Governmental Funds	Totals
REVENUES				
Taxes	$ 3,241,300	$ 1,109,715	$ 2,036,021	$ 6,387,036
Intergovernmental	1,476,357	-	402,981	1,879,338
Licenses and permits	196,295	-	-	196,295
Fines, forfeitures and penalties	225,783	-	-	225,783
Public charges for services	138,100	-	507,094	645,194
Intergovernmental charges for services	89,385	-	-	89,385
Special assessments	-	-	59,826	59,826
Investment income	18,121	-	8,049	26,170
Miscellaneous	67,567	-	104,375	171,942
Total Revenues	5,452,908	1,109,715	3,118,346	9,680,969
EXPENDITURES				
Current				
General government	1,242,782	119	21,354	1,264,255
Public safety	2,868,713	-	83,375	2,952,088
Health and human services	21,100	-	-	21,100
Public works	1,220,089	-	577,744	1,797,833
Culture, recreation and education	520,656	-	765,224	1,285,880
Conservation and development	146,110	-	1,386,892	1,533,002
Capital Outlay	-	-	1,257,013	1,257,013
Debt Service				
Principal	-	2,895,000	87,500	2,982,500
Interest and fiscal charges	-	190,306	-	190,306
Total Expenditures	6,019,450	3,085,425	4,179,102	13,283,977
Excess (deficiency) of revenues over expenditures	(566,542)	(1,975,710)	(1,060,756)	(3,603,008)
OTHER FINANCING SOURCES (USES)				
Property sales	8,051	-	-	8,051
Transfers in	787,305	178,690	808,700	1,774,695
Transfers out	(440,700)	-	(574,953)	(1,015,653)
Premium on debt issued	-	11,129	-	11,129
Refunding debt issued	-	1,785,000	-	1,785,000
Land contract issued	-	-	350,000	350,000
Total Other Financing Sources (Uses)	354,656	1,974,819	583,747	2,913,222
Net Change in Fund Balances	(211,886)	(891)	(477,009)	(689,786)
FUND BALANCES (DEFICIT) - Beginning of Year	5,912,209	(121,857)	1,360,811	7,151,163
FUND BALANCES (DEFICIT) - END OF YEAR	$ 5,700,323	$ (122,748)	$ 883,802	$ 6,461,377

See accompanying notes to financial statements.

CITY OF REEDSBURG

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2016

Net change in fund balances - total governmental funds	$	(689,786)
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		1,257,013
Some items are reported as capital outlay were not capitalized		(165,415)
Some items are reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements		115,481
Depreciation is reported in the government-wide financial statements		(1,334,502)
Net book value of assets retired		(35,692)
Contributed capital assets are reported as revenues in the government-wide financial statements.		108,552
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.		
Special assessments		(2,574)
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 and land contract issued		(2,135,000)
Principal repaid		2,982,500
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		(25,660)
Accrued interest		(1,700)
Net pension asset/liability		(930,972)
Deferred outflows of resources related to pensions		1,481,457
Deferred inflows of resources related to pensions		(774,867)
Amortization of debt premium		41,352
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$	(109,813)

See accompanying notes to financial statements.

CITY OF REEDSBURG

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
As of December 31, 2016

	Business-type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Totals
ASSETS				
Current Assets				
Cash and investments	$ 10,628,275	$ 2,534,262	$ 582,729	$ 13,745,266
Accounts receivable (net)	2,425,115	183,264	-	2,608,379
Other accounts receivable	371,144	-	-	371,144
Due from other funds	-	180,287	69,659	249,946
Prepaid items	101,799	-	-	101,799
Inventories	947,046	-	-	947,046
Restricted Assets				
Cash and investments	150,746	-	-	150,746
Total Current Assets	14,624,125	2,897,813	652,388	18,174,326
Noncurrent Assets				
Restricted Assets				
Cash and investments	835,688	2,337,160	-	3,172,848
Capital Assets				
Land	252,245	72,687	59,074	384,006
Construction work in progress	59,143	60,438	-	119,581
Property and equipment	73,313,389	29,850,672	6,164,201	109,328,262
Less: Accumulated depreciation	(30,051,789)	(10,857,009)	(2,369,658)	(43,278,456)
Other Assets				
Organization costs	167,867	-	-	167,867
Accumulated amortization of organization costs	(64,611)	-	-	(64,611)
Private parking lighting (net of accumulated depreciation)	33,767	-	-	33,767
Investment in ATC	2,418,226	-	-	2,418,226
Special assessments	-	4,000	-	4,000
Total Noncurrent Assets	46,963,925	21,467,948	3,853,617	72,285,490
Total Assets	61,588,050	24,365,761	4,506,005	90,459,816
DEFERRED OUTFLOWS OF RESOURCES				
Pension related amounts	1,227,371	144,417	88,623	1,460,411

See accompanying notes to financial statements.

	Business-type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Totals
LIABILITIES				
Current Liabilities				
Accounts payable	$ 1,948,657	$ 72,437	$ 1,132	$ 2,022,226
Accrued liabilities	390,949	6,886	1,045	398,880
Due to other funds	1,126,821	-	-	1,126,821
Current portion of general obligation debt	210,000	-	-	210,000
Notes payable	16,123	-	-	16,123
Compensated absences (current portion)	67,133	-	-	67,133
Other liabilities	7,329	50,303	-	57,632
Liabilities Payable from Restricted Assets				
Current portion of revenue bonds payable	674,681	986,959	-	1,661,640
Accrued interest payable	13,756	-	-	13,756
Total Current Liabilities	4,455,449	1,116,585	2,177	5,574,211
Noncurrent Liabilities				
Long-Term Debt				
Unamortized debt premium	180,087	-	-	180,087
General obligation debt payable	13,270,000	-	-	13,270,000
Revenue bonds payable	6,423,925	10,877,676	-	17,301,601
Notes payable	91,361	-	-	91,361
Other Liabilities				
Net pension liability	220,018	25,060	16,238	261,316
Compensated absences	147,052	-	-	147,052
Unearned revenues	132,790	-	-	132,790
Total Noncurrent Liabilities	20,465,233	10,902,736	16,238	31,384,207
Total Liabilities	24,920,682	12,019,321	18,415	36,958,418
DEFERRED INFLOWS OF RESOURCES				
Pension related amounts	467,496	53,247	34,502	555,245
NET POSITION				
Net investment in capital assets	23,410,425	7,262,155	3,853,617	34,526,197
Restricted for				
Depreciation	120,124	-	-	120,124
Debt service	136,990	657,972	-	794,962
Equipment replacement	-	1,628,885	-	1,628,885
Impact fees	11,950	-	-	11,950
Unrestricted	13,747,754	2,888,598	688,094	17,324,446
TOTAL NET POSITION	$ 37,427,243	$ 12,437,610	$ 4,541,711	$ 54,406,564

See accompanying notes to financial statements.

CITY OF REEDSBURG

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2016

	Business-type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Totals
OPERATING REVENUES				
Public charges for services	$ 30,848,338	$ 3,253,061	$ 550,495	$ 34,651,894
Total Operating Revenues	30,848,338	3,253,061	550,495	34,651,894
OPERATING EXPENSES				
Operation and maintenance	25,078,643	1,352,480	293,309	26,724,432
Depreciation	2,474,950	844,669	121,070	3,440,689
Total Operating Expenses	27,553,593	2,197,149	414,379	30,165,121
Operating Income	3,294,745	1,055,912	136,116	4,486,773
NONOPERATING REVENUES (EXPENSES)				
Investment income	191,581	9,201	-	200,782
Interest and amortization expense	(865,546)	(309,947)	-	(1,175,493)
Loss on early retirement	(16,328)	-	-	(16,328)
Miscellaneous	4,474	-	-	4,474
Total Nonoperating Revenues (Expenses)	(685,819)	(300,746)	-	(986,565)
Income Before Contributions and Transfers	2,608,926	755,166	136,116	3,500,208
CONTRIBUTIONS AND TRANSFERS				
Capital contributions	89,548	-	-	89,548
Transfers out	(759,042)	-	-	(759,042)
Total Contributions and Transfers	(669,494)	-	-	(669,494)
Change in Net Position	1,939,432	755,166	136,116	2,830,714
NET POSITION - Beginning of Year	35,487,811	11,682,444	4,405,595	51,575,850
NET POSITION - END OF YEAR	$ 37,427,243	$ 12,437,610	$ 4,541,711	$ 54,406,564

See accompanying notes to financial statements.

CITY OF REEDSBURG

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2016

	Business-type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Received from customers	$ 31,156,575	$ 3,253,698	$ 536,417	$ 34,946,690
Received from other funds for services	492,634	-	-	492,634
Paid to suppliers for goods and services	(23,041,940)	(997,270)	(109,306)	(24,148,516)
Paid to employees for services	(2,012,233)	(291,551)	(173,491)	(2,477,275)
Net Cash Flows From Operating Activities	6,595,036	1,964,877	253,620	8,813,533
CASH FLOWS FROM INVESTING ACTIVITIES				
Investments sold and matured	708,008	-	-	708,008
Investment income	138,278	9,201	-	147,479
Investment in ATC	(101,075)	-	-	(101,075)
Net Cash Flows From Investing Activities	745,211	9,201	-	754,412
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Paid to municipality for tax equivalent	(782,284)	-	-	(782,284)
Net Cash Flows From Noncapital Financing Activities	(782,284)	-	-	(782,284)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Debt issued	7,663,303	-	-	7,663,303
Debt retired	(8,644,414)	(962,566)	-	(9,606,980)
Interest paid	(508,741)	(314,012)	-	(822,753)
Debt issuance costs	(120,980)	-	-	(120,980)
Acquisition and construction of capital assets	(1,139,587)	(110,898)	-	(1,250,485)
Capital contributions received	89,548	-	-	89,548
Net Cash Flows From Capital and Related Financing Activities	(2,660,871)	(1,387,476)	-	(4,048,347)
Net Change in Cash and Cash Equivalents	3,897,092	586,602	253,620	4,737,314
CASH AND CASH EQUIVALENTS - Beginning of Year	7,717,617	4,284,820	329,109	12,331,546
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 11,614,709	$ 4,871,422	$ 582,729	$ 17,068,860

See accompanying notes to financial statements.

	Business-type Activities - Enterprise Funds			
	Utility Commission	Sewer	Nonmajor Enterprise Fund - Stormwater Fund	Totals
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income	$ 3,294,745	$ 1,055,912	$ 136,116	$ 4,486,773
Nonoperating revenue	33,645	-	-	33,645
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities				
Depreciation	2,474,950	844,669	121,070	3,440,689
Depreciation charged to other funds	68,919	-	-	68,919
Changes in assets and liabilities				
Accounts receivable	658,512	17,754	-	676,266
Due from other funds	89,946	(17,117)	(14,078)	58,751
Prepaid items	(10,941)	-	-	(10,941)
Inventories	9,420	-	-	9,420
Accounts payable	(50,219)	50,856	(528)	109
Accrued liabilities	(8,465)	2,847	(366)	(5,984)
Due to other funds	31,195	-	-	31,195
Compensated absences	(26,341)	-	-	(26,341)
Other current liabilities	(98,307)	-	-	(98,307)
Pension related deferrals and liabilities	127,977	9,956	11,406	149,339
NET CASH FLOWS FROM OPERATING ACTIVITIES	$ 6,595,036	$ 1,964,877	$ 253,620	$ 8,813,533
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS				
Cash and investments	$ 10,628,275	$ 2,534,262	$ 582,729	$ 13,745,266
Restricted cash and investments				
Restricted cash and investments - current	150,746	-	-	150,746
Restricted cash and investments - noncurrent	835,688	2,337,160	-	3,172,848
CASH AND CASH EQUIVALENTS	$ 11,614,709	$ 4,871,422	$ 582,729	$ 17,068,860
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
ATC dividends reinvested	$ (67,203)	$ -	$ -	
Amortization of debt premium	$ 3,216	$ -	$ -	
Interest paid by municipality	$ 117,833	$ -	$ -	

See accompanying notes to financial statements.

CITY OF REEDSBURG

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
As of December 31, 2016

	Agency Fund	Private-Purpose Trust Fund
	Tax Collection Fund	Nishan Community Aid for the Poor
ASSETS		
Cash and investments	$ 5,206,018	$ 35,060
Property taxes receivable	2,778,380	-
Total Assets	7,984,398	35,060
LIABILITIES		
Due to other taxing units	7,984,398	-
Total Liabilities	7,984,398	-
NET POSITION		
Held in trust for private trust activities	-	35,060
TOTAL NET POSITION	$ -	$ 35,060

See accompanying notes to financial statements.

CITY OF REEDSBURG

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended December 31, 2016

	Nishan Community Aid for the Poor
ADDITIONS	
Investment income	$ 60
Total Additions	60
DEDUCTIONS	
Health and human services	30
Total Deductions	30
Change in Net Position	30
NET POSITION - Beginning of Year	35,030
NET POSITION - END OF YEAR	$ 35,060

See accompanying notes to financial statements.

CITY OF REEDSBURG

COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
December 31, 2016

	Community Development Authority	Herbert H. Webb Trust	Totals
ASSETS			
Cash and investments	$ 11,939	$ 2,675,768	$ 2,687,707
Loans receivable	70,000	-	70,000
Property held for resale	87,106	-	87,106
Total Assets	169,045	2,675,768	2,844,813
LIABILITIES			
Due to primary government	-	25,245	25,245
Total Liabilities	-	25,245	25,245
NET POSITION			
Restricted for Trust purposes	-	2,650,523	2,650,523
Unrestricted	169,045	-	169,045
TOTAL NET POSITION	$ 169,045	$ 2,650,523	$ 2,819,568

See accompanying notes to financial statements.

CITY OF REEDSBURG

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
COMPONENT UNITS
For the Year Ended December 31, 2016

	Community Development Authority	Herbert H. Webb Trust	Totals
OPERATING EXPENSES			
Operation and maintenance	$ -	$ 74,175	$ 74,175
Total Operating Expenses	-	74,175	74,175
Operating Loss	-	(74,175)	(74,175)
NONOPERATING REVENUES (EXPENSES)			
Investment income	-	199,785	199,785
Miscellaneous	1,000	-	1,000
Total Nonoperating Revenues (Expenses)	1,000	199,785	200,785
Income Before Contributions	1,000	125,610	126,610
CONTRIBUTIONS			
Contribution from city	17,321	-	17,321
Total Contributions	17,321	-	17,321
Change in net position	18,321	125,610	143,931
NET POSITION - Beginning of Year	150,724	2,524,913	2,675,637
NET POSITION - END OF YEAR	$ 169,045	$ 2,650,523	$ 2,819,568

See accompanying notes to financial statements.

CITY OF REEDSBURG

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As of and for the Year Ended December 31, 2016

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NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Reedsburg, Wisconsin 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).

A. 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 two methods, discrete presentation or blending. 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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

A. *Reporting Entity* (cont.)

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 III.I. 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, 2016. 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, 2016. The trust does not issue separate financial statements.

B. *Government-Wide and Fund Financial Statements*

In February 2015, the GASB issued statement No. 72 - *Fair Value Measurement and Application.* This statement addresses accounting and financial reporting issues related to fair value measurements. It defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This standard was implemented January 1, 2016.

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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. *GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS* (cont.)

Government-Wide Financial Statements (cont.)

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% 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% test is at least 5% 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 - 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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. *GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS* (cont.)

Fund Financial Statements (cont.)

The city reports the following major governmental funds: (cont.)

General Debt Service - 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.

The city reports the following major enterprise funds:

Utility Commission - accounts for operations of the water, electric, and communications systems
Sewer Utility - accounts for operations of the sewer system

The city reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds - 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
Rescue Fund
Park Fund
DARE Fund
Nishan Park Concession Stand Fund
CDBG Fund
HCRI Fund
Sidewalk Repair Fund
Mannigal Endowment Fund
Library - Investment
Fireworks Fund

Capital Projects Funds - 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. 4
Tax Incremental Financing (TIF) District No. 5
Tax Incremental Financing (TIF) District No. 6
Tax Incremental Financing (TIF) District No. 7
Tax Incremental Financing (TIF) District No. 8
Tax Incremental Financing (TIF) District No. 9
Capital Equipment Fund
General Capital Projects Fund

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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

Fund Financial Statements (cont.)

The city reports the following nonmajor governmental and enterprise funds: (cont.)

Enterprise Fund - 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 - accounts for operations of the stormwater system.

In addition, the city reports the following fund types:

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

Nishan Community Aid for the Poor

Agency Fund - used to account for and report assets held by the city in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Tax Collection Fund

C. 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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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

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 fund financial statements (other than agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

The proprietary funds 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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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

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.

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity*

1. 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 maturing in three years or less.

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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity* (cont.)

1. *Deposits and Investments* (cont.)

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 III. A. 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, 2016, 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 III. A. for further information.

2. *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 net position - fiduciary fund.

Property tax calendar - 2016 tax roll:

Lien date and levy date	December 2016
Tax bills mailed	December 2016
Payment in full, or	January 31, 2017
First installment due	January 31, 2017
Second installment due	July 31, 2017
Personal property taxes in full	January 31, 2017
Tax sale - 2016 delinquent real estate taxes	October 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity* (cont.)

2. *Receivables* (cont.)

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 $1,115,388. Starting in 2016, loans with forgivable balances are included in this allowance.

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.

3. *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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity* (cont.)

4. *Restricted Assets*

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. 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.

5. *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 fair 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

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity* (cont.)

5. *Capital Assets* (cont.)

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.

6. *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% of ATC. The asset is valued at original cost plus additional contributions and reinvested dividends.

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 non-utility property consisting of private parking lighting which is depreciated over 20 years.

7. *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.

8. *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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity* (cont.)

9. *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 $2,866,054, made up of three issues.

10. *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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity* (cont.)

11. 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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity* (cont.)

11. *Equity Classifications* (cont.)

Fund Statements (cont.)

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 a working capital fund of 25% of subsequent years general fund expenditures. The balance at year end was $1,566,225, or 26%, and is included in unassigned general fund balance.

See Note III. G. for further information.

Fiduciary fund equity is classified as held in trust for community aid on the statement of fiduciary net position. Various donor restrictions apply, including authorizing and spending trust income, and the village believes it is in compliance with all significant restrictions. Net position of $35,060 was available for the year ended December 31, 2016.

12. *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.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. *Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity* (cont.)

13. 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 January 27, 2015.

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 with periodic changes. The utility approved new cable TV rates on December 21, 2016 that were effective February 20, 2017. Current telephone rates were approved by the utility commission effective in June 2003. Current residential and commercial Internet rates were approved by the utility commission effective in December, 2014.

Stormwater

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

14. 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.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. *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.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

B. *Excess Expenditures and Other Financing Uses Over Appropriations*

Funds	Budgeted Expenditures and Other Financing Uses	Actual Expenditures and Other Financing Uses	Excess Expenditures and Other Financing Uses Over Budget
General	$ 6,228,955	$ 6,460,150	$ 231,195
Webb Endowment Fund	40,000	45,000	5,000
Fireworks Fund	16,500	19,222	2,722
TIF District No. 3	22,925	116,065	93,140
TIF District No. 4	83,285	421,886	338,601
TIF District No. 5	42,510	94,208	51,698
TIF District No. 6	45,170	1,113,410	1,068,240
TIF District No. 7	30,570	30,941	371
TIF District No. 8	93,750	456,151	362,401
General Debt Service	1,288,405	3,085,425	1,797,020

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, which can be obtained from the city.

C. *Deficit Balances*

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

As of December 31, 2016, the following individual funds held a deficit balance:

Fund	Amount	Reason
General Debt Service	$ 122,748	Unfunded debt payments
Taxi Grant Fund	17,430	Expenditures exceeding grant revenue
Tax Incremental District No. 3	1,109,860	Costs exceeding increment
Tax Incremental District No. 6	1,172,784	Costs exceeding increment
Tax Incremental District No. 7	17,403	Costs exceeding increment
Tax Incremental District No. 8	475,077	Costs exceeding increment
Tax Incremental District No. 9	8,485	Costs exceeding increment

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.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

D. 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.

NOTE III - DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 15,912,973	$ 15,594,904	Custodial credit risk
LGIP	10,853,938	10,853,938	Credit risk
Petty cash	500	-	N/A
Total Deposits and Investments	$ 26,767,411	$ 26,448,842	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	$ 18,202,739		
Restricted cash and investments	3,323,594		
Per statement of net position - fiduciary funds			
Tax collection fund	5,206,018		
Private-Purpose Trust Fund	35,060		
Total Deposits and Investments	$ 26,767,411		

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.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. Deposits and Investments (cont.)

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, 2016, the banks had pledged various government securities in the amount of $13,604,260 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, 2016, the fair value of the investment was $2,418,226. 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.

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.

Credit Risk

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

The city had investments in the external Wisconsin Local Government Investment Pool which is not rated.

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

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

B. Receivables

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

	General Fund	Debt Service	Utility Commission	Sewer Utility	Nonmajor and Other Funds	Totals
Receivables						
Gross receivables	$ 3,239,262	$ 950,848	$ 2,848,255	$ 187,264	$ 5,043,177	$12,268,806
Less: Allowance for uncollectibles	-	-	(51,996)	-	(1,115,388)	(1,167,384)
Net Total Receivables	$ 3,239,262	$ 950,848	$ 2,796,259	$ 187,264	$ 3,927,789	$11,101,422
Amounts not expected to be collected within one year	$ 4,000	$ -	$ 51,996	$ 4,000	$ 3,720,915	$ 3,780,911

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	$ 6,509,678	$ -
Interfund interest - TIF advances	-	424,504
Total Unearned/Unavailable Revenue for Governmental Funds	$ 6,509,678	$ 424,504

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, 2016, 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.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

C. *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.

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 restricted assets at December 31, 2016:

	Restricted Assets
Redemption account	$ 859,021
Reserve account	703,614
Depreciation account	120,124
Replacement account	1,628,885
Impact fee account	11,950
Total	$ 3,323,594

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated/amortized				
Land	$ 6,828,542	$ 82,200	$ -	$ 6,910,742
Land for right of way	834,070	-	-	834,070
Road infrastructure not being depreciated	5,155,152	77,935	18,800	5,214,287
Construction work in progress	729,159	198,246	788,095	139,310
Total Capital Assets Not Being Depreciated/Amortized	13,546,923	358,381	806,895	13,098,409
Capital assets being depreciated/amortized				
Buildings	10,616,598	1,108,700	-	11,725,298
Intangibles	95,272	-	-	95,272
Equipment and furniture	9,809,317	402,839	137,455	10,074,701
Infrastructure	18,107,229	233,806	75,400	18,265,635
Total Capital Assets Being Depreciated/Amortized	38,628,416	1,745,345	212,855	40,160,906
Total Capital Assets	52,175,339	2,103,726	1,019,750	53,259,315
Less: Accumulated depreciation/amortization for				
Buildings	(6,762,144)	(224,174)	-	(6,986,318)
Intangibles	(58,667)	(9,527)	-	(68,194)
Equipment and furniture	(5,461,469)	(523,528)	120,563	(5,864,434)
Infrastructure	(10,538,989)	(577,273)	75,400	(11,040,862)
Total Accumulated Depreciation/Amortization	(22,821,269)	(1,334,502)	195,963	(23,959,808)
Net Capital Assets Being Depreciated/Amortized	15,807,147	410,843	16,892	16,201,098
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/ Amortization	$ 29,354,070	$ 769,224	$ 823,787	$ 29,299,507

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	$ 78,334
Public safety	274,258
Public works	732,281
Culture, recreation, and education	249,270
Conservation and development	359
Total Governmental Activities Depreciation/Amortization Expense	$ 1,334,502

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciation				
Land	$ 384,006	$ -	$ -	$ 384,006
Construction in progress	266,497	301,884	448,800	119,581
Total Capital Assets Not Being Depreciation	650,503	301,884	448,800	503,587
Capital assets being depreciated				
Electric system	28,400,394	274,028	28,615	28,645,807
Water system	13,718,378	206,492	13,440	13,911,430
Communications system	30,060,787	910,181	214,816	30,756,152
Sewer system	29,805,212	50,460	5,000	29,850,672
Stormwater system	6,164,201	-	-	6,164,201
Total Capital Assets Being Depreciated	108,148,972	1,441,161	261,871	109,328,262
Total Capital Assets	108,799,475	1,743,045	710,671	109,831,849
Less: Accumulated depreciation for				
Electric system	(15,198,762)	(991,612)	30,287	(16,160,087)
Water system	(4,140,679)	(344,447)	18,808	(4,466,318)
Communications system	(8,386,172)	(1,254,028)	214,816	(9,425,384)
Sewer system	(10,017,340)	(844,669)	5,000	(10,857,009)
Stormwater system	(2,248,588)	(121,070)	-	(2,369,658)
Total Accumulated Depreciation	(39,991,541)	(3,555,826)	268,911	(43,278,456)
Net Capital Assets Being Depreciated	68,157,431	(2,114,665)	(7,040)	66,049,806
Business-type Capital Assets, Net of Accumulated Depreciation	$ 68,807,934	$(1,812,781)	$ 441,760	$ 66,553,393

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. Capital Assets (cont.)

Depreciation expense was charged to functions as follows:

Business-type Activities	
Water	$ 309,850
Electric	956,036
Communications	1,209,064
Sewer	844,669
Storm	121,070
Total Business-type Activities Depreciation Expense	$ 3,440,689

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

E. 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	$ 759,042
General debt service	Utility commission	117,833
TIF District No. 3	General debt service	32,004
TIF District No. 4	General debt service	55,505
TIF District No. 6	General debt service	8,131
Stormwater fund	Utility commission	69,659
Sewer	Utility commission	180,287
Total - Fund Financial Statements		1,222,461
Less: Fund eliminations		(345,586)
Total Internal Balances - Government-Wide Statement of Net Position		$ 876,875

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.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. Interfund Receivables/Payables, Advances and Transfers (cont.)

Advances

The general fund is advancing funds to TIF Districts No. 3, 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 previously charged the TIF No. 3, No. 6, and No. 8 interest on the advance based on the average outstanding advance balance during the year at a rate of 5%. $424,504 of interest is included in the TIF No. 3, 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, TIF District No. 7, TIF District No. 9, and general debt service 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	$ 16,097	$ 16,097
General fund	General debt service fund	144,541	144,541
General fund	TIF District No. 3	1,141,864	1,141,864
General fund	TIF District No. 6	1,180,561	1,180,561
General fund	TIF District No. 7	17,403	17,403
General fund	TIF District No. 8	475,077	475,077
General fund	TIF District No. 9	10,000	10,000
Total - Fund Financial Statements		2,985,543	
Less: Fund eliminations		(2,985,543)	
Total - Interfund Advances - Government-Wide Statement of Net Position		$ -	

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. Interfund Receivables/Payables, Advances and Transfers (cont.)

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General fund	Nonmajor governmental funds	$ 28,263	Airport terminal funding
General debt service	Nonmajor governmental funds	178,690	Debt service payments
Nonmajor governmental funds	Nonmajor governmental funds	368,000	Increment sharing, playground equipment purchase
Nonmajor governmental funds	General fund	440,700	Move outstanding loan balance
General fund	Utility commission	759,042	Tax equivalent
Total - Fund Financial Statements		1,774,695	
Less: Fund eliminations		(1,015,653)	
Total Transfers - Government-Wide Statement of Activities		$ 759,042	

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.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable					
General obligation debt	$ 6,435,000	$ 1,785,000	$ 2,895,000	$ 5,325,000	$ 1,045,000
(Discounts)/Premiums	41,352	-	41,352	-	-
Sub-totals	6,476,352	1,785,000	2,936,352	5,325,000	1,045,000
Other Liabilities					
Vested compensated absences	547,324	138,059	112,399	572,984	116,434
Land contract	-	350,000	87,500	262,500	87,500
Net pension liability (asset)	(561,721)	930,972	-	369,251	-
Total Other Liabilities	(14,397)	1,419,031	199,899	1,204,735	203,934
Total Governmental Activities Long-Term Liabilities	$ 6,461,955	$ 3,204,031	$ 3,136,251	$ 6,529,735	$ 1,248,934
Business-type Activities					
Bonds and Notes Payable					
General obligation debt	$ 14,000,000	$ 7,480,000	$ 8,000,000	$ 13,480,000	$ 210,000
Revenue bonds	20,554,098	-	1,590,857	18,963,241	1,661,640
Notes payable	123,607	-	16,123	107,484	16,123
(Discounts)/Premiums	-	183,303	3,216	180,087	-
Sub-totals	34,677,705	7,663,303	9,610,196	32,730,812	1,887,763
Other Liabilities					
Vested compensated absences	240,526	48,419	74,760	214,185	67,133
Net pension liability (asset)	(397,531)	658,847	-	261,316	-
Total Other Liabilities	(157,005)	707,266	74,760	475,501	67,133
Total Business-type Activities Long-Term Liabilities	$ 34,520,700	$ 8,370,569	$ 9,684,956	$ 33,206,313	$ 1,954,896

In accordance with Wisconsin Statutes, total general obligation indebtedness of the city may not exceed 5% of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2016, was $28,131,610. Total general obligation debt outstanding at year end was $18,805,000.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. *Long-Term Obligations* (cont.)

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

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2016
General obligation refunding bonds	5/20/2013	3/1/2020	0.45 - 1.70	$ 1,835,000	$ 1,015,000
General obligation refunding bonds	5/5/2013	3/1/2023	1.20 - 1.80	3,225,000	2,525,000
General obligation refunding bonds	9/7/2016	12/1/2021	1.05 - 1.50	1,785,000	1,785,000
Total Governmental Activities - General Obligation Debt					$ 5,325,000

Business-type Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2016
General obligation refunding bonds	11/1/2009	12/1/2019	3.80%	$ 6,000,000	$ 6,000,000
General obligation refunding bonds	8/22/2016	3/1/2035	2.00 - 3.00	7,480,000	7,480,000
Total Business-type Activities - General Obligation Debt					$ 13,480,000

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
Years	Principal	Interest	Principal	Interest
2017	$ 1,045,000	$ 68,485	$ 210,000	$ 419,048
2018	990,000	54,950	145,000	410,788
2019	930,000	41,340	6,145,000	407,888
2020	775,000	29,333	150,000	176,938
2021	560,000	19,935	150,000	173,938
2022-2026	1,025,000	18,113	820,000	821,987
2027-2031	-	-	2,210,000	703,425
2032-2035	-	-	3,650,000	218,281
Totals	$ 5,325,000	$ 232,156	$ 13,480,000	$ 3,332,293

Revenue Debt

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

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. Long-Term Obligations (cont.)

Revenue Debt (cont.)

Revenue debt payable at December 31, 2016, consists of the following:

Business-type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2016	
Sewer Utility						
Revenue bonds	5/1/2005	5/1/2025	2.565%	$ 11,292,318	$ 6,052,873	
Revenue bonds	5/1/2006	5/1/2025	2.365	2,981,335	1,600,101	
Revenue bonds	3/23/2011	5/1/2030	2.499	1,860,236	1,459,316	
Revenue bonds	5/1/2013	5/1/2033	2.625	3,096,378	2,752,345	(1)
				Total Sewer Utility	11,864,635	

All sewer utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid was $1,276,578. Total sewer gross revenues as defined were $3,262,262. Annual principal and interest payments are expected to require 27% of sewer revenues.

(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, 2016. The repayment schedule is for the amount issued.

Water Utility					
Safe Drinking Water Loan	1/27/2010	5/1/2029	2.67%	$ 385,163	$ 287,298
Revenue bonds	9/29/2011	5/1/2020	1.00 - 3.00	995,000	465,000
Main Replacements and SCADA Improvements	7/7/2014	5/1/2029	1.70 - 3.75	895,000	825,000
				Total Water Utility	1,577,298

All water utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid was $219,953. Total customer gross revenues were $1,640,362. Annual principal and interest payments are expected to require 9% of gross revenues on average.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. *Long-Term Obligations* (cont.)

Revenue Debt (cont.)

Business-type Activities Revenue Debt (cont.)

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2016
Electric Utility					
Revenue refunding bonds	11/15/2011	12/1/2020	0.75 - 3.10%	$ 1,470,000	$ 690,000
Revenue bonds	2/21/2013	12/1/2023	0.65 - 2.70	940,000	650,000
Revenue bonds	10/24/2013	12/1/2022	0.80 - 3.50	2,145,000	1,505,000
				Total Electric Utility	2,845,000

All electric utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid was $535,455. Total customer gross revenues were $24,258,538. Annual principal and interest payments are expected to require 2% of gross revenues on average.

Other Enterprise Fund					
Revenue refunding state trust fund loan	7/28/2015	3/15/2035	4.75%	$ 2,676,308	$ 2,676,308
				Total Other Enterprise Fund	2,676,308
Total Business-type Activities - Revenue Debt					$ 18,963,241

All communications utility revenues are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest was not paid in 2016. Total customer gross revenues as defined were $5,143,102. Annual principal and interest payments are expected to require 4% of gross revenues on average.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. Long-Term Obligations (cont.)

Revenue Debt (cont.)

Debt service requirements to maturity are as follows:

Years	Business-type Activities Revenue Debt Principal	Interest
2017	$ 1,661,640	$ 591,735
2018	1,762,370	493,785
2019	1,813,098	448,522
2020	1,859,388	400,007
2021	1,682,208	349,202
2022-2026	6,536,133	1,079,442
2027-2031	2,468,207	456,572
2032-2035	1,180,197	106,412
Totals	$ 18,963,241	$ 3,925,677

Business-type Activities Other Long-Term Obligations	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2016
Notes payable	8/12/2013	8/28/2023	0%	$ 161,226	$ 107,484
Total Business-type Activities Other Long-Term Obligations					$ 107,484

Debt service requirements to maturity are as follows:

Years	Business-type Activities Other Long-Term Obligations Principal	Interest
2017	$ 16,123	$ -
2018	16,123	-
2019	16,123	-
2020	16,123	-
2021	16,123	-
2022-2023	26,869	-
Totals	$ 107,484	$ -

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Land Contract

The city purchased property via a land contract that is intended to be used for future development of municipal buildings.

The land contract at December 31, 2016 consists of the following:

Governmental Activities Land Contract	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2016
300 Vine Street	4/28/2016	5/1/2019	3%	$ 350,000	$ 262,500
Total Governmental Activities Land Contract					$ 262,500

Debt service requirements to maturity are as follows:

	Governmental Activities Land Contract	
Years	Principal	Interest
2017	$ 87,500	$ 7,984
2018	87,500	5,323
2019	87,500	2,661
Totals	$ 262,500	$ 15,968

Other Debt Information

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

Current Refunding

On September 7, 2016, the city issued $1,785,000 in general obligation bonds with an average coupon rate of 1.21% to refund $1,755,000 of outstanding bonds with an average coupon rate of 3.75%. The net proceeds along with existing funds of the city were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was $1,972,825 from 2016 through 2021. The cash flow requirements on the 2016 refunding bonds are $1,849,023 from 2017 through 2021. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of $116,159.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. *Long-Term Obligations* (cont.)

Current Refunding (cont.)

On August 22, 2016, the communications utility issued $7,480,000 in revenue bonds with an average coupon rate of 2.24% to refund $7,743,220 of outstanding bonds with an average coupon rate of 3.75%. The net proceeds along with existing funds of the communications utility were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was $11,688,126 from 2017 through 2035. The cash flow requirements on the 2016 refunding bonds are $10,128,292 from 2017 through 2035. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of $998,759.

Bond Covenant Disclosures

Insurance

The sewer utility is covered under the self-insurance policy of the city. See Note IV.B. for further information on the actual coverage and risk of loss.

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 2016 as follows:

Operating revenues	$ 3,253,061
Investment income	9,201
Less: Operation and maintenance expenses	(1,352,480)
Net Defined Earnings	$ 1,909,782
Minimum Required Earnings per Resolution:	
Highest annual debt service 2005 CWF bonds	$ 753,927
Highest annual debt service 2006 CWF bonds	197,556
Highest annual debt service 2011 CWF bonds	123,712
Highest annual debt service 2013 CWF bonds	201,073
Subtotal	1,276,268
Coverage factor	1.10
Minimum Required Earnings	$ 1,403,895
Actual Debt Coverage	1.50

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. Net Position/Fund Balances

Net position reported on the government wide statement of net position at December 31, 2016, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	$ 12,959,099
Construction in progress	139,310
Other capital assets, net of accumulated depreciation/amortization	16,201,098
Less: Long-term debt outstanding	(5,587,500)
Plus: Noncapital debt proceeds	190,000
Total Net Investment in Capital Assets	23,902,007
Restricted	
Trust purposes	53,489
Housing and economic development	2,157,232
TIF projects	66,872
Park development	4,621
Room tax	22,328
Library	433,381
Total Restricted	2,737,923
Unrestricted	4,249,941
Total Governmental Activities Net Position	$ 30,889,871

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. *Net Position/Fund Balances* (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2016, include the following:

	General	General Debt Service	Nonmajor Funds	Totals
Fund Balances				
Nonspendable:				
Investment in mutual insurance company	$ 200,515	$ -	$ -	$ 200,515
Advances	2,985,543	-	-	2,985,543
Prepaid items	88,998	-	-	88,998
Restricted for:				
Public purpose	-	-	30,896	30,896
General city expenditures	-	-	22,328	22,328
Recreational and playground purposes	-	-	22,593	22,593
Loans	-	-	2,157,232	2,157,232
Library	-	-	433,381	433,381
Capital projects - TIF	-	-	66,872	66,872
Park improvements	-	-	4,621	4,621
Committed to:				
Sidewalk repairs	-	-	21,365	21,365
Solid waste and recycling activities	-	-	89,511	89,511
Fire protection	-	-	233,490	233,490
Drug education	-	-	7,726	7,726
Recreation	-	-	70,405	70,405
Assigned to:				
Capital projects	-	-	524,421	524,421
CIVMIC self-insurance retention	100,000	-	-	100,000
PILOT	759,042	-	-	759,042
Unassigned (deficit):	1,566,225	(122,748)	(2,801,039)	(1,357,562)
Total Fund Balances	$ 5,700,323	$ (122,748)	$ 883,802	$ 6,461,377

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. *Net Position/Fund Balances* (cont.)

Business-type Activities

Net Investment in Capital Assets	
Land	$ 384,006
Construction in progress	119,581
Other capital assets, net of accumulated depreciation	66,049,806
Less: Long-term debt outstanding	(32,550,723)
Plus: Unspent capital related debt proceeds	703,614
Less: Unamortized debt premium	(180,087)
Total Net Investment in Capital Assets	34,526,197
Restricted	
Impact fees	11,950
Debt service	794,962
Equipment replacement	1,628,885
Depreciation	120,124
Total Restricted	2,555,921
Unrestricted	17,324,446
Total Business-type Activities Net Position	$ 54,406,564

H. *Segment Information*

The Reedsburg Utility Commission issued revenue bonds to finance its water, electric, and communications activities, which are combined and presented as the Reedsburg Utility Commission, a major enterprise fund. Summary financial information for each activity is presented below.

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Water Utility	Electric Utility	Communications Utility
Charges for services	$ 1,548,849	$ 24,004,753	$ 5,121,074
Other operating revenues	90,328	67,528	15,806
Depreciation expense	(309,850)	(956,036)	(1,209,064)
Other operating expenses	(784,102)	(21,096,476)	(3,198,065)
Operating Income	545,225	2,019,769	729,751

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

H. SEGMENT INFORMATION (cont.)

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (cont.)

	Water Utility	Electric Utility	Communications Utility
Nonoperating Revenues (Expenses)			
Investment earnings	$ 101	$ 186,257	$ 5,223
Miscellaneous non-operating income	-	259	4,215
Interest and amortization expense	(46,143)	(80,476)	(738,927)
Loss on early retirement	(16,328)	-	-
Capital contributions	7,968	8,582	72,998
Payment in lieu of taxes	(238,546)	(520,496)	-
Total Nonoperating Revenues (Expenses)	(292,948)	(405,874)	(656,491)
Change in Net Position	$ 252,277	$ 1,613,895	$ 73,260

I. 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

At year end, the carrying amount of the CDA's deposits was $11,939 and is part of the city's commingled cash. The deposits are not exposed to custodial credit risk.

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.

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

COMMUNITY DEVELOPMENT AUTHORITY OF THE CITY OF REEDSBURG (cont.)

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.

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. Deposits and Investments

	Carrying Value	Statement Balances	Associated Risks
Mutual funds - equity and bond funds	$ 2,675,768	$ 2,675,768	Credit risk, interest rate risk

Credit Risk, Interest Rate Risk, and Fair Value Measurements

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. Information regarding these risks and fair value measurements is not available since the investment funds are held by a trustee.

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.

NOTE IV - OTHER INFORMATION

A. *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 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

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

The WRS also provides death and disability benefits for employees.

NOTE IV - OTHER INFORMATION (cont.)

A. *EMPLOYEES' RETIREMENT SYSTEM* (cont.)

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
2006	0.8%	3%
2007	3.0	10
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2

NOTE IV - OTHER INFORMATION (cont.)

A. *EMPLOYEES' RETIREMENT SYSTEM* (cont.)

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 and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $367,753 in contributions from the city.

Contribution rates as of December 31, 2016 are:

Employee Category	Employee	Employer
General	6.6%	6.6%
Executives & Elected Officials	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

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

At December 31, 2016, the city reported a liability of $630,567 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The city's proportion of the net pension liability was based on the city's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2015, the city's proportion was 0.03880459%, which was a decrease of 0.00024851% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the city recognized pension expense of $755,168.

NOTE IV - OTHER INFORMATION (cont.)

A. Employees' Retirement System (cont.)

At December 31, 2016, the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 106,674	$ 1,327,018
Changes in assumptions	441,172	-
Net differences between projected and actual earnings on pension plan investments	2,599,722	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,750	12,811
Employer contributions subsequent to the measurement date	361,343	-
Totals	$ 3,510,661	$ 1,339,829

$361,343 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, 2017. 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	Deferred Inflows of Resources
2017	$ 818,982	$ 324,924
2018	818,982	324,924
2019	818,982	324,924
2020	678,202	322,603
2021	14,170	42,454

NOTE IV - OTHER INFORMATION (cont.)

A. *EMPLOYEES' RETIREMENT SYSTEM* (cont.)

Actuarial assumptions. The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability (Asset)	December 31, 2015
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*:	2.1%

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

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 actuarial valuation.

NOTE IV - OTHER INFORMATION (cont.)

A. *Employees' Retirement System* (cont.)

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

Core Fund Asset Class	Current Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
U.S. Equities	27%	23%	7.6%	4.7%
International Equities	24.5	22	8.5	5.6
Fixed Income	27.5	37	4.4	1.6
Inflation Sensitive Assets	10	20	4.2	1.4
Real Estate	7	7	6.5	3.6
Private Equity/Debt	7	7	9.4	6.5
Multi-Asset	4	4	6.7	3.8
Total Core Fund	107	120	7.4	4.5
Variable Fund Asset Class				
U.S Equities	70	70	7.6	4.7
International Equities	30	30	8.5	5.6
Total Variable Fund	100	100	7.9	5.0

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

NOTE IV - OTHER INFORMATION (cont.)

A. *Employees' Retirement System* (cont.)

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

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

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
City's proportionate share of the net pension liability (asset)	$4,422,809	$630,567	$(2,331,242)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at http://etf.wi.gov/publications/cafr.htm.

At December 31, 2016, the city reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

B. *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.

NOTE IV - OTHER INFORMATION (cont.)

B. Risk Management (cont.)

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 1.0%.

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 has been reported at the original amount of $200,515 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. An actuarially determined estimate has been recorded for this liability, as well as for claims incurred but not reported at December 31, 2016.

C. Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and 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.

NOTE IV - OTHER INFORMATION (cont.)

C. *COMMITMENTS AND CONTINGENCIES* (cont.)

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 State of Wisconsin. 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.

In 2015, a majority of WPPI Energy members ratified an eighteen year extension to their existing contracts. All but two of the remaining members ratified the same extension in 2016. The new contract expires at midnight on December 31, 2055.

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 $411 million as of December 31, 2016.

NOTE IV - OTHER INFORMATION (cont.)

D. 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 $65,289 to the district for 2016. 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.

E. Subsequent Events

On May 8, 2017 the Utility Commission approved the issuance of the 2017 G.O. Refunding Bonds in the amount of $2,640,000.

F. Economic Dependency

Utility Commission

The electric utility has one significant customer who was responsible for 34% of operating revenues in 2016.

NOTE IV - OTHER INFORMATION (cont.)

G. Effect of New Accounting Standards on Current-Period Financial Statements

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

> Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*

> Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*

> Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*

> Statement No. 80, *Blending Requirements for Certain Component Units - an Amendment of GASB Statement No. 14*

> Statement No. 81, *Irrevocable Split-Interest Agreements*

> Statement No. 82, *Pension Issues - an Amendment of GASB Statements No. 67, No. 68, and No. 73*

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

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF REEDSBURG

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
TAXES				
General property taxes	$ 3,057,832	$ 3,057,832	$ 2,984,425	$ (73,407)
Mobile home taxes	85,000	85,000	94,802	9,802
Room taxes	2,000	2,000	1,785	(215)
Payments in lieu of taxes	105,000	105,000	159,887	54,887
Interest on delinquent taxes	150	150	401	251
Total Taxes	3,249,982	3,249,982	3,241,300	(8,682)
INTERGOVERNMENTAL REVENUES				
State shared revenues	738,011	738,011	737,004	(1,007)
State expenditure restraint program	211,740	211,740	182,583	(29,157)
Fire insurance tax from state	20,000	20,000	22,578	2,578
State aid - exempt computers	16,630	16,630	16,478	(152)
State aid - law enforcement training	3,000	3,000	24,781	21,781
State aid - road allotment	435,775	435,775	435,561	(214)
State aid - connecting streets	49,372	49,372	48,875	(497)
State aid - aid to state facilities	4,000	4,000	4,397	397
County aid - airport	13,400	8,200	4,100	(4,100)
Total Intergovernmental Revenues	1,491,928	1,486,728	1,476,357	(10,371)
LICENSES AND PERMITS				
Liquor and malt beverage	13,500	13,500	14,130	630
Operators' license	3,000	3,000	3,185	185
Cigarette licenses	1,600	1,600	1,600	-
Amusement device licenses	550	550	565	15
Mobile home park licenses	550	550	1,176	626
Cable television franchise fees	110,000	107,000	128,777	21,777
Taxi cab	25	25	25	-
Bicycle licenses	60	60	55	(5)
Dog and cat licenses	6,500	6,500	6,961	461
Transient licenses	100	100	120	20
Sanitation license	-	-	900	900
Building permits	15,000	15,000	21,631	6,631
Electrical permits	6,500	6,500	9,442	2,942
Plumbing permits	3,500	3,500	5,353	1,853
Zoning permits	1,500	1,500	2,085	585
State permit seals	150	150	250	100
Other permits	100	100	40	(60)
Total Licenses and Permits	162,635	159,635	196,295	36,660
FINES AND FORFEITURES				
Court penalties and costs	199,500	199,500	217,073	17,573
Parking violations	12,500	12,500	8,330	(4,170)
Other law and ordinance violations	750	750	380	(370)
Total Fines and Forfeitures	212,750	212,750	225,783	13,033

See independent auditors' report and accompanying notes to required supplementary information.

CITY OF REEDSBURG

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
PUBLIC CHARGES FOR SERVICES				
Special assessment search	$ 3,500	$ 3,500	$ 5,675	$ 2,175
Clerk and treasurer fees	1,000	1,000	(1,751)	(2,751)
License publication fees	750	750	800	50
Land use inquiries	5,000	5,000	6,770	1,770
Photocopies	1,000	1,000	1,935	935
Police fees	3,500	3,500	10,665	7,165
Street maintenance	9,300	9,300	5,549	(3,751)
Weed and nuisance control	3,000	3,000	4,099	1,099
Parks	21,200	21,200	16,839	(4,361)
Other recreation programs	28,750	28,750	31,468	2,718
Adult volleyball fees	3,000	3,000	1,975	(1,025)
Adult basketball fees	1,500	1,500	-	(1,500)
Recycling	-	-	60	60
Youth soccer program	100	100	1,855	1,755
Youth tennis program	750	750	-	(750)
Swimming pools	38,000	38,000	39,564	1,564
Registration fees	10,000	10,000	11,777	1,777
BID security deposits	200	200	320	120
Trees	-	-	475	475
Sale of materials	10	10	25	15
Total Public Charges for Services	130,560	130,560	138,100	7,540
INTERGOVERNMENTAL CHARGES FOR SERVICES				
Local government services	83,870	83,870	89,385	5,515
INVESTMENT INCOME				
Investment income	6,000	6,000	17,946	11,946
Interest on city billings	1,250	1,250	175	(1,075)
Total Investment Income	7,250	7,250	18,121	10,871
MISCELLANEOUS				
Donations	9,460	9,460	10,224	764
Insurance recoveries	-	-	6,132	6,132
Workers compensation dividends	15,000	15,000	33,948	18,948
Rent	14,000	14,000	11,487	(2,513)
Other miscellaneous	33,975	33,975	5,776	(28,199)
Total Miscellaneous	72,435	72,435	67,567	(4,868)
OTHER FINANCING SOURCES				
Property sales	8,000	8,000	8,051	51
Transfers in	800,000	800,000	787,305	(12,695)
Total Other Financing Sources	808,000	808,000	795,356	(12,644)
Total Revenues and Other Financing Sources	6,219,410	6,211,210	6,248,264	37,054

See independent auditors' report and accompanying notes to required supplementary information.

CITY OF REEDSBURG

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
EXPENDITURES				
GENERAL GOVERNMENT				
Council	$ 31,066	$ 31,066	$ 27,820	$ 3,246
Municipal court	175,439	175,439	168,006	7,433
Legal	60,000	60,000	61,792	(1,792)
Mayor	7,459	7,459	6,677	782
Administrator	74,808	97,876	134,703	(36,827)
Legislative support	71,442	71,442	70,853	589
General administration	13,908	13,908	15,442	(1,534)
Elections	24,479	24,479	23,530	949
Financial management	279,961	256,932	219,916	37,016
Assessment of property	45,000	45,000	43,810	1,190
GIS/mapping	18,928	18,928	22,391	(3,463)
Buildings and plant	261,742	265,742	252,714	13,028
Property and liability insurance	150,000	150,000	148,307	1,693
Other general government	54,808	54,808	46,821	7,987
Total General Government	1,269,040	1,273,079	1,242,782	30,297
PUBLIC SAFETY				
Police	1,795,243	1,795,243	1,781,095	14,148
Fire protection	170,941	170,941	135,936	35,005
Hydrant rental	306,749	306,749	306,749	-
Ambulance	65,289	65,289	65,289	-
Building inspection	65,514	65,514	52,498	13,016
Emergency government	7,500	7,500	12,304	(4,804)
Emergency communication (911)	544,389	544,389	514,842	29,547
Total Public Safety	2,955,625	2,955,625	2,868,713	86,912
HEALTH AND HUMAN SERVICES				
Regulation and inspection	5,100	5,100	5,100	-
Animal control	150	150	-	150
Cemetery	16,000	16,000	16,000	-
Total Health and Human Services	21,250	21,250	21,100	150

See independent auditors' report and accompanying notes to required supplementary information.

CITY OF REEDSBURG

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
PUBLIC WORKS				
General public works	$ 4,500	$ 4,500	$ 4,520	$ (20)
Engineering	46,805	46,805	57,723	(10,918)
Machinery	95,138	95,138	94,723	415
Garages and sheds	162,029	162,029	144,938	17,091
Street maintenance	314,463	311,463	359,312	(47,849)
Tree and brush removal	22,012	22,012	27,242	(5,230)
Traffic control	58,616	58,616	52,581	6,035
Street cleaning	-	-	590	(590)
Snow and ice control	190,239	190,239	213,218	(22,979)
Street lighting	185,000	185,000	185,885	(885)
Sidewalks	7,203	7,203	376	6,827
Parking lot	1,837	1,837	1,829	8
Airport	238,516	169,010	75,808	93,202
Refuse and garbage collection	1,344	1,344	1,344	-
Total Public Works	1,327,702	1,255,196	1,220,089	35,107
CULTURE, RECREATION, AND EDUCATION				
Library	-	-	(828)	828
Parks	325,030	325,030	307,566	17,464
Recreation	40,599	40,599	32,107	8,492
Recreation administration	42,781	42,781	40,122	2,659
Celebration and entertainment	4,500	4,500	3,838	662
Recreation facilities	37,820	37,820	45,338	(7,518)
Swimming pool	95,713	95,713	92,513	3,200
Total Culture, Recreation, and Education	546,443	546,443	520,656	25,787
CONSERVATION AND DEVELOPMENT				
Tree planting	25,000	25,000	28,853	(3,853)
Nuisance control	4,000	4,000	3,473	527
Planning	47,087	47,087	46,341	746
Historic preservation	2,500	2,500	1,234	1,266
Economic development	35,525	45,525	40,710	4,815
Industrial development	28,250	28,250	17,497	10,753
Other conservation and development	25,000	25,000	8,002	16,998
Total Conservation and Development	167,362	177,362	146,110	31,252
OTHER FINANCING USES				
Transfers out	-	-	440,700	(440,700)
Total Expenditures and Other Financing Uses	6,287,422	6,228,955	6,460,150	(231,195)

See independent auditors' report and accompanying notes to required supplementary information.

CITY OF REEDSBURG

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Net Change in Fund Balance	$ (68,012)	$ (17,745)	$ (211,886)	$ (194,141)
FUND BALANCE - Beginning of Year	5,912,209	5,912,209	5,912,209	-
FUND BALANCE - END OF YEAR	$ 5,844,197	$ 5,894,464	$ 5,700,323	$ (194,141)

See independent auditors' report and accompanying notes to required supplementary information.

CITY OF REEDSBURG

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY/(ASSET) - WISCONSIN RETIREMENT SYSTEM
For the Year Ended December 31, 2016

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
12/31/16	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
For the Year Ended December 31, 2015

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
12/31/16	$ 361,343	$ 361,343	$ -	$ 4,952,868	7.30%
12/31/15	367,750	367,750	-	4,957,808	7.42%

See independent auditors' report and accompanying notes to the required supplementary information.

CITY OF REEDSBURG

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2016

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 I. C.

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. There were no changes in assumptions.

SUPPLEMENTARY INFORMATION

CITY OF REEDSBURG

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
As of December 31, 2016

	Special Revenue Funds		
	Taxi Grant Fund	Park Fund	Triathlon Fund
ASSETS			
Cash and investments	$ -	$ 4,621	$ 39,818
Receivables			
Taxes	15,000	-	-
Accounts	-	-	-
Loans	-	-	-
Due from other governments	15,775	-	-
Due from other funds	-	-	-
TOTAL ASSETS	$ 30,775	$ 4,621	$ 39,818
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	$ 17,108	$ -	$ -
Accrued liabilities	-	-	-
Deposits	-	-	-
Advances from other funds	16,097	-	-
Total Liabilities	33,205	-	-
Deferred Inflows of Resources			
Unearned revenues	15,000	-	-
Total Deferred Inflows of Resources	15,000	-	-
Fund Balances (Deficit)			
Restricted	-	4,621	-
Committed	-	-	39,818
Assigned	-	-	-
Unassigned (deficit)	(17,430)	-	-
Total Fund Balances (deficit)	(17,430)	4,621	39,818
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 30,775	$ 4,621	$ 39,818

Special Revenue Funds						
DARE Fund	Webb Endowment Fund	Nishan Park Concession Stand Fund	Room Tax Fund	CDBG Fund	EDA Fund	HCRI Fund
$ 7,726	$ 30,896	$ 9,983	$ 22,328	$ 581,049	$ 45,965	$ 24,446
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,324,581	76,966	15,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 7,726	$ 30,896	$ 9,983	$ 22,328	$ 1,905,630	$ 122,931	$ 39,446
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	11,820	-	-
-	-	-	-	-	-	-
-	-	-	-	11,820	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,896	-	22,328	1,893,810	122,931	39,446
7,726	-	9,983	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,726	30,896	9,983	22,328	1,893,810	122,931	39,446
$ 7,726	$ 30,896	$ 9,983	$ 22,328	$ 1,905,630	$ 122,931	$ 39,446

CITY OF REEDSBURG

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
As of December 31, 2016

	Special Revenue Funds		
	Home Loan Fund	Sidewalk Repair Fund	Solid Waste Fund
ASSETS			
Cash and investments	$ 27,453	$ 21,365	$ 89,275
Receivables			
Taxes	-	3,026	385,677
Accounts	-	-	413
Loans	73,592	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
TOTAL ASSETS	$ 101,045	$ 24,391	$ 475,365
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	$ -	$ -	$ 177
Accrued liabilities	-	-	-
Deposits	-	-	-
Advances from other funds	-	-	-
Total Liabilities	-	-	177
Deferred Inflows of Resources			
Unearned revenues	-	3,026	385,677
Total Deferred Inflows of Resources	-	3,026	385,677
Fund Balances (Deficit)			
Restricted	101,045	-	-
Committed	-	21,365	89,511
Assigned	-	-	-
Unassigned (deficit)	-	-	-
Total Fund Balances (deficit)	101,045	21,365	89,511
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 101,045	$ 24,391	$ 475,365

Special Revenue Funds						Capital Projects Funds
Mannigal Endowment Fund	Library - County Funding	Library - Investment	Popple Trail Donations	Fireworks Fund	Rescue Fund	TIF District No. 3
$ 22,593	$ 113,814	$ 339,877	$ 6,000	$ 14,604	$ 233,490	$ -
-	400,690	-	-	9,500	-	73,447
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	32,004
$ 22,593	$ 514,504	$ 339,877	$ 6,000	$ 24,104	$ 233,490	$ 105,451
$ -	$ 12,092	$ -	$ -	$ -	$ -	$ -
-	8,218	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,141,864
-	20,310	-	-	-	-	1,141,864
-	400,690	-	-	9,500	-	73,447
-	400,690	-	-	9,500	-	73,447
22,593	93,504	339,877	-	-	-	-
-	-	-	6,000	14,604	233,490	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(1,109,860)
22,593	93,504	339,877	6,000	14,604	233,490	(1,109,860)
$ 22,593	$ 514,504	$ 339,877	$ 6,000	$ 24,104	$ 233,490	$ 105,451

CITY OF REEDSBURG

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
As of December 31, 2016

	Capital Projects Funds		
	TIF District No. 4	TIF District No. 5	TIF District No. 6
ASSETS			
Cash and investments	$ 8,362	$ 3,005	$ -
Receivables			
Taxes	388,884	73,808	19,792
Accounts	-	-	-
Loans	-	-	-
Due from other governments	-	-	-
Due from other funds	55,505	-	8,131
TOTAL ASSETS	$ 452,751	$ 76,813	$ 27,923
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	$ -	$ -	$ 354
Accrued liabilities	-	-	-
Deposits	-	-	-
Advances from other funds	-	-	1,180,561
Total Liabilities	-	-	1,180,915
Deferred Inflows of Resources			
Unearned revenues	388,884	73,808	19,792
Total Deferred Inflows of Resources	388,884	73,808	19,792
Fund Balances (Deficit)			
Restricted	63,867	3,005	-
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	-	-	(1,172,784)
Total Fund Balances (deficit)	63,867	3,005	(1,172,784)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 452,751	$ 76,813	$ 27,923

Capital Projects Funds				Capital Projects Fund	
TIF District No. 7	TIF District No. 8	TIF District No. 9	Capital Equipment Fund	General Capital Projects Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ 1,515	$ 84,788	$ 494,552	$ 2,227,525
16,718	44,920	-	325,000	665,000	2,421,462
-	-	-	-	-	413
-	-	-	-	-	1,490,139
-	-	-	-	-	15,775
-	-	-	-	-	95,640
$ 16,718	$ 44,920	$ 1,515	$ 409,788	$ 1,159,552	$ 6,250,954
$ -	$ -	$ -	$ 11,427	$ 43,492	$ 84,650
-	-	-	-	-	8,218
-	-	-	-	-	11,820
17,403	475,077	10,000	-	-	2,841,002
17,403	475,077	10,000	11,427	43,492	2,945,690
16,718	44,920	-	325,000	665,000	2,421,462
16,718	44,920	-	325,000	665,000	2,421,462
-	-	-	-	-	2,737,923
-	-	-	-	-	422,497
-	-	-	73,361	451,060	524,421
(17,403)	(475,077)	(8,485)	-	-	(2,801,039)
(17,403)	(475,077)	(8,485)	73,361	451,060	883,802
$ 16,718	$ 44,920	$ 1,515	$ 409,788	$ 1,159,552	$ 6,250,954

CITY OF REEDSBURG

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	Special Revenue Funds		
	Taxi Grant Fund	Park Fund	Triathlon Fund
REVENUES			
Taxes	$ 15,000	$ -	$ -
Intergovernmental	134,312	-	-
Public charges for services	-	4,800	32,643
Special assessments	-	-	-
Investment income	-	65	-
Miscellaneous	-	-	10,000
Total Revenues	149,312	4,865	42,643
EXPENDITURES			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	181,467	-	-
Culture, recreation and education	-	-	3,722
Conservation and development	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Total Expenditures	181,467	-	3,722
Excess (deficiency) of revenues over expenditures	(32,155)	4,865	38,921
OTHER FINANCING SOURCES (USES)			
Land contract issued	-	-	-
Transfers in	-	-	-
Transfers out	-	(65,000)	-
Total Other Financing Sources (Uses)	-	(65,000)	-
Net Change in Fund Balances	(32,155)	(60,135)	38,921
FUND BALANCES (DEFICIT) - Beginning of Year	14,725	64,756	897
FUND BALANCES (DEFICIT) - END OF YEAR	$ (17,430)	$ 4,621	$ 39,818

Special Revenue Funds						
DARE Fund	Webb Endowment Fund	Nishan Park Concession Stand Fund	Room Tax Fund	CDBG Fund	EDA Fund	HCRI Fund
$ -	$ -	$ -	$ 71,416	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	970	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	6,549	22	11
6,973	21,398	-	-	-	-	-
6,973	21,398	970	71,416	6,549	22	11
-	-	-	-	-	-	-
3,292	-	-	-	-	-	-
-	-	-	-	-	-	-
-	45,000	750	20,450	-	-	-
-	-	-	57,123	23,986	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,292	45,000	750	77,573	23,986	-	-
3,681	(23,602)	220	(6,157)	(17,437)	22	11
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(3,000)	-	-	-
-	-	-	(3,000)	-	-	-
3,681	(23,602)	220	(9,157)	(17,437)	22	11
4,045	54,498	9,763	31,485	1,911,247	122,909	39,435
$ 7,726	$ 30,896	$ 9,983	$ 22,328	$ 1,893,810	$ 122,931	$ 39,446

CITY OF REEDSBURG

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	Special Revenue Funds		
	Home Loan Fund	Sidewalk Repair Fund	Solid Waste Fund
REVENUES			
Taxes	$ -	$ -	$ -
Intergovernmental	-	-	9,959
Public charges for services	-	-	394,464
Special assessments	-	8,151	-
Investment income	14	-	-
Miscellaneous	-	-	-
Total Revenues	14	8,151	404,423
EXPENDITURES			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	-	1,835	394,442
Culture, recreation and education	-	-	-
Conservation and development	2,181	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Total Expenditures	2,181	1,835	394,442
Excess (deficiency) of revenues over expenditures	(2,167)	6,316	9,981
OTHER FINANCING SOURCES (USES)			
Land contract issued	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(2,167)	6,316	9,981
FUND BALANCES (DEFICIT) - Beginning of Year	103,212	15,049	79,530
FUND BALANCES (DEFICIT) - END OF YEAR	$ 101,045	$ 21,365	$ 89,511

Special Revenue Funds						Capital Projects Funds
Mannigal Endowment Fund	Library - County Funding	Library - Investment	Popple Trail Donations	Fireworks Fund	Rescue Fund	TIF District No. 3
$ -	$ 392,833	$ -	$ -	$ 9,500	$ -	$ 58,866
-	255,339	-	-	-	-	345
-	22,778	-	-	15	51,424	-
-	-	-	-	-	-	51,675
202	-	442	-	-	744	-
-	15,789	5,106	-	11,707	25,042	-
202	686,739	5,548	-	21,222	77,210	110,886
-	-	-	-	-	-	2,408
-	-	-	-	-	80,083	-
-	-	-	-	-	-	-
-	668,073	8,007	-	19,222	-	-
-	-	-	-	-	-	90,882
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	668,073	8,007	-	19,222	80,083	93,290
202	18,666	(2,459)	-	2,000	(2,873)	17,596
-	-	-	-	-	-	-
-	-	-	-	-	-	100,000
-	-	-	-	-	-	(22,775)
-	-	-	-	-	-	77,225
202	18,666	(2,459)	-	2,000	(2,873)	94,821
22,391	74,838	342,336	6,000	12,604	236,363	(1,204,681)
$ 22,593	$ 93,504	$ 339,877	$ 6,000	$ 14,604	$ 233,490	$ (1,109,860)

CITY OF REEDSBURG

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	Capital Projects Funds		
	TIF District No. 4	TIF District No. 5	TIF District No. 6
REVENUES			
Taxes	$ 389,314	$ 76,424	$ 15,847
Intergovernmental	1,116	575	1,263
Public charges for services	-	-	-
Special assessments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total Revenues	390,430	76,999	17,110
EXPENDITURES			
Current			
General government	8,607	1,698	377
Public safety	-	-	-
Public works	-	-	-
Culture, recreation and education	-	-	-
Conservation and development	80,144	150	675,533
Capital Outlay	-	-	350,000
Debt Service			
Principal	-	-	87,500
Total Expenditures	88,751	1,848	1,113,410
Excess (deficiency) of revenues over expenditures	301,679	75,151	(1,096,300)
OTHER FINANCING SOURCES (USES)			
Land contract issued	-	-	350,000
Transfers in	-	-	640,700
Transfers out	(333,135)	(92,360)	-
Total Other Financing Sources (Uses)	(333,135)	(92,360)	990,700
Net Change in Fund Balances	(31,456)	(17,209)	(105,600)
FUND BALANCES (DEFICIT) - Beginning of Year	95,323	20,214	(1,067,184)
FUND BALANCES (DEFICIT) - END OF YEAR	$ 63,867	$ 3,005	$ (1,172,784)

Capital Projects Funds				Capital Projects Fund	
TIF District No. 7	TIF District No. 8	TIF District No. 9	Capital Equipment Fund	General Capital Projects Fund	Total Nonmajor Governmental Funds
$ 16,821	$ -	$ -	$ 325,000	$ 665,000	$ 2,036,021
-	72	-	-	-	402,981
-	-	-	-	-	507,094
-	-	-	-	-	59,826
-	-	-	-	-	8,049
-	-	-	8,360	-	104,375
16,821	72	-	333,360	665,000	3,118,346
371	1	7,892	-	-	21,354
-	-	-	-	-	83,375
-	-	-	-	-	577,744
-	-	-	-	-	765,224
150	456,150	593	-	-	1,386,892
-	-	-	245,825	661,188	1,257,013
-	-	-	-	-	87,500
521	456,151	8,485	245,825	661,188	4,179,102
16,300	(456,079)	(8,485)	87,535	3,812	(1,060,756)
-	-	-	-	-	350,000
-	-	-	3,000	65,000	808,700
(30,420)	-	-	-	(28,263)	(574,953)
(30,420)	-	-	3,000	36,737	583,747
(14,120)	(456,079)	(8,485)	90,535	40,549	(477,009)
(3,283)	(18,998)	-	(17,174)	410,511	1,360,811
$ (17,403)	$ (475,077)	$ (8,485)	$ 73,361	$ 451,060	$ 883,802

CITY OF REEDSBURG

STATEMENT OF CASH FLOWS
COMPONENT UNITS
For the Year Ended December 31, 2016

	Community Development Authority	Herbert H Webb Trust	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Paid to primary government	$ -	$ (46,643)	$ (46,643)
Paid to suppliers for goods and services	(17,321)	(27,532)	(44,853)
Net Cash Flows From Operating Activities	(17,321)	(74,175)	(91,496)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	-	62,060	62,060
Net Cash Flows From Investing Activities	-	62,060	62,060
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Received from city and private parties	18,321	-	18,321
Net Cash Flows From Noncapital Financing Activities	18,321	-	18,321
Net Change in Cash and Cash Equivalents	1,000	(12,115)	(11,115)
CASH AND CASH EQUIVALENTS - Beginning of Year	10,939	26,069	37,008
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 11,939	$ 13,954	$ 25,893
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating loss	$ -	$ (74,175)	$ (74,175)
Changes in assets and liabilities			
Property held for resale	(17,321)	-	(17,321)
NET CASH FLOWS FROM OPERATING ACTIVITIES	$ (17,321)	$ (74,175)	$ (91,496)
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION			
Cash and investments - statement of net position	$ 11,939	$ 2,675,768	$ 2,687,707
Less: Noncash equivalents	-	(2,661,814)	(2,661,814)
CASH AND CASH EQUIVALENTS	$ 11,939	$ 13,954	$ 25,893
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Unrealized gain on investments	$ -	$ 137,725	

CITY OF REEDSBURG

Reedsburg, Wisconsin

COMMUNICATION TO THOSE CHARGED WITH
GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2016

CITY OF REEDSBURG

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REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE

BAKER TILLY

To the City Council
City of Reedsburg
Reedsburg, Wisconsin

In planning and performing our audit of the financial statements of the City of Reedsburg as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

A separate Communication to Those Charged with Governance and Management was issued to the Utility Commission. The information contained in that report is not included in this report.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 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 material misstatements of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the city's internal control to be material weaknesses:

> Internal Control Over Financial Reporting
> Internal Control Environment

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
August 18, 2017

Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of significant transaction cycles and an analysis of the year-end financial reporting process and preparation of your financial statements.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

Our audit included 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 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 to be a material weakness surrounding the preparation of the 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.

INTERNAL CONTROL ENVIRONMENT

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.

There are also 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.

INTERNAL CONTROL ENVIRONMENT (cont.)

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.

> The reconciliation of the total payroll process compared to the direct deposits and checks posted against the payroll account should be reviewed by someone independent of the payroll processing process.

> There should be a review of changes to pay rates and data for new employees or to existing employees in the payroll system by someone other than the individual entering or changing the data.

CONTROLS OVER PROPERTY TAXES

> Bank reconciliations for the tax account should be performed by someone independent of the tax collection process.

CONTROLS OVER BLOCK GRANT PROGRAM

> Loan balances should be reviewed on a periodic basis by someone independent of the loan processing process.

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.

COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS AND INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES

SEWER UTILITY POINT – CURRENT YEAR

Financial Results

The sewer utility realized operating income of $1,056,000 during 2016. Operating revenues decreased $79,000 compared to the prior year due to fluctuations in BOD surcharges from the city's high-strength customers. Operating and maintenance expenses were relatively stable with an increase of only $15,000 compared to the prior year. The utility's debt coverage ratio was met in both 2016 and 2015. The coverage factors for these years were 1.50 and 1.55, respectively. The utility is required to meet a 110% net earnings requirement per the terms of the outstanding bond resolutions.

INFORMATIONAL POINTS

Wisconsin Retirement System and GASB No. 68

As you report your second year of pension activity under the requirements of GASB Statement No. 68, let's review how this information affects your financial statements.

Wisconsin Retirement System (WRS) pension information is reported on a one year lag in your financial statements, so current year balances are the WRS amounts reported for the plan year ended December 31, 2015. The following is a summary of the status of the WRS for the current and previous year (amounts are in billions).

	Current Year 2015	Previous Year 2014	Change
Total Pension Liability	$ 90.1	$ 89.7	$ 0.4
Net Assets Available for Benefits	88.5	92.1	(3.6)
Net Pension Liability (Asset)	$ 1.6	$ (2.4)	$ 4.0

As noted above, for the current year, WRS reports a net pension liability compared to a net pension asset for the previous year. Although 2015 contributions to WRS from employers and employees was consistent with the 2014 amounts, net investment income for 2015 decreased from $4.9 billion to a net loss of $0.7 billion, a $5.6 billion swing. This decrease in net investment income was primarily due to declines in investment returns and market values as a result of the 2015 market closing at its lowest point since 2008. In addition, benefit payments increased $0.3 billion or 6.3% from 2014 to 2015 partially as a result of an additional 6,200 retirees receiving benefits. Your government's proportionate share of the current year net pension liability is reported in your government-wide financial statements.

It should be noted that since the net pension liability (asset) is heavily dependent upon the market value of the net assets available for benefits, increases and decreases in the market can and will significantly change the amounts reported on your financial statements in the future.

INFORMATIONAL POINTS (cont.)

RESOURCES FOR STATE AND LOCAL GOVERNMENT BOARDS

Expectations and accountability are at all-time high and the knowledge required to be an effective board member is substantial. As a benefit to our clients, we have compiled a number of resources dedicated to educating state and local government board members. Go to our Board Governance Resource Center at www.bakertilly.com/board-governance.

The Resource Center includes the following short informative videos:

1. Government financial statements 101
2. Understanding your government's fraud risk
3. Financial ratios and benchmarks
4. Fund balance and other financial policies
5. Benefits of a fraud risk assessment
6. Understanding utility finances

We encourage you to subscribe to our complimentary newsletter "Government Connection" to stay abreast of the latest issues impacting state and local governments. You can do so by clicking on the "subscribe" button and indicating "State and Local Government" as an area of interest on the subscription form. Also, if you or your board members have suggested topics to feature on our Board Governance webpage or Government Connection newsletter, we invite you to submit your ideas in person or online.

GOVERNMENT FRAUD PREVENTION AND DETECTION: NOW IS THE TIME TO ACT

When it comes to preventing and detecting fraud in government, being proactive is critical. In fact, government is the second most likely industry to be impacted by fraud. According to the audit standards, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. To get started, your government should conduct a fraud risk assessment to identify where and how fraud might occur and what individuals may be in a position to commit fraud. Once you've identified your entity's fraud risk areas, the next step is to develop a fraud risk assessment and investigation policy.

As you begin your fraud risk assessment or develop tools to prevent and detect fraud, it is important to keep in mind the following information provided by the Association of Certified fraud Examiners:

> Misappropriation of assets accounts for 80 percent of fraud

> The primary internal control weaknesses observed are lack of internal controls, lack of management review, override of existing internal controls and poor tone at the top

> A tip is the most effective tool to catch a fraudster followed by management review

> The professional requirements and objectives of a financial audit are different than a forensic audit. Due to the nature of a financial audit, less than 10 percent of frauds have been discovered as a result of a financial audit conducted by an independent accounting firm.

If your government has not gone through a fraud risk assessment or does not have a plan to prevent and detect fraud, we recommend that this be done and then updated on a regular basis. We are available to assist you with this process.

INFORMATIONAL POINTS (cont.)

CYBER SECURITY

It's no surprise that cybersecurity continues to be a top concern for management and those charged with governance across governments of all sizes and types. Protecting citizen's data is critical for any government. In addition, there have been several incidents of critical malware or ransomware threats to communities of various sizes.

We recommend performing a cyber-risk assessment to identify the types and location of data on your system as well as considering the sensitivity or potential regulations associated with your data. This will allow you to make informed decisions about spending on cyber risk mitigation.

Our professionals are also available to assist with your cybersecurity questions, assessments, and programs.

GASB UPDATES

The Government Accounting Standard Board (GASB) has been very active in recent years, issuing new standards at a fast pace. Over the next few years, your government will have many new standards to evaluate and implement. Here are the standards likely to impact you the most in the upcoming year:

> GASB 73 includes accounting and reporting for pension plans that are not reported in a trust

> GASB 74 and 75 are Other Post Employment Benefit (OPEB) standards that parallel the recent pension standards

> GASB 80 clarifies the presentation requirements for some component units

> GASB 81 provides guidance for accounting for irrevocable split interest agreements

There are two significant GASB projects drawing to conclusion in 2017. While the implementation dates for these are a few years away, both are anticipated to have significant impacts on many government financial statements:

> Fiduciary Activities

> Leases

Looking even further ahead, one of the most significant current GASB projects is the financial reporting model reexamination. The GASB is currently revisiting GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments, as well as reporting model-related pronouncements including Statements Nos. 37, 41, and No. 46 and Interpretation No. 6. The GASB has indicated that they are revisiting the following major provisions of these standards: management's discussion and analysis, government-wide financial statements, fund financial statements, proprietary fund and business-type activity financial statements, fiduciary fund financial statements, budgetary comparisons, and other issues. The first of a series of Invitations to Comment was issued in December 2016. This Invitation to Comment addresses governmental fund topics.

Through our firm involvement on AICPA committees, Baker Tilly follows these developments closely so that we can help you prepare for the changes as they evolve. This participation also allows us to share with GASB the experiences and perspectives of our clients to potentially influence the direction of future projects.

Full lists of projects, as well as many resources, are available on GASB's website which is located at www.gasb.org.

PRIOR YEAR POINTS

FIRE DEPARTMENT BANK ACCOUNTS (PER 12/31/15 LETTER)

During the 2015 audit, bank accounts held by the fire department with a total balance of $172,554 as of December 31, 2015 were not previously included in the city's accounting records. All bank accounts and related activity of the city should be included in its accounting records to accurately account for and report the financial activity of the city.

We recommend that the city implement procedures to ensure that all bank accounts held by other departments and related activity are recorded in the city's general ledger.

Status (12/31/16)

For the 2016 audit, the city worked with the fire department to obtain the appropriate financial information needed for presentation in the city's financial statements. The clerk/treasurer will obtain this information from the fire department on a regular basis prospectively.

SEPTIC TANK HAULING BILLING (PER 12/31/12 LETTER)

During the audit, it was noted that there was a lack of segregation of duties associated with the billing of septic tank hauling and collection of the receipts. Under the current process, employees from the waste water treatment plant send usage data to the billing clerk who in turn prepares invoices and also receives cash payments. In an ideal control environment, the billing and collection processes should be completed by separate individuals. We realize the segregation of these two activities may not be feasible for the city with current staffing levels; however, we recommend management explore the possibilities surrounding this process.

Status (12/31/16)

The billing process for septic tank hauling did not change during 2016. In 2012, when this point was first reported, the city and sewer utility may not have had the staff to properly segregate the billing and receipting functions. Currently, the city and sewer utility employ a sufficient number of employees to properly segregate these functions. This point continues to remain 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.)

PRIOR YEAR POINTS (cont.)

DEPARTMENTAL CONTROLS (PER 12/31/12 LETTER) (cont.)

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 (12/31/16)

This recommendation still pertains.

OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

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.

   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.

c. 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.

d. Your financial statements contain components as defined by auditing standards generally accepted in the United States of America, which we also audit.

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

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

f. Are there other matters that you believe are relevant to the audit of the financial statements or the federal or state awards?

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

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

a. The city'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 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. We typically perform the single audit fieldwork four to six weeks after the financial audit. After single audit fieldwork, we wrap up our single audit procedures at our office and then issue drafts of our report for your review. Final copies of our Report on Federal and State Awards are issued after approval by your staff. This is typically 4-6 weeks after final single audit fieldwork, but may vary depending upon 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.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

BAKER TILLY

To the City Council
City of Reedsburg
Reedsburg, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the City of Reedsburg for the year ended December 31, 2016, and have issued our report thereon dated August 18, 2017. This letter presents communications required by our professional standards.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

Other Information in Documents Containing Audited Financial Statements

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our 2015 Communication to Those Charged with Governance and Management dated June 30, 2016.

Qualitative Aspects of the Entity's Significant 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 will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City of Reedsburg are described in Note I to the financial statements.

As described in Note I to the financial statements, the city changed accounting policies related to financial reporting for investments by adopting Statement of Governmental Accounting Standards (GASB) Statement No. 72, *Fair Value Measurement and Application* in 2016.

In addition, the city changed its policy regarding forgivable loans and recognized an allowance for the full amount of the outstanding loan. Previously, the city recognized an expenditure in the year the principal was forgiven.

We noted no transactions entered into by the City of Reedsburg during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. One estimate affecting the financial statements was management's estimate of the allowance for uncollectible loans receivable which is based on prior history of collections on loans and analysis of individual loan files. We evaluated the key factors and assumptions used to develop the allowance for uncollectible loans receivable in determining that it is reasonable in relation to the financial statements taken as a whole. Also, management's estimate of the net pension liability and related deferred outflows and deferred inflows of resources is based on information obtained from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension asset and deferred outflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements.

CORRECTED AND UNCORRECTED MISSTATEMENTS (cont.)

The following is a summary of material financial statement misstatements (audit adjustments):

	Amount
Clear out prior year's tax roll	$ 10,986,732
Record current year tax roll	11,062,881
Record allowance for forgivable loans	1,089,660
Record depreciation on sewer plant	839,669
Record land contract liability and related outlay	350,000
Allocate interest on long-term debt to appropriate funds	150,908
Remove prior year balances related to lease revenue bonds in CDA	539,947
Record activity in the Webb investment trust	124,618
Record sewer receivable from RUC	302,148
Record sharing of TIF increment via transfers	300,000
Reclassify principal paid on sewer debt to liability	962,566

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 Assets" 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.

DISAGREEMENTS WITH MANAGEMENT

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

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

INDEPENDENCE

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

INDEPENDENCE (cont.)

Relating to our audit of the financial statements of the City of Reedsburg for the year ended December 31, 2016, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the City of Reedsburg in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to the City of Reedsburg other than audit services provided in connection with the audit of the current year's financial statements and the following nonaudit services which, in our judgment, do not impair our independence:

> Financial statement preparation
> Adjusting journal entries
> Compiled TIF financial statements
> Compiled regulatory reports
> Civic Systems software
> Account reconciliations

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

OTHER AUDIT FINDINGS OR ISSUES

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 of Reedsburg's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to 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.

With respect to the supplementary information accompanying the financial statements but is not RSI, 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.

To the City Council
City of Reedsburg

Restrictions on Use

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

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
August 18, 2017

MANAGEMENT REPRESENTATIONS

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August 18, 2017

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Reedsburg as of December 31, 2016 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 balance sheet date and

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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 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.

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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 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. Account reconciliations

    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 its joint venture, of which the city does not have

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an equity interest.

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. 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.

39. 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.

40. 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.

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a. 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.

41. 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.

Sincerely,

City of Reedsburg

Signed: _____

David Estes, Mayor

Signed: _____

Stephen Compton, Administrator

Signed: _____

Jacob Crosetto, Clerk-Treasurer

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STAFF REPORT **AGENDA ITEM:** VII-A

To: Mayor and Common Council
Prepared By: Brian Duvalle, Planning and Building
Thru: Stephen P. Compton, City Administrator
Date of Meeting: September 11, 2017

Subject: Monthly Building Permit Report

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

ANALYSIS

VALUE

	Aug 2016	Aug 2017	Total Change
Zoning	$11,040 value	$2,650 value	$(8,390)
Building	$459,175 value	$647,245 value	$188,070

PERMITS

	Aug 2016	Aug 2017	Total Change
Zoning	7 Permits	3 Permits	(-4)
Building	16 Permits	19 Permits	+3

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

NOTE(S)

CC: Monthly Building Permit Report

Monthly Building Permit Report

Run Date: 09/05/2017 1:26 PM

Accessory Structure

Create Date	Reference No	Address 1	First Name	Last Name	PER_Description of Work	PER_Estimated Project Cost
8/3/2017	P007779-080317	1310 Amber Ct	Walter G.	Zander	Storage shed	500
8/21/2017	P007797-082117	1152 15th Street	Shane & Jennifer	Anderson	Playhouse Structure	700.00

Total Items: 1200

Electrical

Create Date	Reference No	Address 1	First Name	Last Name	PER_Description of Work	PER_Estimated Project Cost
8/2/2017	P007778-080217	246 N Pine St	PAUL R	GREENHALGH	Replace 200 amp meter, new 200 amp panel & use existing as sub panel.	1500
8/14/2017	P007791-081417	240 S. Oak Street	Randy	Horkan	200 Amp service	1800.00
8/21/2017	P007795-082117	430 Vine Street	Jim	McCoy	New Drywall, insulation, electrical upgrade, and furnace	3700

Total Items: 7000

HVAC

Create Date	Reference No	Address 1	First Name	Last Name	PER_Description of Work	PER_Estimated Project Cost
8/21/2017	P007795-082117	430 Vine Street	Jim	McCoy	New Drywall, insulation, electrical upgrade, and furnace	3700

Total Items: 3700

Maintenance

Create Date	Reference No	Address 1	First Name	Last Name	PER_Description of Work	PER_Estimated Project Cost
8/8/2017	P007787-080817	734 N Webb Ave	Mike	Lopp	Install 145' open drain tile system	6750.00
8/14/2017	P007790-081417	225 Laurel Street	Ruth	Gundrum	Re-roof Garage	1400.00
8/21/2017	P007798-082117	1225 North Dewey Ave	Church of God		Asphalt Roof System	31,320
8/21/2017	P007799-082117	321 Warren Ave	Vicki	Wildes	Replacing Siding	20,600
8/21/2017	P007800-082117	1701 Cottontail Lane	Nicolet Lumber Company		Fire Protection System per NFPA 13R	18,000
8/25/2017	P007807-082517	527 4th Street	Simeon	VandeZande	Re-Roof Garage	1000
8/30/2017	P007808-083017	1499 Hemlock Dr.	Ken	Bolt	Replace Front Steps on Front of House.	

Total Items: 79070

New Construction

Create Date	Reference No	Address 1	First Name	Last Name	PER_Description of Work	PER_Estimated Project Cost
8/8/2017	P007788-080817	59 ME ME Lane	Mingu	Ernstmeyer	New One Story House	150,000
8/30/2017	P007809-083017	2160/2162 Dewey	Ridgeview		New Duplex in Reedsburg	388,000
						Total Items: 538000

Plumbing

Create Date	Reference No	Address 1	First Name	Last Name	PER_Description of Work	PER_Estimated Project Cost
8/21/2017	P007795-082117	430 Vine Street	Jim	McCoy	New Drywall, insulation, electrical upgrade, and furnace	3700
8/21/2017	P007796-082117	626 N Oak Street	Martin	Koenecke	Installing Dishwasher	125.00
						Total Items: 3825

Remodeling/Alterations

Create Date	Reference No	Address 1	First Name	Last Name	PER_Description of Work	PER_Estimated Project Cost
8/7/2017	P007785-080717	2701 E. Main Street Lot 2	Shari	Layton	Deck	900.00
8/25/2017	P007805-082517	310 Logelin Dr.	Jory & Rebecca	Jasper	Kitchen Remodel	20,000
						Total Items: 20900

Zoning

Create Date	Reference No	Address 1	First Name	Last Name	PER_Description of Work	PER_Estimated Project Cost
8/1/2017	P007777-080117	1420 Gavin Ct	JEREMY	LABANSKY	4'-high chain link fence	1750
8/14/2017	P007792-081417	621 N. Park Street	Samuel	Specht	Fence	500.00
8/21/2017	P007794-082117	937 Justin Circle	Donald	Kallner	Dog Fence	400.00
						Total Items: 2650