

City of Abbotsford

PO Box 589, 203 N. First Street, Abbotsford, WI 54405

ABBOTSFORD CITY COUNCIL
TO BE HELD MONDAY **AUGUST 19, 2020 at 6:00 P.M.**
AT THE ABBOTSFORD COUNCIL CHAMBER

1. Call to Order
 - A. Roll Call
 - B. Pledge of Allegiance
2. Special Order of Business – Johnson Block Presentation of 2019 Audit
3. Establish Order of the Day
4. Comments by the Mayor
5. Administrator's Update
6. Public Comments - 2 Minute Time Limit
7. Minutes from the Committee of the Whole Meeting held July 22, 2020
 - a. Waive the reading and approve/disapprove the minutes
8. Minutes from the City Council Meeting held August 3, 2020
 - a. Waive the reading and approve/disapprove the minutes
9. Police Department Update and Approve/Disapprove Bills
10. Library Update
11. Incidents, Accidents, and Training
12. Public Works Update
13. Water/Wastewater Update
14. Ordinance 2020-1 – An Ordinance to Annex Clark County Pin #006.0017.000 from the Town of Colby to the City of Abbotsford. Property is owned by the City of Abbotsford.
15. Ordinance 2020-2 – An Ordinance to Change the City Zoning Code
16. Approve/Disapprove Certified Survey Map for 306 W. Elm St
17. Approve/Disapprove Final \$40,000 Payment to Doris Schilling as Requested By Her Survivors
18. Approve/Disapprove Purchasing Plants for Schilling Memorial Park
19. Approve/Disapprove Signing Mortgage Satisfaction for Sherri Leu
20. Approve/Disapprove Purchasing a New Computer for the Front Desk
21. Approve/Disapprove Street Use Permit for Fat Boys Bar
22. August 2020 Bills
23. Approve/Disapprove Operators Licenses
24. Discussion: Mask Use
25. Future Agenda Items – No Action Will be Taken
26. Adjourn

Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made to Clerk's Office at (715) 223-3444 with as much advance notice as possible.

City Council 8-19-20
Wed, Aug 19, 2020 6:00 PM - 10:00 PM (CDT)

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Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made to Clerk's Office at (715) 223-3444 with as much advance notice as possible.



August 13, 2020

Dan Grady, City Administrator
City of Abbotsford
203 N. 1st Street
Abbotsford WI 54405

Dear Dan:

The following is related to the City's audit for the year ended December 31, 2019.

1. **Management Representation Letter:** *Copy page one onto your City letterhead. Signing this document acknowledges approval of the journal entries and draft financial statements. Once signed, return the letter to our office.*

Please call our office if you have any questions. Thank you.

August 13, 2020

Johnson Block & Company, Inc.
P.O. Box 271
Viroqua, Wisconsin 54665

This representation letter is provided in connection with your audit of the financial statements of the City of Abbotsford, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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 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, as of August 13, 2020, 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 dated January 9, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles 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, including those measured at fair value, are reasonable.

6. Any related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
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 records (including information obtained from outside of the general and subsidiary ledgers), 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 City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the City 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.
15. Except as previously disclosed to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of 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.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have a process to track the status of any audit findings and recommendations.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have provided our views on any reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
23. The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
26. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
27. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
28. There are no violations or possible violations of budget ordinances, laws, and 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.
29. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
30. The City 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.
31. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
32. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
33. The financial statements include all fiduciary activities required by GASBS No. 84.
34. The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended, and GASBS No. 84.
35. All funds that meet the quantitative criteria in GASBS Nos. 34 and 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.

36. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
38. Provisions for uncollectible receivables have been properly identified and recorded.
39. 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.
40. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
42. Any special and extraordinary items are appropriately classified and reported.
43. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
44. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
45. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
46. We have appropriately disclosed the City'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 is available and have determined that net position is properly recognized under the policy.
47. We are following our established accounting 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. That policy determines the fund balance classifications for financial reporting purposes.
48. 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.

49. With respect to the combining fund financial statements:
- a. We acknowledge our responsibility for presenting the combining fund financial statements in accordance with accounting principles generally accepted in the United States of America, and we believe the combining and individual fund financial statements, including its form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining and individual fund financial statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the combining fund financial statements are 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.
50. We have determined that the City is not subject to State or Federal Single Audit requirements since the dollar threshold of financial assistance for such audits has not been met.
51. In regards to the nonattest services (preparation of financial statements, PSC annual report and WI DOR Form C, and maintenance of capital asset summary) performed by you, we have:
- a. Assumed all management responsibilities.
 - b. Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.

Signature: _____
City of Abbotsford

CITY OF ABBOTSFORD, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE MAYOR AND MEMBERS OF
THE CITY COUNCIL

Year Ended December 31, 2019

DRAFT

Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court; P.O. Box 271
Viroqua, Wisconsin 54665
Phone: 888-308-8281
Fax: 608-515-5881

CITY OF ABBOTSFORD, WISCONSIN

Year Ended December 31, 2019

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AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

To the Mayor and Members of
the City Council
City of Abbotsford, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Abbotsford, Wisconsin for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 9, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described Note 1 to the financial statements. As described in Note 1, the City implemented accounting policies and financial statement presentation changes by adopting Statement No. 84 of the Governmental Accounting Standards Board (GASB), Fiduciary Activities, effective January 1, 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the City.
- Management's estimate of the pension liability and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the pension plan administrator.
- Management's estimate of the accrued compensated absences liability is based on the City's employee handbook.
- Management's estimate of the landfill post-closure care costs liability is based on various factors.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 13, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Abbotsford's financial statements or a determination of the type of auditor's 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.

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

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

Other Information Regarding Nonattest Services We Performed

The City has requested that we compile regulatory reports for the Public Service Commission and the Wisconsin Department of Revenue for the year ended December 31, 2019.

We have not performed any advisory or nonattest services that would impair our independence as your auditor. Management has overseen, directed and accepted all nonattest services that were provided.

Restriction on Use

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

Johnson Block & Company, Inc.
August 13, 2020

COMMUNICATION OF MATERIAL WEAKNESSES AND SIGNIFICANT DEFICIENCIES

To the Mayor and Members
of the City Council and Management
City of Abbotsford, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Abbotsford, Wisconsin (“City”) as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Abbotsford, Wisconsin’s internal control over financial reporting (internal control) to determine the audit 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 the City of Abbotsford, Wisconsin’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Abbotsford, Wisconsin’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that were not identified. We did identify certain deficiencies in internal control, described below as items 2019-001, 2019-002, and 2019-003 that we consider to be material weaknesses.

2019-001

Condition and Cause: The City has a control deficiency in that overlapping duties are concentrated within a small number of accounting and administrative staff.

Criteria: Internal controls should be in place which provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

2019-001 (Continued)

Effect: Failure to properly segregate duties may allow for errors or irregularities to occur and not be detected in a timely manner by employees in the normal course of performing their assigned functions.

Auditor's Recommendation: We recommend that the City Council take an active part in monitoring matters related to the City of Abbotsford's operations.

Management Response: The City is aware of the lack of segregation of duties issue but is unable to clear the deficiency due to limited resources.

2019-002

Condition: The City does not have management personnel with the necessary expertise to prepare the financial statements and related notes in accordance with generally accepted accounting principles. Due to limited resources, management has decided to accept certain risks relevant to financial reporting and relies on the auditor to assist with the preparation of the City's financial statements.

Criteria: Internal controls over preparation of the financial statements, including footnote disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected.

Cause: Management relies on the auditor to assist with the preparation of the financial statements.

Effect: Since management relies on the auditor to assist with the preparation of the financial statements, the City's system of internal control may not prevent, detect, or correct misstatements in the financial statements.

Auditor's Recommendation: The auditor will continue to work with the City, providing information and training where needed, to make the City's personnel more knowledgeable about its responsibility for the financial statements.

Management Response: Due to the technical nature of preparing the financial statements, the City has requested the assistance of the auditor to draft the financial statements and the required disclosures. The City accepts responsibility for the financial statements.

2019-003

Condition and Cause: During the audit there were multiple material adjustments required to adjust account balances.

Criteria: The City should review balance sheet accounts periodically and reconcile as needed. The City Clerk should continue to review account coding with department heads to minimize the number of reclassifications needed.

2019-003 (Continued)

Effect: Financial statements provided to the City Council may not be accurate.

Auditor's Recommendation: We recommend that the City reconcile its various balance sheet accounts on a timely basis.

Management Response: The City will strive to reconcile and record transactions to the correct accounts.

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

Johnson Block & Company, Inc.
August 13, 2020

DRAFT

MANAGEMENT LETTER

To the Mayor and Members of
of the City Council
City of Abbotsford, Wisconsin

In planning and performing our audit of the financial statements of the City of Abbotsford, Wisconsin for the year ended December 31, 2019, we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated August 13, 2020, on the financial statements of the City of Abbotsford, Wisconsin.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by the City's staff.

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

Johnson Block & Company, Inc.
August 13, 2020

CITY OF ABBOTSFORD, WISCONSIN
Year Ended December 31, 2019

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The City processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Utility billing and accounts receivable are processed through a billing system. These four systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the four systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2019 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries is considered to be material to the financial statements of the City of Abbotsford, Wisconsin. The entries were accepted by the City's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

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

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

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

PASSED JOURNAL ENTRIES

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

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OTHER COMMENTS

WATER AND SEWER UTILITY RATES

The water and sewer utilities have completed significant projects in recent years, which resulted in large costs to the utilities. We recommend that the City review utility rates periodically to ensure that rates are providing a sufficient rate of return for each of the utilities.

CHAMBER OF COMMERCE CASH ACCOUNT

During the audit it was noted that the Abbotsford Chamber of Commerce is operating a bank account using the City's tax ID number. Only accounts that are operated and managed by the City of Abbotsford and the City Council should use the City's tax ID number.

CONCLUDING REMARKS

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

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

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

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

CITY OF ABBOTSFORD, WISCONSIN

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

Year Ended December 31, 2019

DRAFT

**Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court; P.O. Box 271
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Phone: 888-308-8281
Fax: 608-515-5881**

CITY OF ABBOTSFORD, WISCONSIN

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CITY OF ABBOTSFORD, WISCONSIN

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DRAFT

INDEPENDENT AUDITOR'S REPORT

Mayor and Members of
the City Council
City of Abbotsford
Abbotsford, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Abbotsford, Wisconsin, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Abbotsford, Wisconsin'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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Abbotsford, Wisconsin, as of December 31, 2019, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 4.F. to the financial statements, a prior period adjustment was recorded to adjust a loan payable to the correct balance. As discussed in Note 1.T. to the financial statements, effective January 1, 2019, the City of Abbotsford, Wisconsin, adopted the provisions of GASB Statement No. 84, Fiduciary Activities. Our opinions are not modified with respect to these matters.

Other Matters

Prior Year Summarized Information

The prior year summarized information has been derived from the City's 2018 financial statements and, in our report dated September 16, 2019, we expressed unmodified opinions on the respective financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and Wisconsin Retirement System schedules on pages 55 - 57 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 supplemental 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 a 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 opinion on the basic financial statements is not affected by this missing information.

Other Matters (Continued)

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Abbotsford, Wisconsin's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Johnson Block & Company, Inc.
August 13, 2020

DRAFT

BASIC FINANCIAL STATEMENTS

CITY OF ABBOTSFORD, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF NET POSITION
As of December 31, 2019
With Comparative Totals for December 31, 2018

	Governmental Activities	Business-Type Activities	2019 Totals	2018 Totals (Memorandum Only)
Assets				
Current assets:				
Cash and investments	\$ 609,989	\$ 2,326,233	\$ 2,936,222	\$ 3,797,821
Receivables:				
Taxes	1,176,120	-	1,176,120	1,356,055
Customer accounts	12,762	216,092	228,854	236,593
Other	122,312	-	122,312	185,528
Due from other governments	244	-	244	603
Internal funds	123,450	(123,450)	-	-
Inventories and prepaid items	-	35,529	35,529	39,740
Total current assets	2,044,877	2,454,404	4,499,281	5,616,340
Restricted assets:				
Cash and investments	-	764,938	764,938	758,678
Net pension asset	-	-	-	96,165
Total restricted assets	-	764,938	764,938	854,843
Noncurrent assets:				
Land	991,000	852,985	1,843,985	1,803,985
Construction work in progress	380,881	-	380,881	833,293
Capital assets, net of depreciation	10,152,816	25,772,846	35,925,662	35,088,644
Unamortized construction costs	-	-	-	77,382
Total noncurrent assets	11,524,697	26,625,831	38,150,528	37,803,304
Total assets	13,569,574	29,845,173	43,414,747	44,274,487
Deferred Outflows of Resources	164,278	149,951	314,229	175,826
Total assets and deferred outflows of resources	\$ 13,733,852	\$ 29,995,124	\$ 43,728,976	\$ 44,450,313

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF NET POSITION
(CONTINUED)

As of December 31, 2019
With Comparative Totals for December 31, 2018

	Governmental Activities	Business-Type Activities	2019 Totals	2018 Totals (Memorandum Only)
Liabilities				
Current liabilities:				
Accounts payable	\$ 35,157	\$ 6,553	\$ 41,710	\$ 729,234
Accrued liabilities	31,559	14,180	45,739	43,581
Accrued interest payable	39,930	100,218	140,148	125,059
Current portion of long-term obligations	412,763	443,985	856,748	784,370
Total current liabilities	<u>519,409</u>	<u>564,936</u>	<u>1,084,345</u>	<u>1,682,244</u>
Noncurrent liabilities, net of current portion:				
Long-term obligations	3,884,016	17,033,046	20,917,062	21,740,585
Net pension liability	59,823	54,606	114,429	-
Total noncurrent liabilities	<u>3,943,839</u>	<u>17,087,652</u>	<u>21,031,491</u>	<u>21,740,585</u>
Total liabilities	<u>4,463,248</u>	<u>17,652,588</u>	<u>22,115,836</u>	<u>23,422,829</u>
Deferred Inflows of Resources	<u>1,499,700</u>	<u>75,335</u>	<u>1,575,035</u>	<u>1,540,491</u>
Net Position				
Net investment in capital assets	7,274,404	9,186,445	16,460,849	15,225,298
Restricted for:				
Library donations	50,558	-	50,558	41,424
Shortner Park improvements	16,106	-	16,106	10,014
Municipal court	8,433	-	8,433	-
Cemetery care	38,456	-	38,456	38,056
TIF District No. 5	119,423	-	119,423	96,626
TIF District No. 6	73,421	-	73,421	998,602
TIF District No. 7	6,111	-	6,111	-
Debt service	-	124,827	124,827	676,219
Equipment replacement	-	539,893	539,893	
Unrestricted	183,992	2,416,036	2,600,028	2,400,754
Total net position	<u>7,770,904</u>	<u>12,267,201</u>	<u>20,038,105</u>	<u>19,486,993</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 13,733,852</u>	<u>\$ 29,995,124</u>	<u>\$ 43,728,976</u>	<u>\$ 44,450,313</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019
With Comparative Totals for Year Ended December 31, 2018

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position			2018 Totals (Memo Only)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Gov't. Activities	Business- Type Activities	2019 Totals	
Governmental activities:								
General government	\$ 349,353	\$ 42,029	\$ 11,220	\$ -	\$ (296,104)	\$ -	\$ (296,104)	\$ (267,583)
Public safety	697,040	26,127	5,972	-	(664,941)	-	(664,941)	(637,137)
Public works	693,640	86,699	145,104	3,451	(458,386)	-	(458,386)	(402,324)
Culture and recreation	216,150	3,135	48,009	-	(165,006)	-	(165,006)	(170,472)
Conservation and economic development	178,095	-	-	-	(178,095)	-	(178,095)	(211,047)
Interest and fiscal charges	153,410	-	-	-	(153,410)	-	(153,410)	(117,579)
Total governmental activities	2,287,688	157,990	210,305	3,451	(1,915,942)	-	(1,915,942)	(1,806,142)
Business-type activities:								
Water	1,459,089	1,816,122	-	44,557	-	401,590	401,590	692,674
Sewer	831,908	672,987	-	44,535	-	(114,386)	(114,386)	839,954
Total business-type activities	2,290,997	2,489,109	-	89,092	-	287,204	287,204	1,532,628
Total	\$ 4,578,685	\$ 2,647,099	\$ 210,305	\$ 92,543	(1,915,942)	287,204	(1,628,738)	(273,514)
General revenues:								
Property taxes:								
General purpose					1,072,122	-	1,072,122	905,489
Debt service					223,368	-	223,368	230,743
Tax incremental financing district					66,790	-	66,790	60,821
Other taxes					53,444	-	53,444	59,889
State and federal aids not restricted to specific functions:								
State shared taxes					471,003	-	471,003	466,009
Interest and investment earnings					45,447	7,890	53,337	27,365
Donations					5,991	-	5,991	6,000
Miscellaneous					228,096	-	228,096	67,229
Transfers:								
Property tax equivalent					149,325	(149,325)	-	-
Total general revenues and transfers					2,315,586	(141,435)	2,174,151	1,823,545
Change in net position					399,644	145,769	545,413	1,550,031
Net position - beginning of year					7,371,260	12,115,733	19,486,993	17,960,721
Prior period adjustment					-	5,699	5,699	(23,759)
Net position - beginning of year, restated					7,371,260	12,121,432	19,492,692	17,936,962
Net position - end of year					\$7,770,904	\$12,267,201	\$20,038,105	\$19,486,993

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2019
With Comparative Totals for December 31, 2018

	Major Funds			2019	2018
	General Fund	TIF District No. 6	Nonmajor Funds	Total Gov't. Funds	Totals (Memorandum Only)
Assets					
Cash and investments	\$ 315,302	\$ 40,927	\$ 253,760	\$ 609,989	\$ 1,713,758
Receivables:					
Taxes and special assessments	791,453	342,075	42,592	1,176,120	1,356,055
Customer accounts	12,762	-	-	12,762	13,139
Other	14,228	108,084	-	122,312	185,528
Due from other governments	244	-	-	244	603
Advances to other funds	317,525	-	-	317,525	507,525
Total assets	<u>\$ 1,451,514</u>	<u>\$ 491,086</u>	<u>\$ 296,352</u>	<u>\$ 2,238,952</u>	<u>\$ 3,776,608</u>
Liabilities					
Accounts payable	\$ 32,857	\$ -	\$ 2,300	\$ 35,157	\$ 710,319
Accrued liabilities	28,197	356	3,006	31,559	27,237
Due to other funds	194,075	-	-	194,075	194,075
Total liabilities	<u>255,129</u>	<u>356</u>	<u>5,306</u>	<u>260,791</u>	<u>931,631</u>
Deferred inflows of resources					
2019 tax apportionment	947,896	417,309	51,959	1,417,164	1,350,459
Total deferred inflows of resources	<u>947,896</u>	<u>417,309</u>	<u>51,959</u>	<u>1,417,164</u>	<u>1,350,459</u>
Fund balance					
Nonspendable	317,525	-	-	317,525	507,525
Restricted	-	73,421	239,087	312,508	1,184,722
Unassigned (deficit)	(69,036)	-	-	(69,036)	(197,729)
Total fund balance	<u>248,489</u>	<u>73,421</u>	<u>239,087</u>	<u>560,997</u>	<u>1,494,518</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 1,451,514</u>	<u>\$ 491,086</u>	<u>\$ 296,352</u>	<u>\$ 2,238,952</u>	<u>\$ 3,776,608</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
As of December 31, 2019

		2019 Total Gov't. Funds
Total fund balances from previous page	\$	560,997
 <i>Total net position reported for governmental activities in the Statement of Net Position is different from the amount reported as total governmental funds' fund balance because:</i>		
 Capital assets used in government activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the Statement of Net Position are:		
Governmental capital assets	\$ 14,459,332	
Governmental accumulated depreciation	(2,934,635)	11,524,697
 Pension deferred outflows of resources and deferred inflows are actuarially determined by the defined benefit pension plan. These items are reflected in the Statement of Net Position and are being amortized with pension expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore and not reported in the fund statements.		
Deferred pension outflows of resources	164,278	
Deferred pension inflows of resources	(82,536)	81,742
 Long-term liabilities, including bonds and notes payable, are not due in the current period, and therefore are not reported in the fund statements. Long-term liabilities reported in the Statement of Net Position that are not reported in the Governmental Funds Balance Sheet are:		
Long-term debt	(4,000,409)	
Debt discount	19,229	
Accrued interest on long-term debt	(39,930)	
Vested employee benefits	(46,485)	
Net pension liability	(59,823)	
Landfill post-closure care costs	(269,114)	(4,396,532)
Total net position - governmental activities	\$	7,770,904

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	Major Funds			2019 Total Gov't. Funds	2018 Totals (Memorandum Only)	
	General	Debt Service Fund	TIF District No. 6			Nonmajor Funds
Revenues:						
Taxes and special assessments	\$ 723,993	\$ 223,368	\$ 401,573	\$ 66,790	\$ 1,415,724	\$ 1,256,942
Intergovernmental	641,552	-	5,148	33,559	680,259	1,030,992
Licenses and permits	40,391	-	-	-	40,391	31,844
Penalties and forfeitures	-	-	-	26,127	26,127	31,013
Public charges for services	88,188	-	-	-	88,188	83,748
Interest	45,189	-	1,651	257	47,097	24,013
Miscellaneous revenues	211,339	-	11,796	17,078	240,213	78,052
Total revenues	<u>1,750,652</u>	<u>223,368</u>	<u>420,168</u>	<u>143,811</u>	<u>2,537,999</u>	<u>2,536,604</u>
Expenditures:						
Current:						
General government	296,334	-	-	17,694	314,028	269,389
Public safety	642,573	-	-	-	642,573	638,449
Public works	473,974	-	-	-	473,974	439,112
Culture and recreation	61,364	-	-	122,818	184,182	229,535
Conservation and development	47,525	-	17,428	1,587	66,540	163,926
Capital outlay:						
Public works	348,446	-	-	-	348,446	991,917
Culture and recreation	-	-	-	1,815	1,815	637
Conservation and development	-	-	1,181,198	-	1,181,198	1,398,015
Debt service:						
Principal	-	171,934	75,000	28,573	275,507	205,556
Interest and fiscal charges	1,653	51,434	77,758	1,737	132,582	115,925
Total expenditures	<u>1,871,869</u>	<u>223,368</u>	<u>1,351,384</u>	<u>174,224</u>	<u>3,620,845</u>	<u>4,452,461</u>
Excess (deficiency) of revenues over expenditures	<u>(121,217)</u>	<u>-</u>	<u>(931,216)</u>	<u>(30,413)</u>	<u>(1,082,846)</u>	<u>(1,915,857)</u>
Other financing sources (uses):						
Proceeds from long-term debt	-	-	-	-	-	2,325,000
Transfers in	149,325	-	-	89,415	238,740	245,466
Transfers out	(89,415)	-	-	-	(89,415)	(84,556)
Total other financing sources (uses)	<u>59,910</u>	<u>-</u>	<u>-</u>	<u>89,415</u>	<u>149,325</u>	<u>2,485,910</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>(61,307)</u>	<u>-</u>	<u>(931,216)</u>	<u>59,002</u>	<u>(933,521)</u>	<u>570,053</u>
Fund balance, January 1	309,796	-	1,004,637	180,085	1,494,518	948,224
Prior period adjustment	-	-	-	-	-	(23,759)
Fund balance, January 1, restated	<u>309,796</u>	<u>-</u>	<u>1,004,637</u>	<u>180,085</u>	<u>1,494,518</u>	<u>924,465</u>
Fund balance, December 31	<u>\$ 248,489</u>	<u>\$ -</u>	<u>\$ 73,421</u>	<u>\$ 239,087</u>	<u>\$ 560,997</u>	<u>\$ 1,494,518</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds	\$ (933,521)
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>	
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.	
Capital outlay reported in governmental fund statements	\$ 1,531,459
Capital outlay not included in capital assets	(117,423)
Depreciation expense reported in the Statement of Activities	<u>(309,482)</u>
Amount by which capital outlays are greater (less) than depreciation in the current period:	1,104,554
The City disposed of various capital assets resulting in a reduction of capital assets and recapture of prior year depreciation expense reported on the Statement of Net Position as a net loss and has no affect on the Governmental Fund Balance Sheet.	
The value of capital assets disposed of during the year was	(19,468)
The amount of depreciation recapture for the year was	<u>18,170</u>
The difference in the value of assets net of recaptured depreciation creates a gain (loss) of:	(1,298)
Vested employee benefits are reported in the governmental funds when amounts are paid. The Statement of Activities reports the value of benefits earned during the year.	
Vested benefits earned in current year	<u>(14,669)</u>
Amounts paid are greater (less) than amounts earned by:	(14,669)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the Statement of Net Position and does not affect the Statement of Activities.	
The amount of long-term debt principal payments in the current year is:	275,506
The amount of landfill post-closure care payments in the current year is:	11,213
In governmental funds, interest payments on outstanding long-term debt are reported as an expenditure when paid. In the Statement of Activities interest is reported as incurred.	
The amount of interest paid during the current period	132,582
The amount of interest accrued during the current period	<u>(151,346)</u>
Interest paid is greater (less) than interest accrued by:	(18,764)
In governmental funds, debt discounts on outstanding long-term debt are reported as an expenditure when paid. In the Statement of Activities debt discounts are amortized and expensed over the life of the issue.	
The amount of debt discounts recognized during the current period:	(2,063)
Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between the net pension asset/liability from the prior year to the current year, with some adjustments.	
Amount of current year required contributions into the defined benefit pension plan	19,646
Actuarially determined change in net pension asset/liability between years, with some adjustments	<u>(40,960)</u>
The amount of pension expense incurred:	<u>(21,314)</u>
Change in net position - governmental activities	<u><u>\$ 399,644</u></u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
As of December 31, 2019
With Comparative Totals for December 31, 2018

	Major		2019 Totals	2018 Totals
	Water Utility	Sewer Fund		(Memorandum Only)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Current assets:				
Cash and cash equivalents	\$ 1,694,354	\$ 631,879	\$ 2,326,233	\$ 2,084,063
Customer accounts receivable	141,332	74,760	216,092	223,454
Due from other funds	-	194,414	194,414	194,414
Materials and supplies	32,671	2,858	35,529	39,740
Total current assets	<u>1,868,357</u>	<u>903,911</u>	<u>2,772,268</u>	<u>2,541,671</u>
Restricted assets:				
Cash and cash equivalents	453,828	311,110	764,938	758,678
Net pension asset	-	-	-	45,428
Total restricted assets	<u>453,828</u>	<u>311,110</u>	<u>764,938</u>	<u>804,106</u>
Property, plant and equipment:				
Land	850,985	2,000	852,985	852,985
Capital assets	20,438,859	15,149,077	35,587,936	35,378,765
Accumulated depreciation	(6,968,853)	(2,846,237)	(9,815,090)	(8,927,269)
Net property, plant and equipment	<u>14,320,991</u>	<u>12,304,840</u>	<u>26,625,831</u>	<u>27,304,481</u>
Other assets:				
Unamortized construction costs	-	-	-	77,382
Total other assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,382</u>
Total assets	<u>16,643,176</u>	<u>13,519,861</u>	<u>30,163,037</u>	<u>30,727,640</u>
Deferred outflows of resources:				
Deferred pension outflows	80,785	69,166	149,951	83,061
Total assets and deferred outflows of resources	<u>\$ 16,723,961</u>	<u>\$ 13,589,027</u>	<u>\$ 30,312,988</u>	<u>\$ 30,810,701</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
(CONTINUED)
As of December 31, 2019
With Comparative Totals for December 31, 2018

	Major		2019 Totals	2018 Totals
	Water Utility	Sewer Fund		(Memorandum Only)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				
Current liabilities				
(payable from current assets):				
Accounts payable	\$ 3,037	\$ 3,516	\$ 6,553	\$ 18,915
Accrued liabilities	7,664	6,516	14,180	16,336
Accrued interest payable	73,881	26,337	100,218	103,893
Due to other funds	339	-	339	339
Current portion of long-term obligations	315,161	128,824	443,985	487,157
Total current liabilities	400,082	165,193	565,275	626,640
Long-term liabilities:				
Net pension liability	29,419	25,187	54,606	-
Long-term obligations, net of current portion	10,119,450	6,913,596	17,033,046	17,471,032
Advances from other funds	317,525	-	317,525	507,525
Total long-term liabilities	10,466,394	6,938,783	17,405,177	17,978,557
Total liabilities	10,866,476	7,103,976	17,970,452	18,605,197
Deferred inflows of resources:				
Deferred pension inflows	40,586	34,749	75,335	89,771
Net position:				
Net investment in capital assets	3,904,705	5,281,740	9,186,445	9,389,544
Restricted	379,947	284,773	664,720	676,219
Unrestricted	1,532,247	883,789	2,416,036	2,049,970
Total net position	5,816,899	6,450,302	12,267,201	12,115,733
Total liabilities, deferred inflows of resources and net position	\$ 16,723,961	\$ 13,589,027	\$ 30,312,988	\$ 30,810,701

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION -
PROPRIETARY FUNDS
For the Year Ended December 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	Major		2019 Totals	2018 Totals
	Water Utility	Sewer Fund		(Memorandum Only)
Operating revenues:				
Sales of water	\$ 1,812,576	\$ -	\$ 1,812,576	\$ 1,898,703
Sewerage service fees	-	670,436	670,436	639,596
Other operating revenues	3,546	2,551	6,097	14,518
Total operating revenues	<u>1,816,122</u>	<u>672,987</u>	<u>2,489,109</u>	<u>2,552,817</u>
Operating expenses:				
Operation and maintenance	536,426	356,565	892,991	1,013,535
Depreciation	599,407	306,333	905,740	893,036
Taxes	4,159	10,089	14,248	19,849
Total operating expenses	<u>1,139,992</u>	<u>672,987</u>	<u>1,812,979</u>	<u>1,926,420</u>
Operating income (loss)	<u>676,130</u>	<u>-</u>	<u>676,130</u>	<u>626,397</u>
Nonoperating revenues (expenses):				
Interest income	4,455	3,435	7,890	3,350
Interest expense	(317,952)	(158,922)	(476,874)	(490,444)
Amortization of debt discount	(1,144)	-	(1,144)	(1,144)
Total nonoperating revenues (expenses)	<u>(314,641)</u>	<u>(155,487)</u>	<u>(470,128)</u>	<u>(488,238)</u>
Net income (loss) before capital contributions and transfers	361,489	(155,487)	206,002	138,159
Contributed capital	44,557	44,535	89,092	1,397,819
Transfers:				
Tax equivalent	(149,325)	-	(149,325)	(160,910)
Change in net position	<u>256,721</u>	<u>(110,952)</u>	<u>145,769</u>	<u>1,375,068</u>
Net position, January 1	5,554,479	6,561,254	12,115,733	10,740,665
Prior period adjustment	5,699	-	5,699	-
Net position, January 1, restated	<u>5,560,178</u>	<u>6,561,254</u>	<u>12,121,432</u>	<u>10,740,665</u>
Net position, December 31	<u>\$ 5,816,899</u>	<u>\$ 6,450,302</u>	<u>\$ 12,267,201</u>	<u>\$ 12,115,733</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
Year Ended December 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	Major		2019	2018
	Water Utility	Sewer Fund	Totals	Totals (Memorandum Only)
Cash flows from operating activities:				
Cash received from customers	\$ 1,822,436	\$ 674,035	\$ 2,496,471	\$ 2,533,839
Cash received from (paid to) other funds for services	6,413	(6,413)	-	(8,780)
Cash paid to suppliers for goods and services	(338,215)	(219,418)	(557,633)	(833,323)
Cash payments to employees for services	(133,061)	(120,977)	(254,038)	(291,040)
Cash paid to other governments	(5,694)	(8,554)	(14,248)	(19,849)
Net cash provided (used) by operating activities	<u>1,351,879</u>	<u>318,673</u>	<u>1,670,552</u>	<u>1,380,847</u>
Cash flows from noncapital financing activities:				
Cash paid for tax equivalent	(149,325)	-	(149,325)	(160,910)
Net cash provided (used) by noncapital financing activities	<u>(149,325)</u>	<u>-</u>	<u>(149,325)</u>	<u>(160,910)</u>
Cash flows from investing activities:				
Interest income	4,455	3,435	7,890	3,350
Net cash provided (used) by investing activities	<u>4,455</u>	<u>3,435</u>	<u>7,890</u>	<u>3,350</u>
Cash flows from capital and related financing activities:				
Principal paid on long-term debt	(351,840)	(120,300)	(472,140)	(500,138)
Interest paid on long-term debt	(321,176)	(159,373)	(480,549)	(493,207)
Payments on long-term advances	(190,000)	-	(190,000)	(265,356)
Contributed capital	44,557	44,535	89,092	1,397,819
Acquisition and construction of capital assets	(68,424)	(158,666)	(227,090)	(1,177,892)
Net cash provided (used) by capital and related financing activities	<u>(886,883)</u>	<u>(393,804)</u>	<u>(1,280,687)</u>	<u>(1,038,774)</u>
Net increase (decrease) in cash and cash equivalents	320,126	(71,696)	248,430	184,513
Cash and cash equivalents, January 1	1,828,056	1,014,685	2,842,741	2,658,228
Cash and cash equivalents, December 31	<u>\$ 2,148,182</u>	<u>\$ 942,989</u>	<u>\$ 3,091,171</u>	<u>\$ 2,842,741</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
(CONTINUED)

For the Year Ended December 31, 2019
With Comparative Totals for Year Ended December 31, 2018

	Major		2019 Totals	2018 Totals (Memorandum Only)
	Water Utility	Sewer Fund		2018 Totals (Memorandum Only)
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	\$ 676,130	\$ -	\$ 676,130	\$ 626,397
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	599,407	306,333	905,740	893,036
Meter reading allocation	4,878	(4,878)	-	-
Amortization charged to maintenance	77,382	-	77,382	77,382
Changes in Assets, Deferred Outflows, Liabilities and Deferred Inflows				
Customer accounts receivable	6,314	1,048	7,362	(18,978)
Due from other funds	-	-	-	(9,119)
Materials and supplies	3,042	1,169	4,211	(97)
Prepaid expenses	-	-	-	2,647
Pension related deferrals and assets	9,670	9,038	18,708	5,114
Accounts payable	(11,712)	(650)	(12,362)	(197,467)
Accrued liabilities	(13,232)	6,613	(6,619)	1,593
Due to other funds	-	-	-	339
Net cash flows from operating activities	\$ 1,351,879	\$ 318,673	\$ 1,670,552	\$ 1,380,847
Reconciliation of cash and cash equivalents to the Statement of Net Position:				
Cash and cash equivalents	\$ 1,694,354	\$ 631,879	\$ 2,326,233	\$ 2,084,063
Restricted cash and cash equivalents	453,828	311,110	764,938	758,678
Cash and cash equivalents - end of year	\$ 2,148,182	\$ 942,989	\$ 3,091,171	\$ 2,842,741

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF NET POSITION - FIDUCIARY FUND
As of December 31, 2019
With Comparative Totals for December 31, 2018

	2019 Custodial Tax Collection Fund	2018 Totals (Memorandum Only)
Assets		
Cash and investments	\$ 603,226	\$ 772,445
Taxes receivable	1,438,673	1,222,026
Total assets	<u>\$ 2,041,899</u>	<u>\$ 1,994,471</u>
Liabilities		
Due to other governments	\$ 2,041,899	\$ 1,994,471
Total liabilities	<u>2,041,899</u>	<u>1,994,471</u>
Net Position	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 2,041,899</u>	<u>\$ 1,994,471</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUND
As of December 31, 2019
With Comparative Totals for December 31, 2018

	2019 Custodial Tax Collection Fund	2018 Totals (Memorandum Only)
Additions		
Property tax collections for other governments	\$ 1,340,134	\$ -
Total additions	<u>1,340,134</u>	<u>-</u>
Deductions		
Payments of taxes to other governments	1,340,134	-
Total deductions	<u>1,340,134</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	-	-
Net position - beginning	-	-
Net position - ending	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

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NOTES TO FINANCIAL STATEMENTS

CITY OF ABBOTSFORD, WISCONSIN
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December 31, 2019

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CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

The City of Abbotsford is located in Clark County, Wisconsin, and Marathon County, Wisconsin, and was incorporated under the provisions of the constitution and general statutes of the State of Wisconsin. The City operates under a mayor-council form of government and provides a full range of services including public safety, roads, sanitation, culture and recreation, planning, and general administrative services. The accounting policies of the City of Abbotsford conform to generally accepted accounting principles as applicable to governmental units.

A. REPORTING ENTITY

This report includes all of the funds of the City of Abbotsford. The reporting entity for the City consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units.

B. BASIS OF FINANCIAL STATEMENT PRESENTATION

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. The effect of interfund activity within the governmental and business-type activities columns has been removed from these statements. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment 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.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures.

Funds are organized as major funds or nonmajor funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental fund that the City believes is particularly important to financial statement users may be reported as a major fund.

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The City has presented the following governmental funds:

General Fund – The General Fund is the City’s primary operating fund and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for and report the specific revenue sources comprising a substantial portion of the fund’s resources on an ongoing basis that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Fund – The Debt Service Fund is used to account for and report the financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays (other than those financed by proprietary funds and trust funds).

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Governmental Funds (Continued)

The City reports the following major governmental funds:

- General Fund
- Debt Service Fund
- Tax Incremental Financing District No. 6

The City reports the following nonmajor governmental funds:

Special Revenue Funds:

- Library
- Shortner Park
- Cemetery Perpetual Care
- Municipal Court

Capital Projects Funds:

- Tax Incremental Financing District No. 5
- Tax Incremental Financing District No. 7

Proprietary Funds

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow.

The City reports the following major proprietary funds:

- Water Utility – Accounts for providing water service

- Sewer Fund – Accounts for providing sewer service

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Fiduciary Funds (Not included in Government-Wide Statements)

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments.

A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The City reports the following fiduciary fund:

Tax Custodial Fund - used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The City accounts for tax collections payable to overlying taxing jurisdictions in a custodial fund.

C. BASIS OF ACCOUNTING

The government-wide financial statements and fund financial statements for the proprietary funds are presented 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 recognized at the time the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Deferred outflows of resources represent a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

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 Utility and Sewer Fund are charges to customers for providing service to the City's residents and businesses. Operating expenses for proprietary funds include the cost of providing these services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

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.

The City's property taxes are levied on or before December 31 on the assessed valuation as of the prior January 1 for all general property located in the City. The taxes are due and payable in the following year. Property taxes are recorded in the year levied as taxes receivable and deferred inflows. Property taxes are recognized in the appropriate fund as revenues in the succeeding year when they are collected and available to finance services.

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 custodial fund statement of fiduciary net position.

The aggregate amount of property taxes to be levied for City purposes is determined according to provisions of Chapter 120 of the Wisconsin Statutes. Property taxes levied by the City are certified to local taxing districts for collection. Property taxes attach as an enforceable lien as of January 1.

Property tax calendar – 2019 tax roll:

Lien date and levy date	January 2020
Tax bills mailed	December 2019
Payment in full or first installment due	January 31, 2020
Second installment due	July 31, 2020
Tax sale – 2019 delinquent real estate taxes	October 2022

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 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.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and deferred inflows. Amounts received prior to the entitlement period are also recorded as deferred inflows.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, 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.

For governmental fund financial statements, deferred inflows arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, deferred inflows are removed from the balance sheet and revenue is recognized.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. MEASUREMENT FOCUS

On the Government-Wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting.

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred inflows or nonspendable fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are included as liabilities in the government-wide financial statements but are excluded from the governmental fund financial statements. The related expenditures are recognized in the governmental fund financial statements when the liabilities are liquidated.

E. CASH AND INVESTMENTS

The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. CASH AND INVESTMENTS(Continued)

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

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.

F. INVENTORIES AND PREPAID ITEMS

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Enterprise funds inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, 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.

G. CAPITAL ASSETS

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$2,500 for general capital assets and 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 fixed assets are recorded at their estimated acquisition value at the date of donation. Capital assets not being depreciated include land and construction in progress. As allowed by accounting standards, the City has chosen not to retroactively capitalize its infrastructure assets. Therefore, infrastructure assets have been capitalized starting January 1, 2004.

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 used capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. There was no interest 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.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. CAPITAL ASSETS (Continued)

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Land Improvements	26 - 80 years
Buildings and Improvements	7 - 95 years
Machinery and Equipment	5 - 45 years
Infrastructure	20 - 30 years
Vehicles	10 - 17 years
Utility plant	7 - 75 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in enterprise fund operations are accounted for the same as in the government-wide statements.

H. INTERFUND RECEIVABLES AND PAYABLES

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”. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

I. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

No allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

J. 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, enterprise, and fiduciary 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, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2019 are determined on the basis of current salary rates and include salary related payments.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. LONG-TERM OBLIGATIONS

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes and bonds payable and compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds 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 deferred and amortized over the life of the issue using the straight-line method. Gains or losses on prior refundings are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year end for both premiums/discounts and gains/losses, as applicable, is shown as an increase or decrease in the liability section of the balance sheet.

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

L. CLAIMS AND JUDGMENTS

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statement. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year end.

M. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

N. PENSIONS

For purposes of measuring the net pension liability (asset), 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 the 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.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The City has items that qualify for reporting in the category. The deferred inflows of resources are for the WRS pension system and the 2019 tax apportionment.

P. EQUITY CLASSIFICATIONS

Government-Wide Statements

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b. Restricted net position – Consists of net positions with constraints placed on the 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 does not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, and the unrestricted resources as they are needed.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. EQUITY CLASSIFICATIONS (Continued)

Fund Statements

Governmental fund equity is reported as fund balance and is classified as follows:

- a. Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted – amounts with externally imposed constraints placed on the use of resources by constitution, external resource providers, or through enabling legislation.
- c. Committed – amounts that can only be spent for specific purposes pursuant to constraints imposed by formal action by the City Council. A formal resolution by the City Council is required to establish, modify, or rescind a fund balance commitment.
- d. Assigned – amounts that are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed.
- e. Unassigned – the residual classification for the General Fund representing amounts not restricted, committed, or assigned to specific purposes. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific purposes.

When the City incurs an expenditure for purposes for which various fund balance classifications can be used, it is the City’s policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

Q. BASIS FOR EXISTING RATES – PROPRIETARY FUNDS

Water Utility

The current water rates were approved by the PSCW on July 9, 2015 and placed into effect by the Water Utility in August 2015.

Sewer Fund

Current sewer rates were approved in April 2016 and placed into effect by the Sewer Fund on April 28, 2016.

R. SUMMARIZED COMPARATIVE INFORMATION

The basic financial statements include certain prior year summarized comparative information in total, but not at the level of detail for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the City’s financial statements for the year ended December 31, 2018, from which the summarized information was derived.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. RECLASSIFICATIONS

Certain 2018 amounts have been reclassified to conform to the 2019 presentation.

T. CHANGE IN ACCOUNTING PRINCIPLE

Effective January 1, 2019, the City adopted provisions of Statement No. 84 of the Governmental Accounting Standards Board (GASB), Fiduciary Activities. GASB No. 84 on Fiduciary Activities establishes general criteria for determining what activities should be reported in the fiduciary funds and requires the recognition of a liability when an event has occurred that requires the disbursement of fiduciary resources. Implementation of GASB No. 84, Fiduciary Activities, replaces Agency Fund types with Custodial Funds for the accumulation of assets for entities outside the government's reporting entity. Unlike Agency Funds, Custodial Funds present a statement of net position and a statement of changes in net position. The statement of changes in fiduciary net position reports additions and deductions for taxes collected and distributed on behalf of, or to, other governments.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

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

A budget has been adopted only for the General Fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds receiving a tax levy.

The budgeted amounts presented include any amendments made during the year. The Common Council may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by two-thirds of the Common Council. There were no supplemental appropriations during the year. Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year.

The City does not prepare annual operating budgets for Special Revenue, Capital Projects, Debt Service, and Proprietary Funds for financial reporting purposes.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

B. BOND COVENANT DISCLOSURE

As part of the 2010 and 2012 Water Revenue Bond resolutions, certain information is required to be disclosed.

Compliance with Insurance Requirements

The water utility is in compliance with combined insurance requirements.

Number of Customers

The water utility served the following number of customers at December 31, 2019:

	Water
Residential	736
Commercial	105
Industrial	15
Public authority	27
Multifamily residential	11
Totals	894

Compliance with Funding Requirements

The Water funding requirements are disclosed below.

Debt Coverage

2019 required and actual coverage factors are as follows:

Actual Defined Earnings	Water
Change in net position	\$ 249,641
Less: Capital contributions	(44,557)
Plus:	
Interest expense	317,952
Depreciation	599,407
Amortization	1,144
Tax equivalent	149,325
Income available for debt service	\$ 1,272,912
Annual debt service requirements	\$ 618,050
2019 calculated coverage ratio	2.06
Required coverage ratio	1.25

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

Investment of City funds is restricted by State Statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in the State of Wisconsin.
2. 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, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or by the Wisconsin Aerospace Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The Local Government Investment Pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

The carrying amount of the City's cash and investments totaled \$4,304,386 on December 31, 2019 and is summarized below:

Petty cash funds and cash on hand	\$ 225
Deposits with financial institutions	4,304,161
	\$ 4,304,386

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:

Cash and investments	\$ 2,936,222
Restricted cash and investments	764,938

Statement of Fiduciary Net Position:

Cash and investments	603,226
	\$ 4,304,386

Deposits and investments of the City are subject to various risks. Following is a discussion of the specific risks and the City's policy related to the risk.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure the City’s deposits may not be returned to it. The City evaluates custodial credit risk through periodic monitoring of the financial condition of financial institutions where deposits are held. Formal written custodial risk policies have not been adopted by the City. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit. As of December 31, 2019, \$3,669,355 of the City’s deposits with financial institutions was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 1,928,761
Uninsured and collateralized with securities held by pledging financial institutions	<u>1,740,594</u>
Total	<u><u>\$ 3,669,355</u></u>

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts and \$250,000 for demand deposits. Deposits are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual organizations. This coverage has not been considered in computing the above amounts.

Interest Rate Risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Wisconsin State Statute limits the maturity of commercial paper and corporate bonds to not more than seven years.

Credit Risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin Statute limits investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations.

Concentration of Credit Risk – The investment policy of the City contains no limitations on the amount that can be invested in any one issuer. The City had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments.

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

B. RECEIVABLES

Receivables as of year end for the government’s individual major, nonmajor, and fiduciary funds in the aggregate are as follows:

	General	TID No. 5	TID No. 6	TID No. 7	Fiduciary	Total
Total receivables	\$ 818,443	\$ 32,367	\$450,159	\$ 10,225	\$ 1,438,673	\$2,749,867
Amounts not expected to be collected within one year	\$ -	\$ -	\$108,084		\$ -	\$ 108,084

C. RESTRICTED CASH

In the Water and Sewer Enterprise Funds, restricted cash is reserved in accordance with utility revenue bond ordinances and can only be used in the following ways:

Bond Principal and Interest Accounts – Payments from these accounts can be made only for interest and principal and paying agent’s fees as such become due.

Bond Reserve Accounts – Payments from the accounts may be made only to prevent default in the event the monies in the bond principal and interest accounts are insufficient to make payments when due.

Bond Depreciation and Replacement Account – Payments from the account may be made for making emergency replacements, repairs and additions to the City’s combined waterworks and sewerage system if other funds are not available. The Water Utility and Sewer Fund are required to deposit funds annually in the plant replacement fund to satisfy terms of the user charge ordinance. At December 31, 2019, the replacement and depreciation fund’s cash balance was \$539,893.

At December 31, 2019, enterprise fund restricted cash consisted of the following:

	Water	Sewer
Replacement and depreciation	\$ 278,134	\$ 261,759
Debt service escrow account	175,694	49,351
Total restricted cash	\$ 453,828	\$ 311,110

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

D. CAPITAL ASSETS

Capital asset activity for governmental activity for the year ended December 31, 2019 was as follows:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 951,000	\$ 40,000	\$ -	\$ 991,000
Construction work in progress	833,293	704,032	1,156,444	380,881
Total capital assets not being depreciated	<u>1,784,293</u>	<u>744,032</u>	<u>1,156,444</u>	<u>1,371,881</u>
Capital assets being depreciated:				
Land improvements	332,490	-	-	332,490
Buildings and improvements	5,934,180	60,003	19,468	5,974,715
Machinery and equipment	922,682	-	-	922,682
Infrastructure	4,091,119	1,766,445	-	5,857,564
Total capital assets being depreciated	<u>11,280,471</u>	<u>1,826,448</u>	<u>19,468</u>	<u>13,087,451</u>
Less: Accumulated depreciation:				
Land improvements	(166,651)	(10,416)	-	(177,067)
Buildings and improvements	(948,803)	(88,858)	(18,170)	(1,019,491)
Machinery and equipment	(603,877)	(34,084)	-	(637,961)
Infrastructure	(923,992)	(176,124)	-	(1,100,116)
Total accumulated depreciation	<u>(2,643,323)</u>	<u>(309,482)</u>	<u>(18,170)</u>	<u>(2,934,635)</u>
Net governmental capital assets	<u>\$ 10,421,441</u>	<u>\$ 2,260,998</u>	<u>\$ 1,157,742</u>	<u>\$ 11,524,697</u>

Depreciation expense was charged to functions as follows:

Governmental activities	
General government	\$ 32,393
Public safety	35,294
Public works, which includes the depreciation of road network	211,642
Culture, recreation and education	30,153
Total governmental activities depreciation expense	<u>\$ 309,482</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

D. CAPITAL ASSETS (Continued)

Capital asset activity for proprietary funds for the year ended December 31, 2019 was as follows:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
<u>Water</u>				
Capital assets not being depreciated:				
Land and land rights	\$ 850,985	\$ -	\$ -	\$ 850,985
Total capital assets not being depreciated	850,985	-	-	850,985
Capital assets being depreciated:				
Source of supply	3,119,004	-	-	3,119,004
Pumping	807,284	7,080	4,720	809,644
Water treatment	9,304,839	-	-	9,304,839
Transmission and distribution	6,238,444	53,402	7,200	6,284,646
General	912,783	7,943	-	920,726
Total capital assets being depreciated	20,382,354	68,425	11,920	20,438,859
Total water plant	<u>\$ 21,233,339</u>	<u>\$ 68,425</u>	<u>\$ 11,920</u>	<u>\$ 21,289,844</u>
<u>Sewer</u>				
Capital assets not being depreciated:				
Land and land rights	\$ 2,000	\$ -	\$ -	\$ 2,000
Total capital assets not being depreciated	2,000	-	-	2,000
Capital assets being depreciated:				
Collecting and treatment system	14,899,392	150,742	6,000	15,044,134
General	97,019	7,924	-	104,943
Total capital assets being depreciated	14,996,411	158,666	6,000	15,149,077
Total sewer plant	<u>\$ 14,998,411</u>	<u>\$ 158,666</u>	<u>\$ 6,000</u>	<u>\$ 15,151,077</u>

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

D. CAPITAL ASSETS (Continued)

A summary of depreciation rates and accumulated depreciation for water and sewer follows:

Fund	Depreciation Rate	Balance 1/1/2019	2019 Depreciation Expense	2019 Meter Reading Allocation	2019	Balance 12/31/2019
					Retirements and Removals	
Water	.74% - 15.00%	\$ 6,376,488	\$ 599,407	\$ 4,878	\$ 11,920	\$ 6,968,853
Sewer	1.00% - 15.00%	2,550,782	306,333	(4,878)	6,000	2,846,237
		<u>\$ 8,927,270</u>	<u>\$ 905,740</u>	<u>\$ -</u>	<u>\$ 17,920</u>	<u>\$ 9,815,090</u>

E. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Purpose	Amount
General Fund	Water Utility	Expense reimbursement	\$ 317,525

Beginning in 2013, the advance will be repaid over a 15 year period.

The following is a schedule of interfund receivables/payables:

Receivable Fund	Payable Fund	Purpose	Amount
Sewer Fund	General Fund	Expense reimbursement	\$ 194,075
Sewer Fund	Water Utility	Expense reimbursement	339

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

E. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)

The following is a schedule of transfers:

<u>Transfers Out:</u>	<u>Transfers In:</u>	<u>Purpose:</u>	<u>Amount</u>
Water Utility	General Fund	Property tax equivalent	\$ 149,325
General Fund	Library Fund	Municipal appropriation	89,415
Total transfers in - governmental funds			<u>238,740</u>
Adjustments to Government-wide Statement of Activities:			
Interfund activity eliminated in the Government-wide Statement of Activities			(89,415)
			<u>\$ 149,325</u>

F. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

Deferred inflows and outflows of resources at December 31, 2019, on the government-wide statement of net position consist of the following:

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Deferred pension outflows	\$ 164,278	\$ 149,951	\$ 314,229
Total deferred outflows of resources	<u>\$ 164,278</u>	<u>\$ 149,951</u>	<u>\$ 314,229</u>
	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Deferred pension inflows	\$ 82,536	\$ 75,335	\$ 157,871
Tax levy for subsequent year	1,417,164	-	1,417,164
Total deferred inflows of resources	<u>\$ 1,499,700</u>	<u>\$ 75,335</u>	<u>\$ 1,575,035</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

G. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2019 was as follows:

	Balance 1/1/2019	Increases	Decreases	Balance 12/31/2019	Amounts Due Within One Year
Governmental Activities					
Notes from direct borrowings and direct placements	\$ 70,915	\$ -	\$ 50,506	\$ 20,409	\$ 20,409
Bonds	4,205,000	-	225,000	3,980,000	365,000
Add/Subtract Amounts For:					
Premiums/Discount on debt	(21,292)	-	(2,063)	(19,229)	-
Total bonds and notes payable	4,254,623	-	273,443	3,981,180	385,409
Other liabilities:					
Compensated absences	31,816	14,669	-	46,485	16,141
Landfill post-closure care costs	280,327	-	11,213	269,114	11,213
Total other liabilities	312,143	14,669	11,213	315,599	27,354
Long-term liabilities	<u>\$ 4,566,766</u>	<u>\$ 14,669</u>	<u>\$ 284,656</u>	<u>\$ 4,296,779</u>	<u>\$ 412,763</u>
Business-Type Activities					
Bonds from direct borrowings and direct placements	\$ 15,223,639	\$ -	\$ 345,139	\$ 14,878,500	\$ 292,900
Bonds - taxable	2,709,600	-	132,700	2,576,900	141,000
Add/Subtract Amounts For:					
Premiums/Discount on debt	(9,152)	-	(1,144)	(8,008)	-
Total bonds and notes payable	17,924,087	-	476,695	17,447,392	433,900
Other liabilities:					
Compensated absences	34,102	7,832	12,297	29,637	10,085
Total other liabilities	34,102	7,832	12,297	29,637	10,085
Long-term liabilities	<u>\$ 17,958,189</u>	<u>\$ 7,832</u>	<u>\$ 488,992</u>	<u>\$ 17,477,029</u>	<u>\$ 443,985</u>

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. Enterprise funds general obligation debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies. The compensated absences liability and the landfill post-closure care costs liability attributed to governmental activities are being liquidated in the General Fund.

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

G. LONG-TERM OBLIGATIONS (Continued)

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2019 was \$6,940,200. Total general obligation debt outstanding at year end was \$2,430,409.

Governmental activities long term debt at December 31, 2019 consisted of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2019
Governmental Activities					
G.O. State trust fund loan	3/16/2010	3/15/2020	4.50%	\$ 100,000	\$ 12,009
G.O. refunding bonds	8/15/2012	3/1/2029	2.0 - 3.10%	2,325,000	1,730,000
G.O. promissory note	3/17/2015	3/17/2020	2.90%	35,000	8,400
TID revenue bond	12/21/2018	10/1/2028	4.30%	2,325,000	2,250,000
Total governmental activities					<u>\$ 4,000,409</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities					
	Notes from Direct Borrowings and Direct Placements		Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 20,409	\$ 761	\$ 365,000	\$ 141,140	\$ 385,409	\$ 141,901
2021	-	-	375,000	128,933	375,000	128,933
2022	-	-	390,000	116,045	390,000	116,045
2023	-	-	400,000	102,293	400,000	102,293
2024	-	-	420,000	88,000	420,000	88,000
2025-2029	-	-	2,030,000	193,425	2,030,000	193,425
Totals	<u>\$ 20,409</u>	<u>\$ 761</u>	<u>\$ 3,980,000</u>	<u>\$ 769,836</u>	<u>\$ 4,000,409</u>	<u>\$ 770,597</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

G. LONG-TERM OBLIGATIONS (Continued)

Business-type activities debt at December 31, 2019 consisted of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2019
Business-Type Activities					
Water taxable revenue bond	10/1/2010	10/1/2037	4.875%	\$ 2,361,000	\$ 1,896,900
Water revenue bond	3/26/2012	10/1/2051	2.25%	9,187,000	7,855,400
Water taxable G.O. bond	10/4/2010	5/1/2027	2.75-6.0%	1,220,000	680,000
Sewer revenue bond	6/16/2016	5/1/2056	2.25%	7,376,000	7,023,100
Total business-type activities					\$ 17,455,400

Debt service requirements to maturity are as follows:

Years	Business-Type Activities					
	Bonds from Direct Borrowings and Direct Placements		Taxable Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 292,900	\$ 332,432	\$ 141,000	\$ 131,354	\$ 433,900	\$ 463,786
2021	299,600	325,789	144,300	124,723	443,900	450,512
2022	306,300	318,994	153,000	116,800	459,300	435,794
2023	313,300	312,047	156,800	108,396	470,100	420,443
2024	320,400	304,940	165,900	99,803	486,300	404,743
2025-2029	1,714,400	1,412,341	757,600	355,699	2,472,000	1,768,040
2030-2034	1,917,900	1,208,891	610,100	195,167	2,528,000	1,404,058
2035-2039	2,145,500	981,305	448,200	39,041	2,593,700	1,020,346
2040-2044	2,399,800	726,722	-	-	2,399,800	726,722
2045-2049	2,684,800	441,925	-	-	2,684,800	441,925
2050-2054	1,936,600	152,951	-	-	1,936,600	152,951
2055-2056	547,000	12,377	-	-	547,000	12,377
Totals	\$ 14,878,500	\$ 6,530,714	\$ 2,576,900	\$1,170,983	\$ 17,455,400	\$ 7,701,697

Other Requirements

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes it is in compliance with all significant limitations and restrictions.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

G. LONG-TERM OBLIGATIONS (Continued)

Under the terms of the Sewage System Revenue Bond Issue of 2016, the Municipal Sewer Utility is required to maintain certain “reserve” accounts. The accounts are created and maintained by income and revenue of the Utility. At December 31, 2019, the Utility has allocated cash revenues as required by the indenture.

H. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION

Governmental activities net position reported on the Government-Wide Statement of Net Position at December 31, 2019 includes the following:

Net investment in capital assets:	
Land	\$ 991,000
Construction work in progress	380,881
Other capital assets, net of accumulated depreciation	10,152,816
Less: related long-term debt outstanding	<u>(4,250,293)</u>
Total net investment in capital assets	<u>7,274,404</u>
Restricted for special purposes:	
Library donations	50,558
Shortner Park improvements	16,106
Municipal court	8,433
Cemetery care	38,456
TIF District No. 5	119,423
TIF District No. 6	73,421
TIF District No. 7	<u>6,111</u>
Total restricted for special purposes	<u>312,508</u>
Unrestricted	<u>183,992</u>
Total governmental activities net position	<u>\$ 7,770,904</u>

The Water Utility and the Sewer Fund net investment in capital assets includes the following:

Water Utility	
Capital assets, net of accumulated depreciation	\$ 14,320,991
Less: related long-term debt outstanding	(10,424,294)
Add: unamortized debt discount	8,008
Total net investment in capital assets	<u>\$ 3,904,705</u>
Sewer Fund	
Capital assets, net of accumulated depreciation	\$ 12,304,840
Less: related long-term debt outstanding	(7,023,100)
Total net investment in capital assets	<u>\$ 5,281,740</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

I. GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2019 include the following:

Nonspendable

Major Fund:

General Fund:

Advances to other funds	\$ 317,525
Total nonspendable fund balance	<u>317,525</u>

Restricted

Major Fund:

Tax Incremental Financing District No. 6 73,421

Nonmajor Funds:

Library Fund	50,558
Shortner Park Fund	16,106
Municipal Court Fund	8,433
Cemetery Perpetual Care Fund	38,456
Tax Incremental Financing District No. 5	119,423
Tax Incremental Financing District No. 7	6,111
Total restricted fund balance	<u>312,508</u>

Unassigned

Major Fund:

General Fund (deficit)	<u>(69,036)</u>
Total unassigned fund balance (deficit)	<u>(69,036)</u>
Total governmental fund balances	<u>\$ 560,997</u>

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

J. PENSION PLAN

General Information about the Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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 occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

J. PENSION PLAN (Continued)

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

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
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
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

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

During the reporting period, the WRS recognized \$33,376 in contributions from the employer.

Contribution rates as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and	6.55%	6.55%
Protective with social security	6.55%	10.55%
Protective without social security	6.55%	14.95%

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

J. PENSION PLAN (Continued)

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

At December 31, 2019, the City reported a liability (asset) of \$114,429 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the City's proportion was 0.00321639%, which was a decrease of 0.00002246% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the City recognized pension expense of \$77,584. At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 89,122	\$ (157,539)
Changes of assumptions	19,288	-
Net difference between projected and actual earnings on pension plan investments	167,117	-
Changes in proportion and difference between City contributions and proportionate share of contributions	1,135	(332)
City contributions subsequent to the measurement date	<u>37,567</u>	<u>-</u>
Total	<u>\$ 314,229</u>	<u>\$ (157,871)</u>

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

J. PENSION PLAN (Continued)

\$37,567 reported as deferred outflows of resources related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2020	\$ 43,171
2021	10,890
2022	18,822
2023	45,908
2024	-
Total	\$ 118,791

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

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset):	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*	1.9%

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

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

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

J. PENSION PLAN (Continued)

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

Asset Allocation Targets and Expected Returns

As of December 31, 2018

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49.0%	8.1%	5.5%
Fixed Income	24.5%	4.0%	1.5%
Inflation Sensitive Assets	15.5%	3.8%	1.3%
Real Estate	9.0%	6.5%	3.9%
Private Equity/Debt	8.0%	9.4%	6.7%
Multi-Asset	4.0%	6.7%	4.1%
Total Core Fund	110.0%	7.3%	4.7%
Variable Fund Asset Class			
US Equities	70.0%	7.6%	5.0%
International Equities	30.0%	8.5%	5.9%
Total Variable Fund	100.0%	8.0%	5.4%

Note: New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

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

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

J. PENSION PLAN (Continued)

Single Discount Rate. A single discount rate of 7.00% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6%) or 1-percentage-point higher (8%) than the current rate:

	1% Decrease to Discount Rate (6%)	Current Discount Rate (7%)	1% Increase to Discount Rate (8%)
City's proportionate share of the net pension liability (asset)	\$ 454,753	\$ 114,429	\$ (138,628)

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

Allocation of Pension Plan

Pension amounts are allocated between the Proprietary Funds and the General Fund based on the percentage of required contributions of each fund to the whole.

Payables to the Pension Plan

At December 31, 2019, the City had \$6,683 due to the pension plan.

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

K. STATUS OF TAX INCREMENTAL FINANCING DISTRICTS

Summary Description

The City has created a Tax Incremental Financing Districts (TIF District or TID) in accordance with Section 66.1105 of the Wisconsin Statutes. The purpose of that section is to allow a municipality to recover development and improvement costs in a designated area from the property taxes generated on the increased value of the property after creation of the district. The tax on the increased value is called a tax increment.

Generally, the statutes provide that no project costs may be expended later than seven years after the creation date of the district. The statutes further allow the municipality to collect tax increments for sixteen years after the last project expenditure is made or until the net project cost of the district has been recovered, whichever occurs first. The 1995-97 state budget act changed these timeframes for districts created prior to October 1, 1995. The budget act extended the project expenditure period for these districts from seven years to ten years. Also, the budget act established a maximum life of twenty-seven years on these districts. Project costs uncollected at the dissolution date are absorbed by the municipality.

The State enacted several changes relating to tax incremental financing districts in 2004. One of these changes extends the expenditure period for all current and future districts, effective October 1, 2004, to five years prior to the termination of the district's unextended maximum life. For those districts that have reached the end of its expenditure period prior to October 1, 2004, it allows a municipality to expend additional project costs included in the project plan beginning October 1, 2004.

The City created Tax Incremental Financing District No. 5 in 2008. In 2016, the City created Tax Incremental Financing District No. 6 and No. 7. A summary of the project plans and status are as follows:

	Cumulative To Date	Per Project Plan
TIF District No. 5		
Revenues and other sources:		
Tax increments	\$ 610,084	\$ 18,855,167
Intergovernmental	23,625	-
Proceeds of long term debt	240,000	-
Miscellaneous revenues	983	-
Total revenues and other sources	\$ 874,692	\$ 18,855,167
Expenditures:		
Capital expenditures	\$ 316,849	\$ 11,550,000
Developer incentives	115,000	1,614,307
Administration	39,648	185,000
Principal	227,982	-
Interest and fiscal charges	55,791	5,505,860
Total expenditures	\$ 755,270	\$ 18,855,167

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

K. STATUS OF TAX INCREMENTAL FINANCING DISTRICTS (Continued)

	Cumulative To Date	Per Project Plan
TIF District No. 6		
Revenues and other sources:		
Tax increments	\$ 661,824	\$ 5,875,691
Intergovernmental	5,148	-
Proceeds of long term debt	2,325,000	-
Miscellaneous revenues	13,447	-
Total revenues and other sources	\$ 3,005,419	\$ 5,875,691
Expenditures:		
Capital expenditures	\$ 2,697,891	\$ 3,445,000
Developer incentives	-	350,000
Administration	20,511	50,000
Principal	75,000	-
Interest and fiscal charges	138,596	1,255,644
Total expenditures	\$ 2,931,998	\$ 5,100,644

	Cumulative To Date	Per Project Plan
TIF District No. 7		
Revenues and other sources:		
Tax increments	\$ 12,296	\$ 2,319,878
Miscellaneous revenues	40	-
Total revenues and other sources	\$ 12,336	\$ 2,319,878
Expenditures:		
Capital expenditures	\$ -	\$ 1,625,000
Developer incentives	-	100,000
Administration	6,225	25,000
Interest and fiscal charges	-	569,878
Total expenditures	\$ 6,225	\$ 2,319,878

Current valuations of the Districts are as follows:

	TID No. 5	TID No. 6	TID No. 7
Current value	\$ 14,132,900	\$ 23,814,500	\$ 2,094,400
Base value	12,412,900	5,748,000	1,619,500
Increment	\$ 1,720,000	\$ 18,066,500	\$ 474,900

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

K. STATUS OF TAX INCREMENTAL FINANCING DISTRICT (Continued)

The intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the TID. Unless terminated by the City prior thereto, TID No. 5 has a statutory termination year of 2028, and TID No. 6 and No. 7 have a statutory termination year of 2036.

L. SIGNIFICANT CUSTOMERS

The Water Utility has one significant industrial customer that is responsible for 56% of water service revenues. The Water Utility has a user agreement with this industrial customer that, in the event that its calendar year water consumption is less than the minimum amount of 90,000,000 gallons per year, the customer shall subsidize the difference between actual usage and the minimum 90,000,000 gallons per year. There were no subsidized amounts for the year ended December 31, 2019.

NOTE 4. OTHER INFORMATION

A. COMMITMENTS AND CONTINGENCIES

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.

Funding for the operating budget of the City comes from many sources, including property taxes, grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the City. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature, through their budget processes. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the City.

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 insurance coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019**

NOTE 4. OTHER INFORMATION (Continued)

C. JOINT VENTURES

The City of Abbotsford and the City of Colby jointly participate in the Colby-Abbotsford Police Commission to provide law enforcement services. The City of Abbotsford has a 55% interest in the Colby-Abbotsford Police Commission. The governing body is made up of members appointed by the participating municipalities. The expenditures in the accompanying 2019 financial statements include the City's payments for the Commission for operations in the amount of \$441,299. The investment in the Commission has not been reflected in the statement of net position. Audited financial statements of the Police Commission for 2019 are not currently available.

D. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT YEAR FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 87, Leases, and GASB Statement No. 89, Accounting for Interest Costs Incurred before the End of a Construction Period. When these become effective, application of these standards may restate portions of these financial statements.

E. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

The reported post-closure care liability represents the estimated cumulative cost to perform all post-closure care. Actual costs may differ due to inflation or deflation, changes in technology, or changes in applicable laws or regulations. The estimated liability for landfill post-closure care costs as of December 31, 2019 was \$269,114 and has been reported on the Statement of Net Position.

The City is required by State laws and regulations to ensure that future closure and post-closure care costs are financed. The City has met the financial assurance requirements by establishing a line of credit in the amount of \$325,179. Any draws on this line of credit are intended to be used for landfill post-closure costs. No draws were made in 2019. If additional post-closure care requirements are determined or actual costs exceed the estimate, these costs may need to be covered by future tax revenue.

F. PRIOR PERIOD ADJUSTMENT

A prior period adjustment as of January 1, 2019, has been recorded to adjust a loan payable to the correct balance.

	Water Utility	Business-Type Activities
Total net position as previously reported	\$ 5,554,479	\$ 12,115,733
Adjust loan payable	5,699	5,699
Net position as restated	\$ 5,560,178	\$ 12,121,432

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

NOTE 4. OTHER INFORMATION (Continued)

G. TAX ABATEMENT

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City of Abbotsford, through TID No. 6, has entered into a tax abatement agreement with developers in the form of tax incremental financing incentives to stimulate economic development. The abatements are authorized through a development agreement. The agreement required the City to pay the developer a cash sum of \$20,000 upon the sale of land from the City to the developer during the year ended December 31, 2019. In exchange, the developer agrees to construct two residential apartment buildings on the land and make other related improvements to the land.

H. SUBSEQUENT EVENTS

The recent spread of the COVID-19 coronavirus has created economic uncertainty internationally. The potential of COVID-19 having a financial and economic impact on the City of Abbotsford is a possibility, although no such impact can be determined at this time.

Subsequent to year end, the City awarded construction contracts for the Safe Route to School project for approximately \$911,000, and the Spruce Street project for approximately \$680,000. On July 29, 2020, the City issued \$2,080,000 General Obligation Street Improvement Bonds, Series 2020A, to finance the street improvement projects.

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended December 31, 2019

With Comparative Actual Totals for Year Ended December 31, 2018

	2019		Actual	Variance with Final Budget Favorable (Unfavorable)	2018 Actual Totals (Memorandum Only)
	Budgeted Amounts				
	Original	Final			
Revenues:					
Taxes and special assessments	\$ 726,549	\$ 726,549	\$ 723,993	\$ (2,556)	\$ 705,127
Intergovernmental	630,678	630,678	641,552	10,874	995,980
Licenses and permits	27,700	27,700	40,391	12,691	31,844
Penalties and forfeitures	-	-	-	-	31,013
Public charges for services	77,450	77,450	88,188	10,738	83,748
Interest	2,400	2,400	45,189	42,789	23,737
Miscellaneous general revenues	194,031	194,031	211,339	17,308	62,341
Total revenues	<u>1,658,808</u>	<u>1,658,808</u>	<u>1,750,652</u>	<u>91,844</u>	<u>1,933,790</u>
Expenditures:					
Current:					
General government	251,887	251,887	296,334	(44,447)	269,389
Public safety	632,945	632,945	642,573	(9,628)	638,449
Public works	463,943	463,943	473,974	(10,031)	439,112
Culture and recreation	48,418	48,418	61,364	(12,946)	104,702
Conservation and development	8,000	8,000	47,525	(39,525)	32,979
Capital outlay:					
Public works	303,892	303,892	348,446	(44,554)	991,917
Debt service:					
Interest and fiscal charges	-	-	1,653	(1,653)	-
Total expenditures	<u>1,709,085</u>	<u>1,709,085</u>	<u>1,871,869</u>	<u>(162,784)</u>	<u>2,476,548</u>
Excess (deficiency) of revenues over expenditures	<u>(50,277)</u>	<u>(50,277)</u>	<u>(121,217)</u>	<u>(70,940)</u>	<u>(542,758)</u>
Other financing sources (uses):					
Transfers in	137,000	137,000	149,325	12,325	160,910
Transfers out	(89,415)	(89,415)	(89,415)	-	(84,556)
Total other financing sources (uses)	<u>47,585</u>	<u>47,585</u>	<u>59,910</u>	<u>12,325</u>	<u>76,354</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>(2,692)</u>	<u>(2,692)</u>	<u>(61,307)</u>	<u>(58,615)</u>	<u>(466,404)</u>
Fund balance, January 1	309,796	309,796	309,796	-	799,959
Prior period adjustment	-	-	-	-	(23,759)
Fund balance, January 1, restated	<u>309,796</u>	<u>309,796</u>	<u>309,796</u>	<u>-</u>	<u>776,200</u>
Fund balance, December 31	<u>\$ 307,104</u>	<u>\$ 307,104</u>	<u>\$ 248,489</u>	<u>\$ (58,615)</u>	<u>\$ 309,796</u>

CITY OF ABBOTSFORD, WISCONSIN
WISCONSIN RETIREMENT SYSTEM SCHEDULES
For the Year Ended December 31, 2019

Schedule of City's Proportionate Share of the Net Pension Liability (Asset)

Last 10 Calendar Years

Year ended December 31,	City's proportionate share of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	City's covered- employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2018	0.00321639%	\$ 114,429	\$ 498,152	22.97%	96.45%
2017	0.00323885%	(96,165)	474,906	(20.25%)	102.93%
2016	0.00325685%	26,844	464,037	5.78%	99.12%
2015	0.00326557%	53,066	470,254	11.28%	98.20%
2014	0.00332772%	(81,737)	454,874	(17.97%)	102.74%

Schedule of Contributions

Last 10 Calendar Years

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2019	\$ 37,567	\$ (37,567)	\$ -	\$ 573,547	6.5%
2018	33,376	(33,376)	-	498,152	6.7%
2017	32,294	(32,294)	-	474,906	6.8%
2016	30,626	(30,626)	-	464,037	6.6%
2015	31,977	(31,977)	-	470,254	6.8%

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2019

WISCONSIN RETIREMENT SYSTEM SCHEDULES

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

Changes of Assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total pension liability changed including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

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

EXCESS EXPENDITURES OVER APPROPRIATIONS

The City controls expenditures at the department level. Any excess expenditures were financed by revenues in excess of budget and fund balance. The General Fund experienced expenditures which exceeded appropriations as follows:

Fund	Budgeted Expenditures	Actual Expenditures	Expenditures Over Appropriations
General Fund:			
Current:			
General government	\$ 251,887	\$ 296,334	\$ (44,447)
Public safety	632,945	642,573	(9,628)
Public works	463,943	473,974	(10,031)
Culture and recreation	48,418	61,364	(12,946)
Conservation and development	8,000	47,525	(39,525)
Capital outlay:			
Public works	303,892	348,446	(44,554)
Debt service:			
Interest and fiscal charges	-	1,653	(1,653)

DRAFT

OTHER SUPPLEMENTARY INFORMATION

**CITY OF ABBOTSFORD, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR FUNDS
As of December 31, 2019
With Comparative Totals for December 31, 2018**

	Special Revenue Funds			Capital Projects Fund		2019 Totals	2018 Totals (Memorandum Only)	
	Library Fund	Shortner Park Fund	Municipal Court	Cemetery Perpetual Care Fund	TIF District No. 5			TIF District No. 7
Assets								
Cash and investments	\$ 53,876	\$ 16,106	\$ 10,421	\$ 38,456	\$ 126,541	\$ 8,360	\$ 253,760	\$ 182,886
Taxes receivable	-	-	-	-	32,367	10,225	42,592	54,494
Total assets	<u>\$ 53,876</u>	<u>\$ 16,106</u>	<u>\$ 10,421</u>	<u>\$ 38,456</u>	<u>\$ 158,908</u>	<u>\$ 18,585</u>	<u>\$ 296,352</u>	<u>\$ 237,380</u>
Liabilities								
Accounts payable	\$ 312	\$ -	\$ 1,988	\$ -	\$ -	\$ -	\$ 2,300	\$ 11
Accrued payroll	3,006	-	-	-	-	-	3,006	2,790
Total liabilities	<u>3,318</u>	<u>-</u>	<u>1,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,306</u>	<u>2,801</u>
Deferred inflows of resources								
2019 tax apportionment	-	-	-	-	39,485	12,474	51,959	54,494
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,485</u>	<u>12,474</u>	<u>51,959</u>	<u>54,494</u>
Fund balance								
Restricted	50,558	16,106	8,433	38,456	119,423	6,111	239,087	180,085
Total fund balance	<u>50,558</u>	<u>16,106</u>	<u>8,433</u>	<u>38,456</u>	<u>119,423</u>	<u>6,111</u>	<u>239,087</u>	<u>180,085</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 53,876</u>	<u>\$ 16,106</u>	<u>\$ 10,421</u>	<u>\$ 38,456</u>	<u>\$ 158,908</u>	<u>\$ 18,585</u>	<u>\$ 296,352</u>	<u>\$ 237,380</u>

**CITY OF ABBOTSFORD, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR FUNDS**

**For the Year Ended December 31, 2019
With Comparative Totals for Year Ended December 31, 2018**

	Special Revenue Funds				Capital Project Funds		2019 Totals	2018 Totals (Memorandum Only)
	Library Fund	Shortner Park Fund	Municipal Court Fund	Cemetery Perpetual Care Fund	TIF District No. 5	TIF District No. 7		
Revenues:								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 54,494	\$ 12,296	\$ 66,790	\$ 60,821
Intergovernmental	33,509	-	-	-	50	-	33,559	35,012
Penalties and forfeitures	-	-	26,127	-	-	-	26,127	-
Interest income	165	92	-	-	-	-	257	276
Miscellaneous general revenues	10,678	6,000	-	400	-	-	17,078	15,711
Total revenues	44,352	6,092	26,127	400	54,544	12,296	143,811	111,820
Expenditures:								
Current:								
General government	-	-	17,694	-	-	-	17,694	-
Culture and recreation	122,818	-	-	-	-	-	122,818	124,833
Conservation and development	-	-	-	-	1,437	150	1,587	127,864
Capital outlay:								
Culture and recreation	1,815	-	-	-	-	-	1,815	637
Debt service:								
Principal	-	-	-	-	28,573	-	28,573	27,065
Interest and fiscal charges	-	-	-	-	1,737	-	1,737	2,835
Total expenditures	124,633	-	17,694	-	31,747	150	174,224	283,234
Excess (deficiency) of revenues over expenditures	(80,281)	6,092	8,433	400	22,797	12,146	(30,413)	(171,414)
Other financing sources (uses):								
Transfers in	89,415	-	-	-	-	-	89,415	84,556
Total other financing sources (uses)	89,415	-	-	-	-	-	89,415	84,556
Excess (deficiency) of revenues over expenditures and other sources (uses)	9,134	6,092	8,433	400	22,797	12,146	59,002	(86,858)
Fund balance, January 1	41,424	10,014	-	38,056	96,626	(6,035)	180,085	266,943
Fund balance, December 31	\$ 50,558	\$ 16,106	\$ 8,433	\$ 38,456	\$ 119,423	\$ 6,111	\$ 239,087	\$ 180,085

Minutes from the July 22, 2020 Abbotsford Committee of the Whole Meeting held in the Abbotsford City Hall Council Chambers.

Mayor Voss convened at 5:00 PM.

Meet at City Hall then Travel to View Shortner Park and Red Arrow Park
Roll Call for Tour – Weix, D. Rachu, Soto, Huther, Weideman

The Committee of the Whole toured the City Parks.

Mayor Voss called the regular meeting to order at 6:00 PM.

Roll Call: M. Rachu, Weix, D. Rachu, Soto, Huther, and Weideman. Faber and Kramer – absent

Others Present – Administrator Grady, Public Works Director Stuttgen, Water/Waste Water Manager Soyk. Sheila Nyberg (CCEDC), and Kevin O'Brien (Tribun Phonograph)

Pledge of Allegiance - Held

Special Order of Business: Sheila Nyberg – Clark County Economic Development Corporation. – Ms. Nyberg presented an overview of the Clark County Economic Development Corporation and what it does. The City Council agreed to vote at the next meeting. On whether or not to pay the city's annual dues.

Establish Order of the Day – No changes

Comments by the Mayor - Monica Dukelow's work on fixing up the landscaping around City Hall is complete, Mayor Voss reminded the City Council that the work is being paid for with past donations for this purpose. The bike rack is going to get sandblasted and painted this Winter. The Fire Department had a last minute viewing of a Pierce Fire Truck.

Administrator's Update - The bonding results came back and we sold our bonds at a rate of 1.7426%. This is lower than anticipated. We should be receiving the proceeds next week.

We received a check from our insurance company In the amount of \$1938 to cover the damage to the lift station. The cost was \$2938, but we have a \$1000 deductible.

We received a quote back for the library window. It is going to be \$896. We are going to have to pay that and not claim it on the insurance as we have a \$1000 deductible.

Comments by the Public – None

Police Department Update and Bills – Mr. Weideman provided an update. Motion to approve the bills in the amount of \$13,595.26 by *M. Rachu/Soto. Unanimous.*

Fire Department Update – Mr. Soto and Mr. Weix provided an update of the last two meetings. Mr. Weix is going to ask the Fire Department and Ambulance Team to give a presentation to the City Council regarding upcoming purchases.

Accidents/Incidents/Training - None

Public Works Update – Work on Spruce Street is starting soon. The Public Works crew is busy preparing the road..

Street Lighting Repair/Replacement – The street lights along Spruce Street need a number of repairs. New conduit and wiring needs to be installed. The work can be done with the existing budget,

Discussion: Parks - The Committee asked Public Works Director Stuttgart to come up with a priority list.

Water/Waste Water Update – The lead and copper tests from households all came back under the limits.

Before construction began on Well 6, former employee, Al Uhlig, contacted the Water Department to inform them where to find a junction box. The Water Department was easily able to fix the broken cable and Mr. Uhlig helped save the city thousands of dollars. The Committee asked that a thank you gift of some kind be placed on the agenda for the August 3, 2020 meeting.

Air Fiber Quotes – The Water, Waste Water, and Public Works are experiencing terrible broadband connections due to old equipment. Motion to approve a quote from ComputerTR in the amount of \$10,178.00 by *Huther/Weideman. Unanimous.*

Old Office Copier - Administrator Grady stated that it would cost almost \$700 to ship the old copier back to the leasing company. The leasing company offered to sell the old copier to the City for \$350.00. Public Works and Water/Wastewater could share the machine. The City can also get a maintenance agreement for \$.011 per Black/White page and \$.062 per Color page. The maintenance agreement would cover the cost of repairs and toner. Without a maintenance agreement the cost breakdown is as follows: A service call is \$ 150.00 per hour, including travel Black toner \$ 63.35, Yellow toner \$ 205.00, Cyan toner \$ 205.00, Magenta toner \$ 205.00.

Vending Machine Update- Administrator Grady stated that after numerous conversations with the manufacturer that compressor is not working anymore. A new compressor would cost over \$1000 plus labor to install it. If the City did not fix the vending machine then the City could still sell items that do not need to be refrigerated. The Committee agreed to not fix the machine for now and sell only non-refrigerated items.

July 2020 Bills – Motion to approve the bills in the amount of \$507,352.41 by *Weix/D. Rachu. Unanimous.*

Items for Future Agendas – Thank you gift for Al Uhlig and the Clark County Economic Development Corporation dues.

Next Meetings: City Council August 3, 2020, Committee of the Whole – August 19, 2020

Motion to adjourn by Weix/Rachu. The Committee adjourned at 7:35 P.M.

Minutes from the AUGUST 3, 2020 Abbotsford City Council Meeting held in the Abbotsford City Hall Council Chambers.

Call meeting to order – Mayor Voss called the meeting to order at 6:00 P.M.

Roll Call: Weix, D. Rachu, Soto, Huther, Faber, Weideman, Kramer, and Mayor Voss.

Also in Attendance: Administrator Grady, Public Works Director Stuttgart, Water/Waste Water Supervisor Soyk, Chief Bauer, Brian Chapman (Cedar Corp), Dan Borchardt (MSA) and Kevin O'Brien (Tribune Phonograph)

Pledge – Held

Establish Order of the Day - Move Approve/Disapprove Hiring a New Police Officer to the top of the agenda.

Approve/Disapprove Hiring a New Police Officer – Chief Bauer announced that the Police Depart has hired Eric English of Abbotsford. Motion to approve the hiring by *Huther/D. Rachu. Unanimous.*

Comments by the Mayor – Both the Girl Scouts and Boy Scouts have express an interest in using the community garden spots next year. In addition, the Library would like to run a program through the UW-Extension.

Administrator's Update - We received a check in the amount of \$1926 to cover the loss to the Water Department's camera.

The DOR released their preliminary estimates for equalized value; that is the total value of personal and property taxes in the City; and Abbotsford's went up 11 % from last year. That is on top of the 6% from the previous year. The City's value went up from \$138,804,000 to \$154,067,000.

In addition, the value for our TIF went up 32% from approximately \$42,602,000 to \$56,400,000. That also means that we are looking at over \$600,000 in TIF revenue next year. Again, these numbers are preliminary.

The City was recently informed that the City will be required to purchase a new Express Vote machine for Marathon County. These are the new touch screen machines that we have been using in Clark County since the beginning of the year. The reason is that the handicapped machine that we have now for Marathon County will no longer be supported in the near future. Unlike Clark County which provided the machines to all municipalities for free, Marathon County is require municipalities to purchase these. The cost is \$3500-4000, but might be able to be reimbursed through the Routes to Recovery Program.

Comments by the Public – None

Minutes from the Council Meeting held July 6, 2020 – Motion approve by *Weix/D. Rachu. Unanimous.*

Incidents, Accidents, and Training - None

Water/Wastewater Update – The new air fiber system is installed the remote city sights are now receiving high speed internet.

Lead and copper tests came back below state requirements.

Public Works Update – Work continue on the curb stops on Spruce Street. Road construction will start soon.

New Loader for Public Works – Public Works needs \$200,000 for a new loader. Most of the money is saved up already. The water department should pay for some of the Public Works equipment purchases as they are used to repair water lines. Motion to move forward with the bid process by *Huther/Weix. Unanimous.*

MSA Update – Dan Borchardt provided an update.

Approve/Disapprove Haas Payment Application #2 for Opportunity Drive (Industrial Park Rd) – Motion to approve by *Weideman/D. Rachu. Unanimous.*

Approve/Disapprove Award for W. Hemlock Street – Motion to award Steen Construction the contract for W. Hemlock St by *Huther/Weideman. Unanimous.*

Approve/Disapprove Contract for Cedar Corporation to Provide Engineering/Administrative Services for W. Hemlock Street Project – Motion approve contract with Cedar Corporation by *Weix/Huther. Unanimous.*

Approve/Disapprove Increasing Parking Fine from \$15 to \$25 Effective August 4, 2020 – Administrator Grady checked to see how the City of Colby passed their parking ticket increase and an ordinance was not necessary. The City Council could just vote to raise the fee. Motion to raise the cost of parking tickets from \$15 to \$25 by *Huther/Kramer. Unanimous.*

Approve/Disapprove Paying Annual Dues to Clark County Economic Development Corporation. Motion by *Weix/Weideman* to not pay the annual dues. Roll Call Vote. Weix – yes, D. Rachu – No, Soto – No, Huther – Yes, Faber – yes, Weideman – yes, Kramer – no. Motion carries 4-3.

Approve/Disapprove Thank You Gift to Al Uhlig – Motion by *Weix/Huther* to give Al Uhlig a \$40 chamber gift card. *Unanimous*.

June 2020 Financials with Budget Comparisons – Financials were presented.

Pick Date for September City Council Meeting – The Council decided to set the September City Council Meeting for August 31, 2020.

Items for Future Agendas – Garbage Pick Up, Parks, Masks.

Next Meetings: City Council August 19, 2020

Motion to adjourn by *Huther/Weix*. The City Council adjourn at 7:15pm

Colby/Abbotsford Police Commission

AGENDA FOR THE COLBY/ABBOTSFORD BOARD OF POLICE COMMISSIONERS MEETING TO BE HELD

MONDAY, AUGUST 10, 2020 AT 6:30 PM
AT THE COLBY/ABBOTSFORD POLICE DEPARTMENT
112 W SPRUCE ST, ABBOTSFORD WI 54405

1. Call meeting to order
2. Roll call
3. Comments from the public
4. Minutes from the July 13, 2020 meeting
5. Expenditures
6. SRO Agreement
7. Chief's Report
8. Meeting date for September
9. Closed Session per State Stats 19.85 (1) (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
Purpose: Contract Negotiations
10. Adjourn in closed session or may reconvene in open session to take action from closed session as deemed necessary

Posted: 8/6/2020

**City Council members may attend the above committee meeting for information-gathering purposes. If a quorum of Council members should appear at this Commission meeting, a regular Council meeting may take place for the purpose of gathering information on an item listed on this Commission agenda. If such a meeting should occur, the date, time, and location of the Council meeting will be that of this Commission as listed on the Commission agenda.*

Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities. Please contact the City Clerk's Office at (715) 223-4435 with as much advance notice as possible.

July 31, 2020 - FINANCIAL STATEMENT-POLICE DEPT

Beginning Balance		\$ 164,573.09
Receipts received in July		
City of Colby	\$ 30,452.33	
City of Abbotsford	\$ 37,219.59	
Reports	\$ 15.00	
Interest	\$ 11.06	
Temporary Plates	\$ 185.00	
Lockouts	\$ 40.00	
Total Receipts		\$ 67,922.98

Disbursements - July		
Net Payroll	\$ 37,868.82	
SS, FWH, WI Pmts.	\$ 15,273.41	
Union Dues	\$ 210.00	
Support Obligation	\$ 553.83	
State Retirement-Dept. Share	\$ 7,087.48	
Vouchers Payable	\$ -	
Auto Fuel	\$ 1,164.60	
Internet	\$ 79.99	
Telephone	\$ 410.92	
Heat	\$ 17.78	
Electric	\$ 466.86	
Water	\$ -	
Liability Insurance	\$ -	
Health Insurance	\$ 10,458.14	
Dental Insurance	\$ 635.51	
Worker's Compensation	\$ -	
Auto Insurance	\$ -	
Radio Maintenance	\$ -	
Auto Maintenance	\$ 129.41	
Clothing	\$ 330.14	
Training	\$ 9.61	
Office Supplies	\$ 291.78	
Janitorial Supplies	\$ 6.46	
Copies	\$ -	
Radar Certification	\$ -	
Miscellaneous	\$ 82.24	
Computer Software Maintenance	\$ -	
Air Cards	\$ 75.15	
Computer Maintenance	\$ -	
Office Equipment Maintenance	\$ -	
Building Maintenance	\$ -	
Equipment	\$ -	
Equipment Transfers	\$ -	
Investigations	\$ 50.00	
Drug Dog	\$ -	
Audit	\$ -	
Legal	\$ -	
Time System	\$ -	
Auto Purchase	\$ -	
Auto Fund	\$ -	
Clothing-Vests	\$ -	
Department Policies	\$ -	
Total Disbursements		\$ 75,202.13
		\$ 157,293.94

Trans Detail Ending Balance 7/31/2020 \$ 157,293.94

Designated Funds		
Trans Detail Balance 7/31/2020		\$ 157,293.94
Auto Fund	\$22,936.06	
Reserved SRO Pay	\$25,000.00	
Sick Leave Accum. Retirement fund	\$15,100.15	
TOTAL Designated Funds		\$63,036.21
TOTAL Working Cash		\$ 94,257.73

Colby/Abbotsford Police Commission Meeting

July 13, 2020

6:30 P.M.

The Colby/Abbotsford Police Commission (CAPC) meeting was called to order by President Todd Schmidt at 6:30 p.m. at the Colby/Abbotsford Police Department (CAPD). Members present were: Todd Schmidt, Randy Hesgard, Frankie Soto, Dan Hederer, Roger Weideman and Dennis Kramer. Also present were: Police Chief Jason Bauer, Lieutenant Alex Bowman, Abbotsford Mayor Lori Voss, Colby Mayor Jim Schmidt and Kevin O'Brien-TP Printing.

Public Comment: None

Minutes From the June 8, 2020 Meeting: Motion was made by Hederer, seconded by Weideman to approve the minutes from the June 8, 2020 meeting as presented. Motion carried with a voice vote.

Expenditures: Motion was made by Hesgard, seconded by Hederer to approve June expenditures as presented in the amount of \$13,595.26. Motion carried with a voice vote.

Training Review : Chief Bauer said Officer Jim Wagner and the K-9 Dodge attended recertification training in Northern Michigan. Bauer said due to COVID-19 restrictions, training opportunities including interrogation techniques have been limited. He said the Department of Justice has extended hours of required training until July 2021. He said most CAPD officers have their 24 hours of required training in already. All CAPD officers have gone through firearms training. Kramer asked Lieutenant Bowman about the program for replacement of firearms. Bowman said each firearm is inspected five times per year. He said no corrosive cleaners or lubricants are used. Each firearm is completely disassembled once per year. The detailed inspection is fully-documented, and broken and worn out parts are replaced. Bowman estimated some replacement parts would be needed in two or three years.

Records Management System : Chief Bauer said the Incident Based Reporting System software mandated by the FBI that is currently being used would not be supported after 2021. He said the software system used by the Marathon County Sheriff's Department was expensive. He noted the Clark County Sheriff's Department had two years left on its contract with their current software provider. He said he was still looking into licensing fees and other details. A proposal should be ready for inclusion in the 2021 budget.

Chief's Report: In June, the K-9 was deployed six times resulting in six arrests. There were 765 activities reported for the month of June. Year-to-date activities have been 5,623, compared to 5,118 activities through the month of June 2019. Bauer said the number of complaints was stable. He said with COVID-19 numbers rising, many incidents of depression have been occurring. Officers have been conducting many welfare checks. Bauer noted there had been a recent suicide. SRO Officer Patrick Leichtnam was out on medical leave for two weeks, and would be on light duty for two more weeks when he returns. Bauer said the air conditioning repairs on the squad cars had been completed. Motion was made by Hederer, seconded by Hesgard to accept and file the Chief's Report. Motion carried with a voice vote.

Meeting Date for August 2020: The next CAPC meeting will be held at 6:30 p.m. on Monday, August 10, 2020 at the CAPD.

Closed Session: Motion was made by Hederer, seconded by Kramer to go into closed session at 6:48 p.m. per State Stats. 19.85 (1) (c) considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. Mayor Voss and Mayor Schmidt were invited to participate in the closed session. Purpose: Conduct interviews for the vacant officer position. Roll Call: Schmidt, yes; Hederer, yes; Hespard, yes; Weideman, yes; Soto, yes, Kramer, yes. Motion carried.

Adjournment in Closed Session: Motion was made by Hederer, seconded by Soto to adjourn in closed session at 8:42 p.m. Roll Call: Schmidt, yes; Hederer, yes; Hespard, yes; Weideman, yes; Soto, yes, Kramer, yes. Motion carried.

Closed Session Motion : Motion was made by Hederer, seconded by Hespard to offer the officer position to the top recommended candidate, based on successful psychological and background checks, and to forward the hiring action to the Abbotsford and Colby city councils for their approval at their respective August meetings.

Check Date From: 7/01/2020
Thru: 7/31/2020

From Dept:
Thru Dept:

Pay Periods: 6/14/2020 Thru: 7/25/2020
(Male: 21 Female: 6)

Total Checks: 27

Earnings:

Regular Pay	49,119.60	1,932.00	Hours
Overtime Pay	2,280.65	58.25	Hours
HOLIDAYS	1,533.99		
INSURANCE	700.00		
NIGHT SHIFT	654.50		
ON CALL	186.80		

	54,475.54		

Withholdings:

Federal	4,491.41
Social Security	3,256.27
Medicare	761.56
Wisconsin	2,746.34
CHILD SUPPORT	553.83
HEALTH INS.	1,955.10
OTHER DEDUCTION	0.00
R&D FEES	0.00
UNION DUES	210.00
WRS Contrib.	2,632.21

	16,606.72

NET PAY 37,868.82

Flexible Time Off: Earned Used

Fund: 500 - POLICE DEPARTMENT

Account Number		2020 July	2020 Actual 07/31/2020	2020 Budget	Budget Status	% of Budget
500-00-43001-000-000	CITY OF COLBY	30,452.33	213,166.31	365,428.00	-152,261.69	58.33
500-00-43002-000-000	CITY OF ABBOTSFORD	37,219.59	260,537.13	446,635.00	-186,097.87	58.33
500-00-43002-001-000	COLBY SCHOOL DISTRICT	0.00	12,765.00	26,041.00	-13,276.00	49.02
500-00-43002-002-000	ABBOTSFORD SCHOOL DISTRICT	0.00	25,257.00	26,041.00	-784.00	96.99
500-00-43003-000-000	REPORTS	15.00	109.00	350.00	-241.00	31.14
500-00-43004-000-000	EARNED INTEREST	11.06	242.59	0.00	242.59	0.00
500-00-43005-000-000	OTHER INCOME - TEMP PLATE	185.00	461.00	1,000.00	-539.00	46.10
500-00-43005-406-000	OTHER INCOME - BLDG FURNISHING	0.00	0.00	0.00	0.00	0.00
500-00-43005-410-000	OTHER INCOME - LOCKOUT	40.00	335.00	401.00	-66.00	83.54
500-00-43005-411-000	OTHER INCOME-DONATIONS	0.00	0.00	0.00	0.00	0.00
500-00-43005-412-000	CARRYOVERS	0.00	0.00	45,000.00	-45,000.00	0.00
500-00-43005-413-000	OTHER INCOME - GRANTS	0.00	0.00	1,100.00	-1,100.00	0.00
500-00-43005-414-000	OTHER INCOME - MISCELLANEOUS	0.00	3,947.84	1,000.00	2,947.84	394.78
500-00-43005-415-000	DONATION INCOME - DRUG DOG	0.00	100.00	2,500.00	-2,400.00	4.00
500-00-43005-416-000	METAL PLATE INCOME-4001940	32,753.86	89,220.35	104,500.00	-15,279.65	85.38
500-00-43005-417-000	TEMP PLATE INCOME-180273	10,858.33	26,259.85	0.00	26,259.85	0.00
=====						
Total Revenues		111,535.17	632,401.07	1,019,996.00	-387,594.93	62.00
=====						

Fund: 500 - POLICE DEPARTMENT

Account Number		2020		2020 Budget	Budget Status	% of Budget
		2020 July	Actual 07/31/2020			
500-00-51001-000-000	SALARIES	53,775.54	319,619.12	532,036.00	212,416.88	60.07
500-00-51002-000-000	FUEL	1,164.60	7,185.38	21,000.00	13,814.62	34.22
500-00-51002-001-000	INTERNET	79.99	559.93	1,000.00	440.07	55.99
500-00-51003-000-000	TELEPHONE	410.92	2,863.85	4,600.00	1,736.15	62.26
500-00-51003-001-000	HEAT	17.78	1,689.60	3,000.00	1,310.40	56.32
500-00-51003-002-000	ELECTRIC	466.86	2,412.11	6,000.00	3,587.89	40.20
500-00-51003-003-000	WATER	0.00	443.68	800.00	356.32	55.46
500-00-51004-000-000	LIABILITY INSURANCE	0.00	0.00	5,500.00	5,500.00	0.00
500-00-51004-407-000	HEALTH INSURANCE	9,203.04	83,491.10	136,650.00	53,158.90	61.10
500-00-51004-408-000	INSURANCE - DENTAL	635.51	4,891.67	8,500.00	3,608.33	57.55
500-00-51004-409-000	WORKMEN'S COMPENSATION	0.00	12,297.00	14,000.00	1,703.00	87.84
500-00-51004-411-000	AUTO INSURANCE	0.00	0.00	2,700.00	2,700.00	0.00
500-00-51005-000-000	RADIO MAINTENANCE	0.00	0.00	500.00	500.00	0.00
500-00-51006-000-000	AUTOMOBILE MAINTENANCE	129.41	4,476.91	6,000.00	1,523.09	74.62
500-00-51007-000-000	CLOTHING ALLOWANCE	330.14	3,271.22	4,800.00	1,528.78	68.15
500-00-51008-000-000	SOC.SEC.(EMPLOYER SHARE)	4,017.83	23,698.68	40,600.00	16,901.32	58.37
500-00-51009-000-000	TRAINING	9.61	2,773.02	6,000.00	3,226.98	46.22
500-00-51010-000-000	OFFICE SUPPLIES	291.78	1,862.85	3,600.00	1,737.15	51.75
500-00-51010-005-000	JANITORIAL SUPPLIES	6.46	98.50	530.00	431.50	18.58
500-00-51011-010-000	RADAR MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00
500-00-51011-020-000	RADAR CERTIFICATION	0.00	0.00	320.00	320.00	0.00
500-00-51012-000-000	MISCELLANEOUS EXPENSE	82.24	384.64	3,000.00	2,615.36	12.82
500-00-51013-000-000	STATE RETIREMENT-DEPT SHARE	7,067.59	40,736.84	69,950.00	29,213.16	58.24
500-00-51016-000-000	COMPUTER SOFTWARE MAINTENANCE	0.00	5,865.00	6,000.00	135.00	97.75
500-00-51016-001-000	MOBILE DATA (AIR CARDS)	75.15	325.15	1,100.00	774.85	29.56
500-00-51017-000-000	COMPUTER MAINTENANCE	0.00	1,844.42	5,000.00	3,155.58	36.89
500-00-51017-001-000	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
500-00-51017-002-000	BUILDING MAINTENANCE	0.00	1,419.74	1,200.00	-219.74	118.31
500-00-51018-000-000	EQUIPMENT	0.00	4,075.47	9,000.00	4,924.53	45.28
500-00-51018-001-000	EQUIPMENT TRANSFERS	0.00	0.00	0.00	0.00	0.00
500-00-51019-000-000	INVESTIGATIONS	50.00	2,161.55	4,000.00	1,838.45	54.04
500-00-51019-001-000	DRUG/SEARCH DOG	0.00	292.66	2,500.00	2,207.34	11.71
500-00-51020-000-000	AUDIT	0.00	0.00	0.00	0.00	0.00
500-00-51021-000-000	LEGAL	0.00	0.00	0.00	0.00	0.00
500-00-51022-000-000	TIME SYSTEM	0.00	492.00	1,510.00	1,018.00	32.58
500-00-51023-000-000	AUTO PURCHASE	0.00	0.00	0.00	0.00	0.00
500-00-51025-000-000	CLOTHING-VESTS	0.00	0.00	1,500.00	1,500.00	0.00
500-00-51026-000-000	ANIMAL SHELTER TRANSPORTATION	0.00	0.00	0.00	0.00	0.00
500-00-51027-000-000	RET. BENEFITS (ACC SICK PAY)	0.00	0.00	0.00	0.00	0.00
500-00-51028-000-000	METAL PLATE FEES & PURCHASES	32,843.32	86,567.97	100,000.00	13,432.03	86.57
500-00-51028-001-000	TEMP PLATE FEES & PURCHASES	10,861.30	28,617.61	0.00	-28,617.61	0.00
500-00-51029-000-000	DEPARTMENT POLICIES	0.00	0.00	3,900.00	3,900.00	0.00
500-00-57001-000-000	AUTO FUND	0.00	0.00	13,200.00	13,200.00	0.00
500-00-57004-000-000	NEW BLDG FURNISHINGS	0.00	0.00	0.00	0.00	0.00
500-00-59204-000-000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00

Total Expenses		121,519.07	644,417.67	1,019,996.00	375,578.33	63.18
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Net Totals		-9,983.90	-12,016.60	0.00	12,016.60	
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Check Register - Full Report - ALL

Page: 1

ALL Checks

ACCT

POLICE CHECKING NOW

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
13269	8/10/2020	BBD SPORTS SHOP K9	
500-00-51019-001-000		DRUG/SEARCH DOG	47.97
		18054	
		Total	47.97
13270	8/10/2020	BP JULY FUEL	
500-00-51002-000-000		FUEL	115.73
		Total	115.73
13271	8/10/2020	CELL COM CELL PHONES/AIR CARDS	
500-00-51003-000-000		TELEPHONE	258.62
		CELL PHONES	556277
500-00-51016-001-000		MOBILE DATA (AIR CARDS)	50.00
		AIR CARDS	556277
		Total	308.62
13272	8/10/2020	CITY OF ABBOTSFORD JULY & AUGUST	
500-00-51003-003-000		WATER	138.77
		JULY/AUG	
		Total	138.77
13273	8/10/2020	COLBY ABBOTSFORD PROFESSIONAL POLICE JULY DUES	
500-00-21115-000-000		UNION DUES PAYABLE	210.00
		JULY	
		Total	210.00
13274	8/10/2020	COMPLETE OFFICE OF WISCONSIN SUPPLIES	
500-00-51010-000-000		OFFICE SUPPLIES	18.35
		697554	
500-00-51010-005-000		JANITORIAL SUPPLIES	29.90
		697554	
500-00-51010-005-000		JANITORIAL SUPPLIES	11.45
		697984	

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ALL Checks

ACCT

POLICE CHECKING NOW

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
500-00-51010-000-000		OFFICE SUPPLIES	126.76
		712959	
500-00-51010-000-000		OFFICE SUPPLIES	48.61
		717699	
500-00-51012-000-000		MISCELLANEOUS EXPENSE	11.39
		717702	
		Total	246.46
<hr/>			
13275	8/10/2020	COMPUTER TR INC. MONTHLY IT SERVICE CONTRACT/HARD DRIVE	
500-00-51017-000-000		COMPUTER MAINTENANCE MAY, JUNE, JULY CONTRACT	1,500.00
		15094	
500-00-51017-000-000		COMPUTER MAINTENANCE HARD DRIVE	89.00
		14923	
		Total	1,589.00
<hr/>			
13276	8/10/2020	DELTA DENTAL OF WISCONSIN AUGUST	
500-00-51004-408-000		INSURANCE - DENTAL AUG	717.44
		1472521	
		Total	717.44
<hr/>			
13277	8/10/2020	DESIGNER ADVERTISING SEW PATCHES ON	
500-00-51007-000-000		CLOTHING ALLOWANCE	10.00
		54387	
		Total	10.00
<hr/>			
13278	8/10/2020	FOURMENS FARM HOME-COLBY MIRROR/BATTERY	
500-00-51012-000-000		MISCELLANEOUS EXPENSE	8.98
		Total	8.98
<hr/>			
13279	8/10/2020	KWIK TRIP INC JULY	
500-00-51002-000-000		FUEL JULY	712.90
		Total	712.90

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Check Register - Full Report - ALL

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ALL Checks

ACCT

POLICE CHECKING NOW

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
13280	8/10/2020	MEDFORD VETERINARY CLINIC K9	
500-00-51019-001-000		DRUG/SEARCH DOG	220.64
		360298	
		Total	220.64
13281	8/10/2020	MENDEZ, JOHN INTERPRETER	
500-00-51019-000-000		INVESTIGATIONS	60.00
		7/18, 1:40-3:15	
		Total	60.00
13282	8/10/2020	MIDWEST RADAR & EQUIPMENT RADAR CERTIFICATION	
500-00-51011-020-000		RADAR CERTIFICATION	160.00
		271587	
		Total	160.00
13283	8/10/2020	NICOLET NATIONAL BANK TRAINING/FUEL/SUPPLIES/CHARTER/CLOTHING	
500-00-51002-001-000		INTERNET	79.99
500-00-51010-000-000		OFFICE SUPPLIES	241.48
500-00-51003-000-000		TELEPHONE	178.57
500-00-51019-000-000		INVESTIGATIONS	50.00
500-00-51012-000-000		MISCELLANEOUS EXPENSE	12.99
500-00-51007-000-000		CLOTHING ALLOWANCE	529.57
500-00-51009-000-000		TRAINING	627.77
500-00-51002-000-000		FUEL	74.32
		Total	1,794.69
13284	8/10/2020	NORTHERN MICHIGAN K9 K9 RECERTIFICATION	
500-00-51019-001-000		DRUG/SEARCH DOG RECERTIFICATION	100.00

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Check Register - Full Report - ALL

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ALL Checks

ACCT

POLICE CHECKING NOW

Dated From:

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
			Total 100.00
13285	8/10/2020	REYES, HEATHER INTERPRETER	
500-00-51019-000-000	7/26, 3:25AM-3:45AM	INVESTIGATIONS	60.00
500-00-51019-000-000	8/1, 10:45PM-1:30AM	INVESTIGATIONS	60.00
			Total 120.00
13286	8/10/2020	SECURITY HEALTH PLAN SEPT	
500-00-51004-407-000		HEALTH INSURANCE SEPT	9,634.81
			Total 9,634.81
13287	8/10/2020	WE ENERGIES 6/16-7/16	
500-00-51003-001-000	6/16-7/16	HEAT	9.90
			Total 9.90
13288	8/10/2020	WI DEPT OF JUSTICE-TIME 7/1/2020-10/31/2020	
500-00-51022-000-000	7/1-10/31	TIME SYSTEM 455TIME-0000008927	246.00
			Total 246.00
13289	8/10/2020	XCEL ENERGY 6/20-7/20	
500-00-51003-002-000	6/20-7/20	ELECTRIC	542.13
			Total 542.13
Grand Total			16,994.04

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Bank Reconciliation Report

Page: 1
ACCT

POLICE CHECKING NOW

Reconciliation Date: 7/31/2020

7/31/2020	Computer Balance:	157,293.94
	Plus Outstanding Payments:	
13256	7/13/2020 COLBY ABBOTSFORD PROFESSIONAL POLICE	210.00
	Total Payments:	----- 210.00
7/31/2020	Statement Balance:	157,503.94

**COLBY-ABBY POLICE
BANK RECONCILLIATION ACCT# 180273
TEMPORARY PLATE FUND
6/30/2020**

Outstanding Checks			
No.	Amount	No.	Amount
3834	15.00		
3836	722.00		
3837	2,746.25		
3838	1,854.50		
3839	1,888.75		
3840	1,509.25		
3841	279.50		
3842	1,355.05		

Balance per Bank	10,718.06
Less Outstanding	10,370.30

Plus deposit in Transit	
Adjusted bank balance	\$ 347.76

Beginning Balance per general	350.73
-------------------------------	--------

Deposits:

10,858.33	
	10,858.33

Checks written:

Total checks in register	10,861.30
10,861.30	

Other:

Balance per General Ledger	\$ 347.76
----------------------------	------------------

COLBY-ABBY POLICE
BANK RECONCILIATION ACCT# 4001940
Metal Plate Fund
6/30/2020

Outstanding Checks			
No.	Amount	No.	Amount
	DMV 5,689.98		
	CVR 534.00		
	Fees 60.00		
Checks			

Balance per Bank	15,797.57
Less Outstanding	6,283.98
Plus deposit in Transit	5,761.77
Adjusted bank balance	\$ 15,275.36

Beginning Balance per general 15,364.82

Deposits:

32,753.86 -JE	
	32,753.86

Checks written:

DMV	30,741.52
CVR	534.00
CC	1,567.80
32,843.32 -JE	

Other:

Balance per General Ledger **\$ 15,275.36**

Designated Funds for the Colby/Abbotsford Police Dept			
	Auto Fund	Retirement Fund	SRO Pay
Jan. 1, 2020 Balance	\$8,266.06	\$24,495.70	\$50,000.00
Budget amount for 2020	\$13,200.00		
Sale of expedition 2020 budget	\$1,470.00		(\$25,000.00)
Sick time Payout: (Jolin/Brandner) ss+gross		(\$9,395.55)	
Current Balance	\$22,936.06	\$15,100.15	\$25,000.00
	TOTAL DESIGNATED FUNDS		
		\$63,036.21	

Police Trans Detail Balance 7/31/2020 \$157,293.94
Designated Funds \$63,036.21
TOTAL WORKING CASH 7/31/2020 \$94,257.73

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Journal Entry Register - Full Report

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ALL Journal Entries

ACCT

Dated From: 7/01/2020

From Account:

Thru: 7/31/2020

Thru Account:

---- Journal Entry ----

Number	Date		Debit	Credit
0720	7/01/2020	JULY JOURNAL ENTRIES		
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD INTEREST	11.06	
500-00-43004-000-000		EARNED INTEREST RECORD INTEREST		11.06
500-00-21112-000-000		SOC. SEC. TAXES PAYABLE RECORD SS, FWH #1	2,620.54	
500-00-21113-000-000		U.S. WITHHOLDING TAXES PAYABLE RECORD SS, FWH #1	1,437.72	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD SS, FWH #1		4,058.26
500-00-21112-000-000		SOC. SEC. TAXES PAYABLE RECORD SS, FWH #2	2,745.84	
500-00-21113-000-000		U.S. WITHHOLDING TAXES PAYABLE RECORD SS, FWH #2	1,557.85	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD SS, FWH #2		4,303.69
500-00-21114-000-000		STATE WITHHOLDING TAXES PAYABL RECORD STATE WITHHOLDING #1	890.95	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD STATE WITHHOLDING #1		890.95
500-00-21114-000-000		STATE WITHHOLDING TAXES PAYABL RECORD STATE WITHHOLDING #2	941.97	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD STATE WITHHOLDING #2		941.97
500-00-21116-000-000		EMPLOYEE RETIREMENT PAYABLE RETIREMENT PAID FOR JUNE	7,087.48	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RETIREMENT PAID FOR JUNE		7,087.48
500-00-11100-013-000		METAL PLATE ACCT #400194 METAL PLATE INCOME FOR JUNE	32,753.86	
500-00-43005-416-000		METAL PLATE INCOME-4001940 METAL PLATE INCOME FOR JUNE		32,753.86
500-00-51028-000-000		METAL PLATE FEES & PURCHASES METAL PLATE PURCHASES AND FEES	32,843.32	
500-00-11100-013-000		METAL PLATE ACCT #400194 METAL PLATE PURCHASES AND FEES		32,843.32
500-00-51004-407-000		HEALTH INSURANCE HRA PAYMENT	1.89	

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Journal Entry Register - Full Report

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ALL Journal Entries

ACCT

Dated From: 7/01/2020 From Account:
Thru: 7/31/2020 Thru Account:

---- Journal Entry ----

Number	Date		Debit	Credit
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW HRA PAYMENT		1.89
500-00-21581-000-000		SUPPORT OBLIGATION LEICHTNAM CHILD SUPPORT-1	184.61	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW LEICHTNAM CHILD SUPPORT-1		184.61
500-00-21581-000-000		SUPPORT OBLIGATION LEICHTNAM'S CHILD SUPPORT-2	184.61	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW LEICHTNAM'S CHILD SUPPORT-2		184.61
500-00-11100-012-000		TEMP PLATE ACCT #180273 TEMP PLATE INCOME	10,858.33	
500-00-43005-417-000		TEMP PLATE INCOME-180273 TEMP PLATE INCOME		10,858.33
500-00-51028-001-000		TEMP PLATE FEES & PURCHASES TEMP PLATE EXPENSES	10,861.30	
500-00-11100-012-000		TEMP PLATE ACCT #180273 TEMP PLATE EXPENSES		10,861.30
500-00-51004-407-000		HEALTH INSURANCE HRA PAYMENT	427.76	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW HRA PAYMENT		427.76
500-00-51004-407-000		HEALTH INSURANCE HRA PAYMENT	393.68	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW HRA PAYMENT		393.68
500-00-21112-000-000		SOC. SEC. TAXES PAYABLE RECORD SS, FWH #3	2,669.28	
500-00-21113-000-000		U.S. WITHHOLDING TAXES PAYABLE RECORD SS, FWH #3	1,495.84	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD SS, FWH #3		4,165.12
500-00-21114-000-000		STATE WITHHOLDING TAXES PAYABL RECORD STATE WITHHOLDING #3	913.42	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD STATE WITHHOLDING #3		913.42
500-00-21581-000-000		SUPPORT OBLIGATION LEICHTNAM CHILD SUPPORT - 3	184.61	

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Journal Entry Register - Full Report

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ALL Journal Entries

ACCT

Dated From: 7/01/2020

From Account:

Thru: 7/31/2020

Thru Account:

---- Journal Entry ----

Number	Date		Debit	Credit
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW		184.61
		LEICHTNAM CHILD SUPPORT - 3		
		Total	111,065.92	111,065.92
		Grand Total	111,065.92	111,065.92

ABBOTSFORD PUBLIC LIBRARY BOARD OF TRUSTEES MEETING

www.abbotsfordpl.org

REGULAR MONTHLY MEETING: Meeting called to order July 15th, 2020 / 5:01 PM / Public Room

ATTENDEES:

Hinrichsen, Braun, Jochimsen, Giffin, Suttner, Bittner, Writz, Dukelow

Members absent:

AGENDA

Previous minutes: Read approved. Suttner/Writz

Public Comment: Lori Huther for City Council

Old Business

- Reopening procedures of selected Local Libraries in our System.
 - **Colby Community Library:** Open. M & 12 p.m. -5 p.m.; T: 3 – 7 p.m.; W: 9 a.m. – 5 p.m.; R: Curbside services by appointment 3 – 7 p.m. M & F 9 -11 a.m. are health risk hours.
 - **Dorchester Public Library:** Open with limited services and hours. M.1-3, W.10-2, F. 1-5. 15 min limits on computers and browsing, limit of 9 in building.
 - **Marathon County Public Library & branches:** Open on multi-phase reopening plan. Library locations open by appointment and with limited hours. At MCPL's Wausau, patrons may call the reference desk to schedule an appointment for computer use. Cardholders may use a library computer for one hour per day, with limited computer stations available. Appointments must be made ahead of time and patrons will not be permitted to enter the building unless they have a set appointment. No in-person browsing of materials will be permitted at MCPL Wausau at this time. At the eight branches, patrons may call and schedule an appointment to use a computer or to browse materials, limited to one, 30-minute session per week. Curbside pickup available by calling local MCPL location or by using the online catalog.
 - **Medford, Frances L. Simek:** Open. T and R, 9 a.m. – 4 p.m. browsing by appointment. Appointments required to pick up holds.
 - **Owen Public Library:** Open (Express Library) M, W and F:12 p.m. – 6 p.m. Patrons can browse new DVDs, books, newspapers, magazines and audiobooks in the entryway. Librarian will pick up items for patrons from shelves.
 - **Stetsonville, Jean M. Thomsen Memorial Library:** Open. M & R: 10 a.m. – 2 p.m.; T & W: 12 p.m. – 4 p.m. Visits limited to 30 minutes maximum. Children under 12 must be accompanied by adult. Essential computer use only-if extended use is needed, please call for an appointment
Maximum of 8 people in library at a time-including staff. Curbside service and browsing by appointment remain available.
 - **Thorp Public Library:** Open. Restricting the number of people in the building to 9 and having 30-minute visits only. Computer use is for non-leisure activities only, children under 16 should be accompanied by an adult. Mondays 10-12 p.m. are set aside for at-risk populations.
 - **Loyal Public Library:** Open. M: 10-5:30, W: 10-6 F: 10-5:30 only. Curbside service continues. Limit of 10 people for 30 minutes per day. Masks encouraged.
- Reopening Update
 - Staff: Nancy working Tuesday and Thursdays. Jackie closes on Wednesday. Jenny closes on Mondays.
 - Hours: Maintain June Hours:
 - Monday and Wednesday 10-7 pm, 10-11am reserved for at risk populations.
 - Fridays: 10-5 pm, 10-11am reserved for at risk.
 - Tuesday and Thursday: building closed, curbside pick-up available by appointment.
 - Saturdays: closed
 - Personal protection
 - Shields, facemasks, social distancing.
 - Limits on numbers of people allowed- decreased the number of individuals allowed in the building at one time to 12.
 - Other limits: Maintain June Limits:
 - 15 minutes for library browsing and check-out– “pick-up and go”.
 - 5 computers available – 1 hour time limit- only for non-entertainment.

- Study rooms available for groups of 2 only – 1 hour use.
- 6ft social distancing.
- All toys, puzzles, plush animal, lounge chairs unavailable for use.
- No in-house programming through.
- Children under 12 need to be accompanied by an adult.
- Cleaning guidelines: Sanitizing: using sanitizing wipes and Nu-Foam Glissen Chemical EPA regulated Sanitizer Spray.
 - Patrons are to use hand sanitizer on entry of the building and before browsing and computer use.
 - Staff sanitizes door handles, tables, phones, other high touch areas: hourly and at close.
 - Tuesday's and Thursday's staff will sanitize areas not deemed high touch.
 - Circulation desk after each check-out.
 - Public Computers: cleaned after each use, silicone protection on keyboards, alcohol whips for mice, wait 10 minutes before next patron use after cleaning for sanitizers to completely dry.
 - Library materials at check-in after at least 3 days in quarantine.
 - Outside door handle: every two hours.
- Masks: Other libraries in our system that have sought legal advice on this matter advise that as the library is a public building, if the city and county the library reside in are not requiring masks, the library such refrain from the word require and use highly recommend.
- Wisconsin Public Libraries Reopening Guide: <https://wvls.org/reopening-guidelines-released/>
- First overdue to be sent out on the 22nd.

New Business

- New Covid-19 guidelines from the Clark County Health Department. New Guidelines are recommendations not requirements, and are meant to be adapted to each library's unique characteristics. The new guidelines are based on Covid-19 activity levels; high, medium, and low. Each level has its own recommendations. At the time of meeting Clark County was at high activity. The motion was made that the library would stay with current procedures, however the director will be giving the ability to move the library back to curbside only services or services by appointment at her discretion. Suttner/Writz, motion passed.
- Review Abbotsford Library Covid-19 procedures: Board decided to maintain procedures as is.
- Facebook Live Concert: Watch musician Troy Graham on the library's Facebook page.
- Discuss changes to make for August or choose to maintain current hours/procedures: Board decision is that August will match hours and procedures of June and July.

Treasurer's Report: 50% spent

Circulation Report:

- Total Circulation: June 2020: 1,497 Last month: 903
- June 2019: 2,783 June 2018: 2,942 June 2017: 3,232 June 2016: 2354 June 2015: 2591 June 2014: 2673

Circulation Break-down:

Books: 679, DVDs: 239, Spoken Record: 12, Large Print: 14, Magazines: 75, Other: 11

Other Usage Report:

- Wireless Sessions: June: 331 May: 327 April: 253 March: 286 Feb: 193 Jan: 219 Dec: 121 Nov: 184 Oct: 269 Sept: 290 Aug: 338 July: 168 June: 186 May: 188
- Overdrive E-material Checkout: June: 243 May: 237 April: 286 March: 239 Feb: 185 Jan: 173 Dec: 177 Nov: Oct: 242 Sept: 243 Aug: 212 July: 111 June: 188 May: 166
- Website Visits: June: 256 May: 276 April: 443 March: 394 Feb.: 175
- **Monthly Reference:**
June: 50

Patron Count:

Policy Review: none

WVLS report:

Director Report

- Summer Reading Update:
 - Beanstack Online/Offline
 - 18 adult readers, 2 teen readers, 39 youth readers
 - Prizes to be awarded June 28th.
 - Take and Make Crafts: Very popular. The library has received many thanks form parents, grandparents, and even kids for providing these activities.
 - Summer School: Director was approached by the 4k and middle school live summer school classes for programs and books. Four weeks of craft kits and a section of themed books will go the 4k class. Middle school will receive a ready to go Breakout Box program and have been approved to visit the library for the students to select reading materials.
- Last Month Program Count:
 - June: Monthly Program total: 14 programs, 231 attendance
- Future Programs: Limit to 9 if held, Weekly Make and Takes to continue and introducing weekly challenges, both to move to monthly when school resumes in Fall. One idea for a challenge would be a Kindness rock Scavenger Hunt or a where is Abbotsford Picture find.
- Jenny Jochimsen was picked by youth library book vender, Jr. Library Guild to be their Librarian of the Month. Jochimsen will have an interview with Jr. Library Guild representative and the article will be placed on the organization’s blog near the end of the month. The library will also receive 20 free books from Jr. Library Guild.

Staffing/Operating Issues

Window update: Insure Claim has been placed, still waiting on repairs.

Kim Olson-Peterson: Olson-Peterson worked a rotating Saturday and helped with movie nights. She has giving a tentative last day of Aug. 31st 2020.

Saturdays: The loss of the extra person on the Saturday rotation will cause strain on staff. The director talked with current staff and past on those discussions the director suggests for the future that the library be closed on Saturdays in the months of June, July, and August and change hours to 9am to 12pm. Board will vote on this change at the Aug. meeting.

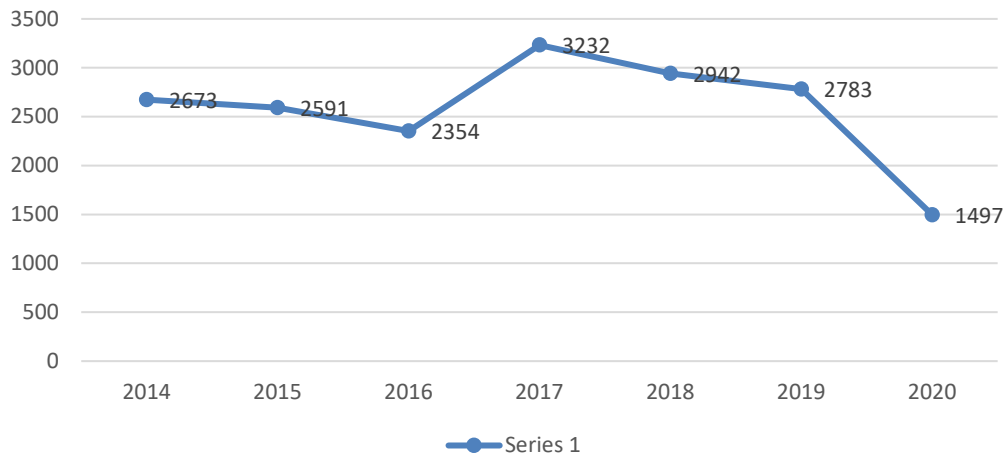
Next meeting:

August 19th at 5pm.

Adjourn 5:38 pm Suttner/Giffin

Date	Time	Duration	Local Event Name	(Children (0-11); Young	(program) or Individual	then number of	participants, then
6/2/2020	10:30 AM	10 min	Facebook Live: Boredom Busters	all ages	Individual Participants		9
6/9/2020	10:30 AM	10 min	Facebook Live: Boredom Busters	all ages	Individual Participants		10
6/16/2020	10:30 AM	10 min	Facebook Live: Boredom Busters	all ages	Individual Participants		5
6/23/2020	10:30 AM	10 min	Facebook Live: Boredom Busters	all ages	Individual Participants		6
6/30/2020	10:30 AM	10 min	Facebook Live: Boredom Busters	all ages	Individual Participants		10
6/18/2020	6:30 PM	30 min	Facebook Live: Adult Craft	all ages	Individual Participants		9
week one		1 week	Make and Take craft: Origami Pop	0-11	Individual Participants		25
week two		1 week	Make and Take craft: Llama Weavi	0-11	Individual Participants		34
week three		1 week	Make and Take craft: Unicorn/Dra	0-11	Individual Participants		30
week four		1 week	Make and Take craft: fruit fans	0-11	Individual Participants		28
extra crafts		random	Make and Take craft: yarn butterfl	0-11	Individual Participants		6
6/9/2020	7:00 PM	1 hour	Wild Cookies Bookclub	all ages	Group Attending	6	
6/30/2020		1 hours	Facebook Live: Trivia Contest	all ages	Individual Participants		3
half of June			Butterflies	all ages	Individual Participants		50

Circulation Report: of June 2014-2020



ABBOTSFORD PUBLIC LIBRARY

AUGUST EVENTS

TAKE AND MAKE YOUTH CRAFTS: Crafts kits are available for pick-up. Limited supply. *Crafts most likely require adult help.

First week of August: Yarn Wrapped Bees

Second week of August: pom-pom hedgehog craft

<https://www.thecrafttrain.com/pom-pom-hedgehog-craft/>

Third week of August: Tissue Paper Painted Cards

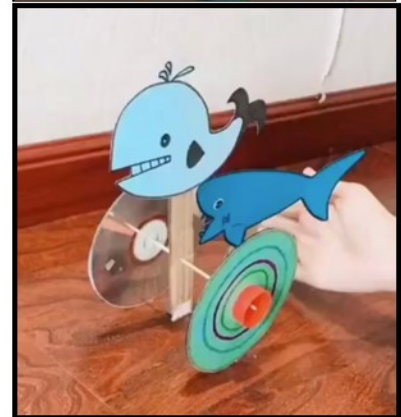
Fourth week of August: Shark Chasing Whale Toy

WEEKLY CHALLENGES: We'll be sharing a new challenge every Monday afternoon on our Facebook page. Challenges will include LEGO builds, word games, STEM activities, and scavenger hunts to complete. Submit a photo of your completed challenge each week to enter for a chance to win a small prize! Submit photos to abbylibrary@gmail.com. **All Ages**

WILD COOKIES BOOKCLUB: Date to be determined at July Meeting. Discussing *Kitchens of the Great Midwest* by J. Ryan Stradal. Ask librarian for copy. **Adult**

ADULT CRAFT NIGHT, MAKE AND

TAKE: Make a "Just Beecause Card". August 15th is National Bee Day. Pick up a craft kit during the third week of August. Adult craft night kits will only be given out to those 16 or older. Watch demonstration on Facebook live Thur. August 20th at 6:30pm.



VIRTUAL ESCAPE ROOMS: Libraries and teachers across the country have been creating virtual escape rooms. Check them out here!

<https://www.abbotsfordpl.org/virtualescaperooms/>

Abbotsford Public Library 203
N. First St. Abbotsford WI
54405, (715)223-3920

AUGUST

Project Name	Contractor	Pre-Expenses	Contract Engineering	Contract Construction	Engineering Change Orders	Construction Change Orders	Total Cost	Total Paid YTD	Total Remaining
Opportunity Drive Pt 1	Steen Construction		\$ 46,600.00	\$ 109,923.00			\$ 156,523.00		\$ -
Opprtunity Drive	Haas Sons	\$ 156,523.00	\$ 74,400.00	\$ 755,506.71	\$ 5,900.00	\$ 1,000.00	\$ 993,329.71	\$ 617,567.44	\$ 375,762.27
W. Hemlock ST	Steen Construction		\$ 10,500.00	\$ 193,843.25			\$ 204,343.25		\$ 204,343.25
SRTS	Melvin	\$ 148,013.43	\$ 79,050.00	\$ 911,090.25	\$ 5,200.00		\$ 1,143,353.68	\$ 148,013.43	\$ 995,340.25
Spurce Street	Meviin	\$ 90,650.00	\$ 79,050.00	\$ 680,501.27			\$ 850,201.27	\$ 90,650.00	\$ 759,551.27

Ordinance #2020-1
AN ORDINANCE ANNEXING TERRITORY TO THE CITY OF ABBOTSFORD,
CLARK COUNTY, WI

THE COMMON COUNCIL OF THE CITY OF ABBOTSFORD, CLARK AND MARATHON COUNTIES, WISCONSIN, DO HEREBY ORDAIN AS FOLLOWS:

SECTION 1: ***Territory Annexed.*** Annexation of territory owned by a City or Village In accordance with § 66.02223, Wisconsin Statutes, on the following territory in the Town of Colby, Clark County, Wisconsin, is annexed to the City of Abbotsford, Clark County, Wisconsin.

TOWN OF COLBY – CLARK COUNTY - WISCONSIN

006.0017.000 - Property Owner – The City of Abbotsford

A parcel of land to be annexed from the Town of Colby into the City of Abbotsford, located in the Southeast Quarter of the Southeast Quarter of Section 1, Township 28 North, Range 1 East, Town of Colby, Clark County, Wisconsin; described as: that part of the Southeast Quarter of the Southeast Quarter of said Section 1 lying North of the State Highway "29" right of way described and recorded in Clark County Register of Deeds Document Number 463361, and West of the CN railway (Wisconsin Central LTD) right of way, except those lands described in Document Number 628600 as recorded in Clark County Register of Deeds. Being more particularly described as:

Commencing at the Southeast corner of said Section 1; Thence along the East line of the Southeast Quarter of said Section 1, N 01°09'18" W for a distance of 1304.07 feet to the North line of the Southeast Quarter of the Southeast Quarter of said Section 1; Thence along said North line, S 88°46'41" W for a distance of 261.49 feet to the West line of the CN railway (Wisconsin Central LTD) right of way and the PLACE OF BEGINNING;

Thence along said West railroad right of way line, S 10° 35' 35" E for a distance of 71.78 feet to the North line of lands described and recorded in Clark County Register of Deeds Document Number 628600;

Thence along said North line, S 88° 46' 41" W for a distance of 800.00 feet to the West line of lands described and recorded in said Document Number 628600;

Thence along said West line, S 00° 47' 13" E for a distance of 349.39 feet to the Northerly right of way line of State Highway "29" described and

recorded in Clark County Register of Deeds Document Number 463361 and the beginning of a non-tangential curve,

Thence along said Northerly right of way line and along said curve turning to the right for a distance of 262.50 feet, through an angle of 05° 30' 36", having a radius of 2729.65 feet, and whose long chord bears N 78° 14' 02" W for a distance of 262.40 feet to a non-tangential line being the West line of the Southeast Quarter of the Southeast Quarter of said Section 1;

Thence along said West line, N 00° 47' 13" W for a distance of 361.25 feet to the North line of the Southeast Quarter of the Southeast Quarter of said Section 1;

Thence along said North line, N 88° 46' 41" E a distance of 1043.91 feet to the PLACE OF BEGINNING;

Said described parcel contains 3.60 acres together with and subject to any easements, restrictions, reservations, dedications, and rights-of-way of record.

SECTION 2: **Effect of Annexation.** From and after the date of this ordinance, subject to the Department of Administration review under Section §66.0217(2), the territory described in Section 1 shall be part of the City of Abbotsford for any and all purposes provided by law and persons coming or residing within such territory shall be subject to all ordinances, rules and regulations governing the City of Abbotsford.

SECTION 3: **Zoning Classification.** The territory annexed to the City of Abbotsford by this ordinance is designated as follows:

Industrial/Commercial

SECTION 4: Ward Designation. The territory described in section 1 of this ordinance is hereby designated to Ward 7 (Aldermanic District 2) of the City of Abbotsford, subject to the ordinances, rules, and regulations of the City of Abbotsford governing wards.

SECTION 5: **Severability.** If any provision of this ordinance is invalid or unconstitutional, or if the application of this ordinance to any person or circumstance is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this ordinance which can be given effect without the invalid or unconstitutional provision or application.

SECTION 6: **Effective Date.** This ordinance shall take effect upon passage and publication as provided by law.

SUBMITTED BY: Plan Commission

VOTE TAKEN AND DATE: _____, 2020 (_ Yes; _ No; _ Absent)

Ordinance #2020-1
Page Two

Lori Voss, Mayor

ATTEST: _____
Dan Grady, City Administrator/Clerk/Treasurer

State of Wisconsin)
County of Clark)

I, Dan Grady, City Administrator/Clerk/Treasurer for the City of Abbotsford, do hereby certify that the above ordinance is a true and correct copy of Ordinance #2020-1 duly adopted by the City Council of the City of Abbotsford at their regular meeting held on _____, 2020.

ACKNOWLEDGMENT

STATE OF WISCONSIN)
) ss.
Clark County)

Personally came before me this __th day of ____ 2020 the above named persons to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

Notary Public, State of Wisconsin
My Commission expires:

August 17, 2020

City of Abbotsford Annexation Description

A parcel of land to be annexed from the Town of Colby into the City of Abbotsford, located in the Southeast Quarter of the Southeast Quarter of Section 1, Township 28 North, Range 1 East, Town of Colby, Clark County, Wisconsin; described as: that part of the Southeast Quarter of the Southeast Quarter of said Section 1 lying North of the State Highway "29" right of way described and recorded in Clark County Register of Deeds Document Number 463361, and West of the CN railway (Wisconsin Central LTD) right of way, except those lands described in Document Number 628600 as recorded in Clark County Register of Deeds. Being more particularly described as:

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Thence along said Northerly right of way line and along said curve turning to the right for a distance of 262.50 feet, through an angle of 05° 30' 36", having a radius of 2729.65 feet, and whose long chord bears N 78° 14' 02" W for a distance of 262.40 feet to a non-tangential line being the West line of the Southeast Quarter of the Southeast Quarter of said Section 1;

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Thence along said North line, N 88° 46' 41" E a distance of 1043.91 feet to the PLACE OF BEGINNING;

Said described parcel contains 3.60 acres together with and subject to any easements, restrictions, reservations, dedications, and rights-of-way of record.

1835 N. Stevens Street
Rhineland, WI 54501

P (715) 362-3244
TF (800) 844-7854
F (715) 362-4116

www.msa-ps.com



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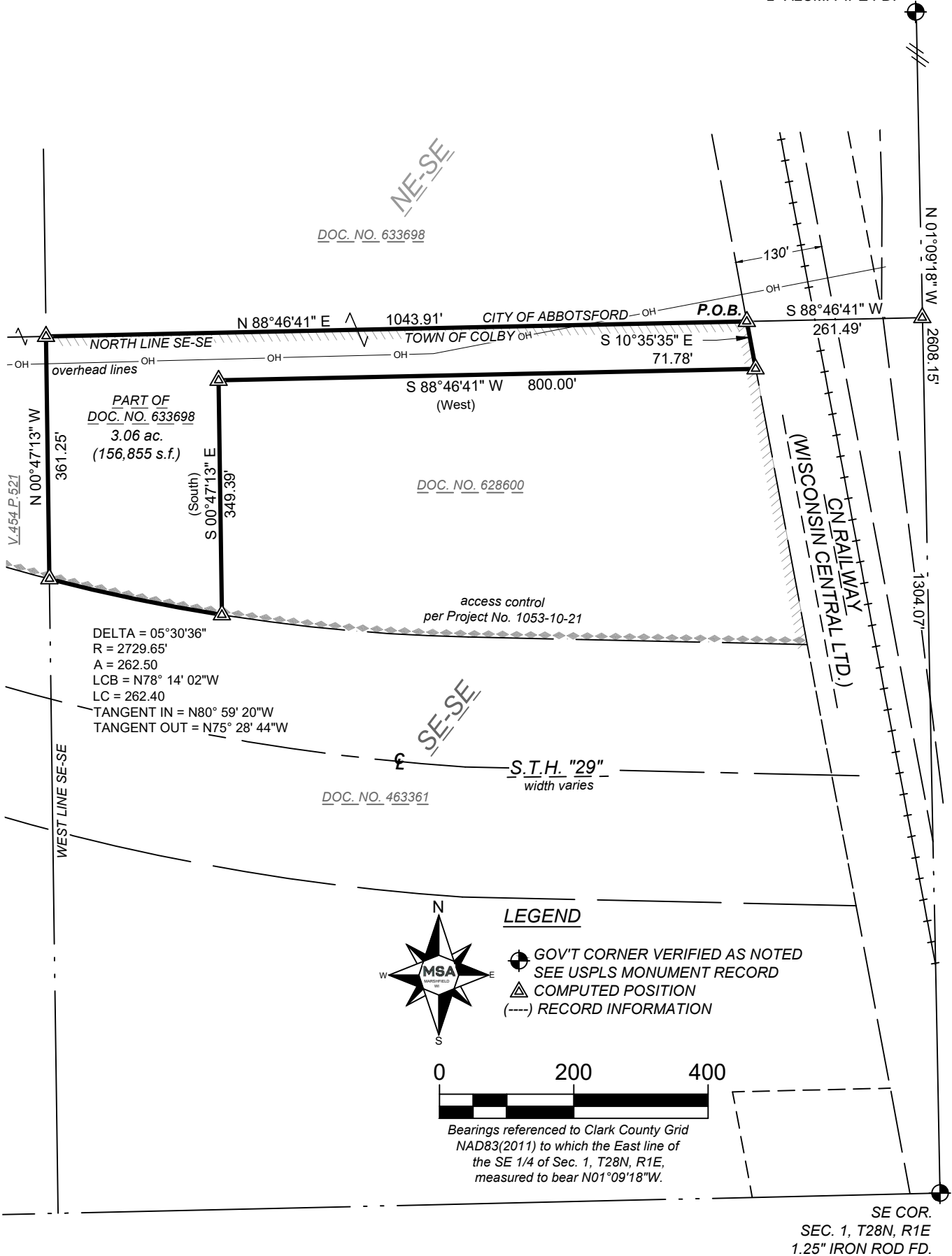
PROJECT NO.	07681040
DRAWN BY:	CAB
CHECK BY:	JLD
FIELD WORK COMPLETED:	6/26/2020
SHEET NO.	1 OF 1

CITY OF ABBOTSFORD
 203 NORTH FIRST STREET
 ABBOTSFORD, WI, 54405

EXHIBIT OF AREA TO BE ANNEXED INTO THE CITY OF ABBOTSFORD

PART OF THE SE 1/4 OF THE SE1/4,
 OF SECTION 1, TOWNSHIP 28 NORTH, RANGE 1 EAST,
 TOWN OF COLBY, CLARK COUNTY, WISCONSIN.

EAST 1/4 COR.
 SEC. 1, T28N, R1E
 2" ALUM. PIPE FD.



SE COR.
 SEC. 1, T28N, R1E
 1.25" IRON ROD FD.

ORDINANCE No. 2020-2

AN ORDINANCE CHANGING SECTION 13-1-49 OF THE ABBOTSFORD CODE OF ORDINANCES

The Common Council of the City of Abbotsford, Clark & Marathon Counties, Wisconsin, do ordain as follows:

SECTION I. REPEAL OF PROVISIONS; ADOPTION OF PROVISIONS.

Section 13-1-49(b) of the City of Abbotsford Code of Ordinances is repealed and recreated to read as follows:

Sec. 13-1-49(b) Permitted Uses.

Permitted uses: includes, signs and billboards, gasoline service stations, drive in food and beverage facilities, and health care facilities. All other uses within the District are conditional, requiring a public hearing and consideration of specific site factor and impacts on surrounding land uses. All conditional use permits must be approved in accordance with the procedures established in Article E.

SECTION II. REPEAL OF PROVISIONS.

Sections 13-1-49(c) lines #6 (Gasoline Service Stations) and line #22 (Drive in food and beverage facilities) are hereby repealed.

SECTION III. SEVERABILITY.

If any provision of this Ordinance is invalid or unconstitutional or if the application of this Ordinance to any person or circumstance is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid or unconstitutional provisions or applications.

SECTION III. EFFECTIVE DATE.

This Ordinance shall take effect upon passage and publication as provided by law.

ADOPTED this _____ day of _____, 2020.

CITY OF ABBOTSFORD,
WISCONSIN

Mayor

City Administrator-Clerk-Treasurer

INTRODUCED: _____
ADOPTED: _____
POSTED/PUBLISHED: _____

State of Wisconsin:
Counties of Clark & Marathon:

I hereby certify that the foregoing Ordinance is a true, correct and complete copy of an Ordinance duly and regularly adopted by the Common Council of the City of Abbotsford on the _____ day of _____, 2019 and that said Ordinance has not been repealed or amended and is now in full force and effect.

Dated this _____ day of _____, 2020.

Dan Grady, Administrator-Clerk -Treasurer

CERTIFIED SURVEY MAP

CLARK COUNTY NO. _____

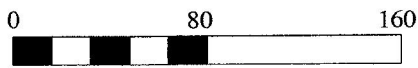
PART OF THE NE1/4 OF THE FRACTIONAL NW1/4
OF SECTION 1, TOWNSHIP 28 NORTH, RANGE 1
EAST, CITY OF ABBOTSFORD, CLARK COUNTY, WI.

NORTHCENTRAL LAND SURVEYING, LLC
163957 OWL RIDGE ROAD, WAUSAU, WISCONSIN 54403
WEBSITE: www.NorthCentralLandSurveying.com
PHONE: 715-297-8343
EMAIL: JasonPflieger@gmail.com
DRAFTED & DRAWN BY: JASON J. PFLIEGER
OWNERS: FIRST UNITED PRESB. CHURCH / HANSEN
SURVEY PREPARED FOR: RUSS PALMERTON
DATE OF FIELDWORK: 7/1/2020 & 8/6/2020
FILE NUMBER: 2020074 HANSEN

PAGE 1 OF 2

LEGEND

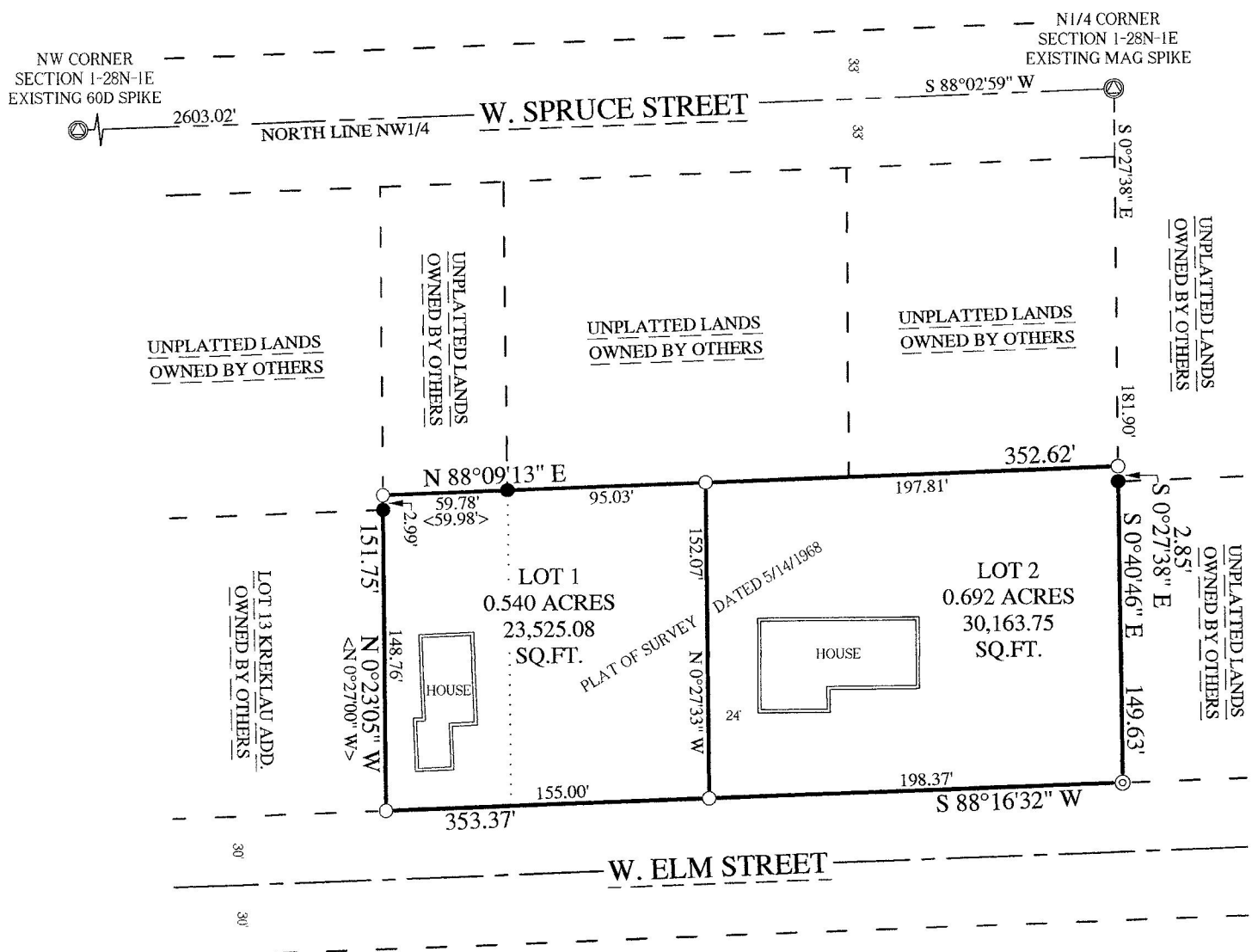
- ⊙ = SECTION CORNER AS NOTED
- = 3/4" X 24" REBAR 1.50lbs/ft SET
- = 1.25" OD IRON PIPE FOUND
- ⊙ = 2.5" OD IRON PIPE FOUND
- < > = PREVIOUSLY RECORDED AS



SCALE 1" = 80'



BEARINGS REFERENCED TO THE NORTH LINE OF
THE NW1/4 BEARING S 88°02'59" W PER WCCS
(CLARK COUNTY) NAD83 (2011)



CERTIFIED SURVEY MAP CLARK COUNTY NO. _____

PART OF THE NE1/4 OF THE FRACTIONAL NW1/4
OF SECTION 1, TOWNSHIP 28 NORTH, RANGE 1
EAST, CITY OF ABBOTSFORD, CLARK COUNTY, WI.

<p>NORTHCENTRAL LAND SURVEYING, LLC 163957 OWL RIDGE ROAD, WAUSAU, WISCONSIN 54403 WEBSITE: www.NorthCentralLandSurveying.com PHONE: 715-297-8343 EMAIL: JasonPflieger@gmail.com DRAFTED & DRAWN BY: JASON J. PFLIEGER OWNERS: FIRST UNITED PRESB. CHURCH / HANSEN SURVEY PREPARED FOR: RUSS PALMERTON DATE OF FIELDWORK: 7/1/2020 & 8/6/2020 FILE NUMBER: 2020074 HANSEN</p>

PAGE 2 OF 2

SURVEYORS CERTIFICATE

I, JASON J. PFLIEGER, PROFESSIONAL LAND SURVEYOR, DO HEREBY CERTIFY THAT AT THE DIRECTION OF RUSS PALMERTON AND MAYNARD HANSEN, I SURVEYED, MAPPED AND DIVIDED PART OF THE NORTHEAST QUARTER OF THE FRACTIONAL NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 28 NORTH, RANGE 1 EAST, CITY OF ABBOTSFORD, CLARK COUNTY, WISCONSIN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTH QUARTER CORNER OF SAID SECTION 1; THENCE S 0°27'38" E 181.90 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING S 0°27'38" E 2.85 FEET; THENCE S 0°40'46" E 149.63 FEET TO THE NORTH LINE OF WEST ELM STREET; THENCE S 88°16'32" W ALONG THE NORTH LINE OF WEST ELM STREET, 353.37 FEET; THENCE N 0°23'05" W ALONG THE EAST LINE OF LOT (13) OF KREKLAU ADDITION, 151.75 FEET; THENCE N 88°09'13" E 352.62 FEET TO THE POINT OF BEGINNING. SUBJECT TO ALL EASEMENTS, RESTRICTIONS, RESERVATIONS AND RIGHTS OF WAY OF RECORD AND USE.

THAT SUCH MAP IS A CORRECT REPRESENTATION OF ALL EXTERIOR BOUNDARIES OF THE LAND SURVEYED AND THE DIVISION AND THE CERTIFIED SURVEY MAP THEREOF MADE.

THAT I HAVE FULLY COMPLIED WITH SECTION 236.34 OF THE WISCONSIN STATUTES IN SURVEYING, MAPPING AND DIVIDING THE LANDS, CHAPTER A-E 7 OF THE WISCONSIN ADMINISTRATIVE CODE AND THE LAND DIVISION ORDINANCE OF THE CITY OF ABBOTSFORD, ALL TO THE BEST OF MY KNOWLEDGE AND BELIEF IN SURVEYING, DIVIDING AND MAPPING THE SAME.

DATED THIS 12TH DAY OF AUGUST, 2020

JASON J. PFLIEGER P.L.S. 3148-8

APPROVED FOR RECORDING BY THE CITY OF ABBOTSFORD.

BY: _____

DATE: _____



Howard D. White
Jill R. Schilling

August 11, 2020

Lori Voss, Mayor
City of Abbotsford
203 N First St
Abbotsford, WI 54405

RE: Promissory Note from City of Abbotsford to Doris Schilling, April 11, 2018

Dear Ms. Voss:

In April 2018, the City of Abbotsford issued a promissory note for \$120,000 to my mother, Doris Schilling, in connection with the purchase of real estate. A copy of the promissory note is attached for your information. The final payment of \$40,000 was to be paid on January 1, 2021. The promissory note contains a provision as follows: "In the event of the death of Doris Schilling, any remaining principal payments shall be made directly to her beneficiary, Schilling Sibling Trust, as authorized under Wisconsin Statutes, section 705.10." Another provision states as follows: "This Note shall, at the option of the holder hereof, be due and payable upon thirty (30) days' notice to maker at any time."

Doris Schilling died on July 30, 2020. A death certificate is enclosed for your information. Please make the final \$40,000 payment on the promissory note payable to Schilling Sibling Trust and send it to me, the Trustee, at PO Box 228, Eau Claire, WI 54702-0228.

Sincerely,

Jill R. Schilling
Enclosures

U.S. Bank Building
131 S. Barstow Street, Suite 600
P.O. Box 228
Eau Claire, WI 54702-0228

Phone: 715-831-9565
Fax: 715-831-9586

PROMISSORY NOTE

\$120,000.00

April __, 2018

FOR VALUE RECEIVED, the City of Abbotsford, a Wisconsin municipality, with an address of 203 N. First Street, Abbotsford, WI 54405 (hereafter the "maker"), hereby promises to pay to the order of Doris Schilling, a Wisconsin resident, with an address of 216 4th Street, Abbotsford, WI 54405, or her beneficiary (hereafter the "holder"), the principal sum of One Hundred and Twenty Dollars and No/100ths Dollars (\$120,000.00) with interest thereon at the rate of zero percent (0%).

In the event of the death of Doris Schilling, any remaining principal payments shall be made directly to her beneficiary, Schilling Sibling Trust, as authorized under Wisconsin Statutes, section 705.10.

The principal sum shall be payable by the maker in three equal annual installments of Forty Thousand and No/100ths Dollars (\$40,000.00) commencing on January 1, 2019, and following thereafter on January 1, 2020, and on January 1, 2021, on which date the principal sum remaining unpaid shall be payable in full.

This Note may be prepaid by the maker at any time and from time to time in whole or in part without premium or penalty.

Payments are to be made by the maker in lawful money of the United States to the order of Doris Schilling at 216 4th Street, Abbotsford, WI 54405, or at such other place as the holder may from time to time designate.

This Note shall, at the option of the holder hereof, be immediately due and payable, without notice or demand, upon the happening of any one of the following specified events:

- (1) failure of the maker to pay any amount as herein set forth;
- (2) default by the maker in the performance of any other obligation to the holder;
- (3) insolvency (however evidenced) of or the commission of an act of insolvency by the maker;
- (4) the making of a general assignment for the benefit of creditors by the maker;

(5) the filing of any petition or the commencement of any proceeding by or against the maker for any relief under any bankruptcy or insolvency laws, or any laws relating to the relief of debtors, readjustment of indebtedness, reorganization, compositions or extensions;

(6) the past or future making of a false representation or warranty by the maker to the holder.

This Note shall, at the option of the holder hereof, be due and payable upon thirty (30) days' notice to maker at any time.

The maker for itself, its successors and assigns, hereby expressly waives presentment for payment, protest and demand and waives notice of nonpayment, protest, demand and dishonor of this Note and consents that the holder may extend the time of payment or otherwise modify the terms of payment of any part or the whole of the debt evidenced by this Note, at the request of any other person liable hereon, and such consent does not alter or diminish the liability of any person.

The maker shall pay all costs of collection incurred by the holder, including reasonable attorneys' fees expended in the collection or enforcement of any provision of this Note.

Notwithstanding any provisions herein or in any other agreement to the contrary, total liability for payments in the nature of interest shall not exceed the limits now imposed by the applicable usury laws. If any term, covenant or condition of this Note or the application thereof to any person or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Note or the application of such term, covenant or condition to persons or circumstances, other than those to which it is held invalid or unenforceable, shall not be affected thereby and each term, covenant and condition of this Note shall be valid and be enforced to the fullest extent permitted by law.

This Note shall be governed by the laws of the state of Wisconsin, which laws shall be applicable to the interpretation, construction and enforcement hereof.

Signature Page to Follow

From: [Lou](#)
To: billgrunewald@jensenscottlaw.com
Cc: d.grady@ci.abbotsford.wi.us
Subject: FW: Satisfaction of Real Estate - Corral Bar
Date: Monday, August 10, 2020 12:38:58 PM
Attachments: [Satisfaction of Real Estate Mortgage_538238.pdf](#)

Bill,

This is an FYI....on the status of loan issue and please read Tobi email also included.

We have made a full circle regarding the unsatisfied loan...which has been paid. We will be signing off on the loan satisfaction and mailing back the proper paperwork asap to Tobi.

Tobi did mention you will need to give her a few extra days as the postal delivery can be slow and only physical copies are allowed.

Thanks for your patience and thank Sherri again for all her assistance...was a huge help in locating where and what had to be done.

Summer has arrived along with the hot hazy days! Still Enjoy!

Louella (Lou) Luedtke
Deputy Clerk/Treasurer

City of Abbotsford
203 N First Street
Abbotsford, WI 54405
Phone: 715-223-3444 ext 104/Fax: 715-223-8891 – fax

From: Tobi LeMahieu
Sent: Monday, August 10, 2020 11:45 AM
To: l.luedtke@ci.abbotsford.wi.us
Cc: Mai Xiong-Thao <mxiong-thao@wcvrpc.org>
Subject: Satisfaction of Real Estate - Corral Bar

Good morning Lou,

A quick recap of what we discussed and a bit of history.

This loan was originated by the City of Abbotsford in 2005 and was then transferred to the nonprofit Regional Business Fund, Inc. during the consolidation of Community Development Block Grant (CDBG)-funded revolving loan funds in our region. In 2005, there were two mortgages filed. One of the mortgages was successfully transferred to the RBF, Inc. in 2009.

As discussed, this loan has been paid in full and the one mortgage that was transferred to the Regional Business Fund, Inc. in 2009 and was also subsequently satisfied when the loan paid off.

However, the other mortgage that was not transferred was not satisfied and is still being held by the City of Abbotsford.

As the loan has paid in full, attached please find the *Satisfaction of Real Estate Mortgage* document. Please collect signatures by the "By" and "Attest" lines and date the document. Please have the document notarized and then send the original document to me at:

Regional Business Fund, Inc.
800 Wisconsin Street, Mail Box 9
Eau Claire, WI 54703

Once received, we will send the signed document along with the satisfaction fee to the Clark County Register of Deeds. Once we received notification they've satisfied the mortgage, we'll send you a copy.

Please let me know if you've any questions. Thanks!

Tobi

Tobi LeMahieu, Fund Manager
Regional Business Fund, Inc.
Administered by WCWRPC
800 Wisconsin Street, Suite D2-401, Mail Box 9
Eau Claire, WI 54703-3606
715-836-2918, Ext. 19

DOCUMENT NO.

SATISFACTION OF REAL ESTATE MORTGAGE - BY LENDER

The undersigned Lender certifies that the following Mortgage is satisfied and released as security for the obligations described in the Mortgage:

Mortgage executed by _____

to Lender and recorded in the office of the Register of Deeds of _____

County, Wisconsin, as Document No. _____,

in _____

(Volume/Page/Etc.)

covering the real estate described as:

Recording Area

Name and Return Address

Parcel Identifier Number

If checked here, the description continues or appears on reverse side or attached sheet.

STATE OF WISCONSIN

County of _____ } ss.

This instrument was acknowledged before me

on _____,

by _____
(Names of person(s))

as _____
(Type of authority, e.g., officer, trustee, etc., if any)

of _____
(Name of party on behalf of whom instrument was executed, if any)

*
Notary Public, Wisconsin
My Commission (Expires)(Is) _____

* Type or print name signed above.

Dated _____

By _____
(Name of Lender)

Title _____
* _____

Attest _____

Title _____
* _____

This instrument was drafted by:

(Type or Print)

From: [Josh Soyk](#)
To: ["Dan Grady"](#)
Subject: FW: Quote for new PC at Cityhall
Date: Tuesday, August 11, 2020 10:24:59 AM

Quote from Ryan- Rack Industries

Optiplex 3070 micro (tiny form factor – no DVD drive (if we need one, we can bump to the next bigger chassis or get an external usb one – about \$30)

Core i5 9th generation

8GB RAM

256GB PCIe NVMe solid state drive

Windows 10 Pro

3 year on-site hardware warranty - \$629.66

A desktop sized – UPS 600VA - \$60

Office, 2019 Home and Business licenses can be had for \$200.

½-2 HRS of Labor- \$110/HR

PC-\$629.66

UPS Backup-\$60

Office-\$200

Labor Max- \$220

Total- \$1109.66

Josh Soyk
City of Abbotsford
Water/Wastewater Supervisor

From: Ryan Wilderman <RYAN@rackindustrial.com>
Sent: Monday, August 10, 2020 4:02 PM
To: Josh Soyk <j.soyk@ci.abbotsford.wi.us>
Subject: Re: Quote for new PC at Cityhall

Shoot. You wanted labor too. 30 -120 mins for setup and data transfer for a normal PC. Bump that up to 2-4 hours if it's running something stupid like UPS Worldship

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Ryan Wilderman
Sent: Monday, August 10, 2020 2:20:29 PM

To: Josh Soyk <j.soyk@ci.abbotsford.wi.us>

Subject: RE: Quote for new PC at Cityhall

So, the Inspiron is considered Dell's consumer line. Usually flashier, but cheaper components that do not have the MTBF of their business line. I am a dell reseller for their business line only, so let me see what I can find you.

Optiplex 3070 micro (tiny form factor – no DVD drive (if we need one, we can bump to the next bigger chassis or get an external usb one – about \$30)

Core i5 9th generation

8GB RAM

256GB PCIe NVMe solid state drive

Windows 10 Pro

3 year on-site hardware warranty - \$629.66

I've also got access to a factory refurbished unit as follows:

Optiplex 3040 small form factor

Core i5 (6th generation)

8 GB RAM

256GB solid state drive

Windows 10 Pro

1 year warranty - \$330.00

A desktop sized – UPS 600VA - \$60

If you need Office, 2019 Home and Business licenses can be had for \$200.

Ryan Wilderman

Rack Industrial LLC

715-513-9292

715-409-1094

From: Josh Soyk <j.soyk@ci.abbotsford.wi.us>

Sent: Monday, August 10, 2020 11:06 AM

To: Ryan Wilderman <RYAN@rackindustrial.com>

Subject: RE: Quote for new PC at Cityhall

I believe it is a inspiron.

Josh Soyk

City of Abbotsford

Water/Wastewater Supervisor

From: Ryan Wilderman <RYAN@rackindustrial.com>

Sent: Monday, August 10, 2020 10:48 AM

To: Josh Soyk <j.soyk@ci.abbotsford.wi.us>

Subject: Re: Quote for new PC at Cityhall

Do you know if that desktop is maybe an optiplex, or an inspiron?

From: Josh Soyk <j.soyk@ci.abbotsford.wi.us>

Sent: Monday, August 10, 2020 10:44:55 AM

To: Ryan Wilderman <RYAN@rackindustrial.com>

Subject: Quote for new PC at Cityhall

Hi Ryan,

We are looking at getting a new pc for the front desk at city hall. We received one quote so far. Here is what they quoted.

Dell i5 Desktop, Windows 10 Pro, 8GB RAM, 250 GB SSD
Cyberpower UPS Battery Backup

Could you provide a quote for a new computer with those specs and labor to setup and transfer everything from old pc to new pc? Thanks.

Josh Soyk
City of Abbotsford
Water/Wastewater Supervisor

 Virus-free. www.avast.com

STREET USE PERMIT REQUEST

Name: Fatboys Bar + Grill LLC

Address: 115 N 1st street Abbotsford

Telephone: 715-560-3626

Date of event: Aug 29th

Duration: 5pm - 2am

Description of Street to be closed: in front of 115 and 117 N 1st street

Approximate number of people: 100

Purpose of request: Band, Food, Raffles for a Benefit for Alzheimer's

Signature: Chad Miller

PETITION FOR STREET USE PERMIT

We, the undersigned residents of the Street from 115 to 117 W 1st St
and _____ hundred block of _____, in the City of Abbotsford,
hereby consent to the closing of _____ from _____ to
the _____, on Aug 29th, 2012, for the purpose of
Alzheimer's Benefit, and do hereby consent to the City of
Abbotsford to grant a Street Use Permit for the use of the said portion of
said street for said purpose and do hereby agree to abide by such conditions
of such use as the City of Abbotsford shall attach to the granting of the
requested Street Use Permit. We further understand that the permit will
not be granted for longer than twelve (12) hours on the date hereinabove
specified, and agree to remove from the street prior to the end of said
period all equipment, vehicles and other personal property placed or driven
thereon during the event for which a permit is granted.

We designate Chad K. Hy as the responsible person or persons
who shall apply for an application for a Street Use Permit.

Chad K. Hy

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
ABBOTSFORD-COLBY AREA CHAMBER OF COMMERC								
08/20	08/17/2020	31562	340	2020 CHAMB	2020 Wages	100-55290-321	5,500.00	5,500.00
08/20	08/17/2020	31562	340	8112020	ROOM TAX PAYMENT	100-56700-730	9,108.31	9,108.31
Total 31562:								14,608.31
Total ABBOTSFORD-COLBY AREA CHAMBER OF COMMERC:								14,608.31
ABBY BANK								
08/20	08/04/2020	7032058	341	8042020	2018 PW Equipment Fund Transfer	100-11300-010	15,432.32	15,432.32
Total 7032058:								15,432.32
Total ABBY BANK:								15,432.32
ABBYCOLBY CROSSINGS CHAMBER OF COMMERCE								
08/20	08/17/2020	31563	6	2905	Water - Al Uhlig - Thank You for Well 6	600-53200-320	40.00	40.00
Total 31563:								40.00
Total ABBYCOLBY CROSSINGS CHAMBER OF COMMERCE:								40.00
ABT MAILCOM								
08/20	08/17/2020	31564	362	37192	WWTP - Utility Mailings	800-53610-319	548.76	548.76
Total 31564:								548.76
Total ABT MAILCOM:								548.76
ADVANCED DISPOSAL								
08/20	08/17/2020	31565	376	10000994639	GARBAGE SERVICE	100-53630-219	9,263.50	9,263.50
Total 31565:								9,263.50
Total ADVANCED DISPOSAL:								9,263.50
ANTHEM BCBS								
08/20	08/06/2020	7032060	440	202007501973	Health Insurance Premium - Covid 19 Re	100-51432-154	1,972.05	1,972.05
Total 7032060:								1,972.05
Total ANTHEM BCBS:								1,972.05
ARAMARK -AUCA CHICAGO MC LOCKBOX								
08/20	08/17/2020	31566	447	632000008563	Sewer - Uniforms	800-53610-320	64.99	64.99
08/20	08/17/2020	31566	447	632000012641	Sewer - Uniforms	800-53610-320	65.57	65.57
08/20	08/17/2020	31566	447	632000016612	CR-John Smith Pants (Replaced zipper)	800-53610-320	64.99	64.99
08/20	08/17/2020	31566	447	632000020682	Sewer - Uniforms	800-53610-320	64.99	64.99
Total 31566:								260.54
Total ARAMARK -AUCA CHICAGO MC LOCKBOX:								260.54
ASSOCIATED APPRAISAL CONSULTANTS INC								
08/20	08/17/2020	31567	62	149501	2020 August Services	100-51510-215	952.55	952.55

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 31567:								952.55
Total ASSOCIATED APPRAISAL CONSULTANTS INC:								952.55
BAKER & TAYLOR								
08/20	08/17/2020	31568	498	2035345533	Lib - Outsider, Eva & Baby, Unravel the D	400-55150-311	127.18	127.18
08/20	08/17/2020	31568	498	2035374329	Lib - Trip to the Pumpkin Farm, Eva & th	400-55150-311	77.36	77.36
08/20	08/17/2020	31568	498	2035375060	Lib - Joey the story of Joe Biden, Room	400-55150-311	270.04	270.04
Total 31568:								474.58
Total BAKER & TAYLOR:								474.58
BAUERNFEIND								
08/20	08/17/2020	31569	513	106110	Lib - Quartery Copy Charge	400-55152-319	9.02	9.02
Total 31569:								9.02
Total BAUERNFEIND:								9.02
BP								
07/20	07/30/2020	31556	2869	1074	Parks - Kramas	100-55200-121	51.65	51.65
07/20	07/30/2020	31556	2869	14203	Parks - Kramas	100-55200-121	66.98	66.98
07/20	07/30/2020	31556	2869	15347	Parks - Kramas	100-55200-121	70.28	70.28
07/20	07/30/2020	31556	2869	16299	Parks - Kramas	100-55200-121	29.42	29.42
07/20	07/30/2020	31556	2869	17406	Parks - Kramas	100-55200-121	25.42	25.42
07/20	07/30/2020	31556	2869	1842	Parks - Kramas	100-55200-121	26.47	26.47
07/20	07/30/2020	31556	2869	19276	Water - Soyk	600-53200-332	70.60	70.60
07/20	07/30/2020	31556	2869	22286	Parks - Kramas	100-55200-121	26.55	26.55
07/20	07/30/2020	31556	2869	63	Water - Soyk	600-53200-332	71.00	71.00
07/20	07/30/2020	31556	2869	7014	Water - Meyer	600-53200-332	47.62	47.62
07/20	07/30/2020	31556	2869	7096	Parks - Kramas	100-55200-121	23.41	23.41
07/20	07/30/2020	31556	2869	776	Parks - Kramas	100-55200-121	23.04	23.04
07/20	07/30/2020	31556	2869	8054	Parks - Kramas	100-55200-121	19.63	19.63
07/20	07/30/2020	31556	2869	9226	Parks - Kramas	100-55200-121	24.69	24.69
Total 31556:								576.76
08/20	08/17/2020	31570	2869	58675110-7	Parks - Kramas	100-55200-121	303.22	303.22
Total 31570:								303.22
Total BP:								879.98
CARDMEMBER SERVICES								
08/20	08/17/2020	31571	657	AMAZON-112-	LIB-All Our Summers, Anchored Inn	400-55150-311	36.97	36.97
08/20	08/17/2020	31571	657	AMAZON-112-	Water - CyberPower 6 Outlets	600-53200-320	80.08	80.08
08/20	08/17/2020	31571	657	AMAZON-113-	LIB- La isla de las tormentas	400-55150-311	21.71	21.71
08/20	08/17/2020	31571	657	AMAZON-113-	LIB- Catch-22, Zathura	400-55153-311	57.89	57.89
08/20	08/17/2020	31571	657	AMAZON-113-	LIB- Nita's Day	400-55150-311	12.99	12.99
08/20	08/17/2020	31571	657	AMAZON-113-	LIB- All Our Summers	400-55150-311	12.79	12.79
08/20	08/17/2020	31571	657	AMAZON-113-	LIB - A Discovery of Witches, Force of N	400-55153-311	35.45	35.45
08/20	08/17/2020	31571	657	AMAZON-113-	LIB-The Holistic Guide to Twin Pregnanc	400-55150-311	51.96	51.96
08/20	08/17/2020	31571	657	AMAZON-113-	LIB - Trools World Tour, Lost Husband	400-55153-311	42.87	42.87
08/20	08/17/2020	31571	657	AMAZON-113-	LIB - Scoobi	400-55153-311	17.96	17.96

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
08/20	08/17/2020	31571	657	AMAZON-113-	LIB-Kitchen of the Great Midwest, Where	400-55150-311	31.67	31.67
08/20	08/17/2020	31571	657	AMAZON-113-	LIB - Masterpiech	400-55153-311	27.99	27.99
08/20	08/17/2020	31571	657	AMAZON-114-	LIB- Bestoyard, Paint Pots Strips, Vintag	400-55155-311	57.80	57.80
08/20	08/17/2020	31571	657	BPGAS-71020	Parks-Fuel Additive	100-55200-121	2.84	2.84
08/20	08/17/2020	31571	657	DG-1038562	LIB - Plates, Crayola Paints	400-55155-311	10.02	10.02
08/20	08/17/2020	31571	657	E-BAY-11-054	Water - Power LED Driver	600-53200-320	54.61	54.61
08/20	08/17/2020	31571	657	EBAY-11-0544	Parks - Zenith Zoysia Grass Seed	100-55200-121	90.68	90.68
08/20	08/17/2020	31571	657	LOGMEIN-240	Council-Log Me In	100-51100-319	14.77	14.77
08/20	08/17/2020	31571	657	LOGMEIN-727	Council-Log Me In	100-51100-319	14.77	14.77
08/20	08/17/2020	31571	657	POSTAGE-71	Water - Water Samples	600-53200-320	27.95	27.95
08/20	08/17/2020	31571	657	POSTAGE-71	Water - Water Samples	600-53200-320	27.55	27.55
08/20	08/17/2020	31571	657	POSTAGE-72	CH - Postage	100-51401-319	27.55	27.55
08/20	08/17/2020	31571	657	SENSORYED	LIB-Magic Hands Heat Sensitive Wall To	400-55147-720	259.95	259.95
Total 31571:								1,018.82
Total CARDMEMBER SERVICES:								1,018.82
Cedar Corp								
08/20	08/17/2020	31572	2848	104135	TIF - Engineering Design & Bidding for R	960-51000-215	3,883.52	3,883.52
Total 31572:								3,883.52
Total Cedar Corp:								3,883.52
CELLCOM								
07/20	07/28/2020	31554	674	587806	PW - Cell Phone (715.507.0017)	100-53311-121	30.23	30.23
Total 31554:								30.23
Total CELLCOM:								30.23
CENTRAL CULVERT & SUPPLY LLC								
08/20	08/17/2020	31573	680	356	TIF - 4" Drain Tile w/sock	960-51000-319	108.00	108.00
Total 31573:								108.00
Total CENTRAL CULVERT & SUPPLY LLC:								108.00
CENTRAL FIRE & EMS DISTRICT								
08/20	08/17/2020	31574	681	2020	FIRE DU 2019 FIRES DUES	100-52200-591	5,959.04	5,959.04
Total 31574:								5,959.04
Total CENTRAL FIRE & EMS DISTRICT:								5,959.04
CENTRAL WI LAWN & PEST CONTROL								
08/20	08/17/2020	31575	687	7202020	BIFENTHRIN FOR REED BEDS	800-53610-320	875.00	875.00
Total 31575:								875.00
Total CENTRAL WI LAWN & PEST CONTROL:								875.00
CHARTER COMMUNICATIONS								
08/20	08/12/2020	31560	697	21940080420	CH - Fax 715.223.8891	100-51620-220	79.98	79.98

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 31560:								79.98
08/20	08/12/2020	31561	697	8493080220	PW - fax line	100-53311-220	30.88	30.88
Total 31561:								30.88
08/20	08/17/2020	31576	697	21874080820	CH - Telephone	100-51620-220	716.19	716.19
Total 31576:								716.19
Total CHARTER COMMUNICATIONS:								827.05
CLARK COUNTY TREASURER								
08/20	08/17/2020	31577	748	JULY 2020	2020 JULY CLARK MUNI COURT SHAR	500-45100	358.80	358.80
Total 31577:								358.80
Total CLARK COUNTY TREASURER:								358.80
CLARK ELECTRIC COOPERATIVE								
07/20	07/27/2020	7032047	749	11470-6	11470 - BUS HWY 29-BYPASS LIGHTIN	100-53420-220	52.87	52.87
07/20	07/27/2020	7032047	749	15547-6	15547 - 601 PICKARD AVE	100-55150-121	49.38	49.38
07/20	07/27/2020	7032047	749	4178-6	4178 - 4962 CEMETARY AVE #10	600-53200-220	865.11	865.11
07/20	07/27/2020	7032047	749	5438201-6	5438201 - 228577 SYCAMORE RD	600-53200-220	1,792.96	1,792.96
07/20	07/27/2020	7032047	749	5438949-6	5438949 - METER BUILDING #2	600-53200-220	870.96	870.96
07/20	07/27/2020	7032047	749	5438950-6	228015 Chestnut Hill Lane	600-53200-220	317.17	317.17
07/20	07/27/2020	7032047	749	5440187-6	5440187 - 601 PICKARD AVE	100-55150-121	8.24	8.24
07/20	07/27/2020	7032047	749	5443395-6	2229364 Cemetary Ave Well 10-Light	600-53200-220	8.24	8.24
07/20	07/27/2020	7032047	749	734-6	Well # 12	600-53200-220	125.39	125.39
Total 7032047:								4,090.32
Total CLARK ELECTRIC COOPERATIVE:								4,090.32
COLBY ABBOTSFORD POLICE COMMISSION								
08/20	08/17/2020	31578	93	AUGUST 2020	Monthly Budget Portion	100-52100-121	37,219.59	37,219.59
Total 31578:								37,219.59
Total COLBY ABBOTSFORD POLICE COMMISSION:								37,219.59
COLBY COMMUNITY LIBRRY								
08/20	08/17/2020	31579	94	772020	1 YR SUBSCRIPTION SHARED BY CO	400-55151-311	118.00	118.00
Total 31579:								118.00
Total COLBY COMMUNITY LIBRRY:								118.00
COLBY, BILL								
08/20	08/17/2020	31580	772	062220	METAL DETECTOR REIMBURSEMENT	100-53311-121	526.45	526.45
Total 31580:								526.45
Total COLBY, BILL:								526.45

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
COMMERCIAL TESTING LABORATORY, INC.								
08/20	08/17/2020	31581	788	53457	WWTP - PHOSPHOROUS, AMMONIA N	800-53610-320	1,117.25	1,117.25
Total 31581:								1,117.25
Total COMMERCIAL TESTING LABORATORY, INC.:								1,117.25
COMPLIANCE REGULATORY SERVICES INC								
08/20	08/17/2020	31582	806	183484	DRUG TESTING - PW	100-51432-212	210.00	210.00
Total 31582:								210.00
Total COMPLIANCE REGULATORY SERVICES INC:								210.00
COMPUTER TR INC								
08/20	08/17/2020	31583	808	15123	PW - airFiber Radio, Antenna, nano Stati	100-53311-121	9,943.00	9,943.00
Total 31583:								9,943.00
Total COMPUTER TR INC:								9,943.00
COUNTY MATERIALS								
08/20	08/17/2020	31584	838	3464956-00	WW- MH Cone Hole ECC	800-53610-320	375.00	375.00
Total 31584:								375.00
Total COUNTY MATERIALS:								375.00
CRANE ENGINEERING SALES INC								
08/20	08/17/2020	31585	844	388970-00	WW - Paco & Peerless Pump Replacem	800-53610-232	2,978.00	2,978.00
Total 31585:								2,978.00
Total CRANE ENGINEERING SALES INC:								2,978.00
DALCO								
08/20	08/17/2020	31586	873	3647970	Park - Roll Towel, Toilet Tissue	100-55200-121	461.93	461.93
Total 31586:								461.93
Total DALCO:								461.93
De Lage Landen Financial Servi, Inc								
08/20	08/17/2020	31587	2872	69036489	Kyocera copier Contract	100-51401-319	181.99	181.99
Total 31587:								181.99
Total De Lage Landen Financial Servi, Inc:								181.99
DECKER SANITATION SERVICES								
08/20	08/17/2020	31588	899	28846	WW - HOLDING TANK H4891 SYCAMO	800-53610-320	120.00	120.00
Total 31588:								120.00
Total DECKER SANITATION SERVICES:								120.00

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
DIGGERS HOTLINE								
08/20	08/17/2020	31589	83	200 7 50901	WWTP - Actual Balance - Tickets	800-53610-320	20.35	20.35
08/20	08/17/2020	31589	83	200 7 509010-	WWTP - Prepaid	800-53610-320	414.40	414.40
Total 31589:								434.75
Total DIGGERS HOTLINE:								434.75
Dorner Valves & Automation								
08/20	08/17/2020	31590	2867	153575	Water - ACC*GS-6-HD8 FUW PEC 8 LE	600-53200-320	2,200.00	2,200.00
Total 31590:								2,200.00
Total Dorner Valves & Automation:								2,200.00
Ehlers Bond Trust Service Corp								
08/20	08/03/2020	31557	1020	58861	GO Refunding Bond 2012A Interest	100-58290-620	21,420.00	21,420.00
Total 31557:								21,420.00
Total Ehlers Bond Trust Service Corp:								21,420.00
EO JOHNSON COMPANY								
08/20	08/17/2020	31591	1039	795901	OFFICE COPY CHARGES 5/26-6/25/20	100-51401-319	163.04	163.04
Total 31591:								163.04
Total EO JOHNSON COMPANY:								163.04
FASTENAL COMPANY								
08/20	08/17/2020	31592	1068	35975	PW - Batteries	100-53311-121	29.50	29.50
Total 31592:								29.50
Total FASTENAL COMPANY:								29.50
FERGUSON WATERWORKS #1476								
08/20	08/17/2020	31593	1079	0305683-1	Water - Minn Curb Boxes	600-53200-320	1,319.00	1,319.00
08/20	08/17/2020	31593	1079	305683-2	Water - Minn Curb Boxes	600-53200-320	851.00	851.00
08/20	08/17/2020	31593	1079	305684	Water - USA Fittings	600-53200-320	981.00	981.00
Total 31593:								3,151.00
Total FERGUSON WATERWORKS #1476:								3,151.00
FOURMENS FARM HOME - COLBY								
08/20	08/17/2020	31594	1110	30-203914	Elections - Plexiglass for Covid 19 Shield	100-51410-300	273.96	273.96
08/20	08/17/2020	31594	1110	3-201231	Elections - Shield for Corid 19 protection	100-51410-300	67.89	67.89
08/20	08/17/2020	31594	1110	3-201960	Elections - Shield for Corid 19 protection	100-51410-300	1.38	1.38
08/20	08/17/2020	31594	1110	3-202054	PW - Primer, Spray paint chalk, Dish Soa	100-53311-121	29.96	29.96
08/20	08/17/2020	31594	1110	3-203425	PW - Paint Brushes, Paint Tray, Roller Fr	100-53311-121	46.41	46.41
08/20	08/17/2020	31594	1110	3-203582	Elections - Pipe, Elbows for Covid 19 Shi	100-51410-300	28.31	28.31
08/20	08/17/2020	31594	1110	3-204061	WWTP - Hitch Ball	800-53610-320	13.99	13.99
08/20	08/17/2020	31594	1110	3-204805	WWTP - Silicone	800-53610-320	7.99	7.99
08/20	08/17/2020	31594	1110	3-205424	TIF - Fertilizer for lawn	960-51000-319	65.94	65.94
08/20	08/17/2020	31594	1110	3-205431	TIF - Fertilizer for lawn	960-51000-319	38.97	38.97

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
08/20	08/17/2020	31594	1110	3-206140	Parks - Fertilizer	100-55200-121	11.99	11.99
08/20	08/17/2020	31594	1110	3-206282	Parks - Spout Replacement	100-55200-121	13.99	13.99
08/20	08/17/2020	31594	1110	3-206532	Water- u Bolt	600-53200-320	7.78	7.78
Total 31594:								608.56
Total FOURMENS FARM HOME - COLBY:								608.56
FRONTIER TELEPHONE								
08/20	08/04/2020	31558	1130	715-159-0002-	PH # 715.223.3920	400-55158-220	70.08	70.08
Total 31558:								70.08
Total FRONTIER TELEPHONE:								70.08
Grady, Daniel								
08/20	08/17/2020	31595	1192	8122020	Election Mileage	100-51410-300	47.38	47.38
Total 31595:								47.38
Total Grady, Daniel:								47.38
H&S PROTECTION SYSTEMS								
08/20	08/17/2020	31596	1229	73627	FIRE ALARM MONITORING/INSPECTI	100-51600-240	99.61	99.61
Total 31596:								99.61
Total H&S PROTECTION SYSTEMS:								99.61
HAAS SON'S INC								
08/20	08/04/2020	31559	1231	07681040 - PY	TIF-Project:Abby Industrial Park Ext - Py	960-51000-319	127,115.47	127,115.47
Total 31559:								127,115.47
08/20	08/17/2020	31597	1231	70586	TIF - Screened Blackdirt	960-51000-319	288.00	288.00
Total 31597:								288.00
Total HAAS SON'S INC:								127,403.47
HACH COMPANY								
08/20	08/17/2020	31598	1232	12067679	Water - Fluoride, Manganses, Phosphate	600-53200-320	496.09	496.09
Total 31598:								496.09
Total HACH COMPANY:								496.09
HAWKINS INC								
08/20	08/17/2020	31599	1259	4751572	WWTP - CHEMICALS	800-53610-311	2,238.53	2,238.53
08/20	08/17/2020	31599	1259	4753663	WATER - CHEMICALS	600-53200-311	1,030.00	1,030.00
08/20	08/17/2020	31599	1259	4753699	WATER - CHEMICALS	600-53200-311	459.00	459.00
08/20	08/17/2020	31599	1259	4769170	WATER - CHEMICALS	600-53200-311	655.90	655.90
08/20	08/17/2020	31599	1259	4769171	WWTP - CHEMICALS (Ferric Chloride)	800-53610-311	2,204.33	2,204.33
Total 31599:								6,587.76

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total HAWKINS INC:								6,587.76
HYDROCORP								
08/20	08/17/2020	31600	1326	58059	CROSS CONNECTION SERVICES	600-53200-320	470.00	470.00
Total 31600:								470.00
Total HYDROCORP:								470.00
J.H. LARSON COMPANY								
08/20	08/17/2020	31601	1364	102297379.00	WW- Silver EMT Rigid Strut Strap	800-53610-320	5.67	5.67
08/20	08/17/2020	31601	1364	102303796.00	WW- Silver EMT Rigid Strut Strap	800-53610-320	8.47	8.47
08/20	08/17/2020	31601	1364	102303885.00	WW- Silver EMT Rigid Strut Strap	800-53610-320	7.81	7.81
08/20	08/17/2020	31601	1364	102309115.00	PW - Rubber Splice Tape	100-53311-121	69.78	69.78
Total 31601:								91.73
Total J.H. LARSON COMPANY:								91.73
JAKEL PLUMBING, HEATING, & ELEC. INC.								
08/20	08/17/2020	31602	1371	21153	CH - No Hot Water-Opened Valve / Rese	100-51600-240	92.00	92.00
Total 31602:								92.00
Total JAKEL PLUMBING, HEATING, & ELEC. INC.:								92.00
JOHNSON BLOCK AND COMPANY INC								
08/20	08/17/2020	31603	1420	477035	2019 Audit Services Rendered thru 7/13/	100-51500-218	5,500.00	5,500.00
Total 31603:								5,500.00
Total JOHNSON BLOCK AND COMPANY INC:								5,500.00
KLM Engineering, Inc								
08/20	08/17/2020	31604	2866	7823	Water - Inspection w/DNR Report (Treat	600-53200-320	2,500.00	2,500.00
08/20	08/17/2020	31604	2866	7824	Water - Inspection w/DNR Report (Raw	600-53200-320	2,500.00	2,500.00
Total 31604:								5,000.00
Total KLM Engineering, Inc:								5,000.00
KURT KALEPP								
08/20	08/17/2020	31605	1547	7743	Water - Water Leak on Butternut - Hamm	100-55200-121	225.00	225.00
Total 31605:								225.00
Total KURT KALEPP:								225.00
LOUELLA LUEDTKE								
08/20	08/17/2020	31606	1648	8122020	Mileage - Elections	100-51410-300	5.75	5.75
Total 31606:								5.75
Total LOUELLA LUEDTKE:								5.75

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
MARATHON CO TREASURER								
08/20	08/17/2020	31607	281	JULY 2020	2020 Court Fine - Marathon Share	500-51200-124	352.60	352.60
Total 31607:								352.60
Total MARATHON CO TREASURER:								352.60
MARTIN WELDING LLC								
08/20	08/17/2020	31608	1712	15747	PW - Galvanized Tube / Cutting Charge	600-53200-320	124.40	124.40
Total 31608:								124.40
Total MARTIN WELDING LLC:								124.40
MEGA FOODS								
08/20	08/17/2020	31609	121	10974	WW - Fuel J.Smith	800-53610-332	44.30	44.30
08/20	08/17/2020	31609	121	10992	WW - Fuel J.Smith	800-53610-332	31.70	31.70
08/20	08/17/2020	31609	121	11045	WW - Fuel J.Smith	800-53610-332	32.41	32.41
08/20	08/17/2020	31609	121	11102	WW - Fuel J.Smith	800-53610-332	46.23	46.23
08/20	08/17/2020	31609	121	11105	WW - Fuel J.Smith	800-53610-332	33.59	33.59
Total 31609:								188.23
Total MEGA FOODS:								188.23
MEYER LUMBER SUPPLY, INC.								
08/20	08/17/2020	31610	1765	26535	Election-PC Elbows	100-51410-300	7.11	7.11
Total 31610:								7.11
Total MEYER LUMBER SUPPLY, INC.:								7.11
MICROMARKETING LLC								
08/20	08/17/2020	31611	1785	813126	Lib - Unyielding Hope	400-55150-311	19.49	19.49
08/20	08/17/2020	31611	1785	813631	Lib - Way of Love	400-55150-311	13.25	13.25
08/20	08/17/2020	31611	1785	815838	Lib - Age Later	400-55150-311	22.61	22.61
08/20	08/17/2020	31611	1785	815950	Lib - Bears & Boos, SAT Prep Plus 2021,	400-55150-311	75.63	75.63
08/20	08/17/2020	31611	1785	816494	Lib - Blessing to Cherish, Chicano Eats	400-55150-311	45.23	45.23
08/20	08/17/2020	31611	1785	816760	Lib - Becoming Mrs Lewis	400-55150-311	34.99	34.99
08/20	08/17/2020	31611	1785	817100	Lib - One Word Kill	400-55150-311	34.99	34.99
08/20	08/17/2020	31611	1785	817152	Lib - Peasant's Dream	400-55150-311	29.99	29.99
08/20	08/17/2020	31611	1785	817342	Lib - Decoding Your Cat	400-55150-311	21.06	21.06
08/20	08/17/2020	31611	1785	817652	Lib - Eco-Chic Bags	400-55150-311	11.69	11.69
08/20	08/17/2020	31611	1785	818095	Lib - Hand Lettered Home	400-55150-311	19.49	19.49
08/20	08/17/2020	31611	1785	818515	Lib - Unyielding Hope, CD Cases, etc	400-55150-311	104.79	104.79
08/20	08/17/2020	31611	1785	818620	Lib = Complete IEP Guide, Lions of Fifth	400-55150-311	49.91	49.91
08/20	08/17/2020	31611	1785	818678	Lib - ACT Prep, Life Once Dreamed	400-55150-311	29.62	29.62
Total 31611:								512.74
Total MICROMARKETING LLC:								512.74
MID-STATE TRUCK SERVICE INC								
08/20	08/17/2020	31612	1793	171175A	PW - Filters	100-53311-230	108.69	108.69

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 31612:								108.69
Total MID-STATE TRUCK SERVICE INC:								108.69
MSA Professional Services Inc								
08/20	08/17/2020	31613	1852	R07681024.0-	R07681024.0 - Spruce St Reconditioning	100-53311-810	12,030.00	12,030.00
08/20	08/17/2020	31613	1852	R07681040.0-	Industrial Park Utility Extension	960-51000-215	21,000.00	21,000.00
08/20	08/17/2020	31613	1852	R07681041.0-	Sewer - GPS Online System	800-53610-320	4,675.00	4,675.00
08/20	08/17/2020	31613	1852	R07681044.0 -	PW - Linden St Drainage Study	100-53311-811	1,950.00	1,950.00
Total 31613:								39,655.00
Total MSA Professional Services Inc:								39,655.00
NIEMUTH IMPLEMENT CO INC								
08/20	08/17/2020	31614	256	223818	PW - Hose / Frt	100-53311-121	36.00	36.00
Total 31614:								36.00
Total NIEMUTH IMPLEMENT CO INC:								36.00
Northern Lake Services, Inc								
08/20	08/17/2020	31615	2812	382332	Water - Bromate	600-53200-320	220.00	220.00
08/20	08/17/2020	31615	2812	382519	Water - Bromate etc	600-53200-311	120.00	120.00
Total 31615:								340.00
Total Northern Lake Services, Inc:								340.00
Nunn, Teelan								
08/20	08/17/2020	31616	2873	1554	Muni Ct-Citation voided (Refund of Paym	500-45100	263.00	263.00
Total 31616:								263.00
Total Nunn, Teelan:								263.00
Orange Country Greenhouse								
07/20	07/28/2020	31555	2868	7272020	CH - Landscape Ornamentals & Perenni	100-51600-240	1,500.00	1,500.00
Total 31555:								1,500.00
Total Orange Country Greenhouse:								1,500.00
OTIS								
08/20	08/17/2020	31617	1972	100400040979	SERVICE CONTRACT 8/1/20-7/31/21	100-51600-240	876.84	876.84
Total 31617:								876.84
Total OTIS:								876.84
PROVISION								
08/20	08/17/2020	31618	2087	74314	Parks - Lawn care	100-55200-121	402.00	402.00
Total 31618:								402.00

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total PROVISION:								402.00
RACK INDUSTRIAL LLC								
08/20	08/17/2020	31619	2119	4691	CH - Cloud Storage / Technical Service	100-51401-320	267.40	267.40
Total 31619:								267.40
Total RACK INDUSTRIAL LLC:								267.40
RiverCountry Co-op								
08/20	08/17/2020	31620	2832	351197	PW-Power Ser Diesel Kln, Startron Fuel	100-53311-230	41.28	41.28
08/20	08/17/2020	31620	2832	351222	PW-Propane	100-53311-230	102.79	102.79
08/20	08/17/2020	31620	2832	351262	Water - Fuel Filter	600-53200-320	7.06	7.06
08/20	08/17/2020	31620	2832	351348	PW-Simple Green Cleaner, Gray Primer,	100-53311-230	25.02	25.02
08/20	08/17/2020	31620	2832	353500	PW-Oil Filter, Fuel conditioner	100-53311-230	24.81	24.81
08/20	08/17/2020	31620	2832	353501	PW-100# Valve, Propane	100-53311-230	103.75	103.75
08/20	08/17/2020	31620	2832	354269	PW-Oil Filter, Fuel conditioner	100-53311-230	6.04	6.04
Total 31620:								310.75
Total RiverCountry Co-op:								310.75
SAFE-FAST								
08/20	08/17/2020	31621	2237	234538	WW - Ear Plugs, 15' Ratchet Strap w/wir	800-53610-320	55.16	55.16
08/20	08/17/2020	31621	2237	234918	WW - Tsunami Grip Gloves, Drivers glov	800-53610-320	78.40	78.40
Total 31621:								133.56
Total SAFE-FAST:								133.56
Seiler Instrument & Mfg Co. Inc.								
08/20	08/17/2020	31622	2871	403928	Water - Antenna, Pole Mount, Smart Pho	600-53200-320	2,451.94	2,451.94
Total 31622:								2,451.94
Total Seiler Instrument & Mfg Co. Inc.:								2,451.94
SENTIMENTAL PRODUCTIONS								
08/20	08/17/2020	31623	2315	315499	Lib - Periodicals	400-55151-311	50.00	50.00
08/20	08/17/2020	31623	2315	39175	Lib - Periodicals	400-55151-311	130.00	130.00
Total 31623:								180.00
Total SENTIMENTAL PRODUCTIONS:								180.00
SHERWIN WILLIAMS STORE #3845								
08/20	08/17/2020	31624	2326	1254	PW - 5 GAL Yellow and White Traffic Pai	100-53311-121	531.40	531.40
Total 31624:								531.40
Total SHERWIN WILLIAMS STORE #3845:								531.40
SHERWIN-WILLIAMS								
08/20	08/17/2020	31625	2327	1254-0	Pw - White & Yellow Traffic Paint	100-53311-121	531.40	531.40

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 31625:								531.40
Total SHERWIN-WILLIAMS:								531.40
STAPLES BUSINESS ADVANTAGE								
08/20	08/17/2020	31626	2386	8059210235	CH - Office Supplies - Time Cards, Addin	100-51401-319	73.47	73.47
Total 31626:								73.47
Total STAPLES BUSINESS ADVANTAGE:								73.47
State of WI - Court Fines								
08/20	08/17/2020	31627	2797	JULY 2020	Court Share - Marathon County	500-45100	1,108.63	1,108.63
Total 31627:								1,108.63
Total State of WI - Court Fines:								1,108.63
STETSONVILLE OIL								
08/20	08/17/2020	31628	2400	258326	PW - GOLD PLUS	100-53311-332	759.01	759.01
Total 31628:								759.01
Total STETSONVILLE OIL:								759.01
TOTAL ELECTRIC								
08/20	08/17/2020	31629	2513	12234	Water-Outdoor rated cable w/individually	600-53200-320	4,250.00	4,250.00
Total 31629:								4,250.00
TOTAL ELECTRIC:								4,250.00
TOWN & COUNTRY LAWN & LANDSCAPE								
08/20	08/17/2020	31630	2516	3716	Parks - Red Arrow Softball	100-55200-121	2,625.00	2,625.00
Total 31630:								2,625.00
Total TOWN & COUNTRY LAWN & LANDSCAPE:								2,625.00
TP PRINTING COMPANY, INC.								
08/20	08/17/2020	31631	2519	148787	PW - Safe Route to School Bids	100-53311-810	221.00	221.00
Total 31631:								221.00
Total TP PRINTING COMPANY, INC.:								221.00
US BANK EQUIPMENT FINANCE								
07/20	07/24/2020	31553	2572	M5000436293	SEwer - Purchase Konica Minolta Copier	800-53610-319	350.00	350.00
Total 31553:								350.00
Total US BANK EQUIPMENT FINANCE:								350.00
WE ENERGIES								
08/20	08/08/2020	7032049	209	0065-397-202-	Water - 414 W Butternut	600-53200-220	9.90	9.90

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount	
08/20	08/08/2020	7032049	209	0809-397-715-	Water - 609 E Spruce St	600-53200-220	9.57	9.57	
08/20	08/08/2020	7032049	209	2270-836-132-	CH - 203 N 1st St	100-51600-220	25.00	25.00	
08/20	08/08/2020	7032049	209	2859-117-536-	Water - 101 W Elm St- Unit W#1	600-53200-220	9.90	9.90	
08/20	08/08/2020	7032049	209	3644-448-414-	Water - 303 S 1st St	600-53200-220	9.90	9.90	
08/20	08/08/2020	7032049	209	4098-144-500-	Parks - 206 N 5th Ave	100-55200-220	9.90	9.90	
08/20	08/08/2020	7032049	209	4241-138-218-	PW - 1001 E Elm St	100-53311-220	9.90	9.90	
08/20	08/08/2020	7032049	209	7234-632-857-	Sewer - 401 S 11th St	800-53610-220	11.64	11.64	
Total 7032049:								95.71	
Total WE ENERGIES:								95.71	
WHIRLWIND SWEEPING WI INC									
08/20	08/17/2020	31632	2691	2780	PW - Street Sweeping	100-53311-372	4,900.00	4,900.00	
Total 31632:								4,900.00	
Total WHIRLWIND SWEEPING WI INC:								4,900.00	
WISCONSIN STATE LABORATORY OF HYGIENE									
08/20	08/17/2020	31633	211	641505	WATER - FLUORIDE TESTING	600-53200-320	26.00	26.00	
Total 31633:								26.00	
Total WISCONSIN STATE LABORATORY OF HYGIENE:								26.00	
WISCONSIN VALLEY LIBRARY SERVICE									
08/20	08/17/2020	31634	2748	2020-1807	Lib - WPLC Buying Pool 2020	400-55150-311	561.96	561.96	
08/20	08/17/2020	31634	2748	2020-1832	Lib - WPLC Win Membership Services 2	400-55150-311	1,625.00	1,625.00	
Total 31634:								2,186.96	
Total WISCONSIN VALLEY LIBRARY SERVICE:								2,186.96	
WOLFGRAM, GAMOKE & HUTCHINSON, S.C.									
08/20	08/17/2020	31635	195	7242020	LEGAL SERVICES - MUNI COURT	500-51300-217	307.15	307.15	
Total 31635:								307.15	
Total WOLFGRAM, GAMOKE & HUTCHINSON, S.C.:								307.15	
XCEL ENERGY--ABBOTSFORD									
07/20	07/28/2020	202075	2774	52-8843493-9-	100 E LINDEN - 52-8843493-9	100-53420-220	21.98	21.98 M	
Total 202075:								21.98	
07/20	07/31/2020	202076	2774	52-001189448	310Z S 4th St Unit Sign	100-51600-220	43.08	43.08 M	
Total 202076:								43.08	
08/20	08/03/2020	202077	2774	52-5489993-9-	Wells, Water Plant, Water Tower	600-53200-220	.00	.00 V	
07/20	07/28/2020	202077	2774	52-8216975-3-	203 N 1st St Unit New	100-51600-220	.00	.00 V	
Total 202077:								.00	
08/20	08/10/2020	202078	2774	52-001047948	401 S 11th St	800-53610-220	2,735.32	2,735.32 M	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount	
08/20	08/10/2020	202078	2774	52-5489993-9-	Wells, Water Tower, Water Plant	600-53200-220	2,749.46	2,749.46	M
Total 202078:								5,484.78	
08/20	08/10/2020	202079	2774	52-001047948	401 S 11th St.	800-53610-220	.00	.00	V
Total 202079:								.00	
08/20	08/11/2020	202080	2774	52-5489994-0-	100 W Elm 52-5489994-0	100-53420-220	18.25	18.25	M
Total 202080:								18.25	
08/20	08/11/2020	202081	2774	52-5489992-8-	Elder Lift Station	800-53610-220	.00	.00	V
Total 202081:								.00	
08/20	08/11/2020	202082	2774	52-8843494-0-	100 W Elm 52-5489994-0	100-53420-220	34.79	34.79	M
Total 202082:								34.79	
08/20	08/11/2020	202083	2774	52-8216975-3-	203 N 1st St Unit New	100-51600-220	790.97	790.97	M
Total 202083:								790.97	
08/20	08/12/2020	202084	2774	52-5489995-1-	400 N 4th Ave	100-55200-220	440.72	440.72	M
Total 202084:								440.72	
07/20	07/27/2020	202085	2774	52-001047948	203 N 1st St Unit New	100-51600-220	581.71	581.71	M
07/20	07/27/2020	202085	2774	52-0150699-0-	100Z W Butternut St	100-51600-220	40.86	40.86	M
Total 202085:								622.57	
08/20	08/03/2020	202086	2774	52-5489993-9-	Wells, Water Plant, Water Tower	600-53200-220	2,749.46	2,749.46	M
Total 202086:								2,749.46	
08/20	08/14/2020	7032059	2774	52-5489996-2-	1001 E Elm St	100-53311-220	2,336.68	2,336.68	
Total 7032059:								2,336.68	
08/20	08/12/2020	7032061	2774	52-5489992-8-	Elders Lift Station	800-53610-220	110.07	110.07	
Total 7032061:								110.07	
Total XCEL ENERGY--ABBOTSFORD:								12,653.35	
Grand Totals:								367,268.66	

M = Manual Check, V = Void Check



APPLICATION FOR BEVERAGE OPERATOR'S LICENSE

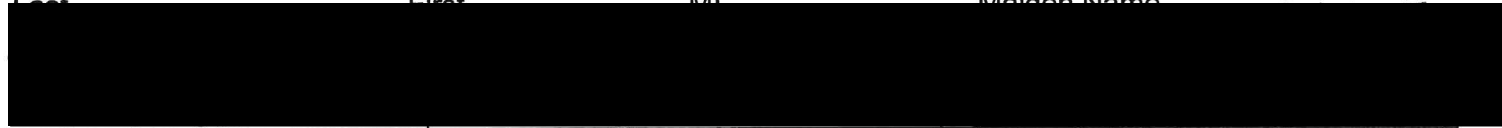
Provisional License X Fee \$15.00 City of Abbotsford

Original License X Fee \$25.00 PO Box 589

Renewal License _____ Fee \$25.00 Abbotsford, WI 54405

I, the undersigned, do hereby make application to the local governing body of the City of Abbotsford, Wisconsin for a license to serve, from June 30, 2020 to June 30, 2021 inclusive (unless sooner revoked), fermented malt beverages and intoxicating liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all acts amendatory thereof and supplementary thereto, and hereby agree to comply with all laws, resolutions, ordinances and regulations; federal, state or local, affecting the sale of such beverages and liquors if a license be granted to me.

Bernt Nicole H
Last First MI Maiden Name



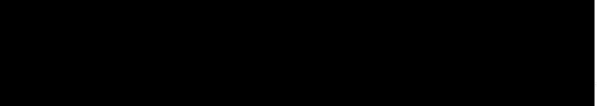
Race Fat Boys Phone Number

Social Security Number Business License will be used

Have you been convicted of any felony or of violating any law of the State of Wisconsin or of the United States?

Yes No Date of Conviction (If Any) Nature of Offense

Being first duly sworn on oath says that he/she is the person who made and signed the foregoing application for an operator's license; that all the statements made by the applicant are true.



Applicant's Signature

Received: 8/14/20 Added to Council Agenda: / / Approved: / /



APPLICATION FOR BEVERAGE OPERATOR'S LICENSE

Provisional License X Fee \$15.00 City of Abbotsford

Original License X Fee \$25.00 PO Box 589

Renewal License _____ Fee \$25.00 Abbotsford, WI 54405

I, the undersigned, do hereby make application to the local governing body of the City of Abbotsford, Wisconsin for a license to serve, from **June 30, 2020 to June 30, 2021** inclusive (unless sooner revoked), fermented malt beverages and intoxicating liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all acts amendatory thereof and supplementary thereto, and hereby agree to comply with all laws, resolutions, ordinances and regulations; federal, state or local, affecting the sale of such beverages and liquors if a license be granted to me.

Keith Gwen M-
Last First MI Maiden Name



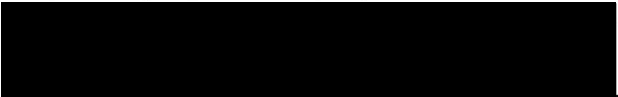
_____ Race Dollar General Phone Number

Social Security Number _____ Business License will be used

Have you been convicted of any felony or of violating any law of the State of Wisconsin or of the United States?

Yes Date of Conviction (If Any) _____
 No Nature of Offense _____

Being first duly sworn on oath says that he/she is the person who made and signed the foregoing application for an operator's license; that all the statements made by the applicant are true.



Applicant's Signature

Received: 8 / 14 / 20 Added to Council Agenda: / / Approved: / /

APPLICATION FOR BEVERAGE OPERATOR'S LICENSE

Provisional License _____ Fee \$15.00 **City of Abbotsford**
 Original License _____ Fee \$25.00 **PO Box 589**
 Renewal License V Fee \$25.00 **Abbottsford, WI 54405**

I, the undersigned, do hereby make application to the local governing body of the City of Abbotsford, Wisconsin for a license to serve, from **June 30, 2020 to June 30, 2021** inclusive (unless sooner revoked), fermented malt beverages and intoxicating liquors, subject to the limitations imposed by Section 125.32(2) and 125.68(2) of the Wisconsin Statutes and all acts amendatory thereof and supplementary thereto, and hereby agree to comply with all laws, resolutions, ordinances and regulations; federal, state or local, affecting the sale of such beverages and liquors if a license be granted to me.

Weatherford Dylan M
 Last First MI Maiden Name

[Redacted]

Date of Birth _____ Sex _____ Race _____ Phone Number Pizza Hut
 Social Security Number _____ Business License will be used _____

Have you been convicted of any felony or of violating any law of the State of Wisconsin or of the United States?

Yes Date of Conviction (If Any) _____
 No Nature of Offense _____

Being first duly sworn on oath says that he/she is the person who made and signed the foregoing application for an operator's license; that all the statements made by the applicant are true.

[Redacted Signature]
 Applicant's Signature

Received: 8/5/20 Added to Council Agenda: ___ / ___ / ___ Approved: ___ / ___ / ___

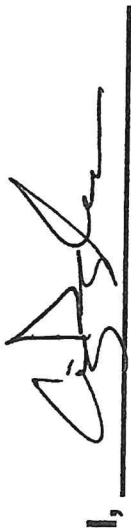
WISCONSIN SELLER / SERVER CERTIFICATION

Trainee Name: dylan weatherford

School Name: 360training.com, Inc.

Date of Completion: 08/07/2018

Certification #: WI-85363

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



Corporate Headquarters
6801 N Capital of Texas Hwy, Suite 150
Austin, TX 78731
P: 877.881.2235