

City of Abbotsford

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

ABBOTSFORD CITY COUNCIL
TO BE HELD WEDNESDAY SEPTEMBER 15, 2021 at 6:00 P.M.
AT THE ABBOTSFORD COUNCIL CHAMBER

1. Call the regular meeting to order
 - a. Roll call
 - b. Pledge of Allegiance
2. Special Order of Business-Johnson Block Presentation of 2020 Audit (pgs.3-86)
3. Comments by the Mayor
4. Comments by the Public – 2 Minute Time Limit
5. Minutes from the City Council Meeting held July 21, 2021 (pgs. 87-90)
 - a. Waive the reading and approve/disapprove the minutes
6. Minutes from the City Council Meeting held August 2, 2021 (pgs. 91-93)
 - a. Waive the reading and approve/disapprove the minutes
7. Minutes from the City Council Meeting held August 18, 2021 (pgs. 94-96)
 - a. Waive the reading and approve/disapprove the minutes
8. Minutes from the City Council Meeting held August 30, 2021 (pgs. 97-101)
 - a. Waive the reading and approve/disapprove the minutes
9. Police Department Update (pgs. 102-118)
10. Approve/Disapprove Police Department Bills in the Amount of \$24,247.20 (pg. 112)
11. Library Update (pgs. 119-121)
12. Approve/Disapprove Paying Off Balance on Copier Lease in the Amount of \$3,862.34 (p. 122-124)
13. Incidents, Accidents, and Training
14. Public Works Update
15. Approve/Disapprove 5 Year Streets Plan (pg. 125)
16. Approve/Disapprove New Building Permit Fees (pgs. 126-127)
17. Discuss/Recommend Actions Against Frontier Communications.
18. Water/Wastewater Update
19. Approve/Disapprove Hiring a New Water/Wastewater Operator (pg. 128)
20. Approve/Disapprove MSA PSA for Elevated Water Reservoir Rehabilitation (pgs. 129-135)
21. Approve/Disapprove September 2021 Bills in the Amount of \$448,110.16 (pgs. 136-146)
22. YTD City Financials (pgs. 147-161)
23. Future Agenda Items – No Action Will be Taken
24. Adjourn

Abbotsford City Council Meeting 09-15-2021 6:00 PM
Wed, Sep 15, 2021 6:00 PM - 9:00 PM (CDT)

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August 26, 2021

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, 2020, 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 26, 2021, 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 September 14, 2020, 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 waste 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 identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
23. We have provided our views on any reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
24. 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.
25. 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.

26. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
27. 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.
28. 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.
29. 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.
30. 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.
31. 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.
32. The financial statements include all fiduciary activities required by GASBS No. 84.
33. The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
34. 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.

35. 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.
36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. 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.
39. 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.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Any special and extraordinary items are appropriately classified and reported.
42. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
44. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
45. 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.
46. 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.
47. 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.

48. 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.
49. 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.
50. In regards to the nonattest services (preparation of financial statements, compilation of PSC annual report and WI DOR Form C, TID reporting, non-routine technical assistance, 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 Administrator of City of Abbotsford

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

Year Ended December 31, 2020

DRAFT

Johnson Block & Company, Inc.
Certified Public Accountants
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CITY OF ABBOTSFORD, WISCONSIN

Year Ended December 31, 2020

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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, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 14, 2020. 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. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2020. 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 estimates of the pension asset/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 26, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of 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, 2020.

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 26, 2021



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, 2020, 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 first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described below as items 2020-001 and 2020-002, that we consider to be material weaknesses.

2020-001

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.

2020-001 (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.

2020-002

Condition: Material adjusting journal entries not prepared by the City prior to the audit or not otherwise provided by the City are considered an internal control weakness. We proposed the following adjusting journal entries that we deem to be material in relation to the financial statements:

- Record water and sewer plant additions and retirements
- Record depreciation expense
- Record debt payments to the proper accounts
- Record repayment from the Water Utility to the General Fund against the receivable account
- Correct operating transfer from General Fund to Library Fund
- Adjust payroll liabilities and accounts payable

Criteria: Internal controls should be in place to ensure all material adjustments are performed prior to the audit

Cause: Journal entries were needed to record certain transactions in the correct accounting period and to adjust the water and sewer funds to a full accrual basis.

Effect: In the City's general ledger, certain transactions may not be reported in accordance with generally accepted accounting principles.

Auditor's Recommendation: Prior to the audit, perform a detailed analysis of the significant water and sewer purchases to determine if any items should be capitalized as plant additions, and record depreciation expense.

Management Response: The City will work with the auditor to reduce the number of adjusting journal entries proposed by the auditor.

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.



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, 2020, 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 26, 2021, 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 26, 2021

CITY OF ABBOTSFORD, WISCONSIN
Year Ended December 31, 2020

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 2020 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.

DRAFT

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.

PAYROLL LIABILITIES

Extensive review and analysis of payroll liabilities has been required due to the over and under accrual and misclassification of payroll expenses. We recommend control procedures be put in place requiring review, reconciliation and approval of payroll liabilities. This should be performed on a monthly basis to help identify errors on a timely basis.

UTILITY BILLING CLASSIFICATIONS

The City's utility revenue accounts do not agree to the City's subsidiary utility billing records by customer class. We recommend the City perform a review of utility billing customer classifications to ensure that all customers are being recorded in the correct revenue account on the City's general ledger.

LEASES

The Governmental Accounting Standards Board issued Statement No. 87 (GASB 87), Leases, effective for fiscal years beginning after June 15, 2021. GASB 87 will significantly change the criteria and conditions for classifying leases. It includes guidance for both lessees and lessors and must be implemented for the year ended December 31, 2022.

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

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

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

LEASES (Continued)

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

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

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

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the City of 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, 2020

DRAFT

**Johnson Block & Company, Inc.
Certified Public Accountants
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Phone: 888-308-8281
Fax: 608-515-5881**

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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, 2020, 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, 2020, 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.

Other Matters

Prior Year Summarized Information

The prior year summarized information has been derived from the City's 2019 financial statements and, in our report dated August 13, 2020, 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 26, 2021

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BASIC FINANCIAL STATEMENTS

CITY OF ABBOTSFORD, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF NET POSITION
As of December 31, 2020
With Comparative Totals for December 31, 2019

	Governmental Activities	Business-Type Activities	2020 Totals	2019 Totals (Memorandum Only)
Assets				
Current assets:				
Cash and investments	\$ 1,179,247	\$ 2,368,476	\$ 3,547,723	\$ 2,936,222
Receivables:				
Taxes	1,420,467	-	1,420,467	1,176,120
Customer accounts	15,939	261,877	277,816	228,854
Other	93,394	-	93,394	122,312
Due from other governments	171	-	171	244
Internal funds	(461,283)	461,283	-	-
Materials and supplies	-	35,529	35,529	35,529
Total current assets	<u>2,247,935</u>	<u>3,127,165</u>	<u>5,375,100</u>	<u>4,499,281</u>
Restricted assets:				
Cash and investments	-	766,586	766,586	764,938
Net pension asset	58,270	49,508	107,778	-
Total restricted assets	<u>58,270</u>	<u>816,094</u>	<u>874,364</u>	<u>764,938</u>
Noncurrent assets:				
Land	1,242,972	852,985	2,095,957	1,843,985
Construction work in progress	-	-	-	380,881
Capital assets, net of depreciation	12,503,875	25,321,306	37,825,181	35,925,662
Total noncurrent assets	<u>13,746,847</u>	<u>26,174,291</u>	<u>39,921,138</u>	<u>38,150,528</u>
Total assets	<u>16,053,052</u>	<u>30,117,550</u>	<u>46,170,602</u>	<u>43,414,747</u>
Deferred Outflows of Resources	<u>138,251</u>	<u>117,466</u>	<u>255,717</u>	<u>314,229</u>
Total assets and deferred outflows of resources	<u>\$ 16,191,303</u>	<u>\$ 30,235,016</u>	<u>\$ 46,426,319</u>	<u>\$ 43,728,976</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF NET POSITION
(CONTINUED)
As of December 31, 2020
With Comparative Totals for December 31, 2019

	Governmental Activities	Business-Type Activities	2020 Totals	2019 Totals (Memorandum Only)
Liabilities				
Current liabilities:				
Accounts payable	\$ 312,981	\$ 11,133	\$ 324,114	\$ 41,710
Accrued liabilities	17,289	4,468	21,757	45,739
Accrued interest payable	48,369	97,437	145,806	140,148
Current portion of long-term obligations	486,213	443,900	930,113	856,748
Total current liabilities	<u>864,852</u>	<u>556,938</u>	<u>1,421,790</u>	<u>1,084,345</u>
Noncurrent liabilities, net of current portion:				
Long-term obligations	5,500,036	16,604,845	22,104,881	20,917,062
Net pension liability	-	-	-	114,429
Total noncurrent liabilities	<u>5,500,036</u>	<u>16,604,845</u>	<u>22,104,881</u>	<u>21,031,491</u>
Total liabilities	<u>6,364,888</u>	<u>17,161,783</u>	<u>23,526,671</u>	<u>22,115,836</u>
Deferred Inflows of Resources	<u>1,983,846</u>	<u>148,306</u>	<u>2,132,152</u>	<u>1,575,035</u>
Net Position				
Net investment in capital assets	7,811,112	9,166,517	16,977,629	16,460,849
Restricted for:				
Library donations	51,574	-	51,574	50,558
Shortner Park improvements	16,217	-	16,217	16,106
Cemetery care	38,399	-	38,399	38,456
TIF District No. 5	154,918	-	154,918	119,423
TIF District No. 6	-	-	-	73,421
TIF District No. 7	18,435	-	18,435	6,111
Debt service	-	128,235	128,235	124,827
Net pension asset	58,270	49,508	107,778	-
Equipment replacement	-	540,914	540,914	539,893
Unrestricted	(306,356)	3,039,753	2,733,397	2,608,461
Total net position	<u>7,842,569</u>	<u>12,924,927</u>	<u>20,767,496</u>	<u>20,038,105</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 16,191,303</u>	<u>\$ 30,235,016</u>	<u>\$ 46,426,319</u>	<u>\$ 43,728,976</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020
With Comparative Totals for Year Ended December 31, 2019

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position			2019 Totals (Memo Only)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Gov't. Activities	Business- Type Activities	2020 Totals	
Governmental activities:								
General government	\$ 247,679	\$ 30,017	\$ 62,334	\$ -	\$ (155,328)	\$ -	\$ (155,328)	\$ (296,104)
Public safety	688,591	44,837	5,959	-	(637,795)	-	(637,795)	(664,941)
Public works	795,222	110,810	175,246	72,800	(436,366)	-	(436,366)	(458,386)
Culture and recreation	215,685	1,586	44,835	-	(169,264)	-	(169,264)	(165,006)
Conservation and development	538,605	-	-	-	(538,605)	-	(538,605)	(178,095)
Health and social services	57	-	-	-	(57)	-	(57)	-
Interest and fiscal charges	203,957	-	-	-	(203,957)	-	(203,957)	(153,410)
Total governmental activities	2,689,796	187,250	288,374	72,800	(2,141,372)	-	(2,141,372)	(1,915,942)
Business-type activities:								
Water	1,433,974	1,916,830	-	176,144	-	659,000	659,000	401,590
Sewer	776,321	683,359	-	240,914	-	147,952	147,952	(114,386)
Total business-type activities	2,210,295	2,600,189	-	417,058	-	806,952	806,952	287,204
Total	\$ 4,900,091	\$ 2,787,439	\$ 288,374	\$ 489,858	(2,141,372)	806,952	(1,334,420)	(1,628,738)
General revenues:								
Property taxes:								
General purpose					697,284	-	697,284	1,072,122
Debt service					208,001	-	208,001	223,368
Tax incremental financing district					469,268	-	469,268	66,790
Other taxes					50,729	-	50,729	53,444
State and federal aids not restricted to specific functions:								
State shared taxes					482,788	-	482,788	471,003
Interest and investment earnings					16,136	1,649	17,785	53,337
Donations					-	-	-	5,991
Miscellaneous					137,956	-	137,956	228,096
Transfers:								
Property tax equivalent					150,875	(150,875)	-	-
Total general revenues and transfers					2,213,037	(149,226)	2,063,811	2,174,151
Change in net position					71,665	657,726	729,391	545,413
Net position - beginning of year					7,770,904	12,267,201	20,038,105	19,486,993
Prior period adjustment					-	-	-	5,699
Net position - beginning of year, restated					7,770,904	12,267,201	20,038,105	19,492,692
Net position - end of year					\$7,842,569	\$12,924,927	\$20,767,496	\$20,038,105

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2020
With Comparative Totals for December 31, 2019

	Major Funds			Nonmajor Funds	2020 Total Gov't. Funds	2019 Totals (Memorandum Only)
	General Fund	TIF District No. 6	Capital Projects Fund			
Assets						
Cash and investments	\$ 768,689	\$ 125,628	\$ -	\$ 284,930	\$ 1,179,247	\$ 609,989
Receivables:						
Taxes and special assessments	717,046	691,032	-	12,389	1,420,467	1,176,120
Customer accounts	15,939	-	-	-	15,939	12,762
Other	1,036	92,358	-	-	93,394	122,312
Due from other funds	6,460	-	-	-	6,460	-
Due from other governments	171	-	-	-	171	244
Advances to other funds	222,525	-	-	-	222,525	317,525
Total assets	\$ 1,731,866	\$ 909,018	\$ -	\$ 297,319	\$ 2,938,203	\$ 2,238,952
Liabilities						
Accounts payable	\$ 76,533	\$ 214,967	\$ 20,292	\$ 1,190	\$ 312,982	\$ 35,157
Accrued liabilities	16,161	118	-	1,010	17,289	31,559
Due to other funds	194,075	-	496,193	-	690,268	194,075
Total liabilities	286,769	215,085	516,485	2,200	1,020,539	260,791
Deferred inflows of resources						
Subsequent year tax apportionment	924,836	868,882	-	15,576	1,809,294	1,417,164
Total deferred inflows of resources	924,836	868,882	-	15,576	1,809,294	1,417,164
Fund balances						
Nonspendable	222,525	-	-	-	222,525	317,525
Restricted	-	-	-	279,543	279,543	312,508
Unassigned (deficit)	297,736	(174,949)	(516,485)	-	(393,698)	(69,036)
Total fund balances (deficit)	520,261	(174,949)	(516,485)	279,543	108,370	560,997
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,731,866	\$ 909,018	\$ -	\$ 297,319	\$ 2,938,203	\$ 2,238,952

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, 2020

		2020 Total Gov't. Funds
Total fund balances from previous page	\$	108,370
 <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	\$ 17,063,640	
Governmental accumulated depreciation	(3,316,793)	13,746,847
 The net pension asset is not a current financial resource and is, therefore, not reported in the fund statements.		
		58,270
 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	138,251	
Deferred pension inflows of resources	(174,551)	(36,300)
 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	(5,695,000)	
Debt discount	17,166	
Accrued interest on long-term debt	(48,369)	
Vested employee benefits	(50,514)	
Landfill post-closure care costs	(257,901)	(6,034,618)
Total net position - governmental activities	\$	7,842,569

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, 2020
With Comparative Totals for Year Ended December 31, 2019

	Major Funds					2020 Total Gov't. Funds	2019 Totals (Memorandum Only)
	General	Debt Service Fund	TIF District No. 6	Capital Projects Fund	Nonmajor Funds		
Revenues:							
Taxes and special assessments	\$ 748,013	\$ 208,001	\$ 417,309	\$ -	\$ 51,959	\$ 1,425,282	\$ 1,415,724
Intergovernmental	718,783	-	8,725	-	42,027	769,535	680,259
Licenses and permits	29,475	-	-	-	-	29,475	40,391
Penalties and forfeitures	44,837	-	-	-	-	44,837	26,127
Public charges for services	111,352	-	-	-	-	111,352	88,188
Interest	15,866	-	2,328	-	270	18,464	47,097
Miscellaneous revenues	183,128	-	25,050	-	3,462	211,640	240,213
Total revenues	<u>1,851,454</u>	<u>208,001</u>	<u>453,412</u>	<u>-</u>	<u>97,718</u>	<u>2,610,585</u>	<u>2,537,999</u>
Expenditures:							
Current:							
General government	209,707	-	-	-	-	209,707	314,028
Public safety	654,897	-	-	-	-	654,897	642,573
Public works	487,818	-	-	-	-	487,818	473,974
Culture and recreation	55,647	-	-	-	125,927	181,574	184,182
Conservation and development	29,137	-	24,520	-	300	53,957	66,540
Health and social services	-	-	-	-	57	57	-
Capital outlay:							
Public works	209,453	-	-	1,550,263	-	1,759,716	348,446
Culture and recreation	-	-	-	-	2,217	2,217	1,815
Conservation and development	-	-	1,365,279	-	-	1,365,279	1,181,198
Debt service:							
Principal	-	163,400	210,000	-	12,009	385,409	275,507
Interest and fiscal charges	-	44,601	121,983	26,222	650	193,456	132,582
Total expenditures	<u>1,646,659</u>	<u>208,001</u>	<u>1,721,782</u>	<u>1,576,485</u>	<u>141,160</u>	<u>5,294,087</u>	<u>3,620,845</u>
Excess (deficiency) of revenues over expenditures	<u>204,795</u>	<u>-</u>	<u>(1,268,370)</u>	<u>(1,576,485)</u>	<u>(43,442)</u>	<u>(2,683,502)</u>	<u>(1,082,846)</u>
Other financing sources (uses):							
Proceeds from long-term debt	-	-	1,020,000	1,060,000	-	2,080,000	-
Transfers in	150,875	-	-	-	92,331	243,206	238,740
Transfers out	(92,331)	-	-	-	-	(92,331)	(89,415)
Total other financing sources (uses)	<u>58,544</u>	<u>-</u>	<u>1,020,000</u>	<u>1,060,000</u>	<u>92,331</u>	<u>2,230,875</u>	<u>149,325</u>
Net change in fund balances	<u>263,339</u>	<u>-</u>	<u>(248,370)</u>	<u>(516,485)</u>	<u>48,889</u>	<u>(452,627)</u>	<u>(933,521)</u>
Fund balances, January 1	<u>256,922</u>	<u>-</u>	<u>73,421</u>	<u>-</u>	<u>230,654</u>	<u>560,997</u>	<u>1,494,518</u>
Fund balances, December 31	<u>\$ 520,261</u>	<u>\$ -</u>	<u>\$ (174,949)</u>	<u>\$ (516,485)</u>	<u>\$ 279,543</u>	<u>\$ 108,370</u>	<u>\$ 560,997</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, 2020

Net change in fund balances - total governmental funds \$ (452,627)

Amounts reported for governmental activities in the Statement of Activities are different because:

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	\$ 3,127,212	
Capital outlay not included in capital assets	(518,880)	
Depreciation expense reported in the Statement of Activities	(384,058)	
Amount by which capital outlays are greater (less) than depreciation in the current period:		2,224,274

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	(4,024)	
The amount of depreciation recapture for the year was	1,900	
The difference in the value of assets net of recaptured depreciation creates a gain (loss) of:		(2,124)

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	(4,028)	
Amounts paid are greater (less) than amounts earned by:		(4,028)

Debt incurred in governmental funds is reported as an other financing source, but is reported as an increase in outstanding long-term debt in the Statement of Net Position, and does not affect the Statement of Activities.

The amount of debt incurred in the current year is: (2,080,000)

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: 385,409
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	193,456	
The amount of interest accrued during the current period	(201,895)	
Interest paid is greater (less) than interest accrued by:		(8,439)

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	21,796	
Actuarially determined change in net pension asset/liability between years, with some adjustment	(21,746)	
The amount of pension expense incurred:		50

Change in net position - governmental activities \$ 71,665

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
As of December 31, 2020
With Comparative Totals for December 31, 2019

	Major		2020 Totals	2019 Totals
	Water Utility	Sewer Fund		(Memorandum Only)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Current assets:				
Cash and cash equivalents	\$ 1,650,433	\$ 718,043	\$ 2,368,476	\$ 2,326,233
Customer accounts receivable	185,708	76,169	261,877	216,092
Due from other funds	489,733	194,414	684,147	194,414
Materials and supplies	32,671	2,858	35,529	35,529
Total current assets	<u>2,358,545</u>	<u>991,484</u>	<u>3,350,029</u>	<u>2,772,268</u>
Restricted assets:				
Cash and cash equivalents	455,166	311,420	766,586	764,938
Net pension asset	29,345	20,163	49,508	-
Total restricted assets	<u>484,511</u>	<u>331,583</u>	<u>816,094</u>	<u>764,938</u>
Property, plant and equipment:				
Land	850,985	2,000	852,985	852,985
Capital assets	20,646,287	15,392,968	36,039,255	35,587,936
Accumulated depreciation	(7,566,292)	(3,151,657)	(10,717,949)	(9,815,090)
Net property, plant and equipment	<u>13,930,980</u>	<u>12,243,311</u>	<u>26,174,291</u>	<u>26,625,831</u>
Total assets	<u>16,774,036</u>	<u>13,566,378</u>	<u>30,340,414</u>	<u>30,163,037</u>
Deferred outflows of resources:				
Deferred pension outflows	69,627	47,839	117,466	149,951
Total assets and deferred outflows of resources	<u>\$ 16,843,663</u>	<u>\$ 13,614,217</u>	<u>\$ 30,457,880</u>	<u>\$ 30,312,988</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
(CONTINUED)

As of December 31, 2020

With Comparative Totals for December 31, 2019

	Major		2020 Totals	2019 Totals
	Water Utility	Sewer Fund		(Memorandum Only)
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				
Current liabilities:				
Accounts payable	\$ 6,624	\$ 4,509	\$ 11,133	\$ 6,553
Accrued liabilities	2,601	1,867	4,468	14,180
Accrued interest payable	71,562	25,875	97,437	100,218
Due to other funds	339	-	339	339
Current portion of long-term obligations	318,100	125,800	443,900	443,985
Total current liabilities	399,226	158,051	557,277	565,275
Long-term liabilities:				
Net pension liability	-	-	-	54,606
Long-term obligations, net of current portion	9,807,640	6,797,205	16,604,845	17,033,046
Advances from other funds	222,525	-	222,525	317,525
Total long-term liabilities	10,030,165	6,797,205	16,827,370	17,405,177
Total liabilities	10,429,391	6,955,256	17,384,647	17,970,452
Deferred inflows of resources:				
Deferred pension inflows	87,908	60,398	148,306	75,335
Net position:				
Net investment in capital assets	3,823,306	5,343,211	9,166,517	9,186,445
Restricted for:				
Net pension asset	29,345	20,163	49,508	-
Debt service	104,658	23,577	128,235	-
Equipment replacement	278,946	261,968	540,914	664,720
Unrestricted	2,090,109	949,644	3,039,753	2,416,036
Total net position	6,326,364	6,598,563	12,924,927	12,267,201
Total liabilities, deferred inflows of resources and net position	\$ 16,843,663	\$ 13,614,217	\$ 30,457,880	\$ 30,312,988

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, 2020
With Comparative Totals for Year Ended December 31, 2019

	Major		2020 Totals	2019 Totals
	Water Utility	Sewer Fund		(Memorandum Only)
Operating revenues:				
Sales of water	\$ 1,911,649	\$ -	\$ 1,911,649	\$ 1,812,576
Sewerage service fees	-	653,430	653,430	670,436
Other operating revenues	5,181	29,929	35,110	6,097
Total operating revenues	<u>1,916,830</u>	<u>683,359</u>	<u>2,600,189</u>	<u>2,489,109</u>
Operating expenses:				
Operation and maintenance	516,008	302,976	818,984	892,991
Depreciation	602,314	310,386	912,700	905,740
Taxes	9,677	6,784	16,461	14,248
Total operating expenses	<u>1,127,999</u>	<u>620,146</u>	<u>1,748,145</u>	<u>1,812,979</u>
Operating income (loss)	<u>788,831</u>	<u>63,213</u>	<u>852,044</u>	<u>676,130</u>
Nonoperating revenues (expenses):				
Interest income	1,340	309	1,649	7,890
Interest expense	(304,831)	(156,175)	(461,006)	(476,874)
Amortization of debt discount	(1,144)	-	(1,144)	(1,144)
Total nonoperating revenues (expenses)	<u>(304,635)</u>	<u>(155,866)</u>	<u>(460,501)</u>	<u>(470,128)</u>
Net income (loss) before capital contributions and transfers	484,196	(92,653)	391,543	206,002
Contributed capital	176,144	240,914	417,058	89,092
Transfers:				
Tax equivalent	(150,875)	-	(150,875)	(149,325)
Change in net position	<u>509,465</u>	<u>148,261</u>	<u>657,726</u>	<u>145,769</u>
Net position, January 1	5,816,899	6,450,302	12,267,201	12,115,733
Prior period adjustment	-	-	-	5,699
Net position, January 1, restated	<u>5,816,899</u>	<u>6,450,302</u>	<u>12,267,201</u>	<u>12,121,432</u>
Net position, December 31	<u>\$ 6,326,364</u>	<u>\$ 6,598,563</u>	<u>\$ 12,924,927</u>	<u>\$ 12,267,201</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For the Year Ended December 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	Major		2020 Totals	2019
	Water Utility	Sewer Fund		Totals (Memorandum Only)
Cash flows from operating activities:				
Cash received from customers	\$ 1,872,454	\$ 681,950	\$ 2,554,404	\$ 2,496,471
Cash paid to other funds for services	(483,175)	(6,558)	(489,733)	-
Cash paid to suppliers for goods and services	(355,505)	(193,444)	(548,949)	(557,633)
Cash payments to employees for services	(161,378)	(107,977)	(269,355)	(254,038)
Cash paid to other governments	(11,269)	(5,192)	(16,461)	(14,248)
Net cash provided (used) by operating activities	<u>861,127</u>	<u>368,779</u>	<u>1,229,906</u>	<u>1,670,552</u>
Cash flows from noncapital financing activities:				
Cash paid for tax equivalent	(150,875)	-	(150,875)	(149,325)
Net cash provided (used) by noncapital financing activities	<u>(150,875)</u>	<u>-</u>	<u>(150,875)</u>	<u>(149,325)</u>
Cash flows from investing activities:				
Interest income	1,340	309	1,649	7,890
Net cash provided (used) by investing activities	<u>1,340</u>	<u>309</u>	<u>1,649</u>	<u>7,890</u>
Cash flows from capital and related financing activities:				
Principal paid on long-term debt	(310,900)	(123,000)	(433,900)	(472,140)
Interest paid on long-term debt	(307,150)	(156,637)	(463,787)	(480,549)
Payments on long-term advances	(95,000)	-	(95,000)	(190,000)
Contributed capital	176,144	240,914	417,058	89,092
Acquisition and construction of capital assets	(217,269)	(243,891)	(461,160)	(227,090)
Net cash provided (used) by capital and related financing activities	<u>(754,175)</u>	<u>(282,614)</u>	<u>(1,036,789)</u>	<u>(1,280,687)</u>
Net increase (decrease) in cash and cash equivalents	(42,583)	86,474	43,891	248,430
Cash and cash equivalents, January 1	2,148,182	942,989	3,091,171	2,842,741
Cash and cash equivalents, December 31	<u>\$ 2,105,599</u>	<u>\$ 1,029,463</u>	<u>\$ 3,135,062</u>	<u>\$ 3,091,171</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, 2020
With Comparative Totals for Year Ended December 31, 2019

	Major		2020 Totals	2019 Totals (Memorandum Only)
	Water Utility	Sewer Fund		2019 Totals (Memorandum Only)
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	\$ 788,831	\$ 63,213	\$ 852,044	\$ 676,130
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	602,314	310,386	912,700	905,740
Meter reading allocation	4,966	(4,966)	-	-
Amortization charged to maintenance	-	-	-	77,382
Changes in Assets, Deferred Outflows, Liabilities and Deferred Inflows				
Customer accounts receivable	(44,376)	(1,409)	(45,785)	7,362
Due from other funds	(489,733)	-	(489,733)	-
Materials and supplies	-	-	-	4,211
Pension related deferrals and assets	(285)	1,626	1,341	18,708
Accounts payable	3,587	993	4,580	(12,362)
Accrued liabilities	(4,177)	(1,064)	(5,241)	(6,619)
Net cash flows from operating activities	<u>\$ 861,127</u>	<u>\$ 368,779</u>	<u>\$ 1,229,906</u>	<u>\$ 1,670,552</u>
Reconciliation of cash and cash equivalents to the Statement of Net Position:				
Cash and cash equivalents	\$ 1,650,433	\$ 718,043	\$ 2,368,476	\$ 2,326,233
Restricted cash and cash equivalents	455,166	311,420	766,586	764,938
Cash and cash equivalents - end of year	<u>\$ 2,105,599</u>	<u>\$ 1,029,463</u>	<u>\$ 3,135,062</u>	<u>\$ 3,091,171</u>

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF NET POSITION - FIDUCIARY FUND
As of December 31, 2020
With Comparative Totals for December 31, 2019

	2020 Custodial Tax Collection Fund	2019 Totals (Memorandum Only)
Assets		
Cash and investments	\$ 508,714	\$ 603,226
Taxes receivable	1,554,511	1,438,673
Total assets	\$ 2,063,225	\$ 2,041,899
Liabilities		
Due to other governments	\$ 2,063,225	\$ 2,041,899
Total liabilities	2,063,225	2,041,899
Net Position	-	-
Total liabilities and net position	\$ 2,063,225	\$ 2,041,899

See accompanying notes to the basic financial statements.

CITY OF ABBOTSFORD, WISCONSIN
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUND
For the Year Ended December 31, 2020
With Comparative Totals for Year Ended December 31, 2019

	2020 Custodial Tax Collection Fund	2019 Totals (Memorandum Only)
Additions		
Property tax collections for other governments	\$ 1,245,345	\$ 1,340,134
Total additions	<u>1,245,345</u>	<u>1,340,134</u>
Deductions		
Payments of taxes to other governments	1,245,345	1,340,134
Total deductions	<u>1,245,345</u>	<u>1,340,134</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, 2020

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CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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, 2020

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 Funds – Capital Projects Funds are 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, 2020

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
- Capital Projects Fund
- Tax Incremental Financing District No. 6

The City reports the following nonmajor governmental funds:

Special Revenue Funds:

- Library
- Shortner Park
- Cemetery Perpetual Care

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, 2020

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, 2020

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 – 2020 tax roll:

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

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, 2020

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, 2020

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, 2020

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

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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, 2020

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 2020 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, 2020

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, 2019, from which the summarized information was derived.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. RECLASSIFICATIONS

Certain 2019 amounts have been reclassified to conform to the 2020 presentation.

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, 2020

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, 2020:

	Water
Residential	670
Commercial	109
Industrial	15
Public authority	28
Multifamily residential	50
Totals	872

Compliance with Funding Requirements

The Water funding requirements are disclosed below.

Debt Coverage

2020 required and actual coverage factors are as follows:

Actual Defined Earnings	Water
Change in net position	\$ 509,465
Less: Capital contributions	(176,144)
Plus:	
Interest expense	304,831
Depreciation	602,314
Amortization	1,144
Tax equivalent	150,875
Income available for debt service	\$ 1,392,485
Annual debt service requirements	\$ 614,775
2020 calculated coverage ratio	2.27
Required coverage ratio	1.25

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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 \$4,823,023 on December 31, 2020 and is summarized below:

Petty cash funds and cash on hand	\$ 225
Deposits with financial institutions	4,822,798
	<u>\$ 4,823,023</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:

Cash and investments	\$ 3,547,723
Restricted cash and investments	766,586

Statement of Fiduciary Net Position:

Cash and investments	508,714
	<u>\$ 4,823,023</u>

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, 2020

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, 2020, \$4,053,304 of the City’s deposits with financial institutions was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 2,265,930
Uninsured and collateralized with securities held	1,787,374
Total	<u>\$ 4,053,304</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, 2020**

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:

	<u>General</u>	<u>TID No. 5</u>	<u>TID No. 6</u>	<u>TID No. 7</u>	<u>Fiduciary</u>	<u>Total</u>
Total receivables	\$ 734,021	\$ 2,848	\$783,390	\$ 9,541	\$ 1,554,511	\$3,084,311
Amounts not expected to be collected within one year	\$ -	\$ -	\$ 92,358	\$ -	\$ -	\$ 92,358

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, 2020, the replacement and depreciation fund’s cash balance was \$540,914.

At December 31, 2020, enterprise fund restricted cash consisted of the following:

	<u>Water</u>	<u>Sewer</u>
Replacement and depreciation	\$ 278,946	\$ 261,968
Debt service escrow account	176,220	49,452
Total restricted cash	<u>\$ 455,166</u>	<u>\$ 311,420</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

D. CAPITAL ASSETS

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

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 991,000	\$ 251,972	\$ -	\$ 1,242,972
Construction work in progress	380,881	1,721,238	2,102,119	-
Total capital assets not being depreciated	<u>1,371,881</u>	<u>1,973,210</u>	<u>2,102,119</u>	<u>1,242,972</u>
Capital assets being depreciated:				
Land improvements	332,490	-	-	332,490
Buildings and improvements	5,974,715	-	-	5,974,715
Machinery and equipment	922,682	6,463	4,024	925,121
Infrastructure	5,857,564	2,730,778	-	8,588,342
Total capital assets being depreciated	<u>13,087,451</u>	<u>2,737,241</u>	<u>4,024</u>	<u>15,820,668</u>
Less: Accumulated depreciation:				
Land improvements	(177,067)	(10,416)	-	(187,483)
Buildings and improvements	(1,019,491)	(90,599)	-	(1,110,090)
Machinery and equipment	(637,961)	(31,073)	(1,900)	(667,134)
Infrastructure	(1,100,116)	(251,970)	-	(1,352,086)
Total accumulated depreciation	<u>(2,934,635)</u>	<u>(384,058)</u>	<u>(1,900)</u>	<u>(3,316,793)</u>
Net governmental capital assets	<u>\$ 11,524,697</u>	<u>\$ 4,326,393</u>	<u>\$ 2,104,243</u>	<u>\$ 13,746,847</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	284,478
Culture and recreation	31,893
Total governmental activities depreciation expense	<u>\$ 384,058</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

D. CAPITAL ASSETS (Continued)

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

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
<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	809,644	9,966	6,000	813,610
Water treatment	9,304,839	-	-	9,304,839
Transmission and distribution	6,284,646	196,322	3,840	6,477,128
General	920,726	10,980	-	931,706
Total capital assets being depreciated	20,438,859	217,268	9,840	20,646,287
Total water plant	<u>\$21,289,844</u>	<u>\$ 217,268</u>	<u>\$ 9,840</u>	<u>\$21,497,272</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	15,044,134	243,891	-	15,288,025
General	104,943	-	-	104,943
Total capital assets being depreciated	15,149,077	243,891	-	15,392,968
Total sewer plant	<u>\$15,151,077</u>	<u>\$ 243,891</u>	<u>\$ -</u>	<u>\$15,394,968</u>

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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 1/1/2020	2020 Depreciation Expense	2020 Meter Reading Allocation	2020	Balance 12/31/2020
					Retirements and Removals	
Water	.74% - 15.00%	\$ 6,968,852	\$ 602,314	\$ 4,966	\$ 9,840	\$ 7,566,292
Sewer	1.00% - 15.00%	2,846,237	310,386	(4,966)	-	3,151,657
		<u>\$ 9,815,089</u>	<u>\$ 912,700</u>	<u>\$ -</u>	<u>\$ 9,840</u>	<u>\$ 10,717,949</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	\$ 222,525

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
General Fund	Capital Projects Fund	Expense reimbursement	\$ 6,460
Water Utility	Capital Projects Fund	Expense reimbursement	489,733
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, 2020

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	\$ 150,875
General Fund	Library Fund	Municipal appropriation	92,331
Total transfers in - governmental funds			<u>243,206</u>
Adjustments to Government-wide Statement of Activities:			
Interfund activity eliminated in the Government-wide Statement of Activities			(92,331)
			<u>\$ 150,875</u>

F. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

Deferred inflows and outflows of resources at December 31, 2020, 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	<u>\$ 138,251</u>	<u>\$ 117,466</u>	<u>\$ 255,717</u>
Total deferred outflows of resources	<u>\$ 138,251</u>	<u>\$ 117,466</u>	<u>\$ 255,717</u>
	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
Deferred pension inflows	<u>\$ 174,551</u>	<u>\$ 148,306</u>	<u>\$ 322,857</u>
Tax levy for subsequent year	<u>1,809,295</u>	<u>-</u>	<u>1,809,295</u>
Total deferred inflows of resources	<u>\$ 1,983,846</u>	<u>\$ 148,306</u>	<u>\$ 2,132,152</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

G. LONG-TERM OBLIGATIONS

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

	Balance 1/1/2020	Increases	Decreases	Balance 12/31/2020	Amounts Due Within One Year
Governmental Activities					
Notes from direct borrowings and direct placements	\$ 20,409	\$ -	\$ 20,409	\$ -	\$ -
Bonds	3,980,000	2,080,000	365,000	5,695,000	475,000
Add/Subtract Amounts For:					
Premiums/Discount on debt	(19,229)	-	(2,063)	(17,166)	-
Total bonds and notes payable	<u>3,981,180</u>	<u>2,080,000</u>	<u>383,346</u>	<u>5,677,834</u>	<u>475,000</u>
Other liabilities:					
Compensated absences	46,486	4,028	-	50,514	-
Landfill post-closure care costs	269,114	-	11,213	257,901	11,213
Total other liabilities	<u>315,600</u>	<u>4,028</u>	<u>11,213</u>	<u>308,415</u>	<u>11,213</u>
Long-term liabilities	<u>\$ 4,296,780</u>	<u>\$ 2,084,028</u>	<u>\$ 394,559</u>	<u>\$ 5,986,249</u>	<u>\$ 486,213</u>
Business-Type Activities					
Bonds from direct borrowings and direct placements	\$ 14,878,500	\$ -	\$ 292,900	\$14,585,600	\$ 299,600
Bonds - taxable	2,576,900	-	141,000	2,435,900	144,300
Add/Subtract Amounts For:					
Premiums/Discount on debt	(8,006)	-	(1,144)	(6,862)	-
Total bonds and notes payable	<u>17,447,394</u>	<u>-</u>	<u>432,756</u>	<u>17,014,638</u>	<u>443,900</u>
Other liabilities:					
Compensated absences	29,636	4,471	-	34,107	-
Total other liabilities	<u>29,636</u>	<u>4,471</u>	<u>-</u>	<u>34,107</u>	<u>-</u>
Long-term liabilities	<u>\$ 17,477,030</u>	<u>\$ 4,471</u>	<u>\$ 432,756</u>	<u>\$17,048,745</u>	<u>\$ 443,900</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, 2020**

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, 2020 was \$7,703,350. Total general obligation debt outstanding at year end was \$4,260,000.

Governmental activities long term debt at December 31, 2020 consisted of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2020
<u>Governmental Activities</u>					
G.O. bonds	7/29/2020	10/1/2040	.40-2.3%	\$ 2,080,000	\$ 2,080,000
G.O. refunding bonds	8/15/2012	3/1/2029	2.0-3.10%	2,325,000	1,575,000
TID revenue bond	12/21/2018	10/1/2028	4.30%	2,325,000	2,040,000
Total governmental activities					<u>\$ 5,695,000</u>

Debt service requirements to maturity are as follows:

<u>Governmental Activities</u>		
Years	<u>Bonds</u>	
	Principal	Interest
2021	\$ 475,000	\$ 162,476
2022	495,000	144,260
2023	505,000	130,035
2024	525,000	115,218
2025	540,000	99,263
2026-2030	2,140,000	239,183
2031-2035	580,000	79,670
2036-2040	435,000	23,955
Totals	<u>\$ 5,695,000</u>	<u>\$ 994,060</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

G. LONG-TERM OBLIGATIONS (Continued)

Business-type activities debt at December 31, 2020 consisted of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2020
Business-Type Activities					
Water taxable revenue bond	10/1/2010	10/1/2037	4.875%	\$ 2,361,000	\$ 1,830,900
Water revenue bond	3/26/2012	10/1/2051	2.25%	9,187,000	7,685,500
Water taxable G.O. bond	10/4/2010	5/1/2027	2.75-6.0%	1,220,000	605,000
Sewer revenue bond	6/16/2016	5/1/2056	2.25%	7,376,000	6,900,100
Total business-type activities					\$17,021,500

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
2021	\$ 299,600	\$ 325,789	\$ 144,300	\$ 124,723	\$ 443,900	\$ 450,512
2022	306,300	318,993	153,000	116,801	459,300	435,794
2023	313,300	312,046	156,800	108,396	470,100	420,442
2024	320,400	304,940	165,900	99,803	486,300	404,743
2025	327,700	297,672	175,100	90,708	502,800	388,380
2026-2030	1,753,300	1,373,457	692,400	315,262	2,445,700	1,688,719
2031-2035	1,961,400	1,165,392	642,100	165,037	2,603,500	1,330,429
2036-2040	2,194,000	932,644	306,300	18,900	2,500,300	951,544
2041-2045	2,454,400	672,291	-	-	2,454,400	672,291
2046-2050	2,745,600	381,031	-	-	2,745,600	381,031
2051-2055	1,633,000	110,913	-	-	1,633,000	110,913
2056	276,600	3,112	-	-	276,600	3,112
Totals	\$ 14,585,600	\$ 6,198,280	\$2,435,900	\$1,039,630	\$ 17,021,500	\$7,237,910

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, 2020**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

G. LONG-TERM OBLIGATIONS (Continued)

Under the terms of the Taxable Water System Revenue Bond Issue of 2010, the Municipal Water Utility is required to maintain certain “reserve” accounts. The accounts are created and maintained by income and revenue of the Utility. At December 31, 2020, 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, 2020 includes the following:

Net investment in capital assets:	
Land	\$ 1,242,972
Other capital assets, net of accumulated depreciation	12,503,875
Less: related long-term debt outstanding	(5,935,735)
Total net investment in capital assets	7,811,112
Restricted for special purposes:	
Library donations	51,574
Shortner Park improvements	16,217
Cemetery care	38,399
TIF District No. 5	154,918
TIF District No. 7	18,435
Net pension asset	58,270
Total restricted for special purposes	337,813
Unrestricted	(306,356)
Total governmental activities net position	\$ 7,842,569

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

Water Utility	
Capital assets, net of accumulated depreciation	\$ 13,930,980
Less: related long-term debt outstanding	(10,114,537)
Add: unamortized debt discount	6,863
Total net investment in capital assets	\$ 3,823,306
Sewer Fund	
Capital assets, net of accumulated depreciation	\$ 12,243,311
Less: related long-term debt outstanding	(6,900,100)
Total net investment in capital assets	\$ 5,343,211

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

I. GOVERNMENTAL FUND BALANCES

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

Nonspendable

Major Fund:

General Fund:

Advances to other funds	\$ 222,525
Total nonspendable fund balance	222,525

Restricted

Nonmajor Funds:

Library Fund	51,574
Shortner Park Fund	16,217
Cemetery Perpetual Care Fund	38,399
Tax Incremental Financing District No. 5	154,918
Tax Incremental Financing District No. 7	18,435
Total restricted fund balance	279,543

Unassigned

Major Funds:

Tax Incremental Financing District No. 6 (deficit)	(174,949)
Capital Projects Fund (deficit)	(516,485)
General Fund	297,736
Total unassigned fund balance (deficit)	(393,698)
Total governmental fund balances	\$ 108,370

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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 <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

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, 2020**

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>
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category 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 \$40,315 in contributions from the employer.

Contribution rates as of December 31, 2020 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with social security	6.75%	11.65%
Protective without social security	6.75%	16.25%

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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, 2020, the City reported a liability (asset) of \$(107,778) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.00334257%, which was an increase of 0.00012618% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the City recognized pension expense of \$41,673. At December 31, 2020, 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	\$ 204,590	\$ (102,382)
Changes of assumptions	8,398	-
Net difference between projected and actual earnings on pension plan investments	-	(220,340)
Changes in proportion and difference between City contributions and proportionate share of contributions	2,414	(135)
City contributions subsequent to the measurement date	40,315	-
Total	<u>\$ 255,717</u>	<u>\$ (322,857)</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

J. PENSION PLAN (Continued)

\$40,315 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, 2021. 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
2021	\$ (31,926)
2022	(23,680)
2023	4,468
2024	(56,317)
2025	-
Total	\$ (107,455)

Actuarial Assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age
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. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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, 2019

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

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

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

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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 for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. 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)	\$ 277,552	\$ (107,778)	\$ (395,859)

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 <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

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, 2020, the City had \$9,387 due to the pension plan.

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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 Districts 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	\$ 649,569	\$ 18,855,167
Intergovernmental	32,444	-
Proceeds of long-term debt	240,000	-
Miscellaneous revenues	983	-
Total revenues and other sources	\$ 922,996	\$ 18,855,167
Expenditures:		
Capital expenditures	\$ 316,849	\$ 11,550,000
Developer incentives	115,000	1,614,307
Administration	39,798	185,000
Principal	239,991	-
Interest and fiscal charges	56,440	5,505,860
Total expenditures	\$ 768,078	\$ 18,855,167

**CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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	\$ 1,079,133	\$ 5,875,691
Intergovernmental	13,873	-
Proceeds of long-term debt	3,345,000	-
Miscellaneous revenues	40,825	-
Total revenues and other sources	<u>\$ 4,478,831</u>	<u>\$ 5,875,691</u>
Expenditures:		
Capital expenditures	\$ 4,063,170	\$ 3,445,000
Developer incentives	-	350,000
Administration	45,031	50,000
Principal	285,000	-
Interest and fiscal charges	260,579	1,255,644
Total expenditures	<u>\$ 4,653,780</u>	<u>\$ 5,100,644</u>
	Cumulative To Date	Per Project Plan
TIF District No. 7		
Revenues and other sources:		
Tax increments	\$ 24,770	\$ 2,319,878
Miscellaneous revenues	40	-
Total revenues and other sources	<u>\$ 24,810</u>	<u>\$ 2,319,878</u>
Expenditures:		
Capital expenditures	\$ -	\$ 1,625,000
Developer incentives	-	100,000
Administration	6,375	25,000
Interest and fiscal charges	-	569,878
Total expenditures	<u>\$ 6,375</u>	<u>\$ 2,319,878</u>

Current valuations of the Districts are as follows:

	TID No. 5	TID No. 6	TID No. 7
Current value	\$ 10,785,900	\$ 41,025,500	\$ 2,070,800
Base value	12,412,900	5,748,000	1,619,500
Increment	<u>\$ (1,627,000)</u>	<u>\$ 35,277,500</u>	<u>\$ 451,300</u>

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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 57% 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, 2020.

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.

The City has entered into several contracts related to street improvement projects. As of December 31, 2020, the City had outstanding commitments of \$104,563. These commitments will be financed through the General Obligation Street Improvement Bonds of \$2,080,000, which were issued July 29, 2020.

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, 2020

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 governing body has authority to adopt its own budget and control the affairs of the commission. The expenditures in the accompanying 2020 financial statements include the City's payments for the Commission for operations in the amount of \$446,635. The investment in the Commission has not been reflected in the statement of net position. Audited financial statements of the Police Commission for 2020 are not currently available.

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

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

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, 2020 was \$257,901 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 2020. 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.

CITY OF ABBOTSFORD, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 4. OTHER INFORMATION (Continued)

F. TAX ABATEMENTS

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.

G. SUBSEQUENT EVENTS

Subsequent to year end, the City awarded construction contracts for various street projects for approximately \$720,000.

On January 27th, 2021, the City issued \$2,630,000 Taxable Water System Mortgage Revenue Refunding Bonds, Series 2021 A, to refinance the 2010 Taxable Water System Mortgage Revenue Bonds, and the Taxable General Obligation Refunding Bonds, Series 2010 B.

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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, 2020

With Comparative Actual Totals for Year Ended December 31, 2019

	2020		Actual	Variance with Final Budget Favorable (Unfavorable)	2019 Actual Totals (Memorandum Only)
	Budgeted Amounts				
	Original	Final			
Revenues:					
Taxes and special assessments	\$ 761,186	\$ 761,186	\$ 748,013	\$ (13,173)	\$ 723,993
Intergovernmental	668,726	668,726	718,783	50,057	641,552
Licenses and permits	19,784	19,784	29,475	9,691	40,391
Penalties and forfeitures	26,600	26,600	44,837	18,237	26,127
Public charges for services	121,425	121,425	111,352	(10,073)	88,188
Interest	400	400	15,866	15,466	45,189
Miscellaneous general revenues	137,650	137,650	183,128	45,478	211,339
Total revenues	<u>1,735,771</u>	<u>1,735,771</u>	<u>1,851,454</u>	<u>115,683</u>	<u>1,776,779</u>
Expenditures:					
Current:					
General government	252,789	252,789	209,707	43,082	314,028
Public safety	647,278	647,278	654,897	(7,619)	642,573
Public works	547,033	547,033	487,818	59,215	473,974
Culture and recreation	51,156	51,156	55,647	(4,491)	61,364
Conservation and development	43,000	43,000	29,137	13,863	47,525
Capital outlay:					
Public works	233,689	233,689	209,453	24,236	348,446
Debt service:					
Interest and fiscal charges	-	-	-	-	1,653
Total expenditures	<u>1,774,945</u>	<u>1,774,945</u>	<u>1,646,659</u>	<u>128,286</u>	<u>1,889,563</u>
Excess (deficiency) of revenues over expenditures	<u>(39,174)</u>	<u>(39,174)</u>	<u>204,795</u>	<u>243,969</u>	<u>(112,784)</u>
Other financing sources (uses):					
Transfers in	161,000	161,000	150,875	(10,125)	149,325
Transfers out	(92,331)	(92,331)	(92,331)	-	(89,415)
Total other financing sources (uses)	<u>68,669</u>	<u>68,669</u>	<u>58,544</u>	<u>(10,125)</u>	<u>59,910</u>
Net change in fund balance	29,495	29,495	263,339	233,844	(52,874)
Fund balance, January 1	256,922	256,922	256,922	-	309,796
Fund balance, December 31	<u>\$ 286,417</u>	<u>\$ 286,417</u>	<u>\$ 520,261</u>	<u>\$ 233,844</u>	<u>\$ 256,922</u>

CITY OF ABBOTSFORD, WISCONSIN
WISCONSIN RETIREMENT SYSTEM SCHEDULES
For the Year Ended December 31, 2020

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	Collective net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2019	0.00334257%	\$ (107,778)	\$ 573,547	(18.79%)	102.96%
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
2020	\$ 40,316	\$ (40,316)	\$ -	\$ 597,264	6.8%
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, 2020**

WISCONSIN RETIREMENT SYSTEM SCHEDULES

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

Changes of Assumptions. No significant changes in assumptions were noted from the prior year.

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 4 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:			
Public safety	\$ 647,278	\$ 654,897	\$ (7,619)
Culture and recreation	51,156	55,647	(4,491)

DRAFT

OTHER SUPPLEMENTARY INFORMATION

CITY OF ABBOTSFORD, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR FUNDS
As of December 31, 2020
With Comparative Totals for December 31, 2019

	Special Revenue Funds			Capital Projects Funds		2020 Totals	2019 Totals (Memorandum Only)
	Library Fund	Shortner Park Fund	Cemetery Perpetual Care Fund	TIF District No. 5	TIF District No. 7		
Assets							
Cash and investments	\$ 53,774	\$ 16,217	\$ 38,399	\$ 155,650	\$ 20,890	\$ 284,930	\$ 243,339
Taxes receivable	-	-	-	2,848	9,541	12,389	42,592
Total assets	<u>\$ 53,774</u>	<u>\$ 16,217</u>	<u>\$ 38,399</u>	<u>\$ 158,498</u>	<u>\$ 30,431</u>	<u>\$ 297,319</u>	<u>\$ 285,931</u>
Liabilities							
Accounts payable	\$ 1,190	\$ -	\$ -	\$ -	\$ -	\$ 1,190	\$ 312
Accrued payroll	1,010	-	-	-	-	1,010	3,006
Total liabilities	<u>2,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,200</u>	<u>3,318</u>
Deferred inflows of resources							
Subsequent year tax apportionment	-	-	-	3,580	11,996	15,576	51,959
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,580</u>	<u>11,996</u>	<u>15,576</u>	<u>51,959</u>
Fund balances							
Restricted	51,574	16,217	38,399	154,918	18,435	279,543	230,654
Total fund balances	<u>51,574</u>	<u>16,217</u>	<u>38,399</u>	<u>154,918</u>	<u>18,435</u>	<u>279,543</u>	<u>230,654</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 53,774</u>	<u>\$ 16,217</u>	<u>\$ 38,399</u>	<u>\$ 158,498</u>	<u>\$ 30,431</u>	<u>\$ 297,319</u>	<u>\$ 285,931</u>

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

For the Year Ended December 31, 2020

With Comparative Totals for Year Ended December 31, 2019

	Special Revenue Funds			Capital Project Funds		2020 Totals	2019 Totals (Memorandum Only)
	Library Fund	Shortner Park Fund	Cemetery Perpetual Care Fund	TIF District No. 5	TIF District No. 7		
Revenues:							
Property taxes	\$ -	\$ -	\$ -	\$ 39,485	\$ 12,474	\$ 51,959	\$ 66,790
Intergovernmental	33,208	-	-	8,819	-	42,027	33,559
Interest income	159	111	-	-	-	270	257
Miscellaneous general revenues	3,462	-	-	-	-	3,462	17,078
Total revenues	36,829	111	-	48,304	12,474	97,718	117,684
Expenditures:							
Current:							
Culture and recreation	125,927	-	-	-	-	125,927	122,818
Conservation and development	-	-	-	150	150	300	1,587
Health and social services	-	-	57	-	-	57	-
Capital outlay:							
Culture and recreation	2,217	-	-	-	-	2,217	1,815
Debt service:							
Principal	-	-	-	12,009	-	12,009	28,573
Interest and fiscal charges	-	-	-	650	-	650	1,737
Total expenditures	128,144	-	57	12,809	150	141,160	156,530
Excess (deficiency) of revenues over expenditures	(91,315)	111	(57)	35,495	12,324	(43,442)	(38,846)
Other financing sources (uses):							
Transfers in	92,331	-	-	-	-	92,331	89,415
Total other financing sources (uses)	92,331	-	-	-	-	92,331	89,415
Net change in fund balances	1,016	111	(57)	35,495	12,324	48,889	50,569
Fund balances, January 1	50,558	16,106	38,456	119,423	6,111	230,654	180,085
Fund balances, December 31	\$ 51,574	\$ 16,217	\$ 38,399	\$ 154,918	\$ 18,435	\$ 279,543	\$ 230,654

Minutes from the July 21, 2021 Abbotsford City Council Meeting held in the Abbotsford City Hall Council Chambers.

Mayor Weix called the Meeting to Order at 6:00.

Roll Call: Nixdorf, Diedrich, Huther, Weideman, and Zeiset. M. Rachu, D. Rachu, and Kramer – absent

Others Present: Administrator Grady, Director of Public Works Stuttgen, Water/Wastewater Manager Soyk, Traci Olson, and Kevin O'Brien (Tribune Phonograph)

Pledge of Allegiance - Held

Establish Order of the Day – No changes

Comments by the Mayor – Mayor Weix informed the Council that a convoy of retired military vehicles will be passing through Abbotsford on July 31st. They will be setting up camp at the mall and leaving early Sunday morning. Mayor Weix asked that flags be placed along Spruce and 4th Street heading south.

Administrator's Update – Administrator stated that he and Deputy Clerk Clausnitzer finished clerk school.

Comments by the Public – Traci Olson asked if any decisions had been made about moving part of Abbyfest to another location. She was told to talk to the organizer Paula Reusch

Minutes from the City Council Meeting held June 28, 2021 – Motion to approve by *Weideman/Nixdorf. Unanimous.*

Accidents/Incidents/Training – Vern Leffel and Justin Meyer took the basic wastewater examination. Bill Colby and John Smith will be attending the Rural Water Conference.

Police Department Update – Alder Dietrich provided an update,

Approve/Disapprove Hiring a New Police Officer as Approved by the Colby-Abbotsford Police Commission – Motion to approve hiring Christian Lemay by *Huther/Weideman. Unanimous.*

Approve/Disapprove Police Department Bills in the Amount of \$16,719.12 – Motion to approve by *Weideman/Diedrich. Unanimous.*

Fire Department Update – Mayor Weix presented the Fire Department report.

Water/Wastewater Update - Water/Wastewater Manager Soyk stated that there was a small leak in one of the cooper lines at the Water plant. Also, there was a service line leak on Spruce Street.

The reed bed at the Wastewater treatment plant was sprayed for aphids. The 3rd Ave lift station has been experiencing some problems with the pump getting clogged with fibers from mops.

Public Works Update – The City purchased a new used bucket truck for \$55,000. The walking trail in Schilling Park is installed. 4th Avenue will be getting paved on the July 22nd and work will start on 3rd Ave on July 22nd. The City is getting an estimate for an addition 10-15 feet of fencing for Schilling Memorial Park.

Approve/Disapprove: A Maximum Fee Charged for a Building Permit – There is currently no limit on the fees charged. This can limit development in the City by placing an additional financial hurdle for developers. The City Council requested to see what other cities are doing. Motion to Table by *Huther/Zeiset*. *Unanimous*.

Approve/Disapprove: Closing Off All/Some Unimproved Alleys - Director of Public Works Stuttgen stated that there are some issues with City owned alleys. These are meant for utility repairs, but too many people are driving through creating a giant mess for Public Works to clean up. Director of Public Works Stuttgen stated that the problems were limited to 3 or 4 blocks. Motion by *Diedrich/Zeiset* to approve closing off 3-4 Blocks of City owned alleys with the provision that affected residents be given notice by September 1st. *Unanimous*.

Approve/Disapprove: Purchase Cameras For Red Arrow Park – There has been a lot of vandalism at the shelter. Motion to approve cameras by *Huther/Weideman*. *Unanimous*.

Approve/Disapprove Quote for Siding at Shortner Park Shelter - Director of Public Works Stuttgen stated that this was a project that supposed to have been completed last year, but no contractors were available because of Covid-19. There is money available for the repairs. Motion to approve \$4900 estimate from Jay Soyk Carpentry by *Huther/Diedrich*. *Unanimous*.

Approve/Disapprove Quote for Roof Repairs at Red Arrow Park Shelter - Director of Public Works Stuttgen stated that there was money available in the budget. Motion to approve \$2900 estimate from Jay Soyk Carpentry by *Diedrich/Nixdorf*. *Unanimous*.

Approve/Disapprove Opening a Fire Department Savings Account and Transferring \$25,662.23 from the General Fund to the New Account – Administrator Grady stated this money was budgeted for in the current budget. It makes up the difference between last year’s payment to Central Fire and this years. The money is intended to cover all our part of Abbotsford’s future expenses for a new ambulance. Motion to approve creating the account, transferring the money from the general and having the following people as signers on the account: Mayor Jim Weix, Council President Mason Rachu, Administrator Dan Grady, and Deputy Clerk/Treasurer Erin Clausnitzer, by *Huther/Diedrich. Unanimous.*

Approve/Disapprove Opening a New Red Arrow Park Savings Account and Transferring a \$50,000 Donation Sitting in the General Fund to the New Account – Administrator Grady stated that an anonymous donor gave \$50,000 to Red Arrow Park. In an effort to keep the donation transparent a new account was being created. Motion to approve creating the account, transferring the money from the general and having the following people as signers on the account: Mayor Jim Weix, Council President Mason Rachu, Administrator Dan Grady, and Deputy Clerk/Treasurer Erin Clausnitzer, by *Weideman/Diedrich. Unanimous*

Approve/Disapprove Signers on the Nicolet Bank Accounts titled “Red Arrow Park Reserve Account” and “Tire/Appliance Escrow Account.” – Administrator Grady stated the signers on these accounts are all out dated. Motion to approve the following people as signers on the accounts: Mayor Jim Weix, Council President Mason Rachu, Administrator Dan Grady, and Deputy Clerk/Treasurer Erin Clausnitzer, by *Huther/Diedrich. Unanimous*

Approve/Disapprove Changing Meeting Date of September 6, 2021 City Council Meeting Due to Labor Day Holiday and Choose New Meeting Date – Administrator Grady that the regularly scheduled meeting falls on Labor Day. Motion to move the September 6, 2021 City Council Meeting to August 30, 2021 by *Huther/Diedrich. Unanimous.*

Approve/Disapprove July 2021 Bills in the Amount of \$564,640.41 – Motion to approve the bills by *Weideman/Diedrich. Unanimous.*

YTD City Financials - Presented

City Bank Account Balances - Presented

Items for Future Agendas – Picnic License for the Library and building permits

Next Meetings: Committee of the Whole – August 18, 2021, City Council August 30, 2021,

Motion to adjourn by Huther/Diedrich. The City Council adjourned at 6:53 P.M.

Minutes from the August 2, 2021 Abbotsford City Council Meeting held in the Abbotsford City Hall Council Chambers.

Mayor Weix called the Meeting to Order at 6:00.

Roll Call: Rachu, Rachu, Diedrich, Weideman, and Zeiset. Nixdorf, Huther, and Kramer – absent

Others Present: Administrator Grady, Director of Public Works Stuttgart, Water/Wastewater Manager Soyk, Traci Olson, Jim Colby, Kris O’Leary, a number of Girl Scouts, Dan Borchardt (MSA) and Kevin O’Brien (Tribune Phonograph)

Pledge of Allegiance - Held

Establish Order of the Day – No changes

Comments by the Mayor – Mayor Weix stated that the previous weekend the city hosted a convoy of old military vehicles following the Yellowstone Trail. The City received a plaque in recognition.

Comments by the Administrator – The City received our July shared revenue funding and expenditure restraint funding. As a reminder the bulk of the shared revenue monies is received in November.

Comments by the Public – 2 Minute Time Limit – The Girls Scouts presented the City Council a check for \$3500 they raised to install new flashing stoplights on Spruce Street at the intersection of 4th Avenue.

Jim Colby commented on standing water by his property on Linden Street due to the construction of Dollar General. Mr. Colby also commented on perceived water problem by his property on 2nd Street.

Minutes from the City Council Meeting held July 21, 2021 – The closure of alleys was questioned. Motion to table the minutes until next meeting by *D. Rachu/Weideman. Unanimous.*

Incidents, Training, Accidents - None

Approve/Disapprove Temporary Class “B” License (Picnic License) for the Abbotsford Public Library and Waive the Fee. – Questions were raised as to why the city was sponsoring events that served alcohol. Motion to approve the temporary class “B” license for the Abbotsford Library with the fee waived by *M. Rachu/Diedrich. Motion passes 4-1. (Zeiset-No)*

Public Works Update – The street projects are coming along well

MSA Update – Dan Borchardt presented the update.

Approve/Disapprove Melvin \$0 Balance Change Order for Project A – Safe Routes to School – Motion to approve by *M. Rachu/Weideman. Unanimous.*

Approve/Disapprove Melvin \$0 Balance Change Order for Project B – Spruce Street Reconstruction - Motion to approve by *D. Rachu/Diedrich. Unanimous.*

Approve/Disapprove Melvin Pay Application #5 (Final) for Project A in the amount of \$97,391.65– Safe Routes to School –Motion to approve by *D. Rachu/M. Rachu. Unanimous.*

Approve/Disapprove Melvin Pay Application #5 (Final) for Project B in the amount of \$32,574.61 – Spruce Street Reconstruction – Motion to approve by *Weideman/Zeiset. Unanimous.*

Approve/Disapprove Haas \$0 Balance Change Order for Opportunity Drive – Motion to approve by *M. Rachu/Diedrich. Unanimous.*

Approve/Disapprove Hass Pay Application #8 (Final) in the Amount of \$25,202.32 – Opportunity Drive – Motion to approve contingent upon man hole covers being put on and signs in place by *M. Rachu/Zeiset. Unanimous.*

Approve/Disapprove Switlick and Sons Pay App #2 in the Amount of \$195,972.18 – 4th Avenue – Motion to approve by *M. Rachu/Diedrich. Unanimous.*

Approve/Disapprove Switlick and Sons Change Order #1 for 4th Avenue Project in the Amount of \$19,459.00 – Motion to approve by *Dierich/M. Rachu. Unanimous.*

Approve/Disapprove Sale of Public Property - Old City Owned Bucket Truck – The City Council discussed whether to sell the truck via online auction or sealed bids. Motion to try to sell the truck locally via sealed bids with the City being able to reject any and all offers; have the city crew set a reserve price; if the reserve price is not met then the truck can be sold via online auction; by *D. Rachu/Weideman. Unanimous.*

Approve/Disapprove New Building Permit Fees – The City Council discussed the various examples of building permits fee from other communities. Director of Public Works Stuttgart pointed out that when Abbyland add to their plant their building permit was \$60,000. The City Council decided that the issue should be discussed at the next Committee of the Whole meeting. Motion to table by *Diedrich/Weideman. Unanimous.*

Water/Wastewater Update – No updates. All of the issues are agenda items.

CDBG Grant - The City was awarded the CDBG grant for repainting the water tower, drilling new wells, and rehabilitating existing wells. The grant is up to \$1 million. The city will be awarded \$2 for every \$1 spent. In order to maximize the grant the city must spend at least \$500,000.

New DNR Water Facility Permit – The City was granted a new water facility permit by the DNR. With the new permit comes some additional required testing.

Approve/Disapprove Purchase of Vacuum Trailer With Valve Exerciser – The city frequently uses this tool and has to borrow it from Curtiss. The City uses it enough that it warrants having one on hand. The estimated cost is \$35,000-\$40,000. Motion to approve the purchase of a vacuum trailer with valve exerciser at a cost not to exceed \$40,000 by *Weideman/Zeiset. Unanimous.*

Copper Update – All of the copper levels continue to come back below DNR permit requirements.

Approve/Disapprove Operator's Licenses – Motion to approve all of the licenses by *M. Rachu/Diedrich. Motion passes with 5 yeas and 1 abstention (Zeiset)*

Items for Future Agendas – Building permit fees, minutes from the July 21,2021 meeting

Next Meetings: Committee of the Whole August 18, 2021; City Council August 30, 2021.

Adjourn

The City Council adjourned at 7:01P.M.

Minutes from the August 18, 2021 Abbotsford City Council Meeting held in the Abbotsford City Hall Council Chambers.

Mayor Weix called the Meeting to Order at 6:00.

Roll Call: Nixdorf, D. Rachu, Diedrich, Huther, Zeiset, Weideman, and Kramer. M. Rachu - absent

Others Present: Administrator Grady, Director of Public Works Stuttgen, Water/Wastewater Manager Soyk, Library Director Jochimsen, Traci Olson, and Kevin O'Brien (Tribune Phonograph)

Pledge of Allegiance - Held

Establish Order of the Day – Move future items on the agenda to #21

Comments by the Mayor – No comments

Comments by the Administrator –Josh and Erin have been trained to do payroll. Josh will be doing the next payroll.

Erin and I have been working on job responsibilities that she is going to have to cover temporarily, at least.

Both country clerks and treasurers have been notified that Erin will be the point of contact with the city until the City Council decides how to move forward.

Mayor Weix, Josh, and Craig have been given a base budget to begin budget season. Both Josh and Erin know how to make changes.

We have had a chance to review the census data. There is a very noticeable non-participation rate by the City's Hispanic population. For instance, the census block that contains the apartments and Sportsman's Addition is listed as having only 70 people in it. As a result the ward lines are going to have to change a little bit. The easiest fix is to add a small section of Ward 5 into Ward 3 and a small section of Ward 2 into Ward 4. Mayor Weix and Alder Dale Rachu have seen the proposed changes.

Finally, with Covid-19 surging in this area and low vaccination rates the City should prepare for the possibility of long-term staff shortages and reduced City services due to Covid-19.

Comments by the Public – 2 Minute Time Limit – Traci Olson commented about building permit fees

Minutes from the City Council Meeting held July 21, 2021 - Motion to table until September or October City Council meeting by *D. Rachu/Nixdorf. Unanimous.*

Minutes from the City Council Meeting held August 2, 2021 - Motion to table until September or October City Council meeting by *D. Rachu/Nixdorf. Unanimous.*

Police Department Update – Presented by Alder Diedrich and Weideman.

Approve/Disapprove Police Department Bills in the Amount of \$17,159.94 – Motion to approve by *Weideman/Diedrich. Unanimous.*

Library Update – Presented by Library Director Jochimsen.

Incidents, Accidents, and Training – Justin Meyer passed the general wastewater exam and is signed up for the next class.

Approve/Disapprove Removing City Administrator Dan Grady as a Signer on all City Bank Accounts Effective September 3, 2021 - Motion to approve by *Huther/D. Rachu. Unanimous.*

Approve/Disapprove Adding Water/Wastewater Supervisor Josh Soyk as a Signer on all City Bank Accounts – Motion to approve by *Huther/Zeiset. Unanimous.*

Public Works Update – The storm sewer project on Linden Street is almost complete. We recently experienced a heavy rain the storm sewer functioned as expected.

Discussion: Pickleball Court in Christiansen Park – The Christensen Foundation is looking at donating 2 pickleball courts to the city to be located in Christensen Park. MSA will provide an estimated cost at the next meeting. The preliminary estimate is approximately \$80,000 for the court, coating, fencing, etc..

Approve/Disapprove New Building Permit Fees – The City Council discussed building permit fee and came to no conclusion. Director of Public Works Stuttgart stated that the cost to the city ranged all over the board. Each project is different and requires deferring amounts of work. Motion to table until the next meeting by *Weideman/Kramer. Unanimous.*

Water/Wastewater Update – All of the water meters over 2” are being tested by an outside vendor. The water department is in the process of changing all of the water meters that they were not able to get to last year because of Covid-19.

Approve/Disapprove Council President Mason Rachu, Deputy Clerk/Treasurer Erin Clausnitzer and Water/Wastewater Supervisor Josh Soyk as Signers for the

Signature Certification Form for the Recently Awarded CDBG Grant – Motion to approve by *Weideman/Huther. Unanimous.*

Approve/Disapprove August 2021 Bills in the Amount of \$1,118,789.04 – Motion to approve by *Weideman/Kramer. Unanimous*

To Date Financials - Presented

Approve/Disapprove: Drafting an Ordinance Changing City Officer Structure from a City Administrator/Clerk/Treasurer to Clerk/Treasurer – The City Council debated the merits of both a City Administrator and Clerk-Treasurer. Administrators and Clerks provide for two different functions. The City Council continued to debate which avenue was the best course for the City to take.

The question was raised whether the City Council had to choose right now? Why couldn't the City just recruit for both and see what kinds of candidates the city gets.

Motion to Continue with a City Administrator by *Huther/Kramer. Roll call vote: Nixdorf – no, D. Rachu – yes, Diedrich - no; Huther – yes; Zeiset – no; Weideman – no; Kramer – yes. Motion fails 4-3.*

Motion to draft an ordinance repealing the City Administrator position by *Nixdorf/Weideman. Roll call vote. Nixdorf – yes, D. Rachu – yes, Diedrich - yes; Huther – no; Zeiset – yes; Weideman – yes; Kramer – no. Motion passes 5-2.*

Approve/Disapprove Beginning Recruitment Process of a City Administrator/Clerk/Treasurer or Clerk/Treasurer – No action

Future Agenda Items – Alleys, Clerk/Treasurer ordinance, building permits, an pickleball court.

Motion to adjourn by Huther/Weideman. The City Council adjourned at 7:43 p.m.

Minutes from the August 30, 2021 Abbotsford City Council Meeting held in the Abbotsford City Hall Council Chambers.

Mayor Weix called the Meeting to Order at 6:00.

Roll Call: M. Rachu (arrived at 6:10) Nixdorf, D. Rachu, Diedrich, Huther, Zeiset, Weideman, and Kramer.

Others Present: Administrator Grady, Director of Public Works Stuttgen, Water/Wastewater Manager Soyk, Chief Bauer, City Attorney Gamoke, Library Director Jochimsen, Alejandro Vazquez, Jose Zuniga, Jim Colby, Jory Podevels, Dan Borchardt (MSA) and Kevin O'Brien (Tribune Phonograph)

Pledge of Allegiance - Held

Establish Order of the Day – Line # 18 will be removed

Comments by the Mayor – The audit is on Alders desks and there will be a formal in person presentation by Johnson Block on September 15th. Any comments about the alleys should be made during Public Comment. The Fire Department voted to purchase a new ambulance, however, the price did not include a powerlift so the purchase will be voted on again at the next meeting,

Comments by the Administrator – I have been continuing to train Josh on how to use the various modules in Civics. He did payroll by himself last week

I will continue training Erin as much as I can this week.

There are a couple of items on the agenda that present conflict of interest issues. Therefore, I am going to ask Alder Nixdorf to refrain from any participation in items #10 and #11 on the agenda since she is living in the house at question and her step-father is involved with the issues.

Finally, I want to thank everyone for the opportunity here in Abbotsford.

Comments by the Public – Jim Colby commented that he wanted to speak during items 10 and 11.

Alejandro Vazquez translated for Jose Zuniga. Mr. Zuniga is concerned about the big puddles of water accumulating on his property due to a culvert bot working properly.

Jim Colby commented that the alleys listed later in the agenda should not be closed.

Closed Session - Pursuant to Section 19.85 (1)(c) Considering employment, promotion, compensation or performance evaluation data of any public

employees over which the governmental body has jurisdiction or exercises responsibility. (City Administrator) –

Motion to go into closed session allowing Director of Public Works Stuttgen, Water/Wastewater Manager Soyk, and City Attorney Gamoke to stay by *D.Rachu/Huther*. *Roll Call Vote: M. Rachu – yes, Nixdorf – yes, D. Rachu – yes, Diedrich – yes, Huther – yes, Zeiset – yes, Weideman – yes, Kramer – yes.*

Motion to go out of closed session by *M. Rachu/Zeiset*. *Roll Call Vote: M. Rachu – yes, Nixdorf – yes, D. Rachu – yes, Diedrich – yes, Huther – yes, Zeiset – yes, Weideman – yes, Kramer – yes.*

Approve/Disapprove Ordinance #2021-2 An Ordinance to Repeal the Position of City Administrator –

Motion to disapprove ordinance change by *M. Rachu/Huther*. *Roll Call Vote: M. Rachu – yes, Nixdorf – yes, D. Rachu – yes, Diedrich – yes, Huther – yes, Zeiset – yes, Weideman – yes, Kramer – yes.*

Approve/Disapprove Beginning the Hiring Process for a New City Administrator or Clerk/Treasurer with the Discussion to Include All Issues Related to Recruitment for the Position Including Compensation and Where/How to Post the Position –

Mayor Weix announced that he is appointing Water/Wastewater Manager Soyk as Interim Administrator and Deputy Clerk/Treasurer Erin Clausnitzer as Interim Clerk/Treasurer. Motion to approve by *M. Rachu/Kramer*. *Roll Call Vote: M. Rachu – yes, Nixdorf – yes, D. Rachu – yes, Diedrich – yes, Huther – yes, Zeiset – yes, Weideman – yes, Kramer – yes.*

Incidents, Training, Accidents – Bill Colby and John Smith are attending the Wisconsin Rural Water Conference.

Approve/Disapprove Grade Permit for Mykhail, LLC at 208 N. 2nd Street - Director of Public Works Stuttgen stated that water must be able to flow at the point where properties adjoin. Mykhail, LLC agreed to make this change. The change should also help Mr. Zuniga's concern about water. Motion to approve by *M. Rachu/D. Rachu*. *Unanimous*

Approve/Disapprove Ordering Property Owner of 219 N. 2nd Street to Tie Into a City Storm Sewer – Alder Nixdorf recused herself from this issue. The owner of 219 N. 2nd St, Jim Colby, has his sump flowing into his backyard which eventually contributes to the water problem that his neighbor to the south, Mr. Zuniga, is facing. City ordinances state that one cannot have their sump pump water flood on to another property owner and that the sump pump must be connected to the nearest storm sewer. Motion to approve by *M. Rachu/D. Rachu*. *Roll Call Vote: M. Rachu – yes, Nixdorf – abstain, D. Rachu – yes, Diedrich – abstain, Huther – yes, Zeiset – yes, Weideman – no, Kramer – yes.*

Approve/Disapprove the Following Signers for the Library Forward Bank Checking Account: Mayor Weix, Council President Rachu, and Library Director Jochimsen – Motion to approve by *Huther/Zeiset. Unanimous.*

Approve/Disapprove Purchase of video camera system for two interview rooms from WatchGuard Video at a cost of \$10,390 for the Colby-Abbotsford Police Department – Motion to approve by *M. Rachu/Diedrich. Unanimous*

Approve/Disapprove PTO Payout for City Administrator Dan Grady in the amount of 159.42 hours Minus Any Hours Used Prior to September 3, 2021 – Josh Soyk will verify the correct amount. Motion to approve by *Huther/M. Rachu. Unanimous*

Public Works Update – The windmill was installed and pond aerator will be installed tomorrow.

Approve/Disapprove Flashing Stop Sign at the Corner of 4th Ave and W. Pine Street Facing East – Motion to approve by *M. Rachu/Huther. Unanimous.*

MSA Update – Dan Borchardt of MSA provided the update.

Discuss/Recommend: Pickleball Court – Item withdrawn from the agenda.

MSA PSA for CDBG grant administration – Motion to approve CDBG Grant Administration contract by *Kramer/Diedrich. Unanimous.*

Discussion on submission of a MSI-D grant for N. 5th Street from E. Oak Street to Maple Street – The improvement is eligible for an MSI-D grant from WisDot. This grant the same grant the city received for 4th Ave. Construction would be next year of the grant is awarded. It is a 50/50 grant.

Approve/Disapprove Pay Application #3 (Final) for 4th Avenue Project to Switlick & Sons Inc. in the amount of \$213,554.11 - Motion to approve by *M. Rachu/Nixdorf. Unanimous.*

Approve/Disapprove Pay Application #2 (Final) for 2020 W. Hemlock Street Project to Steen Construction in the amount of \$6321.08 – Motion to approve by *D. Rachu/Zeiset. Unanimous.*

Approve/Disapprove Pay Application #1 for Linden Street Storm Sewer/3rd Avenue Improvements to Steen Construction in the amount of \$142,610.20 – Motion to approve by *Zeiset/Kramer. Unanimous.*

Approve/Disapprove Order for Driveway Repair at 417 N. 2nd Street – The driveway approach needs to be concrete and the sidewalk 6” per city ordinance. Motion to approve by *Huther/Nixdorf. Unanimous.*

Approve/Disapprove Order for Driveway Repair at 417 N. 3rd Street – The driveway approach is cracking up. Motion to approve by *Diedrich/M. Rachu. Unanimous.*

Approve/Disapprove closing the following city owned unimproved alleys

- **Between the 300 Block of Butternut Street and Sycamore Street**
- **Between the 200 Blocks of Sycamore Street and W. Hemlock Street**
- **Between the 300 Blocks of Sycamore Street and W. Hemlock Street**

The City Council discussed the issue and came to the conclusion that the individual responsible for damaging the alley should fix it. The City Attorney will look into the ordinances and propose possible changes including new signage and weight limits. Motion to disapprove closing the alleys by *M. Rachu/Nixdorf. Unanimous.*

Water/Wastewater Update – They are in the process of getting pricing to upgrade the SCADA system. They will begin flushing the hydrants.

Approve/Disapprove Purchasing a New Pickup Truck for the Water Department – Motion to approve purchasing a new pickup truck by *M. Rachu/Huther. Unanimous.*

Discussion: Hiring a New Water Operator – The water department is getting two big for two people to handle. The city has more wells than Wausau, Dorchester, Colby, and Medford combined. It was agreed to post an ad for a new water operator.

Approve/Disapprove Tobacco License for El Posito, LLC. – Motion to approve by *M. Rachu/Diedrich. Motion passes 7-1 (Zeiset-no)*

Approve/Disapprove Class B Beer License for El Posito, LLC. - Motion to approve by *M. Rachu/Nixdorf. Motion passes 7-1 (Zeiset-no)*

Approve/Disapprove Operator’s Licenses – Motion to approve by *M. Rachu/Huther. Motion passes 7-0 (Zeiset-abstain).*

Bank Accounts - presented

Items for Future Agendas – Building permit fees. Approve previous minutes going back to July 2, 2021.

Next Meetings: Committee of the Whole September 15, 2021; City Council October 4, 2021.

Motion to Adjourn by Huther/D. Rachu. The City Council adjourned at 7:56 pm.

Colby/Abbotsford Police Commission

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

MONDAY, SEPTEMBER 13, 2021 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 August 9, 2021 meeting
5. Expenditures
6. 2022 Budget
7. Chief's Report
8. Meeting date for October
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: 9/9/2021

**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.

August 31, 2021 - FINANCIAL STATEMENT-POLICE DEPT

Beginning Balance		\$	128,713.85
Receipts received in Aug			
City of Colby	\$	31,331.67	
City of Abbotsford	\$	76,588.68	
Colby School District	\$	13,292.00	
Reports	\$	-	
Interest	\$	7.38	
Temporary Plates	\$	-	
Lockouts	\$	-	
Leauge of Municipalites	\$	2,147.00	
Total Receipts		\$	123,366.73

Disbursements - Aug			
Net Payroll	\$	27,641.53	
SS, FWH, WI Pmts.	\$	11,085.91	
Union Dues	\$	210.00	
Support Obligation	\$	434.22	
State Retirement-Dept. Share	\$	10,286.97	
Vouchers Payable	\$	-	
Auto Fuel	\$	1,789.59	
Internet	\$	79.99	
Telephone	\$	572.93	
Heat	\$	29.47	
Electric	\$	538.51	
Water	\$	69.04	
Liability Insurance	\$	-	
Health Insurance	\$	8,274.16	
Dental Insurance	\$	623.86	
Worker's Compensation	\$	-	
Auto Insurance	\$	-	
Radio Maintenance	\$	-	
Auto Maintenance	\$	46.03	
Clothing	\$	762.25	
Training	\$	248.67	
Office Supplies	\$	131.54	
Janitorial Supplies	\$	-	
Copies	\$	-	
Radar Certification	\$	-	
Miscellaneous	\$	163.43	
Computer Software Maintenance	\$	-	
Air Cards	\$	64.85	
Computer Maintenance	\$	596.35	
Office Equipment Maintenance	\$	-	
Building Maintenance	\$	-	
Equipment	\$	2,018.74	
Equipment Transfers	\$	-	
Investigations	\$	730.54	
Drug Dog	\$	144.99	
Audit	\$	-	
Legal	\$	-	
Time System	\$	-	
Auto Purchase	\$	-	
Auto Fund	\$	-	
Clothing-Vests	\$	-	
Department Policies	\$	-	
Total Disbursements		\$	66,543.57
		\$	185,537.01

Trans Detail Ending Balance 8/31/2021 \$ 185,537.01

Designated Funds			
Trans Detail Balance 8/31/2021		\$	185,537.01
Auto Fund	\$36,136.06		
Reserved SRO Pay	\$0.00		
Sick Leave Accum. Retirement fund	\$13,085.47		
TOTAL Designated Funds			\$49,221.53
TOTAL Working Cash		\$	136,315.48

Colby/Abbotsford Police Commission Meeting

August 9, 2021

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, Mason Rachu, Roger Weideman, Sarah Diedrich and Dan Hederer. Also present were: Police Chief Jason Bauer, Abbotsford Mayor Jim Weix, and Kevin O'Brien-TP Printing.

Public Comment: None

Minutes from the July 12, 2021 Meeting: Motion was made by Weideman, seconded by Hesgard to approve the minutes from the July 12, 2021 meeting as presented. Motion carried with a voice vote.

Expenditures: Motion was made by Hederer, seconded by Weideman to approve July expenditures as presented in the amount of \$17,159.94. Motion carried with a voice vote.

Purchase Interview Room Cameras: Chief Bauer said it is required to have a video recording system for interviews. The current system is 11 years old and is operated by several toggle switches. There are problems with the microphones and the short length of recording time. The current system is cumbersome to use. Chief Bauer introduced a proposal from WatchGuard Video (who is also the vendor for the video cameras in the squad cars) to install video cameras in the two interview rooms at a cost of \$10,390. He said there is funding available for the purchase in the health insurance line item, which would be adjusted via budget reconciliation at the end of 2021. Motion was made by Rachu, seconded by Diedrich to approve the purchase of video cameras for the two interview rooms at the quoted price of \$10,390. Motion carried with a voice vote. This action will be placed on the respective city council agendas for approval at their September meetings.

Chief's Report: Chief Bauer said he has been in contact with the Wisconsin Department of Transportation regarding the intersection of Hodd Drive and STH 13 to seek ways to improve safety at that location, which was the site of a recent fatal motorcycle accident. He reported on a recent fatal accident at a local tire repair shop. He said the last weekend was busy for the CAPD, assisting with domestic situations in Dorchester and Owen. He noted cases would likely increase due to additional residents in the new apartments in Curtiss. He said there had been no official response from the Dorchester Village Board regarding CAPD police coverage there. He said the Clark County Sheriff's Department is negotiating with Dorchester and Curtiss about designating a police officer for those municipalities. He said the 2020 Dodge squad car had a head gasket problem which would not be covered under warranty. He said new CAPD officer Christian Lemay started the last week of July, noting that his police experience shows in a positive way. There were seven K-9 activities reported for the month of July, resulting in six arrests. There were 745 total CAPD activities reported for the month of July, for a cumulative total of 5,743, compared to 6,408 activities for the first seven months of 2020.

Meeting date for September 2021: The next CAPC meeting will be held at 6:30 p.m. on Monday, September 13, 2021 at the CAPD.

Closed Session: Motion was made by Rachu, seconded by Hesgard to go into closed session at 6:42 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, inviting Chief Bauer and Mayor Weix to participate in the closed session. **Purpose: Union contract negotiations.** Roll call vote: Diedrich, yes; Schmidt, yes; Hesgard, yes; Rachu, yes; Hederer, yes; Weideman, yes. Discussion was held with CAPD officers, with no action taken.

Adjournment: Motion was made by Hederer, seconded by Hesgard to adjourn the meeting in closed session at 7:10 p.m. Roll call vote: Diedrich, yes; Schmidt, yes; Hesgard, yes; Rachu, yes; Hederer, yes; Weideman, yes.

Check Date From: 8/01/2021
Thru: 8/31/2021

From Dept:
Thru Dept:

Pay Periods: 7/25/2021 Thru: 8/21/2021

Total Checks: 20

(Male: 16 Female: 4)

Earnings:

Regular Pay	37,750.92	1,448.00	Hours
Overtime Pay	1,481.56	37.50	Hours
INSURANCE	850.00		
NIGHT SHIFT	467.00		

	40,549.48		

Withholdings:

Federal	3,182.95
Social Security	2,398.28
Medicare	560.90
Wisconsin	1,984.60
CHILD SUPPORT	369.22
HEALTH INS.	1,867.44
OTHER DEDUCTION	0.00
R&D FEES	0.00
UNION DUES	252.00
WRS Contrib.	2,292.56

	12,907.95

NET PAY 27,641.53

Fund: All Funds

Account Number		2021 August	2021 Actual 08/31/2021	2021 Budget	Budget Status	% of Budget
510-00-41100-000-000	REVENUE FROM BUDGET	0.00	0.00	0.00	0.00	0.00
500-00-43001-000-000	CITY OF COLBY	31,331.67	250,653.36	375,980.00	-125,326.64	66.67
500-00-43002-000-000	CITY OF ABBOTSFORD	76,588.68	343,574.23	459,532.00	-115,957.77	74.77
500-00-43002-001-000	COLBY SCHOOL DISTRICT	13,292.00	26,244.00	26,307.00	-63.00	99.76
500-00-43002-002-000	ABBOTSFORD SCHOOL DISTRICT	0.00	13,292.00	26,307.00	-13,015.00	50.53
500-00-43003-000-000	REPORTS	0.00	155.00	300.00	-145.00	51.67
500-00-43004-000-000	EARNED INTEREST	7.38	60.42	0.00	60.42	0.00
500-00-43005-000-000	OTHER INCOME - TEMP PLATE	0.00	640.00	1,000.00	-360.00	64.00
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	0.00	520.00	401.00	119.00	129.68
500-00-43005-411-000	OTHER INCOME-DONATIONS	0.00	250.00	9,250.00	-9,000.00	2.70
500-00-43005-412-000	CARRYOVERS	0.00	0.00	29,337.00	-29,337.00	0.00
500-00-43005-413-000	OTHER INCOME - GRANTS	0.00	960.00	2,500.00	-1,540.00	38.40
500-00-43005-414-000	OTHER INCOME - MISCELLANEOUS	2,147.00	2,147.00	1,000.00	1,147.00	214.70
500-00-43005-415-000	DONATION INCOME - DRUG DOG	0.00	1,122.30	1,250.00	-127.70	89.78
500-00-43005-416-000	METAL PLATE INCOME-4001940	20,160.14	156,894.74	104,500.00	52,394.74	150.14
500-00-43005-417-000	TEMP PLATE INCOME-180273	3,406.51	34,501.25	0.00	34,501.25	0.00
Total Revenues		146,933.38	831,014.30	1,037,664.00	-206,649.70	80.09

Fund: All Funds

Account Number		2021 August	2021 Actual 08/31/2021	2021 Budget	Budget Status	% of Budget
500-00-51001-000-000	SALARIES	39,699.48	349,419.29	547,298.00	197,878.71	63.84
500-00-51002-000-000	FUEL	1,789.59	11,141.95	21,000.00	9,858.05	53.06
500-00-51002-001-000	INTERNET	79.99	559.93	850.00	290.07	65.87
500-00-51003-000-000	TELEPHONE	572.93	3,688.72	5,200.00	1,511.28	70.94
500-00-51003-001-000	HEAT	29.47	1,628.77	3,000.00	1,371.23	54.29
500-00-51003-002-000	ELECTRIC	538.51	3,073.10	6,000.00	2,926.90	51.22
500-00-51003-003-000	WATER	69.04	670.08	900.00	229.92	74.45
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	7,256.72	77,879.54	127,471.00	49,591.46	61.10
500-00-51004-408-000	INSURANCE - DENTAL	623.86	5,531.56	8,100.00	2,568.44	68.29
500-00-51004-409-000	WORKMEN'S COMPENSATION	0.00	11,644.00	14,000.00	2,356.00	83.17
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	46.03	6,181.34	7,000.00	818.66	88.30
500-00-51007-000-000	CLOTHING ALLOWANCE	762.25	2,099.07	4,800.00	2,700.93	43.73
500-00-51008-000-000	SOC.SEC.(EMPLOYER SHARE)	2,959.18	26,088.44	39,500.00	13,411.56	66.05
500-00-51009-000-000	TRAINING	248.67	2,089.49	6,000.00	3,910.51	34.82
500-00-51010-000-000	OFFICE SUPPLIES	131.54	3,146.91	3,600.00	453.09	87.41
500-00-51010-005-000	JANITORIAL SUPPLIES	0.00	216.62	550.00	333.38	39.39
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	163.43	1,577.50	3,000.00	1,422.50	52.58
500-00-51013-000-000	STATE RETIREMENT-DEPT SHARE	4,916.27	42,913.01	71,315.00	28,401.99	60.17
500-00-51016-000-000	COMPUTER SOFTWARE MAINTENANCE	0.00	7,522.00	14,250.00	6,728.00	52.79
500-00-51016-001-000	MOBILE DATA (AIR CARDS)	64.85	423.46	1,000.00	576.54	42.35
500-00-51017-000-000	COMPUTER MAINTENANCE	596.35	3,192.70	7,500.00	4,307.30	42.57
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	944.00	1,200.00	256.00	78.67
500-00-51018-000-000	EQUIPMENT	2,018.74	5,869.55	9,000.00	3,130.45	65.22
500-00-51018-001-000	EQUIPMENT TRANSFERS	0.00	0.00	0.00	0.00	0.00
500-00-51019-000-000	INVESTIGATIONS	730.54	3,208.47	4,000.00	791.53	80.21
500-00-51019-001-000	DRUG/SEARCH DOG	144.99	1,074.53	2,000.00	925.47	53.73
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	564.00	1,510.00	946.00	37.35
500-00-51023-000-000	AUTO PURCHASE	0.00	0.00	0.00	0.00	0.00
510-00-51023-000-000	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
510-00-51027-000-000	RET. BENEFITS (ACC SICK PAY)	0.00	0.00	0.00	0.00	0.00
500-00-51028-000-000	METAL PLATE FEES & PURCHASES	20,246.23	152,748.51	100,000.00	-52,748.51	152.75
500-00-51028-001-000	TEMP PLATE FEES & PURCHASES	3,406.50	36,018.77	0.00	-36,018.77	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		87,095.16	761,115.31	1,037,664.00	276,548.69	73.35

Net Totals

59,838.22

69,898.99

0.00

-69,898.99

9/09/2021 2:36 PM

Check Register - Full Report - ALL
ALL Checks
POLICE CHECKING NOW

Page: 1
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
13560	9/13/2021	BP JULY/AUG FUEL	
500-00-51002-000-000		FUEL	423.32
Total			423.32
13561	9/13/2021	CELL COM CELL PHONES/AIR CARDS	
500-00-51003-000-000		TELEPHONE	327.88
		CELL PHONES 233958	
500-00-51016-001-000		MOBILE DATA (AIR CARDS)	51.88
		AIR CARDS 233958	
500-00-51019-000-000		INVESTIGATIONS	50.54
		233958	
Total			430.30
13562	9/13/2021	CITY OF ABBOTSFORD SEPT	
500-00-51003-003-000		WATER	98.48
		SEPT	
Total			98.48
13563	9/13/2021	COLBY ABBOTSFORD PROFESSIONAL POLICE AUG DUES	
500-00-21115-000-000		UNION DUES PAYABLE	252.00
		AUG	
Total			252.00
13564	9/13/2021	COLBY CHRYSLER CENTER AUTO MAINT.	
500-00-51006-000-000		AUTOMOBILE MAINTENANCE	88.74
		93082	
Total			88.74
13565	9/13/2021	COMPUTER TR INC. JULY/AUG IT SERVICES	
500-00-51017-000-000		COMPUTER MAINTENANCE	561.35
		AUG 17493	
500-00-51017-000-000		COMPUTER MAINTENANCE	561.35
		JULY 17276	

9/09/2021 2:36 PM

Check Register - Full Report - ALL
ALL Checks
POLICE CHECKING NOW

Page: 2
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
			Total 1,122.70
13566	9/13/2021	DELTA DENTAL OF WISCONSIN SEPT	
500-00-51004-408-000		INSURANCE - DENTAL SEPT	665.45
		1643764	
			Total 665.45
13567	9/13/2021	FOURMENS FARM HOME-COLBY MISC	
500-00-51012-000-000		MISCELLANEOUS EXPENSE	103.93
			Total 103.93
13568	9/13/2021	KAUFFMAN AUTO SERVICE AUTO MAINT.	
500-00-51006-000-000		AUTOMOBILE MAINTENANCE	1,452.30
		14559	
			Total 1,452.30
13569	9/13/2021	KWIK TRIP INC AUGUST FUEL	
500-00-51002-000-000		FUEL AUG	1,129.92
			Total 1,129.92
13570	9/13/2021	LEXIPOL, LLC POLICIES	
500-00-51029-000-000		DEPARTMENT POLICIES INLEX3994	3,424.72
			Total 3,424.72
13571	9/13/2021	LITHO SPECIALISTS, INC CHECKS	
500-00-51010-000-000		OFFICE SUPPLIES	145.00
		LS31518	
			Total 145.00
13572	9/13/2021	MARSHFIELD CLINIC HEALTH SYSTEM NEW OFFICER SCREENING	

9/09/2021 2:36 PM

Check Register - Full Report - ALL
ALL Checks
POLICE CHECKING NOW

Page: 3
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
500-00-51019-000-000		INVESTIGATIONS	121.80
		EXAM	
		Total	121.80
<hr/>			
	13573 9/13/2021	MARSHFIELD LABORATORIES	
		BLOOD DRAW	
500-00-51019-000-000		INVESTIGATIONS	20.00
		Total	20.00
<hr/>			
	13574 9/13/2021	NICOLET NATIONAL BANK	
		MISC/CHARTER/SUPPLIES/EQUIP/CLOTHING	
500-00-51012-000-000		MISCELLANEOUS EXPENSE	9.99
500-00-51002-001-000		INTERNET	79.99
500-00-51003-000-000		TELEPHONE	176.44
500-00-51010-000-000		OFFICE SUPPLIES	152.16
500-00-51019-000-000		INVESTIGATIONS	87.99
500-00-51007-000-000		CLOTHING ALLOWANCE	125.53
		Total	632.10
<hr/>			
	13575 9/13/2021	SECURITY HEALTH PLAN	
		OCTOBER	
500-00-51004-407-000		HEALTH INSURANCE	9,595.04
		OCT	
		Total	9,595.04
<hr/>			
	13576 9/13/2021	SPECTRUM INSURANCE GROUP, LLC	
		4TH QUARTER	
500-00-51004-409-000		WORKMEN'S COMPENSATION	3,257.00
		4TH	
		Total	3,257.00
<hr/>			
	13577 9/13/2021	THE UNIFORM SHOPPE OF GREEN BAY, INC	
		BAUER SHIRTS	

9/09/2021 2:36 PM

Check Register - Full Report - ALL
ALL Checks
POLICE CHECKING NOW

Page: 4
ACCT

Dated From: From Account:
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
500-00-51007-000-000		CLOTHING ALLOWANCE	231.80
		BAUER	313546
		Total	231.80
13578	9/13/2021	WATCH GUARD	
		WEARABLE CAMERA	
500-00-51018-000-000		EQUIPMENT	480.00
		ADVREP216135	
		Total	480.00
13579	9/13/2021	WE ENERGIES	
	7/19-8/17		
500-00-51003-001-000		HEAT	24.65
	7/19-8/17		
		Total	24.65
13580	9/13/2021	XCEL ENERGY	
	7/19-8/17		
500-00-51003-002-000		ELECTRIC	547.95
	7/19-8/17		
		Total	547.95
		Grand Total	24,247.20

9/08/2021 12:00 PM

Statement Balance Report

Page: 1
ACCT

POLICE CHECKING NOW

Reconciliation Date: 8/31/2021

8/31/2021	Computer Balance:	185,537.01
Plus Outstanding Payments:		
13496	5/27/2021 WI DEPT OF SAFETY & PROFESSIONAL SERVICES	25.00
13542	8/09/2021 COLBY ABBOTSFORD PROFESSIONAL POLICE	210.00
	Total Payments:	----- 235.00
8/31/2021	Statement Balance:	185,772.01

COLBY-ABBY POLICE
BANK RECONCILIATION ACCT# 180273
TEMPORARY PLATE FUND
7/31/2021

Outstanding Checks			
No.	Amount	No.	Amount
3970	1,438.00		
3971	469.50		

Balance per Bank	2,512.92
Less Outstanding	1,907.50

Plus deposit in Transit	
Adjusted bank balance	\$ 605.42

Beginning Balance per general	605.41
-------------------------------	--------

Deposits:

3,406.51	
	3,406.51

Checks written:

Total checks in register	3,406.50
3,406.50	

Other:

Balance per General Ledger	\$ 605.42
----------------------------	-----------

Designated Funds for the Colby/Abbotsford Police Dept			
	Auto Fund	Retirement Fund	SRO Pay
Jan. 1, 2021 Balance	\$22,936.06	\$23,100.15	\$25,000.00
Budget amount for 2021	\$13,200.00		
Schreiber sick leave payout (gross + ss)		(\$10,014.68)	
2021 Budget			(\$25,000.00)
Current Balance	\$36,136.06	\$13,085.47	\$0.00
	TOTAL DESIGNATED FUNDS		
	\$49,221.53		

Police Trans Detail Balance	\$185,537.01
Designated Funds	\$49,221.53
TOTAL WORKING CASH 8/31/2021	\$136,315.48

9/08/2021 11:49 AM

Journal Entry Register - Full Report
ALL Journal Entries

Page: 1
ACCT

Dated From: 8/01/2021 From Account:
Thru: 8/31/2021 Thru Account:

---- Journal Entry ----

Number	Date		Debit	Credit
0821	8/01/2021	AUGUST JOURNAL ENTRIES		
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD INTEREST	7.38	
500-00-43004-000-000		EARNED INTEREST RECORD INTEREST		7.38
500-00-21112-000-000		SOC. SEC. TAXES PAYABLE RECORD SS, FWH #1	3,051.62	
500-00-21113-000-000		U.S. WITHHOLDING TAXES PAYABLE RECORD SS, FWH #1	1,686.52	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD SS, FWH #1		4,738.14
500-00-21112-000-000		SOC. SEC. TAXES PAYABLE RECORD SS, FWH #2	2,866.74	
500-00-21113-000-000		U.S. WITHHOLDING TAXES PAYABLE RECORD SS, FWH #2	1,496.43	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD SS, FWH #2		4,363.17
500-00-21114-000-000		STATE WITHHOLDING TAXES PAYABL RECORD STATE WITHHOLDING #1	1,031.36	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD STATE WITHHOLDING #1		1,031.36
500-00-21114-000-000		STATE WITHHOLDING TAXES PAYABL RECORD STATE WITHHOLDING #2	953.24	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RECORD STATE WITHHOLDING #2		953.24
500-00-21116-000-000		EMPLOYEE RETIREMENT PAYABLE RETIREMENT PAID FOR JULY	10,286.97	
500-00-11100-014-000		TREASURER'S WORKING CASH-NOW RETIREMENT PAID FOR JULY		10,286.97
500-00-11100-013-000		METAL PLATE ACCT #400194 METAL PLATE INCOME FOR JULY	20,160.14	
500-00-43005-416-000		METAL PLATE INCOME-4001940 METAL PLATE INCOME FOR JULY		20,160.14
500-00-51028-000-000		METAL PLATE FEES & PURCHASES METAL PLATE PURCHASES AND FEES	20,246.23	
500-00-11100-013-000		METAL PLATE ACCT #400194 METAL PLATE PURCHASES AND FEES		20,246.23
500-00-21581-000-000		SUPPORT OBLIGATION LEICHTNAM CHILD SUPPORT-1	184.61	

9/08/2021 11:49 AM

Journal Entry Register - Full Report
ALL Journal Entries

Page: 2
ACCT

Dated From: 8/01/2021 From Account:
Thru: 8/31/2021 Thru Account:

---- Journal Entry ----

Number	Date		Debit	Credit
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	3,406.51	
500-00-43005-417-000		TEMP PLATE INCOME-180273 TEMP PLATE INCOME		3,406.51
500-00-51028-001-000		TEMP PLATE FEES & PURCHASES TEMP PLATE EXPENSES	3,406.50	
500-00-11100-012-000		TEMP PLATE ACCT #180273 TEMP PLATE EXPENSES		3,406.50
Total			68,968.86	68,968.86
Grand Total			68,968.86	68,968.86

ABBOTSFORD PUBLIC LIBRARY BOARD OF TRUSTEES MEETING

www.abbotsfordpl.org

REGULAR MONTHLY MEETING: Meeting / Aug 18, 2021 / 5:00 PM / Public Room

ATTENDEES:

Jochimsen (Library Director), Board: Giffin, Bittner, Huther, Hinrichsen, Dukelow, Braun
Members absent: Suttner

Call to order: 5:00 pm

Reading of the minutes from previous meeting: Read and approved. Giffin/Braun

Public Comment:

Old Business:

- ARSL Conference: The director was awarded a scholarship to attend the American Rural and Small Libraries Conference which will be held in Reno/Sparks, Nevada during October 20-23, 2021. Library Board President's signature is needed to receive the scholarship. Signature given.
- Clock update: The local clock aficionado from Dorchester recommended the library contact a store located in Chippewa Falls. A worker from "Clock Works" to look at the clock on Aug. 6th.
- August Hours/Procedures and Covid precaution updates: Procedures to remain the same.
- Phone: Contact was made via email on 6/30/2021. The director shared the contact with the City Administrator. Both the Director and the City Administrator responded to Spectrum about the desire to add the library line to the city account. No further contact has been made. Director will call or email.
- Activity Bags: New library collection. Being worked on by Nancy Corley. This collection will replace take-n-makes. The bags will be filled with 2-3 books and a craft matched to theme. The bags need to be checked-out and then the books returned to the library.

New Business

- Clock update: "Clockworks" repairperson came to fix clock. Stated that gears were quite dry and main reason for disrepair was need of oil. The oil job should last the library 4 years. He also stated that the clock was not as "tight" as it could be. It is possible that when it needs to be oiled next repairs could be necessary. Bill was very reasonable.
- Sept Covid procedures and precautions:
 - Masks: If a community member comes in wearing a mask, staff will wear one. If the director feels the need to have masks poor recommended in the library due to increased Covid-19 conditions she can do so.
 - All other procedures/precautions
- Phone: Spectrum will be replacing an unused city phone number with the library number. The library has not been given a time frame on the project. There seems to be an average 3-4 weeks between communications with the company.
- New signers on Forward Account: This needs to go through the city council, if possible the library will try for three signers instead of two. Director will ask if she or the Library Board President is allowed to be one of the signers.

Treasurer's Report: 59% of budget spent, total=\$80,215.26 of \$135,018.97 - approved

- Retirement payout's first check has been written and will be visible on the next report.

Circulation Report:

- **Change in circulation periods at the beginning of the year could have an effect on circulation totals. Renewals of library materials are counted in circulation totals. At the start of the year the library changed circulation periods for books over 6 months from a 2-week checkout to a 3-week checkout. This will result in fewer renewals for books and will lower circulations totals. The change was made to standardize circulations periods across libraries in the WVLS system.**
- Total Circulation:
 - **June 2021: 1863** May 2021: 1840 April 2021: 1,390 March 2021: 1621
 - Circulation Break-down of new Checkouts:
 - Books: 1060 DVDs: 198, Spoken Record: 42, Large Print: 25, Magazines: 41, Other: 32
- Past Circulation History:
 - June 2020: 1,497 June 2019: 2,783 June 2018: 2,942 June 2017: 3,232 June 2016: 2354
June 2015: 2591 June 2014: 2673

Other Usage Report:

- Wireless Sessions: **June: 556** May: 415 April: 417 March: 442 Feb: 289 Jan: 269 Dec: 256
Nov: 360 Oct: 325 Sept: 473 Aug: 459 July: 490 June: 331 May: 327
- Overdrive E-material Checkout: **June: 172** May: 212 April: 225 March: 218 Feb: 221 Jan: 229
Dec: 201 Nov: 187 Oct: 207 Sept: 211 Aug: 213 July: 250 June: 243 May: 237
- Website Visits: **June: 237** May: 270 April: 192 March: 220 Feb: 175 Jan: 204 Dec: 217 Nov: 166
Oct: 220 Sept: 195 Aug: 221 July: 222 June: 256 May: 276
- Public Computer Uses in **June: 144** May: 116 April: 124 March: 147 Feb: 125 Jan: 82 Dec: 100
Nov: 100 Oct: 85 Sept: 100 Aug: 99
- Monthly Reference:
June: 42
- Patron Count:
 - June 2021: 742 May 2021: 555 April: 2021: 449
 - June 2020: 471 June 2019: 1086 June 2018: 1019 June 2017: 1543 June 2016: 1417

Policy Review: n/a

WVLS report: Director's retreat postponed. Next WVLS meeting 9/2/21, Director will be Vcat chair for remainder of this year as well as next year due to current chair leaving.

Clark County Report: Clark County Library representative will be asking Clark County to fund libraries that same total they received in 2021. For Abbotsford this will be a total of \$39,087.86. This total will be finalized in November 2021.

Director Report

- Last Month Program Count:
June: Monthly Program total: 22 programs, 487 attendance
- Future/Current Programs Overview: (see newsletter)
 - Oct. 5 Fire Cider, hosts, authors of *Dare to be a Green Witch*, will be virtual but class will be held in public room. The virtual class will be live, participants can ask questions and be able to make their own Fire Cider. Abbotsford was given a \$50 discount due to our smaller size.
 - Bring Your Own Book: 8/27 at 6pm permission to have alcoholic drink passed.
 - Mailchimp: Director is working on setting up a way to sign-up to receive a monthly newsletter using Mailchimp. Sign-up will be found on the library's website.
- Review Summer Reading Program Overview: Performers and summer school visits went well. There was a decrease in kids bringing in their reading logs. This could be because there was not a weekly summer reading activity day held as there has been in the past.

- More people have been using the library's study rooms to host zoom or other virtual meetings. It has been noted that the rooms are not very soundproof. The director will look into the cost of white noise machines and sound muffling panels as a possible donation request.

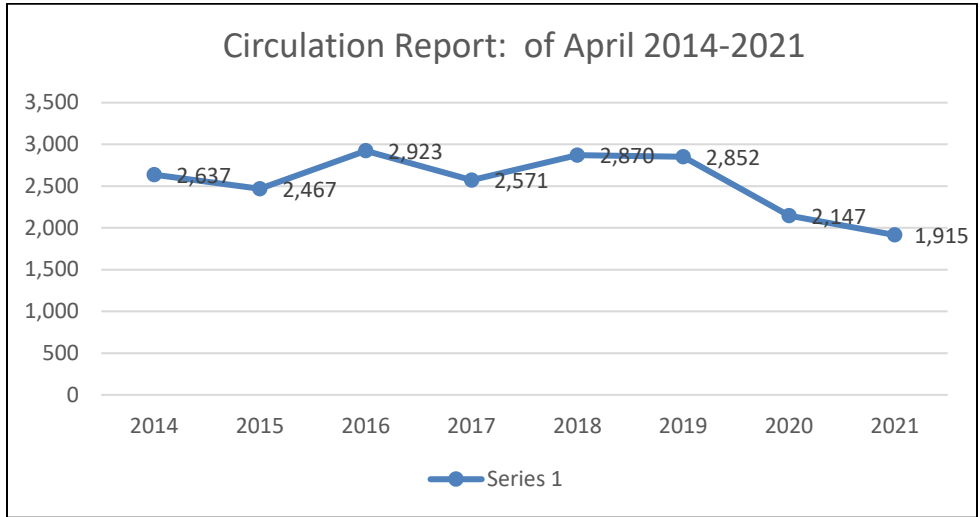
Staffing/Operating Issues

none

Next meeting:

Wed. Sept 15th at 5:00pm:

Adjourn: 5:34pm Giffin/Bittner, passed



Date	Time	Duration	Local Event Name	Target Audience (Children (0-11); Young Adult (12-18); Other (all ages))	Group Attending (program) or Individual Participants (self-directed activity)	Format: In-person; Live, virtual; or Pre-recorded	If group attending, then number of attendees	If recorded live, virtual event later posted for on-demand viewing, then enter number of views	If pre-recorded, then number of views	If self-directed, then number of individual participants
7/7/2021	3:00 PM	1 hour	Read to Rover	Children (0-11)	Group attending	In-person	2			
7/9/2021	6:30pm	2 hours	Family Movie Night	Children (0-11)	Group attending	In-person	0			
7/9/2021	10	2 hours	Summer School Visit - Story time and craft	Children (0-11)	Group attending	In-person	32			
7/13/2021	7:00 PM	1 hours	Book club: The Truth According to Us	Other (all ages)	Group attending	In-person	6			
7/13/2021	6:00 PM	1 hour	Yellow Ribbon Making for Yellowstone trail	Other (all ages)	Group attending	In-person	10			
7/14/2021	3:00pm	1 hour	Read to Rover	Children (0-11)	Group attending	In-person	3			
7/15/2021	6:30 PM	1 hour	Adult Craft Night: Butterfly wall hanging	Other (all ages)	Group attending	In-person	17			
7/16/2021	10	2 hours	Summer School Visit - Story time and craft	Children (0-11)	Group attending	In-person	31			
7/16/2021	12:00 PM	1/2 hour	impromptu Storytime	Children (0-11)	Group attending	In-person	3			
7/21/2021	3:00 PM	1 hour	Read to Rover	Children (0-11)	Group attending	In-person	4			
7/21/2021	7:00 PM	1 hour	Miller and Mike Comedy Show	Other (all ages)	Group attending	In-person	40			
7/23/2021	10	2 hours	Summer School Visit - Story time and craft	Children (0-11)	Group attending	In-person	30			
7/30/2021	10	2 hours	Summer School Visit - Story time and craft	Children (0-11)	Group attending	In-person	31			
1st week of July		one week	Beaded Pet Snake	Children (0-11)	Individual participants	In-person				40
2nd week of July		one week	Butterfly or Turtle Art	Children (0-11)	Individual participants	In-person				48
3rd week of July		one week	Pony Bead Lizard Keychain	Children (0-11)	Individual participants	In-person				30
4th week of July		one week	Paper Pet Mouse	Children (0-11)	Individual participants	In-person				32
1st week of July		1 week	Animal Trivia, Week three	Other (all ages)	Individual participants	In-person				24
2nd week of July		1 week	animal Tail Trivia, Week four	Other (all ages)	Individual participants	In-person				16
3rd week of July		1 week	animal Tail Trivia, Week five	Other (all ages)	Individual participants	In-person				18
June/July		6 weeks	Summer Reading Challenge youth	Children (0-11)	Individual participants	In-person				50
June/July		6 weeks	summer Reading Challenge teen/adult	Other (all ages)	Individual participants	In-person				11

De Lage Landen Financial Services, Inc.

Lease Agreement

Send Email Invoice To:

LESSEE	Full Legal Name CITY OF ABBOTSFORD				Phone Number (715) 223-3444	
	Billing Address PO BOX 589 203 N FIRST ST		City ABBOTSFORD	State WI	Zip 54405	Attention to:
Equipment Location (if not same as above):				County CLARK	Purchase Order Requisition Number	
EQUIPMENT	Make	Model Number	Serial Number	Quantity	Description (Attach Separate Schedule A If Necessary)	
	KYOCERA	2553CI	RFL9601679	1	COLOR MFP COPIER WITH FAX	
PAYMENT INFORMATION	Number of Lease Payments	Lease Payment	Plus Applicable Taxes		Term of Lease in Months	Payment Frequency: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other
	48	106.99	Plus Applicable Taxes		48	End of Lease Option: <input type="checkbox"/> FMV <input checked="" type="checkbox"/> \$1 <input type="checkbox"/> Other
	Lease Payment <input type="checkbox"/> Includes / <input checked="" type="checkbox"/> does NOT include maintenance/service/supplies (check one)			End of Lease Purchase Option shall be FMV unless another option is selected.		
	Sales tax Exempt <input type="checkbox"/> Please provide valid certificate			Security Deposit	(PLUS) First Period Payment	(PLUS) Other (EQUALS)

1. Lease: You (the "Lessee") agree to lease from us (the "Lessor") the Equipment listed above and on any attached schedule (the "Lease"). You authorize us to adjust the Lease payments by up to 15% if the cost of the Equipment or taxes differs from the supplier's estimate. You agree to pay us a fee of \$75.00 to reimburse our expenses for preparing financing statements, other documentation costs and all ongoing administration costs during the term of this Lease. We may increase the Lease Payment on an annual basis, in an amount not to exceed ten percent (10%) of the Lease Payment in effect at the end of the prior annual period. Security deposits are non-interest bearing. If you are not in default, we will return the deposit to you when the Lease is terminated. If a payment is not made when due, you will pay us a late charge of 5% of the payment or \$10.00, whichever is greater. YOU AGREE THAT NO ONE IS AUTHORIZED TO WAIVE OR CHANGE ANY LEASE TERM OR PROVISION.

2. Term: This Lease is effective on the date that it is accepted and signed by us, and the term of this Lease begins on that date or any later date that we designate (the "Commencement Date") and continues thereafter for the number of months indicated above. Lease payments are due as invoiced by us. As you will have possession of the Equipment from the date of its delivery, if we accept and sign this Lease you will pay us interim rent for the period from the date the Equipment is delivered to you until the Commencement Date as reasonably calculated by us based on the Lease payment, the number of days in that period, and a month of 30 days. Your obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim.

3. Title: Unless you have a \$1.00 purchase option, we will have title to the Equipment. If you have a \$1.00 purchase option and/or the Lease is deemed to be a security agreement, you grant us a security interest in the Equipment and all proceeds thereof. You authorize us to file Uniform Commercial Code ("UCC") financing statements on the Equipment.

4. Equipment Use, Maintenance and Warranties: We are leasing the Equipment to you "AS-IS" AND MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. We transfer to you any manufacturer warranties. You are required at your cost to keep the Equipment in good working condition and to pay for all supplies and repairs. The Lease Payments set forth above do not include the cost of maintenance, service, and/or supplies ("Service"), unless indicated in the above "Payment Information" box. Notwithstanding anything to the contrary, however, you agree that we are not responsible for providing such Service for the Equipment and you will make all claims related to Service to the Service provider ("Provider"). No Provider may alter the terms of this Lease or make any promises or arrangements that alter our rights or your obligations under this Lease. You agree that you are expressly assuming any risks arising from such Provider's inability to deliver such Service, under any circumstance, including, without limitation, such Provider's financial condition or its inability to repair or service the Equipment. You agree that any claims related to Service will not impact your obligation to pay all Lease payments when due.

5. Assignment: You agree not to transfer, sell, sublease, assign, pledge or encumber either the Equipment or any rights under this Lease without our prior written consent. You agree that we may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits we now have and will not have to perform any of our obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that you may have against us or any supplier.

6. Risk of Loss and Insurance: You are responsible for risks of loss or damage to the Equipment and if any loss occurs you are required to satisfy all of your Lease obligations. You will keep the Equipment insured against all risks of loss or damage for an amount equal to its replacement cost. You will list us as the sole loss payee for the insurance and give us written proof of the insurance. If you do not provide such insurance, you agree that we have the right, but not the obligation, to obtain insurance against theft and physical damage, and add an insurance fee to the amount due from you, on which we may make a profit. We are not responsible for any losses or injuries caused by the Equipment and you will reimburse us and defend us against any such claims. This indemnity will continue after the termination of this Lease. You will obtain and maintain comprehensive public liability insurance naming us as an additional insured with coverages and amounts acceptable to us.

7. Taxes: You agree to pay when due, either directly or as a reimbursement to us, all taxes (including, without limit, sales, use, and personal property) and charges in connection with ownership, lease and use of the Equipment. We may charge you a processing fee for administering property tax filings. You

will indemnify us on an after-tax basis against the loss or unavailability of any tax benefits anticipated at the Commencement Date arising out of your acts or omissions. This indemnity will continue even after the termination of this Lease.

8. Default and Remedies: You are in default on this Lease if: a) you fail to pay a Lease payment or any other amount when due; or b) you breach any other obligation under the Lease or any other Lease with us. If you are in default on the Lease we may: (i) declare the entire balance of unpaid Lease payments for the full Lease term immediately due and payable to us; (ii) sue you for and receive the total amount due on the Lease plus the Equipment's anticipated end of Lease fair market value or fixed price purchase option (the "Residual") with future lease payments and the Residual discounted to the date of default at 1% per annum, plus reasonable collection and legal costs; (iii) charge you interest on all monies due at the rate of 18% per year or the highest rate permitted by law from the date of default; (iv) charge you a return-check or non-sufficient funds charge ("NSF Charge") of \$25.00 for a check that is returned; and (v) require that you immediately return the Equipment to us or we may peaceably repossess it. Any return or repossession will not be considered a termination or cancellation of the Lease. If the Equipment is returned or repossessed we will sell or re-rent the Equipment at terms we determine, at one or more public or private sales, with or without notice to you, and apply the net proceeds (after deducting any related expenses) to your obligations. You remain liable for any deficiency with any excess being retained by us. You agree that if notice of sale is required by law to be given, 10 days notice will constitute reasonable notice. You are also required to pay (i) all expenses incurred by us in connection with enforcement of any remedies, including all expenses of repossessing, storing, shipping, repairing, and selling the Equipment, and (ii) reasonable attorney's fees.

9. End of Lease, Return, Purchase Option, and Renewal: You will give us at least 60 days but not more than 120 days written notice (to our address below) before the expiration of the initial lease term (or any renewal term) of your intention to purchase or return the Equipment. With proper notice you may: a) purchase all the Equipment as indicated above under "End of Lease Option" (fair market value purchase option amounts will be determined by us based on the Equipment's in place value); or b) return all the Equipment in good working condition at your cost in a timely manner, and to a location we designate. If you fail to notify us, or if you do not (i) purchase or (ii) return the Equipment as provided herein, this Lease will automatically renew at the same payment amount for consecutive 60-day periods. If the Equipment is returned to us, you shall remove all confidential information from the Equipment prior to return. If any Software license ("License") included hereunder passes title to you, such title shall automatically vest and remain in us. If such vesting requires a written conveyance, you hereby convey to us any title you have or hereafter acquire in the Software and relinquish any subsequent title in the Software. If licensor's consent is required, you shall assist us in obtaining consent.

10. Miscellaneous: You agree that the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"). You acknowledge that we have given you the Equipment supplier's name. We hereby notify you that you may have rights under the supplier's contract and may contact the supplier for a description of these rights. You agree that we are authorized, without notice to you, to supply missing information or correct obvious errors in the Lease. This Lease was made in Pennsylvania ("PA"); is deemed to be performed in PA and shall be governed and construed in accordance with the laws of PA. You consent to the non-exclusive jurisdiction, personal or otherwise, in any state or federal court in PA, and waive trial by jury. You agree (i) to waive any and all rights and remedies granted to you under UCC Section 2A-508 through 2A-522, (ii) that the Equipment will only be used for business purposes and not for personal, family, or household use, and will not be moved from the above location without our consent, and (iii) this Lease may be executed in counterparts and any facsimile, photographic or other electronic transmission and/or electronic signing of this Lease by you when manually countersigned by you or attached to our original signature counterpart and/or in our possession shall constitute the sole original chattel paper as defined in the UCC for all purposes and will be admissible as legal evidence thereof. At our option, we may require a manual signature. We may inspect the Equipment during the Lease term. We shall not be liable to you for indirect, special, or consequential damages. No failure to act shall be deemed a waiver of any rights hereunder. This Lease contains the entire agreement of the parties. No amendment is binding unless mutually agreed to by both parties. You authorize us to contact you about your accounts in any way, including at any number or email address at which we believe we can reach you, even if you are charged for such contact by a provider.

You agree that this is a non-cancelable lease. The Equipment is: NEW USED / NOT NEW

LESSEE SIGNATURE: *[Signature]* Date: **7-10-20**

Title: **City Administrator** Print Name: **Dan Grady**

Legal Name of Corporation: **CITY OF ABBOTSFORD**

LESSOR: **De Lage Landen Financial Services, Inc.**

Lease Processing Center, 1111 Old Eagle School Road, Wayne, PA 19087

PHONE: (800) 735-3273 • FAX: (800) 776-2329

Commencement Date: _____ Lease Number: _____

Accepted By: _____

ACCEPTANCE: The Equipment has been received, put in use, is in good working order and is satisfactory and acceptable.

Signature: *[Signature]* Date: **7-10-20** Print Name: **Dan Grady** Title: **City Administrator**

GUARANTY: I unconditionally guaranty prompt payment of all the Lessee's obligations under the Lease. The Lessor is not required to proceed against the Lessee or the Equipment or enforce other remedies before proceeding against me. I waive notice of acceptance and all other notices or demands of any kind to which I may be entitled. I consent to any extensions or modification granted to the Lessee and the release and/or compromise of any obligations of the Lessee or any other guarantors without releasing me from my obligations. This is a continuing guaranty and will remain in effect in the event of my death and may be enforced by or for the benefit of any assignee or successor of the Lessor. This guaranty is governed by and constituted in accordance with the laws of the Commonwealth of PA and I consent to non-exclusive jurisdiction of any state or federal court in PA and waive trial by jury. GUARANTOR'S ELECTRONIC SIGNATURE WILL CONSTITUTE SUCH GUARANTOR'S ACKNOWLEDGEMENT AND AGREEMENT TO DO BUSINESS AND RECEIVE ALL RELATED RECORDS ELECTRONICALLY. If more than one Guarantor signs this Guaranty, each shall be jointly and severally liable.

Signature: _____ Name of Guarantor: _____ Date: _____

080EDOC243V12

FISCAL FUNDING ADDENDUM

LESSEE	Full Legal Name ABBOTSFORD, CITY OF	DBA Name (If Any) _____		
	Billing Address 203 N FIRST STREET PO BOX 589	Phone Number 715-669-5955		_____
	City ABBOTSFORD	County CLARK	State WI	Zip Code 54405
	Lease Number 500-50127311	Lease Date 7/2/2020		

Lessee warrants that it has funds available to pay all rents (the "Lease Payments") payable under the above - identified Lease until the end of Lessee's current appropriation periods. If Lessee's legislative body or other funding authority does not appropriate funds for Lease Payments for any subsequent appropriation period and Lessee does not otherwise have funds available to lawfully pay the Lease Payments (a "Non-Appropriation Event") Lessee may, subject to the conditions herein and upon prior written notice to Lessor (the "Non-Appropriation Notice"), effective 60 days after the later of Lessor's receipt of same or the end of the Lessee's current appropriation period (the "Non-Appropriation Date"), terminate the Lease and be released of its obligation to make all Lease Payments due Lessor coming due after the Non-Appropriation Date. As a condition to exercising its rights under the Addendum Lessee shall (1) provide in the Non-Appropriation Notice a certification of a responsible official that a Non-Appropriation Event has occurred, (2) deliver to Lessor an opinion of Lessee's counsel (addressed to Lessor) verifying that the Non-Appropriation Event as set forth in the Non-Appropriation Notice has occurred, (3) return the equipment subject to the Lease (the "Equipment") on or before the Non-Appropriation Date to Lessor or a location designated by Lessor, in the condition required by, and in accordance with the return provisions of, the Lease and at Lessee's expense, and (4) pay Lessor all sums payable to Lessor under the Lease up to the Non-Appropriation Date.

In the event of any Non-Appropriation Event, Lessor shall retain all sums paid hereunder or under the Lease by Lessee, including the Security Deposit (if any) specified in the Lease.

This Addendum is not intended to permit Lessee to terminate the Lease at will or for convenience.

YOU AGREE THAT A FACSIMILE COPY OF THIS DOCUMENT WITH FACSIMILE SIGNATURES MAY BE TREATED AS AN ORIGINAL AND WILL BE ADMISSIBLE AS EVIDENCE IN A COURT OF LAW.

LESSEE SIGNATURE	Signature X <i>[Handwritten Signature]</i>	<small>(MUST BE SIGNED BY AUTHORIZED REPRESENTATIVE OR OFFICER OF GOVERNMENT ENTITY)</small>	
	Print Name <i>Dan Conroy</i>	_____	
	Title <i>City Administrator</i>	Date <i>7-10-20</i>	_____
	Name of Government Entity <i>City of Abbotsford</i>		

ACCEPTED BY LESSOR	Signature X _____
	Print Name _____
	Title _____ Date _____
	Name of Corporation or Partnership _____

050ED0C098

Buyout Invoice

Quote Date:	09/13/2021	Quote Number:	500-50127311 BO 15263261
To:	ABBOTSFORD, CITY OF ATTN: AP PO BOX 589 , 203 FIRST ST ABBOTSFORD, WI 54405-0589	From:	DE LAGE LANDEN FINANCIAL SERVICES, INC. Attn: RPD 1111 Old Eagle School Road Wayne, PA 19087

Lease Information

Customer:	ABBOTSFORD, CITY OF	Lease Type:	Standard
Lease Number:	500-50127311	Origination Date:	07/16/2020
Equipment Description:	Kyocera TASKalfa 2553ci	Lease Term:	48
Minimum # Payments:	36	Days Delinquent:	224
Equipment Payment:	\$106.99		

Per your request, the Net Buyout Payment due on the above lease is: \$3,862.34

Ownership to the leased equipment referenced above will pass upon lessor's receipt of good funds in a net amount equal to \$3,862.34 (the "Buyout Amount"). This Buyout Amount assumes that lessor receives the Buyout Amount by **10/13/2021**. **Shipping is not included in the above quote.** If lessor receives the Buyout Amount by such date, the leased equipment will be sold to the Customer on an "AS IS" "WHERE IS" basis, without any warranty, either expressed or implied, and title to the leased equipment will be passed to the Customer. If lessor does not receive the Buyout Amount by such date, and the lease is at the end of its initial term, the Customer will be billed for the next month's rental at the current lease rate and the Buyout Amount quoted by lessor is void. All security deposit amounts have been included in the above quote. Therefore, there will be no refund of any security deposit. Please include a copy of this quote with your remittance. Your check should be made payable to DE LAGE LANDEN FINANCIAL SERVICES, INC.. Please send your payment to the above address. If you have any questions, please feel free to call your Vendor Sales Representative at 800-735-3273.

We value your business and are committed to providing you with superior customer service.

cc: Barb Becker

An * in the equipment description indicates the contract has multiple assets. Only the first asset appears in the equipment description.

CITY OF ABBOTSFORD 5 YEAR STREETS PLAN

1. Reconstruct Butternut St. from 4th Ave to 5th Ave. (Replace lead jointed water main)
2. Hi Line- Ave from Spruce north 1800 feet to CVT border (overlay and shoulder)
3. N. 5th -Street from Maple to Oak. (storm sewer, curb pavement)
4. W. Elm- 2nd Ln to dead end (storm sewer, curb, pavement)
5. 11th Street-Spruce to E. Elm (4" blacktop, shouldering)
6. S. 7th Street- Linden to dead end (2.5" of blacktop, shouldering, ditching)
7. W. Linden- West of tracks (Storm Sewer-resurfacing)
8. 1st Street- E. Pine Street to E. Maple (curb, pavement, curb stops west side) Spruce St. to Oak Street (Curb and sidewalk repair and overlay)
9. W. Cedar -2nd Ave. to 3rd Ave. (complete reconstruct)
10. Spruce St. from 4th Ave to 8th St. (Resurfacing)
11. City garage parking lot. (Resurfacing)

Proud to be part of



abbycolby
CROSSINGS

<u>Municipality</u>	<u>Fee</u>	<u>Examples</u>
Colby	New Home = \$550 Additions under 200 s.f. = \$125 Additions over 200 s.f. - \$125 + \$.15/s.f. Commercial = \$100 maximum	Ex. 1000 s.f. addition = \$245
Loyal	\$0-\$,4999.99 = \$25 \$5,000-\$9,999.99=\$50 \$10,000 - \$14,999.99 = \$75 Each additional \$1,000 = \$5 up to a maximum of \$250	
Marshfield	\$40 minimum fee New construction = \$.30/sq.ft Additions = \$.20/sq. ft. Alteration = \$40 Accessory Bldg less than 300 sq. ft. = \$40 Accesory Bldg greater than 300 sq. ft. = \$.15 sq. ft.	Ex. 2000 sq ft home = \$600 A 10 x 10 Accessory building = \$150
Medford	Modular Home = \$350 New Home - 1500 sq. ft. or less = \$350 New Home - 2500 sq. ft. or less = \$400 New Home - greater than 2500 sq. ft = \$450 Remodeling - Minimum = \$20 Remodel up to \$20,000 = \$3.50/thousand Remodel over \$20,001 - \$2.50 /thousand	\$15,000 remodel = \$52.50 \$50,000 remodel = \$125
Neillsville	Residential = \$25 Commercial = \$50	
Phillips	\$10,000 or less = \$50 Over \$10,000 - \$50 + \$1/thousand	\$300,000 home = \$340

Stanley

- \$500 - \$10,000 = \$20
- \$10,001 - \$50,000 = \$35
- \$50,001 - \$100,000 = \$60
- \$100,001 - \$150,000 = \$85
- \$150,001 - \$200,000 = \$110
- Over \$200,000 = \$110 + \$1/thousand

Thorp

- General Maintenance = \$25
- Site Visit required = \$50
- Accessory Buildings = \$75

- New Construction or Remodel = \$100

Water/Wastewater Treatment Facility Operator

The City of Abbotsford is accepting applications for the position of Water/Wastewater Treatment Facility Operator. Duties include assisting on the operation and maintenance of the Abbotsford water and wastewater systems. Additional duties include assisting the Public Works department with snowplowing, working in Parks and Rec, and other projects as needed.

The ideal candidate will be certified in water and/or wastewater by the State of Wisconsin and possess a CDL license. Applicants that are not currently certified in water and/or wastewater must obtain following certifications within 2 years: G – Groundwater, D – Distribution, S – Surface Water, V – Specialized Treatment. In addition, the candidate must obtain Suspended Growth Processes, Solids Separation, Biological Solids/Sludges, and Total Phosphorus within 4 years. Applicants must be able to obtain a CDL license within 3 months and must possess a good driving record.

Candidates must possess a high school diploma or equivalent. Technical and/or relevant work experience preferred. Other desirable qualifications include experience in electrical, plumbing, mechanics and general maintenance. Qualified candidates should possess good problem solving skills and a strong desire to learn. Qualified candidates must be able to push, pull, or carry 50lbs and perform work in extreme cold and/or inclement weather when necessary. The person hired will be scheduled for rotating weekends and is required to respond to emergencies in both the Water/Wastewater and Public Works departments.

The City of Abbotsford offers an excellent benefit package and is an equal opportunity employer. Pay range is \$18.00-\$23.90 depending upon qualifications. Candidates are subject to pre-employment drug screening and a background check, as well as, a 3 month probationary period. Please send your application, resume, cover letter, and references to Abbotsford City Hall, P.O. Box 589 Abbotsford, WI 54405 or email info@ci.abbotsford.wi.us.



Professional Services Agreement
MSA Project #07681056

This AGREEMENT (Agreement) is made today September 15, 2021 by and between the CITY OF ABBOTSFORD (OWNER) and MSA PROFESSIONAL SERVICES, INC. (MSA), which agree as follows:

Project Name: Abbotsford Elevated Water Reservoir Rehabilitation

The scope of the work authorized is: Design, bidding, and construction administration services for water reservoir rehabilitation (see Attachment B)

The schedule to perform the work is: Approximate Start Date: September 15, 2021
Approximate Completion Date: August 31, 2022.

The estimated fee for the work is: \$48,600

All services shall be performed in accordance with the General Terms and Conditions of MSA, which is attached and made part of this Agreement. Any attachments or exhibits referenced to this Agreement are made part of this Agreement. Payment for these services will be on a time and expense basis.

Approval: Authorization to proceed is acknowledged by signatures of the parties to this Agreement.

CITY OF ABBOTSFORD, WISCONSIN

MSA PROFESSIONAL SERVICES, INC.

James Weix
Mayor

Date: _____

Daniel Borchardt

Attest: _____

Team Leader

Date: 09/08/2021

Josh Soyk
Water & Sewer Utility Manager

Date: _____

203 E First St., P.O. Box 589
Abbotsford, WI 54405
Phone: 715-223-3444

146 North Central Ave., Suite 201
Marshfield, WI 54449
Phone: (715) 304-0448

**ATTACHMENT A:
RATE SCHEDULE**

<u>CLASSIFICATION</u>	<u>LABOR RATE</u>
Architects	\$115 – \$175/hr.
Clerical	\$ 80 – \$125/hr.
CAD Technician	\$ 95 – \$150/hr.
Geographic Information Systems (GIS).....	\$ 75 – \$146/hr.
Housing Administration	\$ 82 – \$125/hr.
Hydrogeologists.....	\$127 – \$160/hr.
Planners	\$ 90 – \$180/hr.
Principals.....	\$175 – \$369/hr.
Professional Engineers	\$ 92 – \$200/hr.
Project Manager.....	\$ 150 – \$242/hr.
Professional Land Surveyors	\$ 87 – \$180/hr.
Staff Engineers.....	\$ 80 – \$150/hr.
Technicians	\$ 70 – \$132/hr.
Wastewater Treatment Plant Operator.....	\$ 80 – \$ 100/hr.

REIMBURSABLE EXPENSES

Copies/Prints.....	Rate based on volume
Specs/Reports	\$10
Copies	\$0.20/page
Plots	\$0.15/sq.in.
Flash Drive	\$10
GPS Equipment.....	\$28/hour
Laser Level.....	\$10/per day
Mailing/UPS	At cost
Mileage – Reimbursement (currently \$0.56/mile)	Rate set by Fed. Gov.
Mileage – MSA Vehicle	\$35 + \$0.30 mile
Nuclear Density Testing	\$25.00/day + \$10/test
Organic Vapor Field Meter	\$100/day
PC/CADD Machine.....	Included in labor rates
Robotic Survey Equipment.....	\$37/hour
Stakes/Lath/Rods.....	At cost
Travel Expenses, Lodging, & Meals	At cost
Traffic Counting Equipment & Data Processing	At cost
Geodimeter	\$30/hour

* Labor rates represent an average or range for a particular job classification. These rates are in effect until December 31, 2021.

**ATTACHMENT B: SCOPE OF SERVICES
Elevated Water Reservoir Rehabilitation
City of Abbotsford, Wisconsin**

Project Description

The proposed project consists of repainting and reconditioning the existing 400,000-gallon weld-steel single-pedestal elevated water reservoir located in the City of Abbotsford, Wisconsin.

Based on the most recent reservoir inspections (KLM Engineering, Inc; June 2020), the entire wet interior coating system, the dry interior coating system in areas susceptible to condensation, and the entire exterior coating system will be removed to near white metal conditions and recoated. The existing coating systems are original to the 1997 construction of the elevated water reservoir. Based on the reservoir construction date and the regulations in effect at that time, it is assumed that the concentrations of lead and chromium in the existing coating systems do not require specialized containment or abatement during construction, specialized disposal of residuals, or contaminated soil remediation. Due to the nature and proximity of existing development near the reservoir, however, it is assumed that the tank will be fully contained to mitigate the dispersal of fugitive dust during paint removal.

While the reservoir is out of service, the contractor will be required to provide one or more temporary pressure tanks in the distribution system to facilitate uniform pressures and flows.

The work will include removal and re-installation of the existing telecommunication equipment located on and within the reservoir structure and may require temporary facilities. Alternatively, it may be possible for the contractor to work around the existing equipment, albeit at additional cost. This includes equipment owned by the City of Abbotsford Utilities and Clark County Emergency Management. It is assumed that Clark County will pay for any required relocation and reinstallation of their equipment per the lease agreement between the County and City.

In conjunction with this work, certain structural enhancements are being made, including:

- Replace existing 24" diameter pressure manway gasket
- Convert top landing into condensate platform
- Install containment boxouts on platform
- Install secondary 24" diameter pressure manway and ladder in the tower bowl
- Remove and replace sediment valve and connecting piping to overflow pipe
- Install messenger brackets and landing boxouts in the access tube and pedestal
- Install 24" diameter flanged pressure pallet-style roof vent
- Install roof cable penetrations for future use

The existing reservoir does not contain internal mixing equipment or a cathodic protection system, and it is assumed none will be provided under this project.

This scope of work under this Agreement includes engineering services for the design, bidding, and construction administration of the work, with construction expected to be completed in 2022. This scope does not include construction inspection services, except for four (4) site visits as listed below. It is assumed that the City will contract directly with an independent 3rd party inspection firm (e.g., KLM Engineering, Inc.) to provide construction inspection services.

The project will be funded in part by a grant from the Wisconsin Department of Administration's Community Development Block Grant – Public Facilities (CDBG-PF) program. The project may also be funded in part through the Wisconsin Department of Natural Resources Safe Drinking Water Loan Program (SDWLP).

ATTACHMENT B: SCOPE OF SERVICES
Elevated Water Reservoir Rehabilitation
City of Abbotsford, Wisconsin

A. Design and Bidding Related Services

- Review most recent reservoir inspection report.
- Review project scope with Owner.
- Site visit to review existing reservoir (exterior and limited interior).
 - Requires access to top of structure.
- Review existing coating system.
- Review coating system alternatives and products with Owner.
- Review exterior coating system and color selections.
- Review structural enhancements described above.
- Review safety climb system requirements.
- Review riser piping insulation and aluminum jacket.
- Review provisions for future telecommunication facilities.
- Establish requirements for temporary pressure tanks to maintain distribution system flows and pressures.
- Prepare specifications and bidding documents for the scope of reservoir rehabilitation described above, and review with Owner.
- Review of specifications and details by 3rd party inspection firm (KLM Engineering, Inc.) and incorporate comments, if any.
- Attend meeting with Owner to review options, obtain staff input, and make recommendations.
- Coordinate with Clark County and the City regarding project schedules, temporary facilities, and replacement facilities for telecommunication equipment.
- Prepare final specifications, details and bidding documents based on comments from Owner.
- Submit final specifications and details to DNR for review of coating systems and other proposed improvements.
- Prepare updated cost estimate based on final bidding documents.
- Provide internal quality assurance/quality control (QA/QC) review of specifications.
- Project administration and correspondence.
- Assist Owner in advertising and soliciting Bids for the work.
- Administer Bid Document distribution utilizing the on-line bidding service QuestCDN.
- Issue addenda as appropriate to clarify, correct, or change the bidding documents.
- Conduct an electronic bid opening at an MSA office.
- Assist Owner in evaluating bids and in assembling and awarding construction contract.
- Reimbursable expenses including reproduction, postage, fax, UPS, mileage.

B. Construction Administration Services

- Prepare construction contract documents.
- Conduct pre-construction conference (to also be attended by a representative of the independent 3rd party construction inspection firm).
- Review shop drawings, products, and proposed materials.
- Review pay applications (3 assumed).
- Review change orders (2 assumed).
- Correspondence with Owner, Contractor and independent 3rd party construction inspection firm throughout construction.
- Provide progress updates to Owner.

Page 2 of 3

(Attachment B: Scope of Services)

G:\07\0768\1\07681056\Contract\07681056 Reservoir Rehab Scope.docx

**ATTACHMENT B: SCOPE OF SERVICES
Elevated Water Reservoir Rehabilitation
City of Abbotsford, Wisconsin**

- Conduct four (4) site visits, including preconstruction conference, two site visits during construction, and one final site visit to confirm substantial completion of the work.
- Coordination with independent 3rd party construction inspection.

C. Additional Services (not included in current scope)

- Publishing costs for public notices (including Advertisement for Bids).
- Additional meetings and site visits.
- Third party construction inspection services (assumed to be provided by KLM Engineering, Inc.)
- Applications and administration of funding (to be provided under separate Agreement).

D. Tentative Project Schedule

- Design and DNR submittals: October 2021
- DNR Approval: December 2021
- Bidding/Award: November/December 2021
- Construction: Based on Contractor availability (anticipated summer/fall 2022)

Summary of Fees

<i>Phase</i>	<i>Estimated Fee</i>
Design	\$29,200
Bidding	\$3,300
Construction Administration	\$16,100
Total	\$48,600

MSA PROFESSIONAL SERVICES, INC. (MSA)
GENERAL TERMS AND CONDITIONS OF SERVICES (PUBLIC)

1. **Scope and Fee.** The quoted fees and scope of services constitute the best estimate of the fees and tasks required to perform the services as defined. This agreement upon execution by both parties hereto, can be amended only by written instrument signed by both parties. For those projects involving conceptual or process development service, activities often cannot be fully defined during initial planning. As the project progresses, facts uncovered may reveal a change in direction which may alter the scope. MSA will promptly inform the OWNER in writing of such situations so that changes in this agreement can be made as required. The OWNER agrees to clarify and define project requirements and to provide such legal, accounting and insurance counseling services as may be required for the project

2. **Billing.** MSA will bill the OWNER monthly with net payment due upon receipt. Past due balances shall be subject to an interest charge at a rate of 12% per year from said thirtieth day. In addition, MSA may, after giving seven days written notice, suspend service under any agreement until the OWNER has paid in full all amounts due for services rendered and expenses incurred, including the interest charge on past due invoices.

3. **Costs and Schedules.** Costs and schedule commitments shall be subject to change for delays caused by the OWNER's failure to provide specified facilities or information or for delays caused by unpredictable occurrences including, without limitation, fires, floods, riots, strikes, unavailability of labor or materials, delays or defaults, by suppliers of materials or services, process shutdowns, acts of God or the public enemy, or acts of regulations of any governmental agency. Temporary delays of services caused by any of the above which result in additional costs beyond those outlined may require renegotiation of this agreement.

4. **Access to Site.** Owner shall furnish right-of-entry on the project site for MSA and, if the site is not owned by Owner, warrants that permission has been granted to make planned explorations pursuant to the scope of services. MSA will take reasonable precautions to minimize damage to the site from use of equipment, but has not included costs for restoration of damage that may result and shall not be responsible for such costs.

5. **Location of Utilities.** Consultant shall use reasonable means to identify the location of buried utilities in the areas of subsurface exploration and shall take reasonable precautions to avoid any damage to the utilities noted. However, Owner agrees to indemnify and defend Consultant in the event of damage or injury arising from damage to or interference with subsurface structures or utilities which result from inaccuracies in information of instructions which have been furnished to Consultant by others.

6. **Professional Representative.** MSA intends to serve as the OWNER's professional representative for those services as defined in this agreement, and to provide advice and consultation to the OWNER as a professional. Any opinions of probable project costs, reviews and observations, and other decisions made by MSA for the OWNER are rendered on the basis of experience and qualifications and represents the professional judgment of MSA. However, MSA cannot and does not guarantee that proposals, bid or actual project or construction costs will not vary from the opinion of probable cost prepared by it.

7. **Construction.** This agreement shall not be construed as giving MSA, the responsibility or authority to direct or supervise construction means, methods, techniques, sequence, or procedures of construction selected by the contractors or subcontractors or the safety precautions and programs incident to the work of the contractors or subcontractors.

8. **Standard of Care.** In conducting the services, MSA will apply present professional, engineering and/or scientific judgment, and use a level of effort consistent with current professional standards in the same or similar locality under similar circumstances in performing the Services. The OWNER acknowledges that "current professional standards" shall mean the standard for professional services, measured as of the time those services are rendered, and not according to later standards, if such later standards purport to impose a higher degree of care upon MSA.

MSA does not make any warranty or guarantee, expressed or implied, nor have any agreement or contract for services subject to the provisions of any uniform commercial code. Similarly, MSA will not accept those terms and conditions offered by the OWNER in its purchase order, requisition, or notice of authorization to proceed, except as set forth herein or expressly agreed to in writing. Written acknowledgement of receipt, or the actual performance of services subsequent to receipt of such purchase order, requisition, or notice of authorization to proceed is specifically deemed not to constitute acceptance of any terms or conditions contrary to those set forth herein.

9. **Construction Site Visits.** MSA shall make visits to the site at intervals appropriate to the various stages of construction as MSA deems necessary in order to observe, as an experienced and qualified design professional, the progress and quality of the various aspects of Contractor's work.

The purpose of MSA's visits to, and representation at the site, will be to enable MSA to better carry out the duties and responsibilities assigned to and undertaken by MSA during the Construction Phase, and in addition, by the exercise of MSA's efforts as an experienced and qualified design professional, to provide for OWNER a greater degree of confidence that the completed work of Contractor will conform in general to the Contract Documents and that the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents has been implemented and preserved by Contractor. On the other hand, MSA shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct or have control over Contractor's work nor shall MSA have authority over or responsibility for the means, methods, techniques, sequences or procedures of construction selected by Contractor, for safety precautions and programs incident to the work of Contractor or for any failure of Contractor to comply with laws, rules, regulations, ordinances, codes or orders applicable to Contractor's furnishing and performing the work. Accordingly, MSA neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform its work in accordance with the Contract Documents.

10. **Termination.** This Agreement shall commence upon execution and shall remain in effect until terminated by either party, at such party's discretion, on not less than thirty (30) days' advance written notice. The effective date of the termination is the thirtieth day after the non-terminating party's receipt of the notice of termination. If MSA terminates the Agreement, the OWNER may, at its option, extend the terms of this Agreement to the extent necessary for MSA to complete any services that were ordered prior to the effective date of termination. If OWNER terminates this Agreement, OWNER shall pay MSA for all services performed prior to MSA's receipt of the notice of termination and for all work performed and/or expenses incurred by MSA in terminating Services begun after MSA's receipt of the termination notice. Termination hereunder shall operate to discharge only those obligations which are executory by either party on and after the effective date of termination. These General Terms and Conditions shall survive the completion of the services performed hereunder or the Termination of this Agreement for any cause.

This agreement cannot be changed or terminated orally. No waiver of compliance with any provision or condition hereof should be effective unless agreed in writing and duly executed by the parties hereto.

11. **Betterment.** If, due to MSA's error, any required or necessary item or component of the project is omitted from the construction documents, MSA's liability shall be limited to the reasonable costs of correction of the construction, less what OWNER'S cost of including the omitted item or component in the original construction would have been had the item or component not been omitted. It is intended by this provision that MSA will not be responsible for any cost or expense that provides betterment, upgrade, or enhancement of the project.

12. **Hazardous Substances.** OWNER acknowledges and agrees that MSA has had no role in generating, treating, storing, or disposing of hazardous substances or materials which may be present at the project site, and MSA has not benefited from the processes that produced such hazardous substances or materials. Any hazardous substances or materials encountered by or associated with Services provided by MSA on the project shall at no time be or become the property of MSA. MSA shall not be deemed to possess or control any hazardous substance or material at any time; arrangements for the treatment, storage, transport, or disposal of any hazardous substances or materials, which shall be made by MSA, are made solely and exclusively on OWNER's behalf for OWNER's benefit and at OWNER's direction. Nothing contained within this Agreement shall be construed or interpreted as requiring MSA to assume the status of a generator, storer, treater, or disposal facility as defined in any federal, state, or local statute, regulation, or rule governing treatment, storage, transport, and/or disposal of hazardous substances or materials.

All samples of hazardous substances, materials or contaminants are the property and responsibility of OWNER and shall be returned to OWNER at the end of a project for proper disposal. Alternate arrangements to ship such samples directly to a licensed disposal facility may be made at OWNER's request and expense and subject to this subparagraph.

13. **Insurance.** MSA will maintain insurance coverage for: Worker's Compensation, General Liability, and Professional Liability. MSA will provide information as to specific limits upon written request. If the OWNER requires coverages or limits in addition to those in effect as of the date of the agreement, premiums for additional insurance shall be paid by the OWNER. The liability of MSA to the OWNER for any indemnity commitments, or for any damages arising in any way out of performance of this contract is limited to such insurance coverages and amount which MSA has in effect.

14. **Reuse of Documents.** Reuse of any documents and/or services pertaining to this project by the OWNER or extensions of this project or on any other project shall be at the OWNER's sole risk. The OWNER agrees to defend, indemnify, and hold harmless MSA for all claims, damages, and expenses including attorneys' fees and costs arising out of such reuse of the documents and/or services by the OWNER or by others acting through the OWNER.

15. **Indemnification.** To the fullest extent permitted by law, MSA shall indemnify and hold harmless, OWNER, and OWNER's officers, directors, members, partners, agents, consultants, and employees (hereinafter "OWNER") from reasonable claims, costs, losses, and damages arising out of or relating to the PROJECT, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself) including the loss of use resulting therefrom but only to the extent caused by any negligent act or omission of MSA or MSA's officers, directors, members, partners, agents, employees, or Consultants (hereinafter "MSA"). In no event shall this indemnity agreement apply to claims between the OWNER and MSA. This indemnity agreement applies solely to claims of third parties. Furthermore, in no event shall this indemnity agreement apply to claims that MSA is responsible for attorneys' fees. This agreement does not give rise to any duty on the part of MSA to defend the OWNER on any claim arising under this agreement.

To the fullest extent permitted by law, OWNER shall indemnify and hold harmless, MSA, and MSA's officers, directors, members, partners, agents, consultants, and employees (hereinafter "MSA") from reasonable claims, costs, losses, and damages arising out of or relating to the PROJECT, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself) including the loss of use resulting therefrom but only to the extent caused by any negligent act or omission of the OWNER or the OWNER's officers, directors, members, partners, agents, employees, or Consultants (hereinafter "OWNER"). In no event shall this indemnity agreement apply to claims between MSA and the OWNER. This indemnity agreement applies solely to claims of third parties. Furthermore, in no event shall this indemnity agreement apply to claims that the OWNER is responsible for attorneys' fees. This agreement does not give rise to any duty on the part of the OWNER to defend MSA on any claim arising under this agreement.

To the fullest extent permitted by law, MSA's total liability to OWNER and anyone claiming by, through, or under OWNER for any cost, loss or damages caused in part or by the negligence of MSA and in part by the negligence of OWNER or any other negligent entity or individual, shall not exceed the percentage share that MSA's negligence bears to the total negligence of OWNER, MSA, and all other negligent entities and individuals.

16. **Dispute Resolution.** OWNER and MSA desire to resolve any disputes or areas of disagreement involving the subject matter of this Agreement by a mechanism that facilitates resolution of disputes by negotiation rather than by litigation. OWNER and MSA also acknowledge that issues and problems may arise after execution of this Agreement which were not anticipated or are not resolved by specific provisions in this Agreement. Accordingly, both OWNER and MSA will endeavor to settle all controversies, claims, counterclaims, disputes, and other matters in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect, unless OWNER and MSA mutually agree otherwise. Demand for mediation shall be filed in writing with the other party to this Agreement. A demand for mediation shall be made within a reasonable time after the claim, dispute or other matter in question has arisen. In no event shall the demand for mediation be made after the date when institution of legal or equitable proceedings based on such claim, dispute or other matter in question would be barred by the applicable statute of limitations. Neither demand for mediation nor any term of this Dispute Resolution clause shall prevent the filing of a legal action where failing to do so may bar the action because of the applicable statute of limitations. If despite the good faith efforts of OWNER and MSA any controversy, claim, counterclaim, dispute, or other matter is not resolved through negotiation or mediation, OWNER and MSA agree and consent that such matter may be resolved through legal action in any state or federal court having jurisdiction.

17. **Exclusion of Special, Indirect, Consequential and Liquidated Damages.** Consultant shall not be liable, in contract or tort or otherwise, for any special, indirect, consequential, or liquidated damages including specifically, but without limitation, loss of profit or revenue, loss of capital, delay damages, loss of goodwill, claim of third parties, or similar damages arising out of or connected in any way to the project or this contract.

18. **State Law.** This agreement shall be construed and interpreted in accordance with the laws of the State of Wisconsin.

19. **Jurisdiction.** OWNER hereby irrevocably submits to the jurisdiction of the state courts of the State of Wisconsin for the purpose of any suit, action or other proceeding arising out of or based upon this Agreement. OWNER further consents that the venue for any legal proceedings related to this Agreement shall be, at MSA's option, Sauk County, Wisconsin, or any county in which MSA has an office.

20. **Understanding.** This agreement contains the entire understanding between the parties on the subject matter hereof and no representations, inducements, promises or agreements not embodied herein (unless agreed in writing duly executed) shall be of any force or effect, and this agreement supersedes any other prior understanding entered into between the parties on the subject matter hereto.

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
ABT MAILCOM								
09/21	09/13/2021	32580	362	40252	WW-UTILITY MAILINGS	800-53610-319	595.44	595.44
Total 32580:								595.44
Total ABT MAILCOM:								595.44
ADVANCED DISPOSAL								
09/21	09/13/2021	32581	376	M1000102399	RECYCLING DISPOSAL	100-53631-219	9,243.50	9,243.50
Total 32581:								9,243.50
Total ADVANCED DISPOSAL:								9,243.50
ALTEC PARTS								
09/21	09/13/2021	32582	407	11725380	PW - latch, rotary paddle woth lock cylind	100-53311-121	325.74	325.74
Total 32582:								325.74
Total ALTEC PARTS:								325.74
BAKER & TAYLOR								
09/21	09/13/2021	32583	498	2036120368	Lib- Books	400-55150-311	138.06	138.06
09/21	09/13/2021	32583	498	2036124801	Lib- Books	400-55150-311	400.15	400.15
09/21	09/13/2021	32583	498	2036144905	Lib- Books	400-55150-311	73.13	73.13
09/21	09/13/2021	32583	498	2036159570	Lib- Books	400-55150-311	266.76	266.76
Total 32583:								878.10
Total BAKER & TAYLOR:								878.10
BP								
09/21	09/01/2021	7032276	2869	BP 393555	Parks - Kramas	100-55200-121	58.96	58.96
09/21	09/01/2021	7032276	2869	BP 394692	Parks - Kramas	100-55200-121	29.67	29.67
09/21	09/01/2021	7032276	2869	BP 395891	Parks - Kramas	100-55200-121	31.62	31.62
09/21	09/01/2021	7032276	2869	BP 401680	Parks - Kramas	100-55200-121	28.40	28.40
09/21	09/01/2021	7032276	2869	BP 402868	Parks - Kramas	100-55200-121	32.34	32.34
09/21	09/01/2021	7032276	2869	BP 404803	Parks - Kramas	100-55200-121	30.34	30.34
09/21	09/01/2021	7032276	2869	BP 405851	Water - Meyer	600-53200-332	67.58	67.58
09/21	09/01/2021	7032276	2869	BP 410995	PW - Craig	100-53311-332	114.14	114.14
09/21	09/01/2021	7032276	2869	BP 411998	PW - Craig	100-53311-332	94.33	94.33
09/21	09/01/2021	7032276	2869	BP 412034	Parks - Kramas	100-55200-121	33.53	33.53
09/21	09/01/2021	7032276	2869	BP 412355	Water - Meyer	600-53200-332	101.31	101.31
09/21	09/01/2021	7032276	2869	BP 413575	Parks - Kramas	100-55200-121	42.55	42.55
09/21	09/01/2021	7032276	2869	BP 419539	Parks - Kramas	100-55200-121	44.86	44.86
09/21	09/01/2021	7032276	2869	BP 421582	PW - Craig	100-53311-332	43.45	43.45
Total 7032276:								753.08
Total BP:								753.08
BROAD REACH								
09/21	09/13/2021	32584	603	ARU0322257	BOOKS	400-55150-311	145.65	145.65
Total 32584:								145.65

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 BROAD REACH:								145.65
CARDMEMBER SERVICES								
09/21	09/10/2021	7032282	657	112-35724709	LIB-DREAM BUILDERS	400-55153-311	13.99	13.99
09/21	09/10/2021	7032282	657	11725380	PW- ALTEC PARTS-LATCH, ROTARY P	100-53311-121	325.74	325.74
09/21	09/10/2021	7032282	657	ABBY CTY MK	CH-VENDING MACHINE CANDY	100-56705-311	75.96	75.96
09/21	09/10/2021	7032282	657	ADOBE 14610	WATER-ADOBE PRO MONTHLY FEE	600-53200-320	15.81	15.81
09/21	09/10/2021	7032282	657	AMZ 112-0233	WATER-STENNER PUMP CO TUBE	600-53200-241	129.28	129.28
09/21	09/10/2021	7032282	657	AMZ 112-1913	LIB- SIGN HOLDER, DOLLY	400-55152-319	39.63	39.63
09/21	09/10/2021	7032282	657	AMZ 112-2070	LIB-SQUEEZE PUNCH, AN EXTREMEL	400-55153-311	28.17	28.17
09/21	09/10/2021	7032282	657	AMZ 112-2131	LIB-NATIONAL PARKS - 4 DIFF VIDEOS	400-55153-311	69.92	69.92
09/21	09/10/2021	7032282	657	AMZ 1123572	LIB-ARE YOU AFRAID OF THE DARK	400-55153-311	11.99	11.99
09/21	09/10/2021	7032282	657	AMZ 1123572	LIB-THE HITMAN'S WIFE'S BODY GAU	400-55153-311	22.99	22.99
09/21	09/10/2021	7032282	657	AMZ 112-3572	LIB-HERE TODAY	400-55153-311	14.99	14.99
09/21	09/10/2021	7032282	657	AMZ 112-3572	LIB-PETER RABBIT 2	400-55153-311	53.97	53.97
09/21	09/10/2021	7032282	657	AMZ 112-4303	LIB-LEARNING SPANISH	400-55153-311	43.92	43.92
09/21	09/10/2021	7032282	657	AMZ 112-5442	LIB-UNDER THE DTADIUM LIGHTS, LE	400-55153-311	63.60	63.60
09/21	09/10/2021	7032282	657	AMZ 112-5599	LIB-A GOOFY MOVIE	400-55153-311	7.59	7.59
09/21	09/10/2021	7032282	657	AMZ 112-5663	WATER-WIRELESS PRINTER	600-53200-319	178.30	178.30
09/21	09/10/2021	7032282	657	AMZ 112-6285	LIB-NATIONAL PARKS YELLOWSTONE	400-55153-311	24.68	24.68
09/21	09/10/2021	7032282	657	AMZ 112-8075	LIB-AMERICA'S TREASURES	400-55153-311	9.99	9.99
09/21	09/10/2021	7032282	657	AMZ 112-9850	LIB-BOOK TAPE	400-55152-319	46.33	46.33
09/21	09/10/2021	7032282	657	AMZ 114-2370	LIB-LOTERIA MEXICAN BINGO GAME	400-55150-311	22.83	22.83
09/21	09/10/2021	7032282	657	AMZ 114-2555	LIB-HARDY BOYS BOOKS 21-30	400-55150-311	43.98	43.98
09/21	09/10/2021	7032282	657	AMZ 114-2924	PW-14"LONG ARM TABLET WINDSHIE	100-53311-121	71.39	71.39
09/21	09/10/2021	7032282	657	AMZ 114-4211	LIB-NANCY DREW BOOKS 11-20	400-55150-311	54.95	54.95
09/21	09/10/2021	7032282	657	AMZ 114-4445	LIB-FIGURE 8, PICK YOUR POISON	400-55150-311	28.59	28.59
09/21	09/10/2021	7032282	657	AMZ 114-4865	LIB-THE INFINITE AND THE DIVINE	400-55150-311	15.99	15.99
09/21	09/10/2021	7032282	657	AMZ 114-5937	LIB-HARDY BOYS BOOKS11-20	400-55150-311	53.60	53.60
09/21	09/10/2021	7032282	657	AMZ 114-6301	LIB-COLOR CODING LABELS	400-55152-319	4.27	4.27
09/21	09/10/2021	7032282	657	AMZ 114-7790	LIB-BOUGH CUTTER, SPIDER LAKE	400-55150-311	34.84	34.84
09/21	09/10/2021	7032282	657	AMZ 114-7928	LIB-YA VEREMOS	400-55153-311	23.94	23.94
09/21	09/10/2021	7032282	657	AMZ 114-8330	LIB-NATIONAL GEOGRAPHIC	400-55150-311	18.98	18.98
09/21	09/10/2021	7032282	657	EBAY O#11-07	PW-LED EMERGENCY LIGHTS	100-53311-121	50.99	50.99
09/21	09/10/2021	7032282	657	FACEBOOK	LIB-FACEBOOK ADV	400-55159-311	3.77	3.77
09/21	09/10/2021	7032282	657	LOG ME IN A	CH-Go to meeting 8/27-9/26	100-51401-319	14.77	14.77
09/21	09/10/2021	7032282	657	LOGMEIN	CH-GO TO MEETING	100-51401-319	14.77	14.77
09/21	09/10/2021	7032282	657	LONDERVILL	PW- LONDERVILLE STEEL	100-53311-121	261.14	261.14
09/21	09/10/2021	7032282	657	ORIENTAL TR	LIB-HALLOWEEN GOLD SET, DELUXE	400-55155-311	33.56	33.56
09/21	09/10/2021	7032282	657	PHOTO PRIN	LIB-17 4X6 GLOSSY PRINT	400-55155-311	6.89	6.89
09/21	09/10/2021	7032282	657	USPS 8/10/21	WATER-SAMPLES	600-53200-319	27.95	27.95
09/21	09/10/2021	7032282	657	USPS 8/24/21	WATER-SAMPLES	600-53200-319	27.95	27.95
09/21	09/10/2021	7032282	657	USPS 8/4/21	CH- POSTAGE	100-51401-319	165.00	165.00
09/21	09/10/2021	7032282	657	USPS 8/9/21	CH- Postage	100-51401-319	1.40	1.40
09/21	09/10/2021	7032282	657	WALMART 48	LIB-BATMAN, LUCA	400-55153-311	43.67	43.67
09/21	09/10/2021	7032282	657	WALMART 8/1	LIB-WALMART.COM	400-55155-311	9.34	9.34
Total 7032282:								2,211.41
Total CARDMEMBER SERVICES:								2,211.41
Cedar Corp								
09/21	09/13/2021	32585	2848	108305	TIF - Engineering Design and Service	960-51000-215	9,205.82	9,205.82
09/21	09/13/2021	32585	2848	108306	PW -Engineering for Linden Street	100-53311-810	2,131.59	2,131.59
09/21	09/13/2021	32585	2848	108307	PW -Engineering for 3rd Ave	100-53311-810	1,064.69	1,064.69

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total 32585:								12,402.10
Total Cedar Corp:								12,402.10
CHARTER COMMUNICATIONS								
09/21	09/13/2021	32586	697	000849309022	PW - fax line	100-53311-220	39.99	39.99
09/21	09/13/2021	32586	697	002187409082	WW - Telephone and Internet	800-53610-220	714.39	714.39
09/21	09/13/2021	32586	697	002194009042	Lib - Fax Line	400-55158-220	89.98	89.98
Total 32586:								844.36
Total CHARTER COMMUNICATIONS:								844.36
CINDY HARDRATH								
09/21	09/13/2021	32587	2935	08242021	Refund City Hall Rental Cancellation	100-48201	100.00	100.00
Total 32587:								100.00
Total CINDY HARDRATH:								100.00
CITY OF ABBOTSFORD - DIRECT PMT								
08/21	08/23/2021	7032265	732	10-1085-00-82	Parks - BASEBALL	100-55200-220	54.32	54.32
08/21	08/23/2021	7032265	732	10-1150-00-82	Parks - SOFTBALL	100-55200-220	113.20	113.20
08/21	08/23/2021	7032265	732	10-1250-00-82	Parks - Red Arrow	100-55200-220	54.32	54.32
08/21	08/23/2021	7032265	732	10-1286-00-82	Parks - Shortner	100-55200-220	15.45	15.45
08/21	08/23/2021	7032265	732	20-2011-00-82	CH-CITY HALL	100-51600-220	260.58	260.58
08/21	08/23/2021	7032265	732	30-3006-00-82	PW-GARAGE	100-53311-220	290.02	290.02
08/21	08/23/2021	7032265	732	30-3335-00-82	Water - Eau Pleine Water Treatment	600-53200-220	69.04	69.04
08/21	08/23/2021	7032265	732	30-3340-00-82	Water - Eau Pleine Water Treatment 2	600-53200-220	260.40	260.40
08/21	08/23/2021	7032265	732	30-3345-00-82	Water-PORKY CREEK	600-53200-220	525.36	525.36
08/21	08/23/2021	7032265	732	30-3350-00-82	WWTP -Elm Brook	800-53610-220	550.17	550.17
08/21	08/23/2021	7032265	732	30-3355-00-82	WWTP - LINDEN LIFT	800-53610-220	155.00	155.00
08/21	08/23/2021	7032265	732	30-3420-00-82	Water-CENTRAL	600-53200-220	1,025.84	1,025.84
Total 7032265:								3,373.70
Total CITY OF ABBOTSFORD - DIRECT PMT:								3,373.70
CLARK COUNTY TREASURER								
09/21	09/13/2021	32588	748	JULY/2021	July 2021 Municipal Court Fees	500-51200-124	160.00	160.00
Total 32588:								160.00
Total CLARK COUNTY TREASURER:								160.00
CLARK ELECTRIC COOPERATIVE								
08/21	08/24/2021	7032264	749	11470-721	11470 - BUS HWY 29-BYPASS LIGHTIN	100-53311-220	55.62	55.62
08/21	08/24/2021	7032264	749	15547-721	15547 - 601 PICKARD AVE	100-55150-121	62.38	62.38
08/21	08/24/2021	7032264	749	4178-721	2229364 Cemetary Ave Well 10	600-53200-220	1,054.82	1,054.82
08/21	08/24/2021	7032264	749	5438201-721	228577 Sycamore Lane	600-53200-220	1,846.09	1,846.09
08/21	08/24/2021	7032264	749	5438949-721	5438949 - METER BUILDING #2	600-53200-220	952.78	952.78
08/21	08/24/2021	7032264	749	5438950-721	228015 Chestnut Hill Lane	600-53200-220	354.01	354.01
08/21	08/24/2021	7032264	749	5440187-721	5440187 - PICKARD AVE	100-55150-121	8.24	8.24
08/21	08/24/2021	7032264	749	5443395-721	2229364 Cemetary Ave Well 10-Light	600-53200-220	8.24	8.24
08/21	08/24/2021	7032264	749	734-721	Well # 12	600-53200-220	124.71	124.71

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 7032264:								4,466.89
Total CLARK ELECTRIC COOPERATIVE:								4,466.89
CLOCKWORKS & ENGRAVING								
09/21	09/13/2021	32589	2936	080621CLOC	SERVICE CALL- GRANDFATHER CLOC	400-55159-311	111.83	111.83
Total 32589:								111.83
Total CLOCKWORKS & ENGRAVING:								111.83
COLBY EXCAVATING LLC								
09/21	09/13/2021	32590	766	9-9-21-SALES	SALES TAX REIMBURSEMENT	100-48903	361.79	361.79
Total 32590:								361.79
Total COLBY EXCAVATING LLC:								361.79
COLBY, BILL								
09/21	09/13/2021	32591	772	09-10-21-MEA	MEAL REIMB	600-53200-320	33.87	33.87
09/21	09/13/2021	32591	772	10	Skidsteer Rent 18 HRS	960-51000-319	450.00	450.00
Total 32591:								483.87
Total COLBY, BILL:								483.87
COMMERCIAL TESTING LABORATORY, INC.								
09/21	09/13/2021	32592	788	58840	PHOSPHOROUS, AMMONIA NITROGE	800-53610-320	1,137.25	1,137.25
Total 32592:								1,137.25
Total COMMERCIAL TESTING LABORATORY, INC.:								1,137.25
CORE & MAIN								
09/21	09/13/2021	32593	827	P304679	OMNI C2 WATER METER	600-53200-320	1,323.13	1,323.13
09/21	09/13/2021	32593	827	P416161	Water - Water Meters	600-53200-241	489.92	489.92
Total 32593:								1,813.05
Total CORE & MAIN:								1,813.05
CRANE ENGINEERING SALES INC								
09/21	09/13/2021	32594	844	405561-00	INSTALL PACKING GLAND ON VERTIC	600-53200-241	815.00	815.00
Total 32594:								815.00
Total CRANE ENGINEERING SALES INC:								815.00
DALCO								
09/21	09/13/2021	32595	873	3818421	CH -can liners	100-51600-240	29.44	29.44
09/21	09/13/2021	32595	873	3821382	CH - LIQUID DISH SOAP	100-51600-240	46.60	46.60
Total 32595:								76.04

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total DALCO:								76.04
DECKER AUTOMOTIVE LLC								
09/21	09/13/2021	32596	897	36082	Lawn Mower Tire/Inner Tube	100-53311-121	77.52	77.52
Total 32596:								77.52
Total DECKER AUTOMOTIVE LLC:								77.52
Dempsey Law Firm, LLP								
09/21	09/13/2021	32597	2892	11	TELECONFERENCE-PODEVELS DISC.	100-51300-216	37.00	37.00
Total 32597:								37.00
Total Dempsey Law Firm, LLP:								37.00
Dept of Natural Resources								
08/21	08/20/2021	32574	2817	08202021	Meyerr Operator Exam App	800-53610-320	25.00	25.00
Total 32574:								25.00
Total Dept of Natural Resources:								25.00
EMILY HUSTON								
09/21	09/13/2021	32598	2938	9-9-21-DOG LI	DOG LICENSE OVERPAYMENT	100-44200	5.00	5.00
Total 32598:								5.00
Total EMILY HUSTON:								5.00
FASTENAL COMPANY								
09/21	09/13/2021	32599	1068	WIABB42494	Water - Batteries	600-53200-320	23.85	23.85
09/21	09/13/2021	32599	1068	WIABB42611	PW - WEDGE ANCHORS	100-53311-121	31.61	31.61
09/21	09/13/2021	32599	1068	WIABB42798	PW - Nuts and bolts	100-53311-121	182.30	182.30
Total 32599:								237.76
Total FASTENAL COMPANY:								237.76
FOURMENS FARM HOME - COLBY								
09/21	09/13/2021	32600	1110	2949	PW - Supplies	100-53311-121	24.98	24.98
09/21	09/13/2021	32600	1110	3039	PW - Supplies	100-53311-121	59.96	59.96
09/21	09/13/2021	32600	1110	3039-1	Cemetary - trimmer line	100-54910-121	59.96	59.96
09/21	09/13/2021	32600	1110	3043	WATER-WIRE STRIPPERS	600-53200-320	26.99	26.99
09/21	09/13/2021	32600	1110	3058	WW - VENT TOP,CABLE TIES,PIPE,WI	800-53610-320	60.75	60.75
09/21	09/13/2021	32600	1110	3063	PW - Supplies	100-53311-121	54.99	54.99
09/21	09/13/2021	32600	1110	3155	PW - Supplies	100-53311-121	109.80	109.80
09/21	09/13/2021	32600	1110	3235	WW - Supplies	800-53610-320	33.47	33.47
09/21	09/13/2021	32600	1110	3283	PW - Supplies	100-53311-121	19.47	19.47
09/21	09/13/2021	32600	1110	555	WW - Supplies	800-53610-320	33.47	33.47
Total 32600:								483.84
Total FOURMENS FARM HOME - COLBY:								483.84

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
HAWKINS INC								
09/21	09/13/2021	32601	1259	6012875	WATER - CHEMICALS	600-53200-311	1,402.70	1,402.70
09/21	09/13/2021	32601	1259	6012876	WWTP - CHEMICALS (Ferric Chloride)	800-53610-311	2,711.69	2,711.69
Total 32601:								4,114.39
Total HAWKINS INC:								4,114.39
HYDROCORP								
09/21	09/13/2021	32602	1326	0063313-IN	CROSS CONNECTION SERVICES	600-53200-320	484.00	484.00
Total 32602:								484.00
Total HYDROCORP:								484.00
Jay Soyk Carpentry								
09/21	09/13/2021	32603	1393	325	REROOFING-RED ARROW PARK	100-55200-121	2,900.00	2,900.00
Total 32603:								2,900.00
Total Jay Soyk Carpentry:								2,900.00
KLINNER INSURANCE, INC								
09/21	09/13/2021	32604	1501	55336	ADD 2011 FORD F550 TO INSURANCE	100-51938-510	207.00	207.00
Total 32604:								207.00
Total KLINNER INSURANCE, INC:								207.00
LED Lighting Solutions								
09/21	09/08/2021	32578	2932	ORD32803	PW - Flashing Stop Light	100-53311-810	1,043.24	1,043.24
Total 32578:								1,043.24
Total LED Lighting Solutions:								1,043.24
LOOKOUT BOOKS								
09/21	09/13/2021	32605	1629	ARU322248	BOOKS	400-55150-311	219.40	219.40
Total 32605:								219.40
Total LOOKOUT BOOKS:								219.40
MARATHON CO TREASURER								
09/21	09/13/2021	32606	281	JULY/2021	July 2021 Municipal Court Fees	500-51200-124	120.00	120.00
Total 32606:								120.00
Total MARATHON CO TREASURER:								120.00
MARTIN WELDING LLC								
09/21	09/13/2021	32607	1712	24206	PW - Flat Steel, Tube Steel, Labor	100-53311-121	295.32	295.32
Total 32607:								295.32

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
Total MARTIN WELDING LLC:								295.32
MEGA FOODS								
09/21	09/13/2021	32608	121	5271	WW - Fuel J.Smith	800-53610-332	62.71	62.71
Total 32608:								62.71
Total MEGA FOODS:								62.71
MIDWEST TESTING								
09/21	09/13/2021	32609	1810	5445	LARGE WATER METER TESTING	600-53200-320	11,285.00	11,285.00
Total 32609:								11,285.00
Total MIDWEST TESTING:								11,285.00
MOTION PICTURE LICENSING CORP								
09/21	09/13/2021	32610	1846	504364406	LICENSING (11/1/21 - 11/1/22)	400-55156-340	129.64	129.64
Total 32610:								129.64
Total MOTION PICTURE LICENSING CORP:								129.64
MSA Professional Services Inc								
09/21	09/13/2021	32611	1852	R07681040.0 -	Industrial Park Utility Extension	960-51000-215	3,000.00	3,000.00
Total 32611:								3,000.00
Total MSA Professional Services Inc:								3,000.00
Northern Lake Services, Inc								
09/21	09/13/2021	32612	2812	405784	Water - Bromate	600-53200-320	128.00	128.00
Total 32612:								128.00
Total Northern Lake Services, Inc:								128.00
Penworthy Company, LLC								
09/21	09/13/2021	32613	2018	0080667	BOOKS	400-55150-311	210.07	210.07
Total 32613:								210.07
Total Penworthy Company, LLC:								210.07
RACK INDUSTRIAL LLC								
09/21	09/13/2021	32614	2119	5411SER	Water - Cloud Storage/Managed Service	600-53200-319	184.50	184.50
Total 32614:								184.50
Total RACK INDUSTRIAL LLC:								184.50
RiverCountry Co-op								
09/21	09/13/2021	32615	2832	398066	PW- HOSE CLAMP,COUPLING,HOSE	100-53311-121	39.96	39.96
09/21	09/13/2021	32615	2832	399059	PW-BRACKET,RV BLADE,PIGTAIL,TRA	100-53311-230	34.16	34.16
09/21	09/13/2021	32615	2832	400053	PW- PTEX THREADSEAL TAPE	100-53311-230	5.18	5.18
09/21	09/13/2021	32615	2832	400076	PW- OIL FILTER, GREASE	100-53311-230	21.96	21.96

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
09/21	09/13/2021	32615	2832	400869	PW-CUTOFF WHEEL,MANDREL SET,	100-53311-121	20.07	20.07
09/21	09/13/2021	32615	2832	401472	PW-HOSE CLAMP	100-53311-121	9.54	9.54
Total 32615:								130.87
Total RiverCountry Co-op:								130.87
SAFE-FAST								
09/21	09/13/2021	32616	2237	INV250409	PW - GLOVES	100-53311-121	146.25	146.25
09/21	09/13/2021	32616	2237	INV250410	WATER-GAS DETECTOR AND ALARM	600-53200-320	779.55	779.55
Total 32616:								925.80
Total SAFE-FAST:								925.80
SECURITY HEALTH PLAN OF WISCONSIN, INC.								
09/21	09/13/2021	32617	2303	OCTOBER 20	October 2021 Health Insurance	100-51432-154	2,154.06	2,154.06
Total 32617:								2,154.06
Total SECURITY HEALTH PLAN OF WISCONSIN, INC.:								2,154.06
SHELA COLON RODRIGUEZ								
09/21	09/13/2021	32618	2939	9-9-21-RED A	RED ARROW PARK CANCELLATION R	100-48201	100.00	100.00
Total 32618:								100.00
Total SHELA COLON RODRIGUEZ:								100.00
SMITH, JOHN								
09/21	09/13/2021	32619	2350	MEAL REIMB	MEAL REIMB	600-53200-320	31.35	31.35
Total 32619:								31.35
Total SMITH, JOHN:								31.35
State of WI - Court Fines								
09/21	09/13/2021	32620	2797	JULY/2021	July 2021 Marathon County	500-51200-124	1,195.50	1,195.50
Total 32620:								1,195.50
Total State of WI - Court Fines:								1,195.50
STEEN CONSTRUCTION								
08/21	08/31/2021	32576	2392	PAY APP 1 - LI	PAY APP #1 - LINDEN STREET AND 3R	100-53311-810	142,610.20	142,610.20
08/21	08/31/2021	32576	2392	PAY APP 2 FI	PAY #2 - FINAL - HEMLOCK ST 2020 TI	960-51000-319	6,321.08	6,321.08
Total 32576:								148,931.28
Total STEEN CONSTRUCTION:								148,931.28
STETSONVILLE OIL								
09/21	09/13/2021	32621	2400	71601	HIGH SULFUR DIESEL	100-53311-332	1,104.03	1,104.03
Total 32621:								1,104.03

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 STETSONVILLE OIL:								1,104.03
SWITLICK & SONS								
08/21	08/31/2021	32577	2440	PAY APP 3	Pay App # 3 - 4th Ave	960-51000-319	213,554.11	213,554.11
Total 32577:								213,554.11
Total SWITLICK & SONS:								213,554.11
TOWN & COUNTRY LAWN & LANDSCAPE								
09/21	09/13/2021	32622	2516	4541	EAST WELL	600-53200-320	2,400.00	2,400.00
Total 32622:								2,400.00
Total TOWN & COUNTRY LAWN & LANDSCAPE:								2,400.00
TP PRINTING COMPANY, INC.								
09/21	09/13/2021	32623	2519	177424	Cemetery - REMOVAL OF FLOWERS/LI	100-54910-121	85.25	85.25
Total 32623:								85.25
Total TP PRINTING COMPANY, INC.:								85.25
UNEMPLOYMENT INSURANCE								
09/21	09/13/2021	32624	2553	000011060071	WAGE REPORTING PENALTY NON FIL	100-51938-510	460.00	460.00
Total 32624:								460.00
Total UNEMPLOYMENT INSURANCE:								460.00
UNIFIRST CORPORATION								
08/21	08/17/2021	32572	2912	0982185180	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982186451	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982187679	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982188985	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982190227	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982191504	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982192709	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982193956	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982195152	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982196380	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982197575	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982198805	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982199994	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982201187	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982202385	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982203612	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982204780	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982205963	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982207137	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982208322	WW - Uniforms	800-53610-320	60.65	60.65
08/21	08/17/2021	32572	2912	0982209489	WW - Uniforms	800-53610-320	60.65	60.65
Total 32572:								1,273.65
09/21	09/13/2021	32625	2912	0982210670	WW - Uniforms	800-53610-320	60.65	60.65

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GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
09/21	09/13/2021	32625	2912	0982211810	WW - Uniforms	800-53610-320	60.65	60.65
Total 32625:								121.30
Total UNIFIRST CORPORATION:								1,394.95
USA BLUEBOOK								
09/21	09/13/2021	32626	2579	689942	WATER - Phosphate Standard 50mg/l	600-53200-320	70.18	70.18
Total 32626:								70.18
Total USA BLUEBOOK:								70.18
Veine Bernal Gabino								
09/21	09/13/2021	32627	2934	08022021	Refund for Red Arrow Park Rental	100-48201	100.00	100.00
Total 32627:								100.00
Total Veine Bernal Gabino:								100.00
WE ENERGIES								
09/21	09/09/2021	7032278	209	0709499727-0	Water - 101 W Elm St- Unit W#1	600-53200-220	9.57	9.57
09/21	09/09/2021	7032278	209	0709499727-0	Parks - 206 N 5th Ave	100-55200-220	9.57	9.57
09/21	09/09/2021	7032278	209	0713512250-0	CH - 203 N 1st St	100-51600-220	43.83	43.83
09/21	09/09/2021	7032278	209	0713512250-0	Parks - 407 W Hemlock St	100-55200-220	9.57	9.57
09/21	09/09/2021	7032278	209	0713512250-0	Water - 414 W Butternut	600-53200-220	9.57	9.57
09/21	09/09/2021	7032278	209	0713512250-0	Water - 609 E Spruce St	600-53200-220	9.57	9.57
09/21	09/09/2021	7032278	209	0713512250-0	Water - 303 S 1st St	600-53200-220	9.57	9.57
09/21	09/09/2021	7032278	209	0713512250-0	Sewer - 401 S 11th St	800-53610-220	13.41	13.41
09/21	09/09/2021	7032278	209	0713512250-0	PW - 1001 E Elm St	100-53311-220	9.57	9.57
Total 7032278:								124.23
Total WE ENERGIES:								124.23
WISCONSIN STATE LABORATORY OF HYGIENE								
09/21	09/13/2021	32628	211	686248	FLUORIDE TESTING	600-53200-320	26.00	26.00
Total 32628:								26.00
Total WISCONSIN STATE LABORATORY OF HYGIENE:								26.00
WISCONSIN VALLEY LIBRARY SERVICE								
09/21	09/13/2021	32629	2748	2021-2059	WPLC DONATION	400-55150-311	299.36	299.36
Total 32629:								299.36
Total WISCONSIN VALLEY LIBRARY SERVICE:								299.36
WOLFGRAM, GAMOKE & HUTCHINSON, S.C.								
09/21	09/13/2021	32630	195	8-30-31-WOLF	CH - Legal Fees	100-51300-216	493.00	493.00
Total 32630:								493.00
Total WOLFGRAM, GAMOKE & HUTCHINSON, S.C.:								493.00

GL Period	Check Issue Date	Check Number	Vendor Number	Invoice Number	Description	Invoice GL Account	Invoice Amount	Check Amount
WORLD TRADE PRESS								
09/21	09/13/2021	32631	2764	INV675883	MAGAZINES	400-55151-311	180.00	180.00
Total 32631:								180.00
Total WORLD TRADE PRESS:								180.00
Xcel Energy - Minneapolis								
08/21	08/18/2021	32573	2933	SEERVICE N	TIF - Light for Opportunity Drive	960-51000-319	1,555.81	1,555.81
Total 32573:								1,555.81
Total Xcel Energy - Minneapolis:								1,555.81
XCEL ENERGY--ABBOTSFORD								
09/21	09/13/2021	32632	2774	52-5489992-8-	WW-LIFT STATIONS	800-53610-220	111.16	111.16
09/21	09/13/2021	32632	2774	52-5489994-0-	PW-PARADE	100-53311-220	20.69	20.69
09/21	09/13/2021	32632	2774	52-5489995-1-	PW-Parks	100-55200-220	426.56	426.56
Total 32632:								558.41
08/21	08/31/2021	7032273	2774	52-001189448	CH - 310Z S 4TH ST SIGN	100-51600-220	38.55	38.55
08/21	08/31/2021	7032273	2774	52-8843493-9-	WATER-100 E LINDEN ST	600-53200-220	25.01	25.01
Total 7032273:								63.56
09/21	09/01/2021	7032277	2774	52-5489993-9-	WATER-WELLS	600-53200-220	2,787.76	2,787.76
Total 7032277:								2,787.76
09/21	09/09/2021	7032279	2774	52-001047948	WW-401 S 11th St	800-53610-220	2,748.32	2,748.32
09/21	09/09/2021	7032279	2774	52-8216975-3-	CH - 203 N 1ST UNIT NEW	100-51600-220	1,024.63	1,024.63
09/21	09/09/2021	7032279	2774	52-8843494-0-	PW-100 OAK ST	100-53311-220	43.05	43.05
Total 7032279:								3,816.00
09/21	09/10/2021	7032280	2774	52-0150699-0-	CH - 100Z W BUTTERNUT ST	100-51600-220	20.46	20.46
Total 7032280:								20.46
Total XCEL ENERGY--ABBOTSFORD:								7,246.19
Grand Totals:								448,110.16

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
GENERAL FUND								
TAX & TAX EQUIVALENTS								
100-41110	GENERAL PROPERTY TAXES	873,664.99	893,917.09	905,285.02	887,929.98	918,864.29	606,304.04	65.98
100-41115	EXEMPT COMPUTER AID	4,299.28	4,403.32	4,403.32	6,092.87	4,403.32	4,403.32	100.00
100-41140	MOBILE HOME TAXES	27,952.57	16,201.65	12,000.00	10,464.69	15,000.00	13,438.80	89.59
100-41200	ROOM TAX	22,645.48	26,702.53	50,000.00	26,688.92	50,000.00	16,192.48	32.38
100-41310	UTILITY PAYMENT LIEU OF TAXES	160,910.00	149,325.00	161,000.00	161,000.00	161,000.00	.00	.00
100-41320	HOUS AUTH PAYMENT LIEU TAXES	11,606.55	10,540.11	11,600.00	24,115.42	10,500.00	.00	.00
100-41330	FRANCHISE FEES - CABLE	12,503.39	6,296.57	2,083.90	11,267.21	4,201.70	9,103.38	216.66
Total TAX & TAX EQUIVALENTS:		1,113,582.26	1,107,386.27	1,146,372.24	1,127,559.09	1,163,969.31	649,442.02	55.80
STATE & LOCAL AID								
100-43310	STATE SHARED REVENUE	466,009.19	454,262.46	455,888.23	458,074.95	480,069.96	91,930.81	19.15
100-43311	PERSONAL PROPERTY AID - STATE	.00	11,541.67	11,541.67	7,740.27	11,541.67	.00	.00
100-43420	2% FIRE INSURANCE TAX	5,592.69	5,972.36	5,300.00	5,959.04	5,900.00	6,801.16	115.27
100-43531	TRANSPORTATION AIDS	148,842.48	145,104.02	166,869.62	166,869.62	191,900.06	143,925.03	75.00
100-43590	STATE RECYCLING RECEIPTS	7,790.94	.00	7,800.00	8,376.69	8,200.00	8,451.38	103.07
100-43610	PYMT MUNICIPAL SERVICES	2,373.64	.00	2,400.00	3,358.06	3,300.00	2,171.34	65.80
100-43650	CDBG GRANT REVENUE	346,548.57	3,451.43	.00	.00	.00	.00	.00
100-43690	OTHER STATE PAYMENTS	4,523.00	4,523.00	4,523.00	4,523.00	4,523.00	121,385.44	2,683.74
Total STATE & LOCAL AID:		981,680.51	624,854.94	654,322.52	654,901.63	705,434.69	374,665.16	53.11
LICENSES & PERMITS								
100-44100	LICENSES - ALCOHOL	8,237.00	7,405.44	8,300.00	7,017.22	7,300.00	6,834.32	93.62
100-44101	LICENSES - CIGARETTES	.00	.00	.00	125.00	.00	175.00	.00
100-44200	LICENSES - DOG	326.76	601.26	400.00	106.50	50.00	417.16	834.32
100-44300	BUILDING PERMITS	10,776.49	23,042.16	9,000.00	10,959.11	10,000.00	10,706.00	107.06
Total LICENSES & PERMITS:		19,340.25	31,048.86	17,700.00	18,207.83	17,350.00	18,132.48	104.51
CHARGES TO THE PUBLIC								
100-46100	PUB CHGES FOR SERVICES GEN GO	25.50	.00	600.00	13.00	25.00	262.00	1,048.00
100-46310	STREET MAINTENANCE & CONSTRU	365.00	.00	500.00	.00	250.00	.00	.00
100-46433	GARBAGE COLLECTION REVENUE	77,775.48	84,762.87	116,325.00	110,074.13	110,826.00	64,044.40	57.79
100-46440	MOWING	2,010.00	1,806.25	2,000.00	.00	1,800.00	.00	.00
100-46900	OTHER PUB CHGES FOR SERVICES	.30	130.35	.00	735.90	.00	248.45	.00
Total CHARGES TO THE PUBLIC:		80,175.68	86,699.47	119,425.00	110,823.03	112,901.00	64,554.85	57.18
INTEREST & DONATIONS								
100-48111	INTEREST INCOME	23,585.62	45,189.64	.00	15,568.17	10,000.00	2,595.56	25.96
100-48130	INTEREST ON SPEC ASSESSMENTS	.00	.00	400.00	.00	400.00	1.49	.37
100-48150	MUNICIPAL BLDG FND INT	62.91	.00	.00	.00	.00	.00	.00
100-48201	RENT OF CITY BUILDINGS	12,195.00	6,432.95	9,000.00	3,910.00	4,000.00	5,730.00	143.25
100-48205	LEASE INCOME - CELL TOWERS	6,564.63	15,790.00	10,000.00	13,166.96	14,611.12	11,927.22	81.63
100-48206	DB COMMUNICATIONS - LEASE	.00	.00	.00	3,263.18	.00	.00	.00
100-48225	RENT OF CITY EQUIPMENT	595.50	150.00	.00	.00	.00	.00	.00
100-48250	ADMIN LIBRARY	10,000.00	10,000.00	10,000.00	10,000.08	10,000.00	5,833.38	58.33
100-48306	SALE/RENT OF CITY PROPERTY	2,600.00	16,596.00	5,000.00	.00	.00	.00	.00
100-48307	CEMETARY - SALE OF PLOTS	1,570.68	1,200.00	1,350.00	.00	1,350.00	.00	.00
100-48500	DONATIONS	.00	99,522.00	.00	53,500.00	10,000.00	12,000.00	120.00
100-48503	VENDING MACHINE	2,001.96	1,488.09	2,000.00	529.02	100.00	128.36	128.36
100-48901	15 YR REPMT FROM WTR UTILITY	.00	.00	95,000.00	.00	.00	.00	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
100-48902	PROCEEDS FROM LONG-TERM DEBT	.00	.00	.00	.00	.00	.00	.00
100-48903	SALES - PUBLIC WORKS	.00	40,603.00	.00	.00	.00	61,934.01	.00
100-48904	SAFE ROADS TO SCHOOL	.00	.00	.00	72,800.00	.00	.00	.00
100-48906	FIRE DEPT RENT	.00	.00	.00	.00	1,000.00	1,000.00	100.00
100-48907	INSURANCE REIMBURSE - FIRE	.00	.00	.00	.00	3,437.40	.00	.00
100-48908	OTHER MISCELLANEOUS REVENUE	40,386.28	36,353.58	112,300.00	71,168.04	40,000.00	60,538.96	151.35
100-48909	OTHER MISC REVENUE - PW EQUIP	.00	42.00	.00	644.00	.00	.00	.00
Total INTEREST & DONATIONS:		99,562.58	273,367.26	245,050.00	244,549.45	94,898.52	161,688.98	170.38

GENERAL ADMINISTRATION

100-51100-120	CITY COUNCIL-WAGES	19,372.86	12,672.14	19,000.00	11,870.00	14,650.00	9,698.33	66.20
100-51100-123	CITY COUNCIL-HEALTH REIMBURSE	.00	.00	.00	.00	.00	.00	.00
100-51100-151	CITY COUNCIL - FICA/MED	1,467.41	927.69	1,425.00	935.03	1,114.22	741.96	66.59
100-51100-319	CITY COUNCIL-SUPP & EQUIP	6,365.55	6,287.26	500.00	133.38	500.00	.00	.00
100-51100-324	CITY COUNCIL-DUES	125.00	125.00	850.00	809.00	850.00	840.84	98.92
100-51100-332	CITY COUNCIL-MEAL/MILE/SCHOOL	753.00	47.56	500.00	35.00	500.00	.00	.00
100-51300-216	GENERAL ADMINISTRATION-LEGAL	15,835.65	18,323.66	6,000.00	9,123.42	15,000.00	3,393.00	22.62
100-51350-218	GENERAL ADMIN-CODIFICATION	2,490.00	4,142.53	5,000.00	.00	3,000.00	.00	.00
100-51400-120	CITY CLERK-WAGES	44,673.51	23,902.57	10,926.24	15,738.20	15,156.88	4,745.41	31.31
100-51400-123	CITY CLERK-HEALTH REIMBURSEME	.00	574.63	.00	1,736.09	1,428.00	346.50	24.26
100-51400-151	CLERK - FICA/MED	2,027.59	1,936.15	835.36	1,336.69	1,136.77	389.53	34.27
100-51400-152	CLERK - RETIREMENT	1,528.96	1,206.46	715.67	1,062.33	992.78	232.24	23.39
100-51400-154	CLERK - HEALTH INSURANCE	409.29	673.78	1,050.00	.00	.00	.00	.00
100-51400-156	CITY HALL WORKERS COMP	.00	2,878.00	.00	2,316.00	.00	481.00	.00
100-51401-319	CITY HALL - OFFICE SUPPLIES	10,207.78	12,773.18	5,000.00	12,917.82	10,000.00	10,945.33	109.45
100-51401-320	CITY CLERK-COMP SUP/EQUIP	5,513.58	20,525.95	14,000.00	8,931.06	10,000.00	1,702.92	17.03
100-51401-330	CITY CLERK-PRINTING	900.64	1,295.95	5,000.00	518.50	1,300.78	31.00	2.38
100-51401-332	CITY HALL - MEAL/MILE/SCHOOL	566.12	2,049.70	5,000.00	276.90	2,500.00	1,063.12	42.52
100-51401-399	CITY CLERK - PTY CSH OVR/UNDER	3.16	.00	.00	.00	.00	.00	.00
100-51403-120	CITY ADMINISTRATOR - WAGES	.00	12,622.11	14,280.00	14,885.21	14,565.60	9,546.17	65.54
100-51403-151	CITY ADMINISTRATOR - FICA	.00	851.85	1,092.42	1,081.23	1,092.42	696.71	63.78
100-51403-152	CITY ADMINISTRATOR - RETIREMEN	.00	779.44	935.34	1,000.89	1,192.56	642.42	53.87
100-51403-154	CITY ADMINISTRATOR - HEALTH IN	403.33	2,815.68	4,680.00	3,007.53	5,200.00	1,755.42	33.76
100-51404-120	ADMIN ASST - WAGES	.00	2,697.88	6,032.00	3,219.86	12,022.40	2,378.04	19.78
100-51404-123	ADMIN ASST - HEALTH REIMBURSEM	.00	104.99	.00	770.20	1,428.00	245.02	17.16
100-51404-151	ADMIN ASST - FICA	.00	200.92	461.45	305.22	901.68	200.70	22.26
100-51404-152	ADMIN ASST - RETIREMENT	.00	165.11	395.10	217.34	787.47	160.52	20.38
100-51404-154	ADMIN ASST - HEALTH INS	.00	.00	840.00	.00	.00	.00	.00
100-51405-120	MAYOR-WAGES	8,178.57	7,671.43	7,050.00	7,350.00	7,050.00	3,066.67	43.50
100-51405-151	MAYOR - FICA/MED	615.87	547.01	528.75	562.30	528.75	234.61	44.37
100-51405-300	MAYOR-EXPENSE	145.55	.00	300.00	36.52	300.00	92.74	30.91
100-51410-120	ELECTION-WAGES	6,601.90	1,438.48	7,000.00	2,916.26	1,000.00	1,917.53	191.75
100-51410-300	ELECTION-EXPENSES	4,662.50	308.78	3,000.00	1,753.32	500.00	942.90	188.58
100-51432-154	GENERAL ADMIN-PREM HEALTH	4,656.58	27,641.11	.00	12,927.90	.00	24,044.66	.00
100-51432-212	GENERAL ADMIN-PHYS/DRUG TESTS	277.00	481.25	500.00	600.00	500.00	259.00	51.80
100-51500-218	GENERAL ADMIN-AUDITOR	8,055.34	5,701.66	5,000.00	7,350.00	5,875.00	5,026.67	85.56
100-51510-215	GENERAL ADMIN-ASSESSOR	12,997.17	16,209.68	17,000.00	13,895.14	16,200.00	13,192.46	81.43
100-51520-219	GENERAL ADMIN-PROF RECRUITMEN	6,665.50	.00	1,000.00	.00	1,000.00	.00	.00
100-51600-120	CITY HALL-CLEANING WAGES	8,892.85	9,506.33	12,000.00	9,233.16	9,553.36	6,723.70	70.38
100-51600-151	CITY HALL-CLEANING - FICA/MED	1,270.53	1,190.02	900.00	706.33	716.50	514.33	71.78
100-51600-152	CITY HALL-RETIREMENT	.00	145.66	.00	623.23	625.74	453.83	72.53
100-51600-220	CITY HALL-UTILITIES	8,250.52	10,069.25	9,000.00	13,529.12	11,000.00	13,175.42	119.78
100-51600-240	CITY -BLDG MAINT	18,468.52	46,338.75	30,000.00	11,565.21	20,000.00	8,329.44	41.65
100-51620-220	GENERAL ADMIN-TELEPHONE	3,291.60	7,417.71	3,000.00	3,451.17	3,000.00	2,375.91	79.20
100-51910-730	ILLEGAL TAXES	1,477.40	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
100-51938-156	WORKERS COMP ADMIN	.00	.00	14,775.00	.00	500.00	.00	.00
100-51938-510	GENERAL ADMIN-PROP & LIAB INS	41,215.50	41,633.00	30,500.00	33,396.83	34,000.00	23,042.27	67.77
100-51940-151	SS/MED MATCH EXPENSE	47.36	.00	.00	.00	.00	.00	.00
Total GENERAL ADMINISTRATION:		248,413.69	294,305.79	246,072.33	212,123.39	227,668.91	153,628.32	67.48
PUBLIC SAFETY								
100-52100-120	SCHOOL CROSS GUARD-WAGES	898.16	2,361.34	2,100.00	1,238.88	2,000.00	1,212.38	60.62
100-52100-121	LAW ENFORCEMNT-PLAN,MAINT,OPE	431,973.96	441,299.04	446,635.00	446,635.00	459,532.00	306,354.72	66.67
100-52100-151	SCHOOL CROSSING GUARD FICA/ME	65.89	173.33	160.65	94.78	150.00	92.74	61.83
100-52200-121	FIRE PROTECT-PLAN,MAINT,OPER	101,158.96	100,291.00	103,274.40	108,625.38	82,000.00	59,053.66	72.02
100-52200-590	FIRE PROTECTION	98,759.67	92,476.00	89,783.00	89,783.00	89,783.00	.00	.00
100-52200-591	FIRE PROTECTN-2% FIRE INS TAX	5,592.69	5,972.36	5,325.00	5,959.04	5,325.00	6,801.16	127.72
100-52300-121	FIRE DEPT SAVING	.00	.00	.00	.00	25,662.23	.00	.00
100-52400-398	BAD DEBT EXPENSE	.00	486.33	.00	.00	.00	.00	.00
100-52400-399	MISC EXPENSE	.00	992.65	.00	2,245.83	1,400.00	.00	.00
Total PUBLIC SAFETY:		638,449.33	644,052.05	647,278.05	654,581.91	665,852.23	373,514.66	56.10
PUBLIC WORKS								
100-53100-230	MACH/EQUIP/VEHICLES	139,590.50	.00	50,000.00	6,462.70	50,000.00	104,525.00	209.05
100-53310-120	PUBLIC WORKS-WAGES	182,897.02	175,030.10	218,159.92	203,972.66	189,894.60	121,312.10	63.88
100-53310-123	PUBLIC WORKS-HEALTH REIMBURSE	.00	2,606.47	.00	12,485.69	14,490.00	7,637.34	52.71
100-53310-151	PUBLIC WORKS - FICA/MED	12,586.13	13,640.59	16,689.24	16,501.67	14,242.10	9,831.06	69.03
100-53310-152	PUBLIC WORKS - RETIREMENT	9,751.62	10,488.93	14,410.06	13,415.00	13,065.79	8,177.28	62.59
100-53310-154	PUBLIC WORKS - ADMIN HEALTH IN	.00	.00	.00	3,007.53	5,200.00	1,755.42	33.76
100-53311-121	PUBLIC WORKS-PLAN,MAINT,OPER	45,712.46	26,775.76	20,000.00	23,645.59	20,000.00	19,608.90	98.04
100-53311-154	PUBLIC WORKS - HEALTH INS.	805.18	3,436.67	22,316.00	.00	5,200.00	25.00	.48
100-53311-190	PUBLIC WORKS - UNIFORMS CLOTHI	2,272.78	2,486.62	2,500.00	2,127.98	2,000.00	1,449.19	72.46
100-53311-219	CDBG - PROFESSIONAL SERVICES	129,583.15	3,000.00	.00	.00	.00	.00	.00
100-53311-220	PUBLIC WORKS - UTILITIES	36,611.35	43,311.45	40,000.00	31,005.93	40,000.00	22,597.28	56.49
100-53311-230	PUBLIC WORKS - VEHICLE MNTCE	10,805.74	10,988.34	20,000.00	10,154.67	18,000.00	5,042.18	28.01
100-53311-231	STREET MAINT & SIDEWALK	1,483.76	2,689.75	.00	633.25	.00	.00	.00
100-53311-332	PUBLIC WORKS - FUEL	16,477.67	15,229.09	20,000.00	9,352.61	15,000.00	7,512.49	50.08
100-53311-370	PUBLIC WORKS - SALT	.00	8,885.96	15,000.00	12,707.86	10,000.00	2,205.24	22.05
100-53311-371	PUBLIC WORKS - CRACK FILLING	.00	10,000.00	10,000.00	10,000.00	10,000.00	9,680.00	96.80
100-53311-372	PUBLIC WORKS - STREET SWEEPING	.00	3,800.00	7,700.00	11,900.00	11,500.00	4,495.00	39.09
100-53311-399	SAFE ROUTE TO SCHOOL	41,759.69	63,110.00	.00	.00	.00	.00	.00
100-53311-810	PUBLIC WORKS-CAP IMPROVEMENT	100,266.90	208,254.35	183,688.74	183,688.74	200,000.00	251,232.89	125.62
100-53311-811	CAP IMP - ENG/RPR	36,860.27	10,440.00	.00	7,660.00	.00	.00	.00
100-53312-120	PUBLIC WORKS - BRUSH WAGES	3,126.74	4,191.94	7,314.15	3,557.02	7,460.44	2,086.05	27.96
100-53312-123	PUBLIC WORKS BRUSH HLTH REIMB	.00	.00	.00	130.73	630.00	26.25	4.17
100-53312-151	PUBLIC WORKS - BRUSH FICA/MED	292.91	320.69	559.53	282.11	559.53	161.59	28.88
100-53312-152	PUBLIC WORKS - BRUSH RET	256.52	274.57	479.08	240.10	488.66	140.79	28.81
100-53313-120	PUBLIC WORKS - SNOW WAGES	16,392.60	24,531.67	.00	12,230.67	.00	.00	.00
100-53313-123	PUBLIC WORKS - SNOW HLTH REIMB	.00	52.51	.00	477.62	.00	.00	.00
100-53313-151	PUBLIC WORKS - SNOW FICA/MED	1,366.88	1,780.60	.00	972.17	.00	.00	.00
100-53313-152	PUBLIC WORKS - SNOW RET	1,197.16	1,521.10	.00	825.58	.00	.00	.00
100-53630-219	GARBAGE COLL-PROFESSIONAL SER	63,868.05	75,179.99	.00	70,382.07	73,098.00	54,849.69	75.04
100-53631-215	LANDFILL- SUB TITLE D	6,300.00	6,300.00	4,950.00	6,135.62	5,450.00	1,368.62	25.11
100-53631-219	RECYCLING - PROFESSIONAL SERV	26,907.79	30,429.84	66,325.00	30,272.46	37,728.00	28,340.00	75.12
100-53631-220	RECYCLING -UTILITIES	.00	21.78	60,000.00	261.94	275.00	177.60	64.58
Total PUBLIC WORKS:		887,172.87	758,778.77	780,091.72	684,489.97	744,282.12	664,236.96	89.25

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
CEMETERY								
100-54910-120	CEMETERY-WAGES	6,282.00	7,875.06	8,500.00	7,859.50	7,000.00	7,760.10	110.86
100-54910-121	CEMETERY-PLAN,MAINT,OPER	271.90	1,297.21	.00	664.77	600.00	1,300.68	216.78
100-54910-151	CEMETERY - FICA/MED	480.65	601.36	637.50	601.29	535.50	593.68	110.86
100-54910-241	CEMETERY-PERPETUAL CARE	141.42	239.12	.00	.00	.00	.00	.00
Total CEMETERY:		7,175.97	10,012.75	9,137.50	9,125.56	8,135.50	9,654.46	118.67
PARKS & REC								
100-55110-121	LIBRARY-PLAN,MAINT,OPER	84,616.00	89,415.00	92,330.92	92,330.97	90,354.88	52,706.99	58.33
100-55150-121	SHORTNER PARK-PLAN,MAINT,OPER	3,372.88	3,442.49	.00	3,261.62	.00	2,379.17	.00
100-55150-220	SHORTNER PARK - UTILITIES	.00	.00	.00	172.20	.00	.00	.00
100-55200-015	PARKS PLAN	.00	2,401.94	.00	.00	.00	.00	.00
100-55200-120	PARKS AND RECREATION-WAGES	21,034.55	14,246.61	12,000.00	14,468.05	12,000.00	11,178.74	93.16
100-55200-121	PARKS/REC-PLAN,MAINT,OPER	26,357.87	20,589.40	20,000.00	16,306.07	20,000.00	14,824.08	74.12
100-55200-123	PARKS AND REC HEALTH REIMBURS	.00	.00	.00	36.96	.00	301.70	.00
100-55200-151	PARK & REC - FICA/MED	1,599.38	1,116.82	918.00	1,109.68	900.00	878.29	97.59
100-55200-152	PARK & REC - RETIREMENT	938.24	685.79	.00	509.14	308.20	367.89	119.37
100-55200-220	PARKS - UTILITIES	.00	1,134.60	.00	5,317.92	3,600.00	4,882.19	135.62
100-55200-319	PARKS AND RECREATN-SUP & EQUIP	971.32	1,062.21	.00	.00	.00	.00	.00
100-55200-324	CLARK CO ECO DEV MBSHP	1,500.00	1,503.00	3,400.00	.00	.00	.00	.00
100-55200-810	PARKS AND RECREATION-CAP IMP	39,192.00	.00	.00	.00	15,000.00	935.25	6.24
100-55201-340	BEAUTIFICATION	1,774.81	1,468.70	2,000.00	1,840.31	1,300.00	1,462.58	112.51
100-55290-321	CITY ADVERTISING/PROMOTION	5,956.77	6,322.17	8,000.00	5,699.50	6,000.00	6,099.50	101.66
100-55400-319	FIREWORKS-SUP & EQUIPMENT	2,500.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	100.00
Total PARKS & REC:		189,813.82	147,088.73	142,348.92	144,752.42	153,163.08	99,716.38	65.10
COST CATEGORY: 56								
100-56700-730	ROOM TAX EXPENSE	28,997.50	41,203.06	35,000.00	20,018.34	35,000.00	11,334.73	32.38
100-56705-311	VENDING MACHINE EXPENSE	1,119.74	535.94	2,000.00	250.39	75.00	101.92	135.89
Total COST CATEGORY: 56:		30,117.24	41,739.00	37,000.00	20,268.73	35,075.00	11,436.65	32.61
MUNICIPAL BUILDING								
100-57150-240	MUNICIPAL BUILDING	.00	.00	.00	160.69	.00	39.62	.00
Total MUNICIPAL BUILDING:		.00	.00	.00	160.69	.00	39.62	.00
DEBT								
100-58100-610	PRINCIPAL - LONG TERM DEBT	33,491.01	21,933.77	18,770.63	7,382.80	45,000.00	45,000.00	100.00
100-58110-610	PRINCIPAL - PUBLIC SAFETY	145,000.00	150,000.00	150,000.00	155,000.00	155,000.00	155,000.00	100.00
100-58290-620	INTEREST - LONG TERM DEBT	52,252.02	53,087.15	48,928.47	44,602.98	59,323.33	58,028.06	97.82
100-58300-900	CONTINGENCY	.00	.00	102,612.14	.00	1,053.35	.00	.00
Total DEBT:		230,743.03	225,020.92	320,311.24	206,985.78	260,376.68	258,028.06	99.10
GENERAL FUND Revenue Total:		2,294,341.28	2,123,356.80	2,182,869.76	2,156,041.03	2,094,553.52	1,268,483.49	60.56
GENERAL FUND Expenditure Total:		2,231,885.95	2,120,998.01	2,182,239.76	1,932,488.45	2,094,553.52	1,570,255.11	74.97
Net Total GENERAL FUND:		62,455.33	2,358.79	630.00	223,552.58	.00	301,771.62-	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
LIBRARY FUND								
OTHER REVENUE								
400-40010	STATE AIDS	.00	.00	.00	.00	.00	.00	.00
400-40020	CLARK COUNTY AIDS	33,121.88	33,508.53	31,518.65	31,518.65	38,590.86	39,087.86	101.29
400-40021	TAYLOR COUNTY AID	.00	.00	.00	1,689.53	1,583.23	1,583.23	100.00
400-40030	CITY OF ABBOTSFORD	84,556.00	89,415.00	92,330.92	92,330.97	90,354.88	52,706.99	58.33
400-40040	OTHER REVENUES	2,783.57	3,043.38	440.00	247.67	200.00	241.72	120.86
400-40041	FINES/PRINTER	2,976.65	3,134.95	2,200.00	1,586.39	2,000.00	1,241.89	62.09
400-40043	DONATIONS	1,250.00	4,500.00	4,600.00	1,626.41	2,000.00	350.00	17.50
Total OTHER REVENUE:		124,688.10	133,601.86	131,089.57	128,999.62	134,728.97	95,211.69	70.67
STATE & LOCAL AID								
400-43790	GRANTS FROM OTHER LOCAL GOVT	240.00	.00	1,689.53	.00	240.00	240.00	100.00
Total STATE & LOCAL AID:		240.00	.00	1,689.53	.00	240.00	240.00	100.00
INTEREST & DONATIONS								
400-48111	INTEREST INCOME	193.42	165.28	50.00	159.14	50.00	51.06	102.12
Total INTEREST & DONATIONS:		193.42	165.28	50.00	159.14	50.00	51.06	102.12
LIBRARY EXPENSES								
400-55140-120	LIBRARY COMPENSATION-SALARIES	62,990.84	63,672.81	76,119.75	64,459.73	68,862.40	43,091.50	62.58
400-55140-151	LIBRARY COMPENSATION-FICA/MED	4,634.62	4,744.69	.00	4,801.04	5,241.20	3,151.63	60.13
400-55140-152	LIBRARY - RETIREMENT	.00	.00	.00	3,402.45	.00	2,175.17	.00
400-55142-154	HEALTH INSURANCE - LIB	11,328.35	11,376.17	6,910.00	6,807.24	10,556.67	4,744.19	44.94
400-55142-160	LIBRARY BUYOUT SAVINGS	.00	.00	.00	.00	150.00	150.00	100.00
400-55147-720	GRANT EXPENSE/NON BUDGETED	2,216.57	198.64	.00	672.55	.00	.00	.00
400-55150-311	BOOKS	17,573.03	17,988.13	19,000.00	19,173.82	19,000.00	15,772.44	83.01
400-55151-311	PERIODICALS	1,629.59	958.39	1,500.00	1,542.65	1,500.00	1,455.82	97.05
400-55152-319	OFFICE & COMPUTER	1,930.91	1,671.87	2,000.00	2,395.50	2,000.00	1,377.10	68.86
400-55153-311	AUDIO VISUAL MATERIALS	2,945.58	2,548.59	3,000.00	3,171.79	3,000.00	1,648.01	54.93
400-55155-311	PROGRAMING & SPECIALS	1,599.91	1,383.28	1,800.00	1,525.34	1,600.00	1,252.03	78.25
400-55156-340	EQUIPMENT	637.00	1,814.87	3,000.00	2,216.63	3,000.00	3,197.64	106.59
400-55157-311	WORKSHOPS AND EDUCATION	.00	202.32	400.00	.00	400.00	50.00	12.50
400-55158-220	TELEPHONE	3,429.39	809.61	840.00	1,542.99	1,300.00	844.77	64.98
400-55159-311	PUBLICATION AND MISC EXPENSE	125.00	76.25	.00	123.00	200.00	143.99	72.00
400-55160-311	ADMIN CHG-UTILITY/CLEAN/MAINT	10,011.39	10,000.00	10,000.00	10,000.08	10,000.00	5,833.38	58.33
400-55162-311	VCAT/WISCNET/ADMIN	3,896.56	7,302.33	7,759.35	7,093.08	7,708.70	7,671.57	99.52
400-55163-311	POSTAGE	245.16	260.17	300.00	248.07	300.00	18.72	6.24
400-55165-311	WISCAT LICENSE	.00	21.68	200.00	200.00	200.00	200.00	100.00
Total LIBRARY EXPENSES:		125,193.90	124,632.52	132,829.10	129,375.96	135,018.97	92,777.96	68.71
LIBRARY FUND Revenue Total:		125,121.52	133,767.14	132,829.10	129,158.76	135,018.97	95,502.75	70.73
LIBRARY FUND Expenditure Total:		125,193.90	124,632.52	132,829.10	129,375.96	135,018.97	92,777.96	68.71
Net Total LIBRARY FUND:		72.38-	9,134.62	.00	217.20-	.00	2,724.79	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
MUNICIPAL COURT FUND								
FINES & FORFEITURES								
500-45100	LAW & ORDINANCE VIOL MUNI CT	30,437.83	25,391.89	26,000.00	43,738.94	26,000.00	42,707.90	164.26
500-45102	PARKING VIOLATIONS	575.00	735.00	600.00	1,098.00	600.00	846.00	141.00
Total FINES & FORFEITURES:		31,012.83	26,126.89	26,600.00	44,836.94	26,600.00	43,553.90	163.74
POLICE EXPENSES								
500-51200-120	JUDICIAL - COURT CLERK WAGES	6,074.72	4,559.74	4,367.20	4,910.49	4,367.20	3,091.79	70.80
500-51200-121	JUDICIAL-PLAN, MAINT, & OPER	3,986.17	3,642.82	4,619.00	2,823.41	4,619.00	2,232.83	48.34
500-51200-122	JUDICIAL-WAGES	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	2,000.00	66.67
500-51200-123	JUDICIAL HEALTH REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00
500-51200-124	JUDICIAL-STATE & COUNTY SHARE	.00	.00	.00	11,982.84	4,050.21	12,013.99	296.63
500-51200-151	JUDICIAL - FICA/MED	577.54	577.56	552.54	605.38	563.59	389.64	69.14
500-51200-152	JUDICIAL - RETIREMENT	121.90	270.00-	.00	.00	.00	.00	.00
500-51200-398	BAD DEBT EXPENSE -MUNI COURT	.00	98.80	.00	.00	.00	.00	.00
500-51300-217	GEN ADMIN LEGAL- CITY ATTORNEY	7,595.41	6,098.20	10,000.00	3,066.92	10,000.00	246.00	2.46
Total POLICE EXPENSES:		19,855.74	17,707.12	22,538.74	26,389.04	26,600.00	19,974.25	75.09
MUNICIPAL COURT FUND Revenue Total:		31,012.83	26,126.89	26,600.00	44,836.94	26,600.00	43,553.90	163.74
MUNICIPAL COURT FUND Expenditure Total:		19,855.74	17,707.12	22,538.74	26,389.04	26,600.00	19,974.25	75.09
Net Total MUNICIPAL COURT FUND:		11,157.09	8,419.77	4,061.26	18,447.90	.00	23,579.65	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
WATER FUND								
STATE & LOCAL AID								
600-43650	CDBG GRANT REVENUE	.00	.00	.00	.00	.00	.00	.00
Total STATE & LOCAL AID:		.00	.00	.00	.00	.00	.00	.00
CHARGES TO THE PUBLIC								
600-46100	PUB CHGES SVCS GEN GOV-OTH WA	2,691.17	5,077.83	3,000.00	2,177.57	.00	557.37	.00
600-46101	CONTRIBUTED CAPITAL REVENUE	197,094.36	.00	200,000.00	.00	200,000.00	.00	.00
600-46102	MISCELLANEOUS AMORTIZATION	13,400.32	13,400.32	13,400.00	.00	13,400.00	.00	.00
600-46109	OTHER REVENUES	.00	1,050.01	.00	627.64	625.00	665.00	106.40
600-46110	PUB CHGES SVCS GEN GOV-RES ME	285,204.56	284,515.79	285,500.00	277,995.75	310,000.00	155,810.43	50.26
600-46111	PUB CHGES SVCS GEN GOV-COMM	103,733.66	93,346.00	104,000.00	101,664.04	104,000.00	62,167.14	59.78
600-46112	PUB CHGES SVCS GEN GOV-MULTI F	40,305.79	52,501.88	41,000.00	69,179.08	70,000.00	43,670.08	62.39
600-46113	PUB CHGES SVCS GEN GOV-PUB/AU	51,210.53	59,955.35	70,000.00	46,252.69	40,000.00	20,939.69	52.35
600-46114	PUB CHGES SVCS GEN GOV-INDUST	1,107,660.28	1,008,382.10	1,110,000.00	1,085,870.20	1,110,000.00	606,476.88	54.64
600-46120	PUB CHGES SVCS GEN GOV-PENALT	1,843.48	65.05	2,000.00	.00	.00	.00	.00
600-46130	DISCONNECT CHARGES	.00	755.00	.00	390.00	350.00	1,260.00	360.00
600-46200	PUB FIRE PROTECTION	98,759.67	92,476.00	89,783.00	89,783.00	89,783.00	.00	.00
600-46210	PUB FIRE PROTECTION - RES	127,268.07	127,963.65	124,000.00	123,853.89	125,000.00	71,243.90	57.00
600-46211	PUB FIRE PROT - COMMERCIAL	34,584.30	34,593.37	35,000.00	38,269.37	35,000.00	23,384.57	66.81
600-46213	PUB FIRE PROTECTION - PUB AUTH	19,426.25	19,417.81	22,000.00	18,946.48	22,000.00	11,235.44	51.07
600-46214	PUB FIRE PROTECTION - INDUSTRI	30,550.06	30,474.95	31,000.00	30,548.40	30,000.00	17,819.90	59.40
600-46215	PUB FIRE PROTECTION -MULTI-FAM	.00	1,767.48	.00	15,510.58	15,000.00	10,358.04	69.05
600-46216	PRIVATE FIRE	.00	2,566.80	.00	10,267.20	8,000.00	5,989.20	74.87
Total CHARGES TO THE PUBLIC:		2,113,732.50	1,828,309.39	2,130,683.00	1,911,335.89	2,173,158.00	1,031,577.64	47.47
SOURCE: 47								
600-47100	OTHER LOAN/CONT	87,972.91	44,557.03	3,000.00	.00	.00	.00	.00
600-47101	WATER REVENUE-INT/DIV INCOME	2,859.75	4,454.73	3,000.00	1,338.69	1,500.00	258.75	17.25
600-47120	WATER REV - CUSTOMER PENALTIES	.00	1,212.07	.00	425.24	50.00	921.94	1,843.88
600-47121	BOND PREMIUM	.00	.00	.00	.00	.00	1,553.20	.00
Total SOURCE: 47:		90,832.66	50,223.83	6,000.00	1,763.93	1,550.00	2,733.89	176.38
WATER ADMINISTRATION								
600-53200-000	PUBLIC WORKS	.00	51.40	.00	.00	.00	.00	.00
600-53200-120	WATER WAGES	108,374.21	95,206.21	83,416.30	115,059.94	101,896.60	83,166.65	81.62
600-53200-123	WATER HEALTH REIMBURSEMENT	.00	2,014.94	.00	7,180.17	7,980.00	6,078.36	76.17
600-53200-151	WATER WAGES/FICA 24/7 TEMP PNT	.00	530.47	.00	9,351.40	7,642.24	6,827.30	89.34
600-53200-152	WATER-RETIREMENT	.00	1,638.48	.00	7,653.15	6,674.23	5,604.25	83.97
600-53200-154	WATER-HEALTH INSURANCE	502.32	3,883.67	16,424.00	.00	.00	.00	.00
600-53200-212	WATER - ENGINEERING SERVICES	6,580.50	1,017.00	.00	.00	.00	.00	.00
600-53200-214	WATER-OUTSIDE SERVICES	83,687.33	85,083.39	11,850.00	9,608.34	13,000.00	4,061.66	31.24
600-53200-216	WATER - LEGAL SERVICES	17,277.76	7,782.64	.00	.00	3,000.00	.00	.00
600-53200-220	WATER-UTILITIES	117,878.31	106,925.34	112,000.00	111,666.14	120,000.00	80,951.40	67.46
600-53200-241	WATER-RPRS PLNT/LINES/HYDR	41,804.11	14,726.63	170,000.00	55,517.96	150,000.00	28,115.58	18.74
600-53200-311	WATER-CHEMICALS	12,060.78	15,098.83	17,000.00	14,767.71	19,000.00	11,874.46	62.50
600-53200-319	WATER-OFFICE SUPPLIES	959.66	6,574.74	6,741.00	12,668.10	13,000.00	6,275.77	48.28
600-53200-320	WATER-OPER SUPP & EXPENSE	92,903.45	92,678.86	197,000.00	129,497.04	183,000.00	85,535.65	46.74
600-53200-332	WATER-TRANSPORTATION	1,598.53	5,916.45	4,200.00	3,213.67	4,200.00	1,783.42	42.46
600-53200-398	BAD DEBT EXPENSE	.00	1,300.54	.00	.00	.00	.00	.00
600-53200-510	WATER-INSURANCE	20,607.75	19,510.00	15,961.00	28,505.09	30,000.00	19,399.66	64.67
600-53200-540	WATER-DEPRECIATION EXPENSE	439,404.79	442,844.52	350,000.00	.00	450,000.00	.00	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
600-53200-541	DEPRECIATION EXPENSE-CONTRIBU	155,851.82	156,562.81	160,000.00	.00	160,000.00	.00	.00
600-53200-611	WATER-BOND AMORTIZATION	.00	.00	361,500.00	.00	.00	.00	.00
600-53200-612	WATER - USDA PRIN	.00	.00	.00	398,322.62	318,100.00	301,400.00	94.75
600-53200-620	WATER-RECDS INTEREST PAYMT	328,830.74	317,951.81	411,559.81	219,727.49	296,669.64	156,320.82	52.69
600-53200-658	EAU PLN WELL FIELD EXPLORATION	134.00	.00	117,129.69	.00	24,668.04	.00	.00
600-53200-688	REGULATORY COMMISSION EXP	.00	3,628.66	4,000.00	1,918.35	4,000.00	.00	.00
600-53200-730	WATER-UTILITY PYMT LIEU OF TAX	160,910.00	149,325.00	14,000.00	161,000.00	161,000.00	.00	.00
600-53200-810	VEHICLE/EQUIP REPLACEMENT FND	72.08	.00	20,000.00	.00	40,000.00	3,820.00	9.55
600-53201-120	WATER-ADMIN SALARIES	44,268.93	47,524.90	44,430.08	49,311.21	44,586.89	26,393.69	59.20
600-53201-123	WATER ADMIN - HEALTH REIMB	.00	713.68	.00	3,317.84	2,772.00	1,459.56	52.65
600-53201-151	WATER-ADMIN FICA/MEDICARE	9,506.43	10,675.70	9,780.25	3,954.22	3,344.02	2,088.95	62.47
600-53201-152	WATER-ADMIN RETIREMENT	8,347.93	8,019.87	8,490.87	3,323.72	3,774.34	1,779.18	47.14
600-53201-154	WATER - ADMIN HEALTH INS	504.17	412.33	.00	3,759.21	5,200.00	2,194.19	42.20
600-53202-610	DEBT ISSUANCE EXPENSE	.00	.00	.00	.00	.00	87,611.00	.00
600-53580-611	AMORTIZATION OF DEBT DISCOUNT	1,143.75	1,143.75	1,200.00	.00	1,200.00	.00	.00
Total WATER ADMINISTRATION:		1,653,209.35	1,598,742.62	2,136,683.00	1,349,323.37	2,174,708.00	922,741.55	42.43
CONTRIBUTIONS MADE (CLEARING)								
600-80000-000	CONTRIBUTIONS MADE (CLEARING)	8,348.00-	9,658.00-	.00	.00	.00	.00	.00
Total CONTRIBUTIONS MADE (CLEARING):		8,348.00-	9,658.00-	.00	.00	.00	.00	.00
COST CATEGORY: 99								
600-99999-152	PENSION EXPENSE (CLEARING)	11,679.00	19,328.00	.00	.00	.00	.00	.00
Total COST CATEGORY: 99:		11,679.00	19,328.00	.00	.00	.00	.00	.00
WATER FUND Revenue Total:		2,204,565.16	1,878,533.22	2,136,683.00	1,913,099.82	2,174,708.00	1,034,311.53	47.56
WATER FUND Expenditure Total:		1,656,540.35	1,608,412.62	2,136,683.00	1,349,323.37	2,174,708.00	922,741.55	42.43
Net Total WATER FUND:		548,024.81	270,120.60	.00	563,776.45	.00	111,569.98	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
INFRASTRUCTURE FUND								
INTEREST & DONATIONS								
700-48306	BOND PROCEEDS	.00	.00	949,902.78	1,060,000.00	.00	2,535.20	.00
700-48900	LOAN FROM SAVINGS	.00	.00	628,000.00	.00	.00	.00	.00
700-48901	PROCEEDS FROM SAVINGS	.00	.00	.00	.00	150,000.00	.00	.00
Total INTEREST & DONATIONS:		.00	.00	1,577,902.78	1,060,000.00	150,000.00	2,535.20	1.69
ECONOMIC DEVELOPMENT EXPENSES								
700-56800-000	EXPENDITURES	.00	.00	1,577,902.78	1,529,971.36	150,000.00	294,172.11	196.11
Total ECONOMIC DEVELOPMENT EXPENSES:		.00	.00	1,577,902.78	1,529,971.36	150,000.00	294,172.11	196.11
COST CATEGORY: 58								
700-58390-610	BOND ISSUE COST	.00	.00	.00	26,222.00	.00	.00	.00
Total COST CATEGORY: 58:		.00	.00	.00	26,222.00	.00	.00	.00
INFRASTRUCTURE FUND Revenue Total:		.00	.00	1,577,902.78	1,060,000.00	150,000.00	2,535.20	1.69
INFRASTRUCTURE FUND Expenditure Total:		.00	.00	1,577,902.78	1,556,193.36	150,000.00	294,172.11	196.11
Net Total INFRASTRUCTURE FUND:		.00	.00	.00	496,193.36-	.00	291,636.91-	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
SEWER FUND								
SOURCE: 47								
800-47100	SEWER REVENUE	194,365.07	44,535.42	.00	.00	.00	.00	.00
800-47101	OTHER INC - CONTRIB/LOAN	67,906.94	.00	.00	1.90	.00	.00	.00
800-47108	SEWER REVENUE-INT/DIV INC	490.18	3,434.80	490.00	308.03	490.00	70.92	14.47
800-47109	SEWER REVENUE-MISC OPERATING	855,942.13	6,372.52	3,000.00	33,749.26	3,000.00	2,533.83	84.46
800-47110	SEWER REVENUE-RESID METERED	368,698.34	386,658.25	394,830.00	381,582.80	394,830.00	217,005.37	54.96
800-47111	SEWER REVENUE-COMM METERED	116,952.51	114,944.74	125,190.00	119,757.25	125,190.00	72,771.10	58.13
800-47112	SEWER MULTI FAMILY REV	33,215.43	43,197.06	35,310.00	77,205.86	85,000.00	49,554.42	58.30
800-47113	SEWER REVENUE-PUB AUTH METER	62,599.92	65,488.98	67,410.00	62,380.27	67,410.00	32,813.47	48.68
800-47114	SEWER REVENUE-IND METERED	58,129.78	51,513.07	63,130.00	12,366.22	63,130.00	7,230.11	11.45
800-47120	SEWER REVENUE-CUST PENALTIES	4,520.83	4,813.04	5,350.00	137.60	5,350.00	7,455.00	139.35
800-47199	SEWER PREV YEAR ROLL OVER	.00	.00	70,617.84	.00	.00	.00	.00
Total SOURCE: 47:		1,762,821.13	720,957.88	765,327.84	687,489.19	744,400.00	389,434.22	52.32
SEWER ADMINISTRATION								
800-53610-120	SEWER- WAGES	66,718.54	75,464.43	60,411.40	65,068.89	77,770.10	44,310.77	56.98
800-53610-123	SEWER- HEALTH REIMBURSEMENT	.00	1,197.33	.00	3,138.83	6,182.55	3,080.10	49.82
800-53610-151	SEWER-FICA/MEDICARE	10,343.39	10,088.79	8,020.37	5,191.17	5,832.77	3,625.43	62.16
800-53610-152	SEWER-RETIREMENT	7,456.70	7,613.74	6,890.49	4,250.25	5,212.08	2,991.02	57.39
800-53610-154	SEWER-HEALTH INSURANCE	502.27	4,296.24	14,324.00	.00	.00	.00	.00
800-53610-156	SEWER - WORKERS COMP	.00	.00	2,500.00	.00	2,500.00	.00	.00
800-53610-214	SEWER-OUTSIDE SERVICES	5,486.57	24,432.19	6,000.00	10,659.63	10,000.00	2,786.66	27.87
800-53610-216	SEWER - LEGAL EXPENSES	.00	.00	2,000.00	.00	2,000.00	.00	.00
800-53610-220	SEWER-UTILITIES	44,587.38	43,446.62	54,000.00	49,762.86	50,000.00	37,505.73	75.01
800-53610-232	SEWER-REPAIRS TO PLANT/LINES	6,157.25	7,101.43	67,000.00	13,974.95	50,000.00	7,131.23	14.26
800-53610-311	SEWER-CHEMICALS	8,724.96	13,850.69	17,000.00	23,818.98	22,500.00	31,343.24	139.30
800-53610-319	SEWER-OFFICE SUPPLIES	442.21	4,196.18	7,341.00	11,671.59	15,840.00	5,698.75	35.98
800-53610-320	SEWER-OPER SUPP/EXPENSE	39,838.12	62,630.82	56,000.00	32,078.67	61,000.00	20,745.13	34.01
800-53610-332	SEWER-TRANSPORTATION	854.75	1,324.76	1,000.00	703.75	1,000.00	488.49	48.85
800-53610-398	BAD DEBT EXPENSE	.00	1,114.60	.00	.00	.00	.00	.00
800-53610-510	SEWER-INSURANCE	20,607.75	19,510.00	13,461.00	22,814.08	23,000.00	14,873.07	64.67
800-53610-540	SEWER-DEPRECIATION EXPENSE	245,502.94	244,281.75	.00	.00	47,248.24	.00	.00
800-53610-541	DEPRECIATION EXPENSE-CONTRIBU	56,393.09	62,051.29	.00	.00	.00	.00	.00
800-53610-611	SEWER - PRINCIPAL	.00	.00	120,300.00	123,000.00	125,800.00	125,800.00	100.00
800-53610-620	SEWER-INTEREST	161,613.31	158,922.00	279,649.50	156,635.99	153,837.01	77,626.12	50.46
800-53610-661	VEHICLE REPLACEMENT FUND	.00	.00	5,000.00	.00	25,000.00	.00	.00
800-53610-810	SEWER - NEW PLANT 2014	243,408.24	16,795.99	.00	.00	.00	.00	.00
800-53611-120	SEWER-ADMINISTRATION SALARIES	76,792.91	62,384.31	44,430.08	48,833.98	44,586.89	26,074.03	58.48
800-53611-123	SEWER ADMIN- HEALTH REIMBURS	.00	706.70	.00	3,275.87	2,772.00	1,448.92	52.27
800-53611-151	SEWER- ADMIN FICA/MEDICARE	.00	805.86	.00	3,914.71	3,344.02	2,063.54	61.71
800-53611-152	SEWER - RETIREMENT	.00	655.50	.00	3,291.53	3,774.34	1,757.60	46.57
800-53611-154	SEWER - ADMIN HEALTH INS	504.17	.00	.00	3,759.21	5,200.00	2,194.19	42.20
Total SEWER ADMINISTRATION:		995,934.55	822,871.22	765,327.84	585,844.94	744,400.00	411,544.02	55.29
SEWER UTILITY								
800-80000-000	SEWER UTILITY	7,457.00-	8,269.00-	.00	.00	.00	.00	.00
Total SEWER UTILITY:		7,457.00-	8,269.00-	.00	.00	.00	.00	.00
COST CATEGORY: 99								
800-99999-152	PENSION EXPENSE (CLEARING)	9,240.00	17,307.00	.00	.00	.00	.00	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
	Total COST CATEGORY: 99:	9,240.00	17,307.00	.00	.00	.00	.00	.00
	SEWER FUND Revenue Total:	1,762,821.13	720,957.88	765,327.84	687,489.19	744,400.00	389,434.22	52.32
	SEWER FUND Expenditure Total:	997,717.55	831,909.22	765,327.84	585,844.94	744,400.00	411,544.02	55.29
	Net Total SEWER FUND:	765,103.58	110,951.34-	.00	101,644.25	.00	22,109.80-	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
FUND: 900								
SOURCE: 41								
900-41110	GENERAL PROPERTY TAXES	60,821.14	54,494.16	.00	.00	.00	.00	.00
900-41115	EXEMPT COMPUTER AID	1,649.63	.00	.00	.00	.00	.00	.00
Total SOURCE: 41:		62,470.77	54,494.16	.00	.00	.00	.00	.00
SOURCE: 43								
900-43311	PERSONAL PROPERTY AID - STATE	.00	50.49	.00	.00	.00	.00	.00
Total SOURCE: 43:		.00	50.49	.00	.00	.00	.00	.00
SOURCE: 48								
900-48111	INTEREST INCOME	35.08	.00	.00	.00	.00	.00	.00
Total SOURCE: 48:		35.08	.00	.00	.00	.00	.00	.00
TIF EXPENDITURES								
900-51000-000	TIF EXPENDITURES	121,026.87	344.28	.00	.00	.00	.00	.00
900-51000-219	TIF 5 - PROFESSIONAL SERVICES	802.50	1,093.50	.00	.00	.00	.00	.00
Total TIF EXPENDITURES:		121,829.37	1,437.78	.00	.00	.00	.00	.00
COST CATEGORY: 58								
900-58100-610	TIF PRINIPAL	11,074.33	11,572.68	.00	.00	.00	.00	.00
900-58290-620	TIF INTEREST	2,835.31	1,737.31	.00	.00	.00	.00	.00
Total COST CATEGORY: 58:		13,909.64	13,309.99	.00	.00	.00	.00	.00
FUND: 900 Revenue Total:		62,505.85	54,544.65	.00	.00	.00	.00	.00
FUND: 900 Expenditure Total:		135,739.01	14,747.77	.00	.00	.00	.00	.00
Net Total FUND: 900:		73,233.16-	39,796.88	.00	.00	.00	.00	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
FUND: 960								
SOURCE: 41								
960-41110	GENERAL PROPERTY TAXES	260,251.20	401,572.69	506,535.00	445,059.13	849,177.50	558,140.47	65.73
960-41115	EXEMPT COMPUTER AID	.00	1,689.55	1,689.55	.00	1,689.55	1,689.55	100.00
Total SOURCE: 41:		260,251.20	403,262.24	508,224.55	445,059.13	850,867.05	559,830.02	65.80
SOURCE: 43								
960-43311	PERSONAL PROPERTY AID - STATE	.00	3,458.63	3,509.12	14,888.43	3,509.12	1,881.83	53.63
Total SOURCE: 43:		.00	3,458.63	3,509.12	14,888.43	3,509.12	1,881.83	53.63
SOURCE: 48								
960-48111	INTEREST INCOME	.00	1,651.34	.00	2,327.57	.00	1,461.49	.00
960-48201	RENT OF CITY PROPERTY	.00	3,500.00	.00	3,500.00	.00	3,500.00	.00
960-48306	TIF LOAN PROCEEDS	.00	.00	.00	1,020,000.00	.00	.00	.00
960-48900	TIF DISRICT REVENUE	2,325,000.00	8,296.00	1,150,365.22	4,050.00	18,249.12	14,236.23	78.01
Total SOURCE: 48:		2,325,000.00	13,447.34	1,150,365.22	1,029,877.57	18,249.12	19,197.72	105.20
COST CATEGORY: 51								
960-51000-120	TIF 6 WAGES	.00	4,728.45	.00	.00	10,000.00	1,028.09	10.28
960-51000-123	TIF 6 HEALTH REIMBURSEMENT	.00	78.75	.00	.00	.00	26.25	.00
960-51000-150	TIF INCENTIVES	20,000.00	.00	.00	.00	.00	.00	.00
960-51000-151	TIF 6 FICA/MEDICARE - HOURLY	.00	367.73	.00	.00	765.00	80.65	10.54
960-51000-152	WAGES HOURLY RETIREMENT	.00	309.69	.00	.00	.00	69.39	.00
960-51000-212	TIF EXPENDITURES - ENG	235,557.36	146,177.50	.00	5,550.00	.00	.00	.00
960-51000-215	TIF PROFESSIONAL SERVICES	17,731.00	4,602.50	.00	147,931.25	.00	56,771.79	.00
960-51000-216	TIF 6 LEGAL SERVICES	818.00	2,367.00	5,000.00	14,769.00	10,000.00	7,109.50	71.10
960-51000-219	TIF 6 - PROFESSIONAL SERVICES	9,390.00	500.00	.00	1,245.00	.00	750.00	.00
960-51000-319	OPERATING SUPPLIES/EXPENSES	833,358.54	943,799.91	1,098,465.71	934,355.10	459,249.16	894,514.56	194.78
960-51001-120	TIF 6 ADMIN WAGES	1,673.07	7,061.08	10,052.59	7,442.69	13,522.80	4,773.09	35.30
960-51001-151	TIF 6 ADMIN FICA/MEDICARE	99.12	502.14	769.02	540.49	936.33	348.21	37.19
960-51001-152	TIF 6 ADMIN RETIREMENT	90.20	460.18	.00	500.85	.00	321.40	.00
960-51001-154	TIF 6 ADMIN HEALTH INSURANCE	402.59	1,553.41	.00	1,503.63	.00	877.54	.00
Total COST CATEGORY: 51:		1,119,119.88	1,112,508.34	1,114,287.32	1,113,838.01	494,473.29	966,670.47	195.49
COST CATEGORY: 53								
960-53311-810	CAP IMP	.00	46,118.00	.00	.00	.00	.00	.00
Total COST CATEGORY: 53:		.00	46,118.00	.00	.00	.00	.00	.00
COST CATEGORY: 58								
960-58100-810	PRINCIPAL-IAND PURCH-SCHILLING	40,000.00	.00	210,000.00	.00	.00	.00	.00
960-58290-610	TIF 6 PRINCIPAL	.00	.00	258,375.00	12,112.05	272,741.06	55,000.00	20.17
960-58290-620	TIF INTEREST	.00	77,758.33	48,375.00	307,296.54	105,410.94	60,587.58	57.48
960-58390-600	BOND ISSUE COST	60,837.50	.00	.00	25,233.00	.00	.00	.00
Total COST CATEGORY: 58:		100,837.50	77,758.33	516,750.00	344,641.59	378,152.00	115,587.58	30.57
FUND: 960 Revenue Total:		2,585,251.20	420,168.21	1,662,098.89	1,489,825.13	872,625.29	580,909.57	66.57
FUND: 960 Expenditure Total:		1,219,957.38	1,236,384.67	1,631,037.32	1,458,479.60	872,625.29	1,082,258.05	124.02

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
Net Total FUND: 960:		1,365,293.82	816,216.46-	31,061.57	31,345.53	.00	501,348.48-	.00

Account Number	Account Title	2018-18 Prior year 3 Actual	2019-19 Prior year 2 Actual	2020-20 Prior year Budget	2020-20 Prior year Actual	2021-21 Current year Budget	2021-22 Current year Actual	Per of Remain
FUND: 970								
SOURCE: 41								
970-41110	GENERAL PROPERTY TAXES	.00	12,295.61	.00	.00	.00	.00	.00
Total SOURCE: 41:		.00	12,295.61	.00	.00	.00	.00	.00
TIF EXPENDITURES								
970-51000-000	TIF EXPENDITURES	6,034.98	150.00	.00	.00	.00	.00	.00
Total TIF EXPENDITURES:		6,034.98	150.00	.00	.00	.00	.00	.00
COST CATEGORY: 53								
970-53311-810	CAP IMP	.00	.00	.00	.00	.00	.00	.00
Total COST CATEGORY: 53:		.00	.00	.00	.00	.00	.00	.00
FUND: 970 Revenue Total:		.00	12,295.61	.00	.00	.00	.00	.00
FUND: 970 Expenditure Total:		6,034.98	150.00	.00	.00	.00	.00	.00
Net Total FUND: 970:		6,034.98-	12,145.61	.00	.00	.00	.00	.00
Net Grand Totals:		2,672,694.11	585,191.53-	35,752.83	442,356.15	.00	978,992.39-	.00