



A G E N D A
CITY OF WAUPUN COMMON COUNCIL MEETING
Waupun City Hall – 201 E. Main Street, Waupun WI
Tuesday, April 09, 2019 at 6:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE FOLLOWED BY A MOMENT OF SILENT MEDITATION

ROLL CALL--Mayor to excuse any absent members

PERSONS WISHING TO ADDRESS COUNCIL--*State name, address, and subject of comments. (2 Minutes)*

No Public Participation after this point.

CONSENT AGENDA (Roll Call Motion) *Items under the consent agenda may be acted upon by one motion.*

It is the judgment of any Board Member that any item may be moved to later on the agenda for discussion and/or action.

BOARDS, COMMITTEE AND COMMISSION MEETING MINUTES

- [1.](#) Zoning Board 9-12-18
- [2.](#) Community Development Authority 2-19-19
- [3.](#) Public Works 2-19-19
- [4.](#) Plan Commission 2-20-19
- [5.](#) Utility Commission 3-11-19
- [6.](#) Common Council 3-12-19
- [7.](#) Library Board 3-18-19
- [8.](#) Special Council 3-26-19

DEPARTMENT REPORTS

- [9.](#) Recreation Report
- [10.](#) Library Report
- [11.](#) Police Report
- [12.](#) Utility Report
- [13.](#) Building Inspector Report
- [14.](#) Public Works Report
15. CONFIDENTIAL Administrator and Economic Development Report
- [16.](#) Fire Department Report

FUTURE MEETINGS AND GATHERINGS INVOLVING THE COMMON COUNCIL

APRIL

Tuesday, April 16, 2019	Waupun Special Common Council	5:30pm
Tuesday, April 30, 2019	Waupun Special Common Council	5:30pm

MAY

Tuesday, May 14, 2019	Waupun Common Council	6:00pm
Tuesday, May 28, 2019	Waupun Committee of the Whole	5:30pm

PAYMENT OF THE BILLS

- [17.](#) Authorize Payment of Expenses

LICENSES AND PERMITS

Operator License: Gwendolyn Waskow, Janine Golimowski

Temporary Operator License: Ryan Peronto, Jodi Mallas, Lori Klosterman, Brooke Straks, Lisa Collien, Cassandra Verhage, Maria Ruissen, Ashley Vandekolk, Benjamin Ruch

Soda/Dairy License: Jesus Venega, Mateo's Cafe & Restaurant LLC, located at 435 E Main Street, Waupun

Temporary Class "B" Beer and "Class B" Wine License: Waupun Chamber of Commerce for the Downtown Waupun Wine Walk on Friday, May 3, 2019.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR FURTHER DISCUSSION/ACTION

CONSIDERATION - ACTION

[18.](#) 2018 City of Waupun Audit Report Presentation - Andrea Jansen, Baker Tilly Virchow Krause, LLP

MAYORAL CORRESPONDENCE/PRESENTATIONS

[19.](#) American Legion Baseball Gretchel-Nelson Post 210 -Request for Sponsorship for Central Plains Region National Tournament August 8-11, 2019

ADJOURNMENT

Upon reasonable notice, efforts will be made to accommodate disabled individuals through appropriate aids and services. For additional information, contact the City Clerk at 920-324-7915.

**City of Waupun Zoning Board of Appeals
Minutes of Meeting September 12, 2018
(Approved 4/3/2019)**

1. Chairman Mesa called The Zoning Board of Appeals meeting at 4:00p.m.
2. Members present on roll call are Chairman Frank Mesa, Nancy Vanderkin, Dylan Weber, Dick Walters, and Jon Dobbratz

Member absent: Mark Nickel

Also in attendance were Zoning Administrator, Rob Froh, Betty Woxland, and neighbors Mike Christenson, Elise Christensen, Gary Genz

3. Motion Vanderkin, second Dobbratz, to approve the August 30, 2018 meeting minutes of the Zoning Board of Appeals. Motion carried, unanimously.
4. Public Hearing – Variance request from Heather Nagel at 509 Bronson St. to construct a garage that will be 1 foot off the side and rear property line. Municipal Code Section 16.03(4)(c)(ii) requires a rear yard setback of 25 feet and a side yard setback of 6 feet in the R-4 zoning district. Heather Nagel appeared and discussed her plan. They wish to construct an attached garage so they can put a 3rd bedroom above it. The proposed garage dimensions are 10 x 24. If the variance is approved she may purchase some of the property directly to the south of her property to have more room to the lot line.

The property owner directly to the east of 509 Bronson St. appeared and discussed some concerns they had pertaining to water runoff, snow removal, snow piling up on their lot from the roof, etc.

Rob Froh, Zoning Administrator, stated that is a very small lot and this is really the only way they could add onto the property. The homeowner stated there will be no overhang on the garage. The garage would be a 2 story structure with a hip roof, pitching the water to the north and south of the building. The property owner did have the property surveyed and they found the stakes for the shared driveway side. There would be no windows or door on the east side of the building. Weber noted that this would improve property values in the area, however other members of the board had concerns with how close the structure is to the lot line and shared concerns of the adjoining property owner. No further facts were presented for or against the case, so Chairman Mesa closed the hearing and called for a motion.

Motion by Weber, seconded by Vanderkin to approve the variance as requested.

Vote: Vanderkin and Weber – “AYE”

Mesa, Walters, Dobbratz – “NAY”

Motion denied, variance denied.

5. Motion by Dobbratz, seconded by Weber to adjourn the meeting. Motion carried, meeting adjourned at 4:16 p.m.

Minutes submitted by:

Trista Steinbach, Administrative Assistant



MINUTES
CITY OF WAUPUN COMMUNITY
DEVELOPMENT AUTHORITY
Waupun City Hall – 201 E. Main Street,
Waupun WI
Tuesday, February 19, 2019 at 8:00 AM

Committee Members Present:

John Karsten
Mayor Julie Nickel (Chair)
Jill Vanderkin
Nancy Vanderkin
Cassandra Verhage

Committee Members Absent:

Derek Drews
Sue VandeBerg

Staff Present:

Michelle Kast.....Accountant
Kathy Schlieve..... Administrator/ Director of Economic Development
Sarah Van Buren..... Economic Development Coordinator
Dan VandeZande City Attorney

Audience Present:

Claire BresserWaupun High School
Olivia DeVriesWaupun High School
Dawn DischWaupun High School
Taylor GieseWaupun High School
Claire Harder.....Waupun High School
Eryn Hautamaki.....Waupun High School
Emily Matravers.....Waupun High School
Cassie MattilaWaupun High School

1. Call to Order

Mayor Nickel called the meeting to order at 8:00 a.m.

2. Consider Approval of the Following Agenda Items

A. Minutes for November 20, 2018

A motion to approve the November 20, 2018 minutes was made by Ms. Nancy Vanderkin and seconded by Ms. Verhage. Motion carried 5:0.

B. Financial Reports for December 2018

A motion to approve the December 2018 Financial Report was made by Ms. Jill Vanderkin and seconded by Mr. Karsten. Motion carried 5:0.

3. Discussion Items

A. Administrator Report

Administrator Schlieve provided the members an update on the following:

- Steve Awve has entered into a lease agreement for a new restaurant located at his property. Mateo's Café and Restaurant hopes to be open

in early March. Once final receipts have been submitted, CDA reimbursement will occur.

- Numerous transitions will be occurring in downtown in the near future with numerous building going up for sale. The CDA will need to start focusing on entrepreneurial development. The City needs to know who is out there wanting to start a business and if they are capable of doing so. Mr. Karsten asked if there were any programs available to help financial secure the available buildings. Administrator Schlieve stated most funding programs are geared toward assistance with rehabilitation efforts.
- Roadside Relics will be holding an open house at its new location, located at 10 Jackson St. on February 28, 2019 from 5-7 p.m.
- The Madison Street reconstruction project will start at the end of March/early April, weather dependent. The City and the Chamber will be hosting an outreach session to businesses that are impacted by the project on Monday, February 25, 2019 from 5:30-7:00 p.m. at City Hall.
- The CDBG RLF funds through counties will be ending within the next two years and the City will need to start looking toward alternative funding sources, like those offered through the USDA-Rural program. Staff will continue to provide updates at future meetings.
- The City will be hosting Main Street Directors training on February 21, 2019 at the Waupun Utilities facility from 9:30-4:15 p.m. If you are interested in attending please let Staff know.
- The Wine Walk will take place on May 3rd. If your business is interested in participating, please contact the Waupun Chamber of Commerce for additional information.
- There are various redevelopment opportunities the City needs to evaluate. As more information becomes available, Staff may come to future CDA meetings to discuss funding.
- Kunkel Engineering has been notified of the City's intent to terminate the due to gaps in performance. Staff is working to finalize a contract with Grand Valley Inspection for Council's approval to be the new service provider. Once approved, the new provider will start at the beginning of March.
- The members of the Facilities Advisory Committee were approved by the Common Council at their January 8th meeting.
- Ms. Van Buren will begin working with a subset of the BID board to review and update the BID Operational Plan.
- Staff will work to develop a "street walk" with businesses to get a pulse on what assistance, in terms of training, is needed.

B. Senior Democratic Seminar Involvement with Implementation of Streetscaping Plan

Administrator Schlieve informed the group that the Council approved the Streetscaping Plan in January 2019. Staff has been working with the Waupun High School on ways to engage the students to potentially be involved with implementing components of the Streetscaping Plan. Such projects groups have been helping with are benches, garbage receptacles, and planters. Another group is exploring an idea of a mural by the Rock Shop and ways to utilize the surrounding green space. The SDS group presenting today has been specifically working on a banner design for our downtown.

The students presented preliminary design options, as well as design specifications. Questions were answered regarding how the banners would be installed, how they would withstand the elements, and color options. Staff will

work with the group to finalize cost estimates to determine how many banners can be produced and installed.

C. Housing Program Summary Report July-December 2018

Ms. Kast reviewed the summary document included in the agenda packet. Ms. Van Buren will be working with MSA staff to organize a training opportunity to educate the community on the availability and benefits of this program.

4. Consider Approval of the Following Action Items

None

5. Advanced Planning

- A. Possible future agenda items
 - I. Streetscaping Update
 - II. Outstanding applications.
- B. Set next meeting date
 - I. The next meeting is scheduled for March 19, 2019.

6. Adjournment

The motion to adjourn was made by Ms. Nancy Vanderkin with a second by Ms. Verhage. Motion carried 5:0, and the meeting was adjourned at 8:37 a.m.

Sarah Van Buren
Economic Development Coordinator

Waupun Board of Public Works
Minutes of Regular Meeting **February 19, 2019**
Approved March 12, 2019

The Waupun Board of Public Works met in regular session on Tuesday, February 19, 2019, in the Common Council Chambers at the Waupun City Hall located at 201 E. Main Street, Waupun.

Kaczmariski calls the meeting to order at 4:30pm.

Members present at roll call are Chairman/Alderman Kaczmariski, Alderman Mielke, Alderman Matoushek, Public Works Director Daane, City Clerk Hull, and Lieutenant Pfalzgraf. No members are absent.

Other City Staff in attendance: Mayor Nickel.

Audience in attendance is Randy Bille of the Waupun Truck N Show.

Motion Daane, second by Matoushek to approve the minutes from the January 22, 2019 meeting of the Board of Public Works. Motion carried 6-0.

Randy Bille of the Waupun Truck N Show makes request for the three to four hills located on the Tanner Park grounds (between the sidewalk and parking lot on E. Spring Street) be leveled and reseeded. The hills are a safety hazard as individuals trip/fall and also the removal of these hills would provide additional space for vendors for the City events (Truck N Show, Celebrate Waupun, and Volksfest). Daane provides that the Public Works employees, with the use of City equipment, would remove the hills for an estimated time of two days. Waupun Truck N Show will consider a donation of benches or picnic tables, in which they will discuss with Daane. The Board agrees unanimously to remove the hills located at Tanner Park.

Quotes received from Lappen Security (\$18,862.01) and Gappa Security Solutions (\$18,702.45) were received for the purpose of automatic door locks at nine parks. Daane questioned both companies if a credit would be possible if Public Works staff, time permitting, would provide labor for this service. Lappen stated possibly \$2500 credit and Gappa provided they would discuss keeping costs down if City staff provided labor. Daane cannot commit staff assistance as it is dependent on current work load at that time.

Motion Matoushek, second Mielke to award the proposal to Gappa Security Solutions in the amount of \$18,702.45 for the purpose of automatic door locks at nine parks. Motion carried 5-1 with Kaczmariski voting nay.

Motion Daane, second Matoushek to approve the 2019 Public Works Equipment Rates. Motion carried 6-0.

Motion Hull, second Mielke to approve the Public Works 5 year Street Plan. Motion carried 6-0.

Mill and Overlay bids received for Brandon Street (W. Main to Fern St.) and N. Madison St (Bridge to City Limits) is from Stark Pavement Corp (\$143,554.50), Northeast Asphalt (\$145,065.60), and Tri-County Paving Inc (\$171,512.00).

Motion Matoushek, second Mielke to award the bid to Stark Pavement Corp , in the amount of \$143,554.50, for Mill and Overlay to Brandon Street (W. Main to Fern St.) and N. Madison St (Bridge to City Limits). Motion carried 6-0. Bids received for the 2020 Tandem Axle Truck Chassis are from Quality Truck (\$99,965.00) and Truck Country (\$102,610.00). Daane provides that Quality Truck did not meet bid specifications.

Motion Hull, second Matoushek to award the bid to Truck Country in the amount of \$102,610.00 for a 2020 Tandem Axle Truck Chassis. Motion carried 6-0.

Bids received for the Tandem Patrol Truck Equipment are from Monroe Truck Equipment (Tandem Patrol Truck Equipment \$95,993.00/ Options \$2,281.00) and Casper Truck Equipment (Tandem Patrol Truck Equipment \$97,837.00/ Options \$3,454.00).

Motion Matoushek, second Mielke to award the bid to Monroe Truck Equipment for the Tandem Patrol Truck Equipment \$95,993.00 and Options \$2,281.00. Motion carried 6-0.

Motion Pfalzgraf, second Mielke to approve the Spring Clean Up dates of April 15 – May 3, 2019 weather permitting. Motion carried 6-0.

The ordinances to amend Ch. 7.15 entitled Streets, Alleys and Sidewalks – Proration of Construction Costs was brought back to the Board of Public Works. This ordinance was to provide residential sharing of construction cost to sidewalk replacement. Matoushek would consider charging for sidewalk that is in need of repair during a street construction.

Kaczmariski makes request if there is a motion for this ordinance. Hearing none, motion dies.

As the second ordinance provided, to amend Ch. 3.12 entitled Deferred Special Assessments, would only be in effect if the first ordinance would have been approved. No motion or consideration was heard.

Motion Hull, second Pfalzgraf to adjourn the meeting of the Board of Public Works at 5:18p. Motion carried 6-0.

Angela Hull, Clerk

City of Waupun
Plan Commission Meeting 2/20/19 – Minutes
(Approved 3/20/19)
4:45 p.m.

CALL TO ORDER at 4:45 pm by Chairman Nickel

ROLL CALL

Present: Elton TerBeest, Julie Nickel, Mike Matoushek, Jeff Daane, and Derek Drews

Absent: Lueck (excused), Medema (excused)

Also in attendance were Jim Hartung, Fire Chief BJ DeMaa, Zoning Administrator Rob Froh, City Administrator Kathy Schlieve, and Economic Development Coordinator Sarah VanBuren.

No persons in attendance wishing to address the Plan Commission.

ACTION

1. Motion Matoushek, second Drews to approve minutes from the December 12, 2018 meeting. Carried 5-0.
2. Discuss / Approve Site Plan for Summit Credit Union – cancelled due to the weather.
3. Discuss / Approve Preliminary Plat of Spirit Fields.
 - a. Kathy explained the PCD and Plat. Jim Hartung explained what will be built there and for what market/demographic. He is building for seniors.
 - b. Motion/Second: Motion Nickel, second Matoushek to approve the Preliminary Plat for Spirit Fields. Roll Call: TerBeest – Y, Nickel – Y, Matoushek – Y, Daane – Y, Drews – Y. (carried 5-0).

ADJOURNMENT

1. Motion Matoushek, second Daane to adjourn. Carried 5-0
2. Meeting adjourned 5:00 p.m.

Minutes prepared by Julie Nickel

**Minutes of a Regular Meeting of the
Waupun Utilities Commission
Monday, March 11, 2019**

The meeting was called to order by President Heeringa at 4:00 p.m.

Commissioners Gerritson, Heeringa, Homan, Kaczmariski, Mielke, Thurmer, and Westphal were present.

Motion made by Thurmer, seconded by Homan and unanimously carried, to approve the minutes from the January 14, 2019, regular meeting.

On motion by Kaczmariski, seconded by Thurmer and unanimously carried, bills for the month of January 2019 and February 2019 were approved as presented.

General Manager Posthuma and Commissioner Thurmer reported on the APPA Legislative Rally they attended in Washington DC. There is value in presenting important issues to Representatives and Senators and making needs known for when bills are presented for action.

There will be an enhancement to the online self-service tool, MyAccount, for utility customers. The spring customer newsletter includes information on Madison Street reconstruction, which will begin in April. The utilities will again provide the Tree Power rebate, which provides incentives for trees planted in a south or west location. The incentive could assist customers in replacing trees lost in the high wind event in August 2018.

Water & Sewer Maint/Treatment Supervisor reported on three RAS pumps installed as part of budgeted replacements. Sanitary crew continues televising sanitary laterals on Madison Street, checking lateral condition and location, along with verifying water lateral type prior to summer reconstruction.

Finance Director Oosterhouse presented 2018 financial highlights. Electric sales were 2.9% higher on residential and small power classes. Water sales increased by 0.5% from 2017 on residential and multi-family sales. Sewer sales increased 5.6% from the public authority class. Total unrestricted cash and investments increased \$400,000 and long-term debt decreased by \$1,238,000.

On motion by Gerritson, seconded by Westphal, the year-to-date financial reports through February 2019 were approved as presented. Electric operating income was \$51,000 or \$70,800 below budget on lower margins and higher distribution expense. Water operating income was \$131,700 or \$28,000 above budget on lower distribution maintenance expenses. Sewer operating income was \$63,900 or \$23,000 above budget on lower maintenance expenses.

Applied Technologies staff presented review and information on the Advanced Biological Nutrient Recovery (ABNR) process proposed for the wastewater treatment plant to reduce effluent phosphorus levels to meet future mandated DNR standards. Motion made by Westphal, seconded by Thurmer to authorize management to enter into an engineering agreement, not to exceed \$1,794,000, between Waupun Utilities and Applied Technologies to design engineer Wastewater Treatment Plant upgrades for mandated phosphorus limits. Motion carried unanimously.

Results of the Madison Street water and sanitary sewer reconstruction bid results were reviewed. Motion made by Gerritson, seconded by Homan and unanimously carried, to recommend the City Council award the 2019 Madison Street reconstruction bid to lowest bidder Ptaschinski Construction.

The 2019 Budget authorized financing for the Madison Street reconstruction project. Based on bid results, \$700,000 is needed to finance the project. Motion made by Thurmer, seconded by Kaczmariski and unanimously carried, to approve and recommend to City Council Resolution Supplementing Resolution No 1-26-93-1; authorizing the issuance and sale of \$700,000 Water and Electric System Revenue Bonds, Series 2019; and providing for the payment of bonds and other details and covenants with respect thereto.

General Manager presented the progress on the administrative wage compensation policy adopted in May 2018. Supervisors will complete employee evaluations by April 15. Commissioners were provided a form to evaluate the General Manager's performance, which will be discussed at the April 8, 2019, meeting.

On motion by Westphal, seconded by Thurmer and unanimously carried, the meeting was adjourned at 5:45p.m.

Next commission meeting is scheduled on April 8, 2019, at 4:00 p.m.

Nancy Oosterhouse
Mapping/Admin Coordinator

Waupun Common Council
Minutes of Meeting from March 12, 2019

Mayor calls to order at 6pm.

Pledge of Allegiance is heard and followed by a moment of silence.

Board members present on roll call are Nickel, Vossekul, Kaczmarski, Mielke, Westphal, Vanderkin, and Matoushek. No members are absent.

Management Staff present is Attorney VandeZande, Clerk Hull, Administrator Schlieve, Library Director Jaeger, Fire Chief Demaa, Utility General Manager Posthuma, Finance Director Oosterhouse, Police Chief Loudon, Public Works Director Daane, and Recreation Director Kaminski. No staff is absent.

Other general City staff in attendance is Mike Beer.

Media present is Ken Thomas of Daily Citizen.

Motion Vanderkin, second Vossekul to approve the consent agenda. Motion carried 6-0 on roll call.

Bid results were received for Madison Street Construction which includes roadway, storm sewer, water main, and sanitary sewer. Bids received are from Ptaschinski Construction (\$5,696,647.55) and Dorner Inc. (\$5,818,329.48). Daane informs the Council that the stormwater portion of the project came in higher than expected and a budget amendment will be needed. At the March 11, 2019 Utility Commission meeting, the Commission made recommendation to the Common Council to award the bid to the low bidder, Ptaschinski Construction. Also, at the March 12, 2019 meeting of the Board of Public Works, the Board made recommendation to the Common Council to award the bid to the low bidder, Ptaschinski Construction.

Motion Kaminski, second Westphal to award the bid for Madison Street Construction to Ptaschinski Construction in the amount of \$5,696,647.55. Motion carried 6-0 on roll call.

At the March 11, 2019 Waupun Utility Commission meeting, the Madison Street reconstruction project was discussed. The 2019 Utility Budget authorized financing for the Madison Street reconstruction project, however, due to the bid results \$700,000 is needed to finance the project. The Waupun Utility Commission made recommendation to the Common Council to approve "Resolution Supplementing Resolution No 1-26-93-1; authorizing the issuance and sale of \$700,000 Water and Electric System Revenue Bonds, Series 2019; and providing for the payment of bonds and other details and covenants with respect thereto".

Motion Matoushek, second Westphal to approve Resolution 03-12-19-01 Supplementing Resolution No. 1-26-93-1; Authorizing the Issuance and Sale of \$700,000 Water and Electric System Revenue Bonds, Series 2019; and Providing for the Payment of the Bonds and Other Details and Covenants With Respect Thereto. Motion carried 6-0 on roll call.

Motion Matoushek, second Vossekuil I to adjourn to closed session under Section 19.85 (1) (e) of the WI Statutes for consideration for Land Negotiations in TID 8 for Tanager Street and the property located at 820 E Brown Street. Motion carried 6-0.

Motion Vanderkin, second Vossekuil to reconvene in open session under Section 19.85(2) of the WI Statutes. Motion carried 6-0.

No action from closed session.

Motion Vossekuil, second Matoushek to call the meeting adjourned at 6:52pm. Motion carried 6-0.

Angela Hull, Clerk

**DRAFT Minutes of the Waupun Public Library Board Meeting
March 18, 2019**

The monthly meeting of the Waupun Public Library Board was called to order by Claudia Waskow, President, at 4:15 p.m. on Monday, March 18, 2019. Also present were Hintze, Kaczmariski, Sullivan, Procise, Martens, Garcia, Jaeger, and Rohrer, per Facetime.

ARTICLE I: Motion by Rohrer, supported by Kaczmariski, to accept the minutes of the February 18, 2018 meeting as corrected to state: "Motion to adjourn by Rohrer, supported by Kaczmariski," replacing: Motion by Martens, supported by Procise." Motion carried.

ARTICLE II: No personal appearances.

ARTICLE III: Monthly statistics were again affected by weather since the library was closed one day in February.

1. Circulation/downloads through end of February, 2019 was 23,798 items.
2. Rural Circulation through the end of February, was 6,392 items.
3. Library visits through the end of February was 9,757 people.

ARTICLE IV: Current budget was discussed with no concerns noted.

ARTICLE V: Motion by Hintze, supported by Sullivan, to pay the bills as presented. Motion carried 7-0 on roll call.

ARTICLE VI: No Committee Reports.

ARTICLE VII: Librarian's Report.

a. Future Programs:

- 1. March 19, 6:00pm** - Birds and Butterflies: Learn ways to welcome bird and butterfly visitors to your backyard. Renee Whalen of Marsh Haven, presenter.
- 2. April 2nd, 6:00pm** - Homemade Cheese Curds: Linda Conroy teaching how to make curds in your own kitchen. Samples will be provided. (This is a rescheduled program)
- 3. April 4, 1:00pm and 6:00pm** - Movie showing, Stan and Ollie
- 4. April 9, 6:30pm** - Author, Kathleen Ernst
- 5. April 10, 1-3pm; 5-7pm** - Device day, device night
- 6. April 11, 4-6pm** - Slime Time; **6-8pm** - Lego/game night
- 7. April 13, 1:00pm** – Interactive movie showing of Harry Potter and the Sorcerer's stone

- b. Due to severe weather the library was closed one day in February.
- c. National Library Week is April 7 – 13.
- d. LGIP account: The balance of the System Fund was transferred into the Local Government Investment Pool account, which will result in an increase in interest revenue. The System Fund has been closed.
- e. Emma, our Library Assistant II materials processor, who works about 20 hours a week has returned. **Welcome back Emma. You have been missed!** The staff did a great job filling in during her absence.
- f. Security camera server had an issue and is currently being fixed.
- g. The Historical Society has shown interest in placing collections in the library. The library will be considering the purchase of appropriate display cases for the collections in the future.
- h. Library Board meeting times will remain at 4:15 p.m. for now, with possible changes in the future to accommodate all members.

ARTICLE VII. No Old Business.

ARTICLE IX: No New Business.

ARTICLE X: Motion by Sullivan, supported by Procise, to adjourn at 4:45 p.m. Motion carried.

Next tentative meeting: April 22, 2019, at 4:15 p.m.

SANDRA ROHRER Secretary
SR/bkj

Waupun Common Council
Minutes of Special Meeting from March 26, 2019

Mayor calls to order at 530pm.

Board members present on roll call are Nickel, Vossekul, Kaczmarski, Mielke, Westphal, and Vanderkin. Member absent and excused is Matoushek.

Management Staff present is Attorney VandeZande, Clerk Hull, Administrator Schlieve, Chief Loudon, Public Works Director Daane, Recreation Director Kaminski, Utility General Manager Posthuma, and Chief Demaa. Those absent and excused are Library Director Jaeger and Finance Director Oosterhouse.

Other City Staff present is Michelle Kast.

Audience present are Chris Parrish, Crystal Ellcey, Eric Ellcey, Kristen Gappa, Jess Niemeyer, Keith Niemeyer, Amanda Horning; Zachary, Atticus, and Ezra Gappa, Jeffrey Vree, and Phil Cosson.

Media present is Kevin Haugen of WBEV.

Brian Ball is to appear before the Council but is not present at this time. Mayor moves to next agenda item.

Phil Cosson of Ehlers provides a Resolution Providing the Sale of Approximately \$2,490,000 General Obligation Promissory Notes, Series 2019A for consideration. The City wishes to borrow funds for the street and storm water projects. This resolution will provide the Common Council to authorize and direct that the Notes be offered for public sale. At a future meeting, the Common Council will consider and possibly take action on bids for the Notes.

Motion Westphal, second Vanderkin to approve Resolution 03-26-19-01 Providing the Sale of Approximately \$2,490,000 General Obligation Promissory Notes, Series 2019A. Motion carried 5-0 on roll call.

Mayor Nickel request the Council to consider a motion for the City Attorney, with City Staff, to draft an ordinance which will allow the keeping of hens in the City limits or to do nothing and the subject dies.

Motion Mielke, second Kaczmarski to authorize the City Attorney, with City Staff, to draft an ordinance which will allow the keeping of hens in the City limits. Motion carried 5-0 on roll call.

Council is to forward their requests for ordinance language directly to the City Attorney and City Clerk to be incorporated into the draft ordinance. The draft ordinance will be brought before the Council in approximately one month.

Brian Ball appears at the Council meeting to request the use of the City land located at the City Garage Landfill site for use of hunting for the Hero Hunt for Veterans program.

Motion Vanderkin, second Westphal to approve use of hunting at the City Garage Landfill site for the Hero Hunt for Veterans program. Motion carried 5-0 on roll call.

Schlieve provides status of the Aging in Place Initiative. In 2018, the City of Waupun received a planning grant to work on an aging in place initiative. That planning grant concluded in late 2018 and the City pursued an implementation grant to fund additional work on the initiative. The City received notification

that we have been awarded the implementation grant through the Cargill Foundation and the UW School of Nursing. Schlieve provides an update on the results of the planning work completed in 2018 and next steps to be taken as a result of the implementation grant award.

Due to the Madison Street construction, the City is in need to acquire an easement on the property of 324 N Madison St. for the installation of a storm sewer pipe. The Relocation Order is the first step in the City acquiring the land. The property will be appraised and will be reviewed with the property owners as required by law.

Motion Kaczmarski, second Vossekuil to approve the Relocation Order to obtain an easement on the property of 324 N Madison Street, Waupun. Motion carried 5-0 on roll call.

Motion Kaczmarski, second Vanderkin to approve the consent agenda. Motion carried 5-0 on roll call.

Motion Vanderkin, second Vossekuil to call the meeting adjourned at 6:20pm. Motion carried 5-0.

Angela Hull, Clerk

April 9, 2019 Recreation Report

Senior Center *Individual Count Duplicate Count	January 2019	February 2019	March 2019	March Notes
Monthly Attendance	1,110	873	1,155	Open 22 days
Average Daily Attendance	58	52	53	
*Rentals	-	2	-	
Mobile Meals	192	217	250	
Table Meals	198	143	171	
Transportation Rides	30	29	38	7 individuals this month
Open Pool	96	85	91	
Euchre	63	74	87	Mondays
Pool League	64	64	64	Tuesdays. 16 players
Sheepshead	211	168	213	Wednesdays and Thursdays
Wednesday Workout	62	54	66	
Friday Fitness	44	48	62	
Yoga Stretch	324	318	381	Mondays and Thursday
*Book Club	13	8	15	Last Friday of the month
Bingo	136	59	152	4 times this month
Sevens Cards	19	16	30	Fridays
Hand & Foot Cards	32	23	36	Tuesdays
*Jam Session/Party	52	22	49	St. Patrick's Day Party
Board Games/Marbles	17	10	14	Thursdays
Bank or Bust Dice	24	21	31	Wednesdays
*Craft Club	12	6	-	1 Tuesday a month
*Paint Pals	6	6	10	1 Tuesday a month
*Local Presentations/Services	21	-	26	Bike Lane Safety, Eyeglass Adjustments, Western Trip, Acupuncture
*Computer Classes	14	5	8	Individual meeting this month
*Movie Night	-	13	17	
Knit-Wits	24	15	28	Thursdays
*Euchre Tournament	41	-	32	1 st Saturday of the month
Pickleball	29	26	40	Tuesdays
Trips	-	-	15	Ho-Chunk, Baraboo, WI

Waupun Public Library
123 S. Forest Street
Waupun, WI 53963
(920) 324-7925

April 2019

To: Mayor, City Council
From: Bret Jaeger, Library Director

Re: Report to Common Council

A. Statistics

Circulation/downloads through the end of March was 36,502 items.
Library visits through the end of March was 15,549 people.

B. Future programs

April 9 – Wisconsin author Kathleen Ernst at 6:30 p.m.

April 10 – Tech Day 1-3 p.m. and 5-7 p.m.

April 11 – Game Night 4-8 p.m.

April 11 – Slime Time 6-8 p.m.

April 13 – Interactive Harry Potter movie at 1 p.m.

April 23 – Organic produce program 6 p.m.

May 7 – Flower Arranging 6 p.m.

May 21 – Vegetable Gardening 6 p.m.

C. National Library Week

This year National Library Week is April 7 – 13

D. 16th Annual Dewey Awards

At the April library staff meeting we will be handing out Dewey Awards for the previous year. For those not familiar with this, we (Bret & Pam) give out awards to staff based on incidents the past year. Many of these awards are peer nominated. Awards can range from Best Supporting Actor/Actress (for helping out on short notice when we're short of staff) to Best Plumber in a Documentary (cleaning a mess in the public restrooms). Always a good time.

Any questions, please contact Bret at 324-7925 or bret@monarchlibraries.org.

WAUPUN POLICE DEPARTMENT

Monthly City Council Report

Dispatch Summary From 3/1/2019 To 3/31/2019

16 E. Main St.
Waupun, WI 53963
(920) 324-7911

Total Number of Calls for this reporting period: 1,141

72 HOUR DETENTION	3	MINI/DIRT BIKE COMP	1
911 CHECK	3	MISSING ADULT	1
911 MISDIAL	1	MISSING JUVENILE	1
ABANDONED VEHICLE	1	NEIGHBOR DISPUTE	1
ACCIDENT	8	NOISE COMPLAINT	1
ALARM TEST	4	OCCUPIED DISABLED	2
ANIMAL COMPLAINT	8	OFFICER STAND BY	4
ANNOYING PHONE CALLS	1	OPEN DOOR	1
ASSIST CITIZEN	28	OPERATE INTOXILIZER	1
ASSIST MOTORIST	2	ORDINANCE VIOLATION	1
ASSIST OTHER AGENCY	10	PAPER SERVICE	2
ATTEMPT TO LOCATE	2	PARKING ENFORCEMENT	33
BUILDING CHECK	33	PRISONER TRANSPORT	3
BURGLARY	1	RECKLESS DRIVER	7
CHECK WELFARE	17	REPOSSESSED PROPERTY	2
CHILD CUSTODY	2	RESTRAIN ORDER VIOL	1
CIVIL PROBLEM	3	ROAD CLOSE/REPAIR	2
COMMUNITY POLICING	7	RUNAWAY	1
COUNTY AMBULANCE	31	SCAM	3
COURT ORDER VIOLAT	2	SEXUAL ASSAULT	1
DEPARTMENT K9 DOG	3	SHOPLIFTER	1
DEPUTY RESERVE	1	SPECIAL ASSIGNMENT	12
DIRECTED AREA PATROL	210	STRUCTURE FIRE	1
DISORDERLY CONDUCT	6	SUBJECT STOP	11
DOMESTIC DISPUTE	5	SUBJECT WITH GUN	1
DRUGS/NARCOTICS	2	SUSP ACTIVITY	13
ESCORT FUNERAL	4	SUSP PERSON	1
EVICCTIONS	1	SUSPICIOUS VEHICLE	17
EXTRA PATROL	172	TAVERN CHECKS	5
FIGHT	2	THEFT	5
FIRE ALARM	3	THREAT COMPLAINT	1
FIRE GENERIC	1	TRAFFIC ENFOR BYPASS	1
FLOODING	4	TRAFFIC ENFORC DAP	2
FOLLOW UP	56	TRAFFIC PROBLEM	4
FOOT PATROL	12	TRAFFIC STOP	223
FOOT PURSUIT	1	VEHICLE LOCKOUT	1
FOUND PROPERTY	7	WARRANT	7
FRAUD/FORGERY	2	WARRANT OTHER AGENCY	1
GAS DRIVE OFF	2	WATER UTILITY	3
GAS LEAK	2	WAUPUN ORDINANCE	9
HARASSMENT	2		
HIT AND RUN	8		
HOUSE WATCH REQUEST	42		
INFORMATION	10		
INTOXICATED DRIVER	1		
INTRUSION ALARM	7		
JUVENILE PROBLEM	16		
LAW ASSIST FIRE	1		
LEWD/LACIVIOUS	1		
LITTERING	1		
LOST/FOUND ANIMAL	1		

Waupun Police Department Update March, 2019

Personnel Updates – Officer Brad Rasmussen has successfully completed probation. Officer Tipton is set to be off probation in April. Officers Morgan is doing well in her Field Training Program and should be on her own by the end of April.

Meetings – Department Head Meeting, Dodge and FDL Law Enforcement Executive Meeting, PD Management Staff Meeting, (ASTOP) Assist Survivors Treatment Outreach Prevention Meeting, Child Abduction Response Team Meeting, and Lappen Security Event.

Municipal court update – This is going well and saving the department time and money. Not only are the citations less costly to the citizens, they actually bring more money back to the city of Waupun compared to the circuit court.

Drill—Active Threat Drill

Training – Department wide Firearms, Defense and Arrests Tactics Training. Deputy Chief Rasch and Lt. Pfalzgraf attended Department Critical Incident Training, ICS 300 and 400 Training. Chief Loudon Attended Municode Training and Emergency Police Services Training. FTO Scenario Training for Officer Morgan. Officer Rasmussen attended Advanced Roadside Impaired Driving Enforcement Training, Officer Navis attended 420 for Patrol, and Lt. Kreitzman attended Hartford Mini Academy.

Community Relations—Ries Drivers Education Presentation, Bike Lane Safety, Municipal Court, traffic Safety Presentation, and Book Event/K9 Fundraiser at Rock River School.

IT—We are working with FDL County for some common electronic purchases and services that will be a cost savings for the Police Department.



TO: Waupun Utilities Commissioners
FROM: Randy Posthuma, General Manager
DATE: April 4, 2019
SUBJECT: General Managers Report

Waupun Utilities Honored for Excellent Reliability: The American Public Power Association (APPA) recently honored Waupun Utilities with a “certificate of excellence” for reliable performance. The APPA determined Waupun Utilities to be a certificate recipient after comparing our outage records against nationwide data gathered by the Energy Information Administration.

Municipal Day at the Capitol on May 22: I plan on attending this year’s “Municipal Government and Utility Day” at the Wisconsin State Capitol on Wednesday, May 22. Similar to events held in 2017 and 2015, MEUW is again partnering with the League of Wisconsin Municipalities, Wisconsin Rural Water Association (WRWA), the Transportation Development Association of Wisconsin, and Municipal Environmental Group (MEG) Water and Wastewater Divisions for a lobbying day to educate state legislators and staff and help to advocate for municipal needs, with focus on the critical role municipal infrastructure has on the state’s economy.

The day will start at 9 a.m. at Madison’s Monona Terrace Community and Convention Center, and will include group breakout topical briefings followed by advocacy meetings at the Capitol. The event concludes with a lunch and keynote presentation and is expected to wrap up by around 2 p.m. Gov. Tony Evers has been invited as the lunchtime speaker. If you’re interested in attending this event, please let me know and I’ll get you registered.

Moratorium Deadline is April 15th: Moratorium deadline is approaching fast; the first couple of months following the removal of the electric disconnect moratorium can be difficult for our office staff and delinquent customers. During this time, the office receives many calls regarding disconnect notices with customers making arrangements in an attempt to become current on their utility bills.

This concludes my report for April 2019. Please contact me at 324-7920 or rposthuma@wppienergy.org, with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: April 3, 2019
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

The water treatment facility is performing well and water quality continues to be consistent barring the varying weather temperature swings.

Wastewater Treatment Facility:

Between March 14th and March 16th we received excessive snow melt causing localized flooding. As a result of this event, “blending” was implemented due to high wet weather conditions and increased flows to the treatment facility. By using “blending”, the treatment facility prevented excessive biological loss to the activated sludge system. This also allowed other treatment processes to function properly. No by-passing or SSO occurred during these event.

The ABNR pilot system arrived on site Monday 3/25/2019. Setup is scheduled to be completed by 4/3/19, with the biomass being ready for continuous flow by 4/8/19. This demonstration project is expected to treat water for 45 days, with the primarily focus on nutrient recovery performance while also providing the tools to optimize and confirm the basis for design.

Water/Sewer Crew:

There were three call-ins to report this month, due to water main breaks.

Details are as follows:

- The first break was located on Carrington St. This was a 6 inch main, and the break was a radial crack. The break was leaking approximately 104 gallons per minute, for 12 hours, totaling 75,425 gallons.
- The second break was located at Rock River and West St. This was an 8 inch main, and the break was a radial crack. The break was leaking approximately 209 gallons per minute, for 16.5 hours, totaling 206,910 gallons.
- The third break was located at Rock and Harris St. This was a 6 inch main, and the break was a “blow hole”. The break was leaking approximately 836 gallons per minute, for 5 hours, totaling 250,800 gallons.

(over)

Madison Street Update:

The project commenced on Monday 4/1/19 with milling of the road surface. WDNR water main approval was granted on Tuesday 4/2/19. Underground construction is scheduled to start Thursday 4/4/19.

This concludes my report. Please do not hesitate to contact me with your questions or concerns at 324-7920 or sschramm@wppienergy.org.



TO: Waupun Utilities Commissioners
FROM: Steve Brooks Electric Operations Supervisor
DATE: April 4, 2019
SUBJECT: Electric Operations Report

Electric Department Update:

One power outage to report on 3/14/19 at 3:00 p.m. The outage management system reported an outage in the 500 block of W. Jefferson St. and W. Brown St, affecting 10 customers. Power was restored at 3:45p.m. The power outage was due to an overhead equipment failure.

Line clearance is complete and the electric crew started focusing their efforts on construction.

- Rebuilding a section for O.H. secondary on E. Franklin St. Installing 4 new poles and 600 feet of new conductor.
- Replacing 5 poles on N. Madison St.
- Voltage conversion work on feeder 1 West sub. (North West side of town) Replacing several transformers and re-insulating primary lines for 15kv.

The electric crew installed a new service for the Christian Homestead addition at 1001 W. Brown St. The crew did an electric service upgrade for The Other Bar at 105 E. Main St, along with several residential service upgrades.

I am happy to report Chris Jahn passed his Journeyman Line Workers test in March. He has one more week of school to attend. He will complete his apprenticeship in April. After completion Chris will become a state indentured journeyman line technician. With the shortage of journeyman lineman in the job market, this is great news for Waupun Utilities.

This concludes my report for April 2019. Please contact me at 324-7920 or sbrooks@wppienergy.org, with any questions or concerns.

TO: Mayor & Common Council
 FROM: Susan Leahy, Building Inspector
 SUBJECT: Building Permits for MARCH 2019

DODGE COUNTY

NO	HOLDER	ADDRESS	TYPE	FEE	COST
19-	28 John Lont	504 McKinley St	Service - Rewire	\$80.00	
19-	29 ACS RBHS LLC	809 Seymour	SFD w/ Attached Garage	\$1,732.28	\$180,000.00
19-	30 ACS RBHS LLC	808 Seymour	SFD w/ Attached Garage	\$1,732.28	\$180,000.00
19-	31 Allen Holden	215 S Madison St.	replacement windows	\$58.80	\$9,800.00
19-	32 Damian Lonnee	403 W Brown St.	replacement windows	\$50.00	\$7,500.00
19-	33 Marilyn Klobucher	29 Carrington St	Foundation Repair & Drain Tile	\$84.00	\$14,000.00
19-	36 The Other Bar	105 E Main St	400 Amp Service	\$80.00	
19-	39 Marilyn Mulder	900 Sunset Ave	Egress Window & Walls to make furnace room	\$50.00	\$7,000.00
19-	41 Warren Baley	810 W Brown St	Kitchen Remodel	\$420.00	\$30,000.00
19-	42 John Lont	504 McKinley St	Reroof, Furnace & AC	\$160.00	\$15,000.00
19-	43 Doug Wilson	307 Grace St	siding	\$72.00	\$12,000.00
19-	50 CWC	301 Fox Lake Rd	Early Start - Footings & Foundation Only	\$198.20	
TOTAL				\$4,717.56	\$455,300.00

FOND DU LAC COUNTY

NO	HOLDER	ADDRESS	TYPE	FEE	COST
19-	27 Joel Morris	549 E Franklin St	Panel Upgrade	\$80.00	\$600.00
19-	34 Bob Westra	18 Pluim Dr, #11	Replace Furnace	\$50.00	\$4,874.10
19-	35 Jeff Collien	310 E Main St	Replace Furnace, AC & Ductwork	\$85.00	\$10,000.00
19-	37 John Feher	628 Park St	Rewire Service	\$35.00	
19-	38 John Hauschild	816 E Main St	Raze Garage & Construct 26x28 Detached Garage	\$331.92	\$20,338.00
19-	40 Lana Tank	414 Rosewood Dr	Remodel Kitchen & (2) Baths	\$370.00	\$35,000.00
19-	44 Richard Dary	701 Beekman St.	3 replacement windows	\$50.00	\$2,400.00
19-	45 Al Saylor	115 Jackson St.	demo garage	\$50.00	
19-	46 Frank Van Bever	121 N Drummond St	Reroof	\$50.00	\$3,225.00
19-	47 John Mechler	9 N. State St	Service	\$80.00	
19-	48 Dan Frost	1001 Maple Ave	Repalce Panel	\$0.00	\$1,700.00
19-	49 City of Waupun	5 E Monroe St	Construct 5x7 plus 1x3 H frame w/ 20Kw Generator	\$300.00	
TOTAL				\$1,481.92	\$78,137.10

GRAND TOTAL	\$6,199.48	\$533,437.10
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Permits issued in Dodge County	12
Permits issued in Fond du Lac Cty	12
Total Permits for the month	24

FEES

Building Permit Fees	\$6,199.48
Variance	\$150.00
Special Assessment Letter Fees	\$140.00
House Plan Copies	\$8.00
Grand Total	\$6,497.48

BUILDING PERMIT COMPARISON

March 2018: Dodge County - 16 permits; Fond du Lac County - 6 permits

Total estimated cost of construction \$ 17,954,695.00

THREE MONTH COMPARISON

January - March 2016	estimated cost of construction	\$487,787.00
January - March 2017	estimated cost of construction	\$992,128.17
January - March 2018	estimated cost of construction	\$18,650,420.00
January - March 2019	estimated cost of construction	\$865,043.56



City of Waupun

201 E. Main Street
WAUPUN, WISCONSIN 53963
Phone: 920-324-7900
Fax: 920-324-7939

"Wild Goose Center of Wisconsin"

Department of Public Works Activity Report

April 4, 2019

1. **Current Projects:**

- Attended Rock River Storm Water Group meetings.
- Attended training for Municode Meetings agenda program.
- Reviewing farm land rental agreements.
- Met with Lappen Security about the system at the Community Center.
- Met with the DNR at Shaler Park.
- Madison Street project – Pre-construction meeting, project started on Monday, April 1st., 324 N Madison St storm sewer easement.
- Met with crackfilling company to go over streets to be done this year.
- Met with Gappa regarding the park bathroom locks.
- Seymour Street second pre-construction meeting.
- Reviewing LED lighting RFP.
- Met with a company about statue treatments.
- Hired summer help.
- Reviewed JDQ's

2. **DPW Crew Projects**

- Building Daily Duties
- Clean equipment
- Fill Potholes
- Haul Brush Bins
- Haul Snow
- Investigate accident
- Load trucks
- Diggers Hotline Locates
- Park Inspections
- Plow Snow
- Property cleanup
- Remove sand bags and sand boxes from terrace
- Repair signs
- Salt streets
- Shovel sidewalks
- Street Sweeping
- Training
- Tree removal
- Vehicle Maintenance

Administrative Assistant

- MS4 Annual Report was submitted to the DNR
- Typed up JDQ's for DPW employees
- Went through job descriptions for DPW positions to make sure they were the most current.
- Mill & Overlay bid was sent to contractors.
- Bulk pick-up door hangers and log sheet
- Reviewed occupancy permits to make sure we have everything from 2018.
- Updated ward maps for election.
- Helped Clerk's office with absentee voting.
- Snow removal assessments.
- Rezoning Ordinance for Spirit Fields.
- Input responses from Rock/Newton sump pump questionnaire.
- Board of Public Works, Zoning and Plan Commission Agendas.
- Public Hearings for Variance and rezoning.
- Plan Commission minutes.
- Issued dog /cat licenses.
- Filing.
- Issued assessment letters.
- Put requests into Cartegraph.
- Enter Diggers Hotline Tickets into database
- Equipment Invoice and costs entered into Cartegraph
- Researched information on properties (dealing with permits, variances or conditional uses)
- Monthly building permit report
- Cash Receipting
- Assign account #'s to bills.

Please call 324-7918 with any questions you may have.
Jeff Daane, Director of Public Works



Waupun Fire Department



Fire Chief, B.J. DeMaa
16 E. Main Street
Waupun, Wisconsin 53963

Phone: (920) 324-7910
Fax: (920) 324-7854
E-mail: bjdemaa@waupunpd.org

Monthly Report

Date: April 4, 2019
To: Mayor, Council, City Administrator, and PFC
From: Fire Chief, B.J. DeMaa
Re: March Report

Fire Calls:

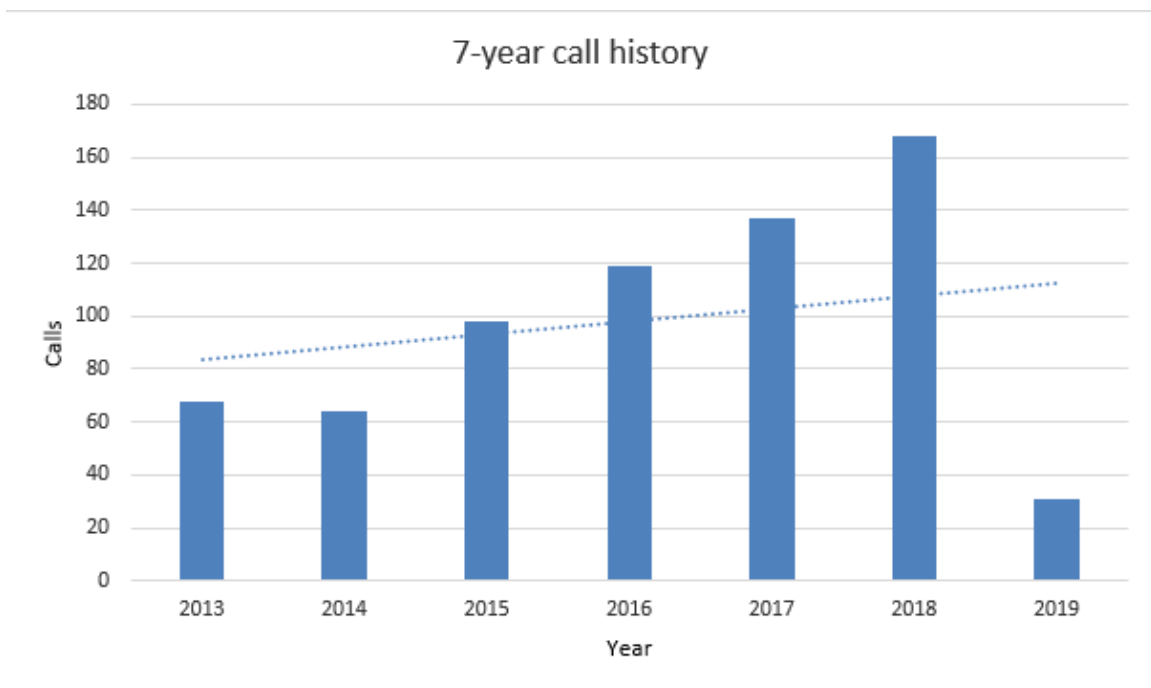
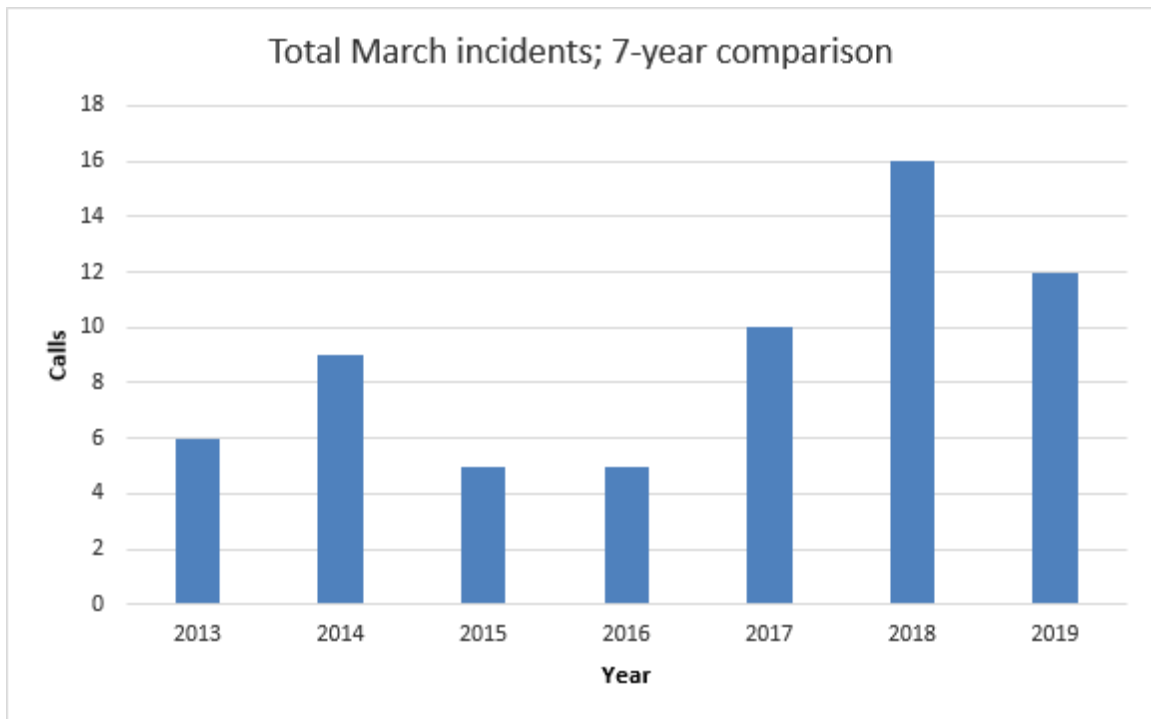
There were twelve (12) fire & rescue calls in the month of March for a total of thirty-one (31) YTD. The calls were as follows:

- 200 block of S. Madison Street for an activated carbon monoxide alarm. Upon arrival, crews checked over the building with gas meters and nothing was found. It was determined that the alarms were old and needed to be replaced.
- 000 block of S. Mill Street for an unknown smell in the area. Upon arrival, crews checked the area and were unable to locate anything.
- 000 block of Doty Street for smoke in the area. Upon arrival, crews checked the area and found someone burning wood in a wood burner as the likely cause.
- 200 block of S. Madison Street to investigate some exhaust hood duct work after a fire. Upon arrival, crews checked over the kitchen hood duct work to ensure no hot spots remained after a fire. Staff at the facility put the fire out.
- 700 block of E. Franklin Street to assist EMS staff in removing a patient from their home.
- 100 block of Gateway Drive for a gas leak. Upon arrival, crews found that ice accumulation on a gas line going into the building had caused the line to snap and created a leak. Crews worked with Alliant Energy to have the gas shut off. The building was checked with a 4-gas meter before allowing people to return.
- 100 block of Gateway Drive for a report of a gas leak. Upon arrival, crews checked the entire building with a 4-gas meter but were unable to find anything.
- 000 block of N. Madison Street for downed wires. Upon arrival, crews were able to determine the wires were for telephone service to the building. While there, crews discovered the gas meter to the building was covered in snow and ice. Crews cleared the meter before leaving the scene.
- 000 block of Plum Drive for an activated carbon monoxide alarm. Upon arrival, crews checked over the building with gas meters and nothing was found. It was determined that the alarms were old and needed to be replaced.
- 1000 block of W. Brown Street for an activated fire alarm. Upon arrival, crews checked over the building and found 2 detectors that were dirty which resulted in

- a false activation. Crews assisted staff in getting residents back in the building before leaving.
- 100 block of Hillyer Street for an activated carbon monoxide alarm. Upon arrival, crews checked over the building with gas meters and nothing was found. It was determined that the alarms were old and needed to be replaced.
- 400 block of Industrial Drive for a machine on fire in the building. Upon arrival, crews extinguished a grinding machine that was burning. Crews ventilated smoke out of the building once the fire was out.

Call Breakdown Summary (7-year comparison):

<u>Breakdown of City calls:</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Structural Fires	4	6	7	2	2	7	
Cooking Fires	6	0	1	1	0	2	
Vehicle Fires	g sepa	2	2	0	0	5	
Grass / Brush Fires	0	1	0	0	2	0	
Fires Misc. (chimney, bonfire, etc.)	racking	1	6	9	7	4	2
Controlled Burn	racking	1	0	0	0	0	
Smell of Smoke or Something Hot	0	0	2	1	1	0	
Cooking Related - no fire	racking	6	7	7	4	4	2
Vehicle Accident	g sepa	4	6	12	12	10	1
Rescue tools	g sepa	0	0	0	0	0	
Fuel Leak/Spill	racking	1	1	2	2	1	
Electrical / Gas Leaks / CO	13	7	15	12	13	6	1
Bad Detector	racking	4	4	15	17	2	7
Equipment Malfunction	racking	5	5	3	8	16	2
Mutual Aid	3	5	6	6	10	14	
Rapid Intervention Team (RIT)				5	7	9	
EMS Assist	g sepa	2	2	7	6	12	4
Prison Farm	0	0	0	0	0	0	
False Alarms	19	17	15	21	29	36	9
Severe Weather Related	0	2	1	6	5	30	
Misc. (Hazardous condition, etc.)	8	0	18	10	12	9	3
Vehicle Fires / Accidents	4	Began tracking separately in 2014					
Accident/EMS assist/Rescue Tools	11	Began tracking separately in 2014					
TOTAL:	68	64	98	119	137	167	31



Meetings/Activities Attended:

The following is a list of meetings/activities attended:

- 2 City Fire meetings, 2 Country Fire meeting, City Fire Officer meeting, Department Head meeting, Council meeting, Dodge County MABAS meeting, Dodge County Fire Chief's meeting, Fond du Lac County RIT team meeting, Madison Street pre-construction meeting, and Municode training for meeting agenda submittals

Projects/Special Events/Information:

We hosted the Dodge County Sever Weather Spotters class. Around 65 people attended the event.

Attended "Step Up and Lead" training in Grafton. Step Up and Lead focuses on leadership traits and the LEADERS TEACH acronym. Other items discussed were: ways to improve morale, mentorship programs, customer service, and conducting an effective Post Incident Analysis.

Attended the class "Developing talent in a tough market: Retaining and Training" through CVMIC. Topics covered included: why employees leave our organizations, retention being a reactive process, the importance of "Stay Interviews" and knowing why employees stay with us, conducting a "Gap Analysis" and the importance of doing them, the importance of training during the employee's "life cycle", the adult learning theory, and what meaningful training looks like.

Completed the Job Description Questionnaires (JDQs) for Mike and I.

Attended the class "External Communication for Leaders" through CVMIC. Topics covered included: why external communication is so important, what great customer service looks like, getting to know the customer, the HELP and GUEST acronyms (HELP is what we do, GUEST is how we do it), dealing with conflict, dealing with mental health, Social Media communications, and dealing with the media.

Met with Kathy to conduct an in-depth look at the consolidation numbers. The Committee will meet again on April 8 at which time a decision will be made on whether to proceed with the proposed funding or what other next steps may be. Those steps could

April 5, 2019

include: 1) Do nothing; 2) Incentivize the proposed funding model; 3) Explore what a contract may look like, 4) Other.

Attended the class “Evaluating talent in a competitive market: Performance Evaluations” through CVMIC. Topics covered included: Performance Evaluation (P.E.) challenges, why the P.E. process is significant, why the P.E. process is usually rife with error, coaching all year long, creating performance standards, making sure there are no surprises, NeoGov review, and pay for performance.

Attended the Governor’s Conference on Emergency Management and Homeland Security. Consensus at the State level is that we are seeing more natural disaster events, specifically around flooding. Additional classes attended included:

- Financial Literacy & Disaster Preparedness: How Individuals and Organizations Can Prepare for an Uncertain Future. Building a culture of preparedness was stressed. This includes working closely with individuals and businesses within your community to help prepare them for when disaster strikes.
- Internal & External Crisis Communications During Complex Disasters. This was a panel discussion that included a media personality from MSNBC, a Communications Director from NY, and a retired Fire Chief from CA. Topics covered included: Crisis messaging, having strong communication during blue skies helps you succeed in crisis situations, making sure you don’t overpromise in your communications with the media, and the fact that exercises are not practiced enough.

Annual ladder testing has been completed. All ground ladders passed with no issues noted. The aerial passed inspection but significant repairs will likely be needed in 2020 as a result of the extension cylinders that are leaking down. I will be working with Jared on budgeting for it.

Marketing for the 9/11 Never Forget Mobile Exhibit is nearing full speed. A radio interview has been conducted with the Director of Marketing for the Stephen Siller Tunnel to Towers Foundation (founder of the exhibit). Television media has also started picking up the story. Jimmy John’s will be partnering with us on April 24 from 3 p.m. to 8 p.m. where a portion of the sales will be donated to the cause. Other events are also being worked on.

Work continues on the City-wide staff identification project. This project focuses on the creation of staff ID cards for all City Staff and Council Members.

April 5, 2019

We continue to await word on our Walmart Community Grant. A \$1,300 grant application for a 4-gas meter was submitted to replace the one that is starting to show signs of failing.

We continue to await word on our State Farm grant. A \$10,000 grant application for Fire Prevention material was submitted to replace our Sparky the Fire Dog costume (over 20 years old) and allow us to purchase items such as fire safety DVDs, carbon monoxide detectors, and smoke detectors to help support our community risk reduction efforts.

We continue to await word on our Assistance to Firefighters Grant (AFG). A \$44,500 grant application was submitted to replace all of our fire suppression hose and a number of our hose nozzles. A significant portion of our hose exceeds the 10-year replacement recommendation from the National Fire Protection Association (NFPA) and a higher number of failures were seen during this year's hose testing. The AFG grants are a 95%/5% split. If awarded, our cost would be covered through our operational budget.

Staffing:

Firefighters Erick Searvogel and Rick Smith continue to work their Entry Level Firefighter (ELFF) course. They have completed the first 60 hours (parts A & B) which is what the State of Wisconsin requires for new firefighters and are working on the testing portion of the Hazmat Operations portion of the class. The last 36 hours (part C) of the ELFF is now underway as well.

We currently have 2 firefighters out on non-work-related medical leave.

Inspections:

Additional inspections completed:

- Pressure test for the wet system at Homestead 2
- Temporary use inspection at Homestead 1
- Walk-through of Edward D. Jones - Adam Vande Slunt building

Training:

Training for the March 4th meeting was on goal setting. Members were asked the following questions: 1) What is our mission? 2) What are the risks to our community? 3) What training

do we need to address our risks? 4) What are the goals that help reduce our risks? The answers to these 4 questions will serve as a guide to all the training we do this year.

Training for the March 18th meeting focused on Committee meetings. Each Committee has responsibility for helping to develop certain aspects of the Department. Officers have been tasked with working with their teams to help grow their area of responsibility. Committees include: Occupational Health and Safety; Training; Prevention and Education; Policy and Procedure; and Maintenance and Equipment.

Emergency Government:

Members of the Management Team met to review the Hazard Mitigation follow-ups for Dodge and Fond du Lac Counties. The Fond du Lac County plan is nearing completion and submittal to Wisconsin Emergency Management. Over the course of the summer and fall, the City will need to formally adopt both plans.

Flooding was once again an issue for the community. Despite all the water we dealt with, damages in the City were well below the threshold needed to submit a claim through the Wisconsin Disaster Fund. Based on recent events, flooding seems to be happening more frequently than in years past. The Management Team will continue to have discussions on what considerations and actions may need to be recommended in response.

FEMA continues to evaluate all the information we shared at our Recovery Scoping meeting. There has been some additional documentation requested throughout the process. To recap, we had damage in 5 of the 7 categories (A – debris removal, B – protective measures, C – roads and bridges, F – Utilities, and G – parks) that will now be logged in as separate projects. Each project, once entered (2-3 weeks), will go to a number of different agencies for review before decisions are made. Each project goes through its own process so we have no idea at what pace decisions and possible reimbursements will be made. As a refresher, approved costs resulting from damage in Fond du Lac County qualify for FEMA funding which breaks down accordingly: 75% FEMA, 12.5% State, and 12.5% Local.

We have received our check for the damages sustained in Dodge County under the Wisconsin Disaster Fund (WDF). The City of Waupun received \$29,489.51 to offset the work done to mitigate the damage from the August 28, 2018 storms.

Code Enforcement – Mike Beer: No March report.

Report Criteria:
Report type: Summary

Check Issue Date	Check Number	Payee	Amount
04/04/2019	97356	AIRGAS USA, LLC	131.76
04/04/2019	97357	ALLIANT ENERGY/WP&L	4,418.43
04/04/2019	97358	APWA	217.00
04/04/2019	97359	ARCHIVESOCIAL	2,388.00
04/04/2019	97360	ASSOCIATED APPRAISAL CONSULTA	2,192.66
04/04/2019	97361	AT & T	159.40
04/04/2019	97362	BALLWEG IMPLEMENT	585.38
04/04/2019	97363	BATTERIES PLUS LLC	69.46
04/04/2019	97364	BEAR GRAPHICS, INC.	27.74
04/04/2019	97365	BEACON ATHLETICS	644.00
04/04/2019	97366	BODA, SUSAN	135.75
04/04/2019	97367	BOERSON, ANN C.	126.70
04/04/2019	97368	BOWE, MERLIN	135.75
04/04/2019	97369	BOWE, SANDRA J.	135.75
04/04/2019	97370	BUWALDA, RUTH	135.75
04/04/2019	97371	CAPITAL NEWSPAPERS	26.92
04/04/2019	97372	CAREW CONCRETE & SUPPLY INC	1,893.52
04/04/2019	97373	CASPERS TRUCK EQUIPMENT	72.49
04/04/2019	97374	CHARTER COMMUNICATIONS	1,529.58
04/04/2019	97375	CITIES & VILLAGES MUTUAL INS.	370.00
04/04/2019	97376	CORCORAN, TOM	138.01
04/04/2019	97377	DAANE, BETTY G	135.75
04/04/2019	97378	DAILY CITIZEN	298.82
04/04/2019	97379	EWALD'S HARTFORD FORD LLC	28,788.50
04/04/2019	97380	MARTENS ACE HARDWARE	766.67
04/04/2019	97381	FIRE SAFETY USA INC	1,808.00
04/04/2019	97382	FOND DU LAC COUNTY	26,669.65
04/04/2019	97383	GALLS, LLC	438.99
04/04/2019	97384	NEEVEL, NANCY D	135.75
04/04/2019	97385	GUNDERSON, INC.	190.11
04/04/2019	97386	H & R SAFETY SOLUTIONS LLC	413.52
04/04/2019	97387	HANDSHY, ARLENE	144.80
04/04/2019	97388	HOMAN AUTO -GATEWAY	21.88
04/04/2019	97389	HURST, JUDITH H.	74.66
04/04/2019	97390	INTER-QUEST	2,217.26
04/04/2019	97391	IIMC	195.00
04/04/2019	97392	IMHOFF, DIANE L	65.61
04/04/2019	97393	IMHOFF, DAVID W.	138.01
04/04/2019	97394	JOHN FABICK TRACTOR CO	3,290.35
04/04/2019	97395	KUNKEL ENGINEERING GROUP	966.35
04/04/2019	97396	LAKELAND DOOR	2,720.00
04/04/2019	97397	LAPPEN SECURITY PRODUCTS	983.71
04/04/2019	97398	LIFESTAR EMERGENCY MEDICAL	3,500.00
04/04/2019	97399	MSA PROFESSIONAL SERVICES INC.	1,227.50
04/04/2019	97400	MECKLENBERG, JUDY	135.75
04/04/2019	97401	MENARDS-FOND DU LAC	239.77
04/04/2019	97402	MENARDS - BEAVER DAM	139.78
04/04/2019	97403	MESA, FRANK	135.75
04/04/2019	97404	MK CELLULAR	129.96
04/04/2019	97405	MULDER, GEORGENE	135.75

Check Issue Date	Check Number	Payee	Amount
04/04/2019	97406	MUNICIPAL CODE CORPORATION	1,852.00
04/04/2019	97407	NAPA AUTO PARTS-WAUPUN	3,181.66
04/04/2019	97408	NEUMAN POOLS INC	1,765.28
04/04/2019	97409	OSHKOSH OFFICE SYSTEMS	309.65
04/04/2019	97410	PATTEE, JOYCE M	126.70
04/04/2019	97411	PATROUILLE, LORNA MAE	135.75
04/04/2019	97412	PERKINS OIL	4,262.20
04/04/2019	97413	PETERSEN, CLAIRE	85.98
04/04/2019	97414	PETERSEN, JENNIFER	42.92
04/04/2019	97415	PETTY CASH-POLICE DEPT.	8.30
04/04/2019	97416	PIGGLY WIGGLY DISCOUNT FOODS	252.19
04/04/2019	97417	PLUIM, JOAN	135.75
04/04/2019	97418	RAHN, ALICE M.	126.70
04/04/2019	97419	RAHN, GERALD L	126.70
04/04/2019	97420	REILLY, JANE	126.70
04/04/2019	97421	RENS FLORAL	58.90
04/04/2019	97422	ROCK RIVER STORMWATER GROUP	5,000.00
04/04/2019	97423	SCHNEIDER, RYAN	112.49
04/04/2019	97424	SCHRANK, RUTH A	135.75
04/04/2019	97425	SIRCHIE FINGER PRINT-YOUNGSVIL	68.50
04/04/2019	97426	STAPLES CREDIT PLAN	441.91
04/04/2019	97427	STREEKSTRA, SUSAN	135.75
04/04/2019	97428	TELETZKE, MARLENE D	128.96
04/04/2019	97429	TOTAL ENERGY SYSTEMS LLC	163.51
04/04/2019	97430	TRESTER	820.00
04/04/2019	97431	US CELLULAR	669.08
04/04/2019	97432	VANDE ZANDE & KAUFMAN, LLP	1,216.92
04/04/2019	97433	VAN HIERDEN, KATIE L.	158.38
04/04/2019	97434	VERONA SAFETY SUPPLY INC	329.70
04/04/2019	97435	WAUKESHA LIME AND STONE	1,395.00
04/04/2019	97436	WAUPUN FIRE DEPARTMENT	1,176.00
04/04/2019	97437	WAUPUN UTILITIES	3,222.32
04/04/2019	97438	WELLS FARGO PAYMENT REMITT.	2,176.01
04/04/2019	97439	WERNER ELECTRIC SUPPLY	610.78
04/04/2019	97440	WESTPHAL	500.00
04/04/2019	97441	WPPI ENERGY	2,805.62
04/04/2019	97442	ZASTROW, DELORIS D.	126.70
04/04/2019	97443	KAMINSKI, RACHEL	84.31
04/04/2019	97444	MEYER, DAWN	138.01
04/04/2019	97445	FDL AREA CONVENTION & VISITORS	3,376.31
04/04/2019	97446	MARCO TECHNOLOGIES LLC	244.86
Grand Totals:			129,475.95

Report Criteria:

Report type: Summary

Report Criteria:

[Report].Invoice Date = 04/04/2019

Invoice	Description	Invoice Date	Total Cost	GL Account
987 AIRGAS USA, LLC				
9086815288	Gas cylinders/hazmat handling	04/04/2019	131.76	100-70-5411-3-36
Total 987 AIRGAS USA, LLC:			131.76	
1174 ALLIANT ENERGY/WP&L				
5946940000-MAR19	Police Adm Utilities	04/04/2019	485.26	100-40-5211-3-32
5946940000-MAR19	Fire Adm - Utilities	04/04/2019	272.96	100-50-5231-3-32
1780510000-MAR19	CITY HALL monthly fuel charges	04/04/2019	1,254.19	100-70-5410-3-32
2831330000-MAR19	community center monthly fuel - hockey portion	04/04/2019	392.89	100-70-5410-3-32
2831330000-MAR19	community center monthly fuel	04/04/2019	729.65	100-70-5410-3-32
3264610000-MAR19	Garage monthly fuel	04/04/2019	1,283.48	100-70-5412-3-32
Total 1174 ALLIANT ENERGY/WP&L:			4,418.43	
1475 APWA				
4-4-19	Amer Public Works Assoc membership renewal 2019	04/04/2019	217.00	100-70-5420-3-34
Total 1475 APWA:			217.00	
1491 ARCHIVESOCIAL				
6732	Archive 3/15/19-3/14/20	04/04/2019	2,388.00	100-10-5197-3-38
Total 1491 ARCHIVESOCIAL:			2,388.00	
1787 ASSOCIATED APPRAISAL CONSULTAN				
141730	Monthly assessment fees - April 2019	04/04/2019	2,192.66	100-30-5152-3-38
Total 1787 ASSOCIATED APPRAISAL CONSULTAN:			2,192.66	
1904 AT & T				
4-4-19	Phone service - Feb 2019 - Mar 2019	04/04/2019	159.40	100-40-5211-3-31
Total 1904 AT & T:			159.40	
4015 BALLWEG IMPLEMENT				
P58514	case for chainsaw - FD	04/04/2019	43.95	100-50-5232-3-38
P58608	hydraulic cylin for 158-84	04/04/2019	398.70	100-70-5411-3-36
P58608	mower blade for 159-15	04/04/2019	142.73	100-70-5411-3-36
Total 4015 BALLWEG IMPLEMENT:			585.38	
4078 BATTERIES PLUS LLC				
P12728702	Batteries for general maint	04/04/2019	37.56	100-70-5410-3-36
P12728636-01	Batteries - 6V	04/04/2019	31.90	100-70-5410-3-36
Total 4078 BATTERIES PLUS LLC:			69.46	
5009 BEAR GRAPHICS, INC.				
0818874	4-2-19 election voter tally slips	04/04/2019	27.74	100-10-5142-3-38
Total 5009 BEAR GRAPHICS, INC.:			27.74	
5010 BEACON ATHLETICS				
0502444-IN	field conditioner - ballfields	04/04/2019	644.00	100-20-5525-3-36

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 5010 BEACON ATHLETICS:			644.00	
5640 BODA, SUSAN				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 5640 BODA, SUSAN:			135.75	
5645 BOERSON, ANN C.				
4-4-19	4-2-19 election	04/04/2019	126.70	100-10-5142-1-10
Total 5645 BOERSON, ANN C.:			126.70	
5896 BOWE, MERLIN				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 5896 BOWE, MERLIN:			135.75	
5898 BOWE, SANDRA J.				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 5898 BOWE, SANDRA J.:			135.75	
6800 BUWALDA, RUTH				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 6800 BUWALDA, RUTH:			135.75	
7058 CAPITAL NEWSPAPERS				
1626431	Public hearing	04/04/2019	18.51	100-10-5110-3-35
1625731	Notice of public test - election April 2019	04/04/2019	8.41	100-10-5142-3-35
Total 7058 CAPITAL NEWSPAPERS:			26.92	
7065 CAREW CONCRETE & SUPPLY INC				
1124293	screenings - flooding repairs @ Shaler Park	04/04/2019	608.17	700-10-5192-3-36
1123841	Pine St & W Spring St - flooding repairs at Pine St Park	04/04/2019	1,285.35	700-10-5192-3-36
Total 7065 CAREW CONCRETE & SUPPLY INC:			1,893.52	
7070 CASPERS TRUCK EQUIPMENT				
0036756-IN	rubber skirt, leaf gate lip for 12-18	04/04/2019	72.49	100-70-5411-3-36
Total 7070 CASPERS TRUCK EQUIPMENT:			72.49	
10048 CHARTER COMMUNICATIONS				
16011-APRIL19	senior center tv, internet, voice	04/04/2019	39.99	100-20-5513-3-31
16011-APRIL19	senior center tv, internet, voice	04/04/2019	161.41	100-20-5513-3-38
54053-APRIL19	aquatic center - internet	04/04/2019	100.23	100-20-5523-3-38
41336-APRIL19	PD - voice	04/04/2019	169.71	100-40-5211-3-31
3194-MAR19	PD - MBPS Ethernet Instate	04/04/2019	550.00	100-40-5211-3-38
18615-APRIL19	PD - voice, internet, tv	04/04/2019	329.08	100-40-5211-3-38
41336-APRIL19	FD - voice	04/04/2019	23.14	100-50-5231-3-31
9909-APRIL19	library - internet, voice	04/04/2019	156.02	210-60-5511-3-31
Total 10048 CHARTER COMMUNICATIONS:			1,529.58	

Invoice	Description	Invoice Date	Total Cost	GL Account
10226 CITIES & VILLAGES MUTUAL INS.				
VOL-19-4640	2019 Volunteer Ins Premiums	04/04/2019	370.00	100-10-5194-3-38
Total 10226 CITIES & VILLAGES MUTUAL INS.:			370.00	
10502 CORCORAN, TOM				
4-4-19	4-2-19 election	04/04/2019	138.01	100-10-5142-1-10
Total 10502 CORCORAN, TOM:			138.01	
10892 DAANE, BETTY G				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 10892 DAANE, BETTY G:			135.75	
10920 DAILY CITIZEN				
MARCH19	annual subscription - PD	04/04/2019	298.82	100-40-5211-3-35
Total 10920 DAILY CITIZEN:			298.82	
12622 EWALD'S HARTFORD FORD LLC				
4-4-19	2019 Ford Explorer - PD	04/04/2019	28,788.50	410-40-5211-4-00
Total 12622 EWALD'S HARTFORD FORD LLC:			28,788.50	
12700 MARTENS ACE HARDWARE				
MARCH2019	batteries	04/04/2019	27.98	100-40-5212-3-38
MARCH2019	mailbox	04/04/2019	13.99	100-70-5410-3-36
MARCH2019	regulator/fasteners	04/04/2019	20.98	100-70-5410-3-36
MARCH2019	hasp deco/fasteners	04/04/2019	6.09	100-70-5410-3-36
MARCH2019	batteries	04/04/2019	8.99	100-70-5410-3-36
MARCH2019	paint dry liner	04/04/2019	23.88	100-70-5410-3-36
MARCH2019	snap bolt	04/04/2019	4.59	100-70-5410-3-36
MARCH2019	carwash/multi-purp cleaner/protectant/tire cleaner/air fres	04/04/2019	56.91	100-70-5410-3-36
MARCH2019	mending brace	04/04/2019	13.77	100-70-5410-3-36
MARCH2019	clamp battery	04/04/2019	4.59	100-70-5410-3-36
MARCH2019	fasteners	04/04/2019	1.72	100-70-5410-3-36
MARCH2019	credit	04/04/2019	10.99-	100-70-5410-3-36
MARCH2019	roof patch/coupling	04/04/2019	30.95	100-70-5410-3-36
MARCH2019	cable ties/pliers grip/pliers	04/04/2019	61.92	100-70-5410-3-36
MARCH2019	air filter/batteries	04/04/2019	25.97	100-70-5410-3-36
MARCH2019	spring snap/cable ties	04/04/2019	50.64	100-70-5410-3-36
MARCH2019	propane cylinder	04/04/2019	7.98	100-70-5410-3-36
MARCH2019	caulk	04/04/2019	19.98	100-70-5410-3-36
MARCH2019	fasteners	04/04/2019	24.00	100-70-5410-3-36
MARCH2019	plug	04/04/2019	3.98	100-70-5411-3-36
MARCH2019	blade cutoff/flap dsc	04/04/2019	83.03	100-70-5411-3-36
MARCH2019	rain-x/new car prot/supplies	04/04/2019	99.55	100-70-5411-3-36
MARCH2019	postage charge	04/04/2019	19.28	100-70-5411-3-36
MARCH2019	flap dsc	04/04/2019	31.96	100-70-5412-3-36
MARCH2019	plier channel	04/04/2019	29.99	100-70-5412-3-36
MARCH2019	fasteners	04/04/2019	7.98	100-70-5431-3-36
MARCH2019	fasteners	04/04/2019	7.16	100-70-5441-3-36
MARCH2019	concrete mix - Wilcox Park bathrooms - ADA upgrades	04/04/2019	89.80	400-20-5525-8-00
Total 12700 MARTENS ACE HARDWARE:			766.67	

Invoice	Description	Invoice Date	Total Cost	GL Account
13011 FIRE SAFETY USA INC				
121019	turnout gear	04/04/2019	1,808.00	410-50-5231-4-00
Total 13011 FIRE SAFETY USA INC:			1,808.00	
13495 FOND DU LAC COUNTY				
19610172	salt	04/04/2019	24,583.28	100-70-5435-3-36
19610172	salt brine mix	04/04/2019	2,086.37	100-70-5435-3-36
Total 13495 FOND DU LAC COUNTY:			26,669.65	
14160 GALLS, LLC				
012176146	Clothing allowance	04/04/2019	131.00	100-12634
012161670	Clothing allowance	04/04/2019	307.99	100-12634
Total 14160 GALLS, LLC:			438.99	
14614 NEEVEL, NANCY D				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 14614 NEEVEL, NANCY D:			135.75	
15075 GUNDERSON, INC.				
718775	CITY HALL rugs	04/04/2019	32.22	100-70-5410-3-36
721221	fire Dept-Rugs	04/04/2019	39.83	100-70-5410-3-36
721213	Library Rugs	04/04/2019	45.00	100-70-5410-3-36
693496	fire Dept-Rugs	04/04/2019	39.83	100-70-5410-3-36
720544	Garage supplies	04/04/2019	16.50	100-70-5411-3-36
720545	Uniform/charges	04/04/2019	16.73	100-70-5412-3-38
Total 15075 GUNDERSON, INC.:			190.11	
15297 H & R SAFETY SOLUTIONS LLC				
3694	safety & work gear	04/04/2019	303.00	100-70-5412-3-38
3727	safety paint	04/04/2019	110.52	700-10-5192-3-36
Total 15297 H & R SAFETY SOLUTIONS LLC:			413.52	
15460 HANDSHY, ARLENE				
4-4-19	4-2-19 election	04/04/2019	144.80	100-10-5142-1-10
Total 15460 HANDSHY, ARLENE:			144.80	
15950 HOMAN AUTO -GATEWAY				
1010585	nut for 28-03	04/04/2019	21.88	100-70-5411-3-36
Total 15950 HOMAN AUTO -GATEWAY:			21.88	
16060 HURST, JUDITH H.				
4-4-19	4-2-19 election	04/04/2019	74.66	100-10-5142-1-10
Total 16060 HURST, JUDITH H.:			74.66	
16440 INTER-QUEST				
63089	Carbonite 100GB Add-on - PD	04/04/2019	1,301.45	100-40-5211-3-38
62643	computer install - FD	04/04/2019	95.97	100-50-5231-3-38
62726	USB hubs - FD	04/04/2019	91.14	100-50-5231-3-38
62643	computer install - FD	04/04/2019	728.70	410-50-5231-4-00

Invoice	Description	Invoice Date	Total Cost	GL Account
Total 16440 INTER-QUEST:			2,217.26	
16550 IIMC				
2019ANGIE	renewal membership	04/04/2019	195.00	100-10-5141-3-34
Total 16550 IIMC:			195.00	
16554 IMHOFF, DIANE L				
4-4-19	4-2-19 election	04/04/2019	65.61	100-10-5142-1-10
Total 16554 IMHOFF, DIANE L:			65.61	
16555 IMHOFF, DAVID W.				
4-4-19	4-2-19 election	04/04/2019	138.01	100-10-5142-1-10
Total 16555 IMHOFF, DAVID W.:			138.01	
16663 JOHN FABICK TRACTOR CO				
C237920	maint of front end loader caterpillar #105-08	04/04/2019	2,863.62	100-70-5411-3-36
C233014	Parts 101-88 tractor loader caterpillar	04/04/2019	127.72	100-70-5411-3-36
C233013	Parts 101-88 tractor loader caterpillar	04/04/2019	238.52	100-70-5411-3-36
C232979	Parts 101-88 tractor loader caterpillar	04/04/2019	60.49	100-70-5411-3-36
Total 16663 JOHN FABICK TRACTOR CO:			3,290.35	
17165 KUNKEL ENGINEERING GROUP				
0233822	Building Inspecting Services - January 2019	04/04/2019	966.35	100-30-5241-3-38
Total 17165 KUNKEL ENGINEERING GROUP:			966.35	
17224 LAKELAND DOOR				
H-010760	Toilet partitions/urinal screen/grab bars - Wilcox Park ADA	04/04/2019	2,720.00	400-20-5525-8-00
Total 17224 LAKELAND DOOR:			2,720.00	
17281 LAPPEN SECURITY PRODUCTS				
LSPQ40599	aquatic center network switch	04/04/2019	983.71	100-20-5523-3-36
Total 17281 LAPPEN SECURITY PRODUCTS:			983.71	
17759 LIFESTAR EMERGENCY MEDICAL				
19-0532	ACLS Service March	04/04/2019	3,500.00	100-10-5255-3-38
Total 17759 LIFESTAR EMERGENCY MEDICAL:			3,500.00	
18009 MSA PROFESSIONAL SERVICES INC.				
R00212056.0-51	CWC Building Addition Site Plan Review - Engineering Se	04/04/2019	1,095.50	100-13840
R00212056.0-51	2018 MS4 Annual Report	04/04/2019	132.00	100-70-5420-3-38
Total 18009 MSA PROFESSIONAL SERVICES INC.:			1,227.50	
18791 MECKLENBERG, JUDY				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 18791 MECKLENBERG, JUDY:			135.75	

Invoice	Description	Invoice Date	Total Cost	GL Account
18960 MENARDS-FOND DU LAC				
89515	tank sprayer/2x4's/foam-a-coil/hnd sprayer	04/04/2019	239.77	100-70-5410-3-36
Total 18960 MENARDS-FOND DU LAC:			239.77	
18961 MENARDS - BEAVER DAM				
51385	crafts for meadowview prim literacy night	04/04/2019	51.49	100-20-5525-3-39
51657	Madison St Business signs supplies	04/04/2019	88.29	100-70-5441-3-36
Total 18961 MENARDS - BEAVER DAM:			139.78	
18969 MESA, FRANK				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 18969 MESA, FRANK:			135.75	
19287 MK CELLULAR				
MKSMBIN10616	Cell phone supplies - PD	04/04/2019	129.96	100-40-5211-3-31
Total 19287 MK CELLULAR:			129.96	
19672 MULDER, GEORGENE				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 19672 MULDER, GEORGENE:			135.75	
19695 MUNICIPAL CODE CORPORATION				
00325626	Codification of 2018 Ordinances	04/04/2019	1,852.00	100-10-5163-3-38
Total 19695 MUNICIPAL CODE CORPORATION:			1,852.00	
19802 NAPA AUTO PARTS-WAUPUN				
239632	u-bolt - ball batting cages - Medema Fields	04/04/2019	7.58	100-20-5525-3-36
238399	air filter/fuel filters/oil filter/hydraulic filter/battery	04/04/2019	128.09	100-40-5212-3-36
238594	battery	04/04/2019	322.78	100-50-5231-3-36
240869	hose clamp	04/04/2019	49.60	100-70-5410-3-36
237986	credit	04/04/2019	55.78-	100-70-5411-3-36
237988	seal	04/04/2019	19.18	100-70-5411-3-36
238027	sensor - coolant	04/04/2019	23.59	100-70-5411-3-36
238103	air brake chamber	04/04/2019	100.82	100-70-5411-3-36
238114	bulb	04/04/2019	52.80	100-70-5411-3-36
238181	blower motor switch	04/04/2019	150.19	100-70-5411-3-36
238399	air filter/fuel filters/oil filter/hydraulic filter/battery	04/04/2019	139.15	100-70-5411-3-36
238456	running lamp relay	04/04/2019	22.09	100-70-5411-3-36
238598	cleanup wiper	04/04/2019	110.12	100-70-5411-3-36
238733	bearing - roller ball	04/04/2019	24.98	100-70-5411-3-36
238900	oil filter/air filter	04/04/2019	14.78	100-70-5411-3-36
238939	multi-purpose cleaner	04/04/2019	33.98	100-70-5411-3-36
239048	fuel filter	04/04/2019	2.19	100-70-5411-3-36
239171	air filters/fuel filters	04/04/2019	59.96	100-70-5411-3-36
239180	air filters/fuel filters/hydraulic filters	04/04/2019	170.75	100-70-5411-3-36
239186	sensor	04/04/2019	65.19	100-70-5411-3-36
239283	oil filter/air filter/hydraulic filter	04/04/2019	141.95	100-70-5411-3-36
239432	credit	04/04/2019	4.69-	100-70-5411-3-36
239750	INCN 6 STP TRN TL	04/04/2019	7.49	100-70-5411-3-36
239769	oil filter	04/04/2019	6.59	100-70-5411-3-36
239784	air filters/oil filters/fuel filters	04/04/2019	37.07	100-70-5411-3-36
239785	air filter/hydraulic filter	04/04/2019	44.18	100-70-5411-3-36

Invoice	Description	Invoice Date	Total Cost	GL Account
239806	oil filter	04/04/2019	32.89	100-70-5411-3-36
239895	fastrise BOT jack	04/04/2019	142.50	100-70-5411-3-36
239943	air filters/oil filters/fuel filters	04/04/2019	53.56	100-70-5411-3-36
240041	batteries	04/04/2019	833.94	100-70-5411-3-36
240084	hydraulic filter	04/04/2019	32.09	100-70-5411-3-36
240558	seal lead battery/battery	04/04/2019	198.68	100-70-5411-3-36
240564	oil filter/air filter	04/04/2019	34.58	100-70-5411-3-36
240703	terminal GM/cable seal	04/04/2019	45.93	100-70-5411-3-36
240752	blaster penetrant	04/04/2019	71.88	100-70-5411-3-36
240852	cable seal/terminal GM	04/04/2019	14.55	100-70-5411-3-36
239822	tie/cable tie	04/04/2019	12.08	100-70-5412-3-36
240865	hose clamp	04/04/2019	34.35	100-70-5441-3-36
Total 19802 NAPA AUTO PARTS-WAUPUN:			3,181.66	
20349 NEUMAN POOLS INC				
0091992-IN	aquatic center - drained surge tank & removed valve & ge	04/04/2019	1,765.28	100-20-5523-3-40
Total 20349 NEUMAN POOLS INC:			1,765.28	
20900 OSHKOSH OFFICE SYSTEMS				
AR36587	City Hall Color Copier 6333	04/04/2019	264.92	100-10-5141-3-36
AR36836	copy machine MPC 3500 - fire dept	04/04/2019	44.73	100-50-5231-3-30
Total 20900 OSHKOSH OFFICE SYSTEMS:			309.65	
21162 PATTEE, JOYCE M				
4-4-19	4-2-19 election	04/04/2019	126.70	100-10-5142-1-10
Total 21162 PATTEE, JOYCE M:			126.70	
21168 PATROUILLE, LORNA MAE				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 21168 PATROUILLE, LORNA MAE:			135.75	
21245 PERKINS OIL				
0044041-IN	Bulk oil	04/04/2019	3,162.90	100-70-5411-3-36
0044102-IN	Bulk oil	04/04/2019	1,099.30	100-70-5411-3-36
Total 21245 PERKINS OIL:			4,262.20	
21356 PETERSEN, CLAIRE				
4-4-19	4-2-19 election	04/04/2019	85.98	100-10-5142-1-10
Total 21356 PETERSEN, CLAIRE:			85.98	
21357 PETERSEN, JENNIFER				
4-4-19	MILEAGE - drop off election day ballots fdl 4-2-19	04/04/2019	23.20	100-10-5142-3-38
4-4-19	MILEAGE - drop off election day ballots dodge 4-2-19	04/04/2019	19.72	100-10-5142-3-38
Total 21357 PETERSEN, JENNIFER:			42.92	
21550 PETTY CASH-POLICE DEPT.				
4-4-19	Postage - PD	04/04/2019	8.30	100-40-5211-3-33
Total 21550 PETTY CASH-POLICE DEPT.:			8.30	

Invoice	Description	Invoice Date	Total Cost	GL Account
21665 PIGGLY WIGGLY DISCOUNT FOODS				
2248	election food - 4-2-19	04/04/2019	4.98	100-10-5142-3-38
2537	election food - 4-2-19	04/04/2019	241.22	100-10-5142-3-38
9268	popcorn for movie night at senior center	04/04/2019	5.99	100-20-5513-3-38
Total 21665 PIGGLY WIGGLY DISCOUNT FOODS:			252.19	
21896 PLUIM, JOAN				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 21896 PLUIM, JOAN:			135.75	
22587 RAHN, ALICE M.				
4-4-19	4-2-19 election	04/04/2019	126.70	100-10-5142-1-10
Total 22587 RAHN, ALICE M.:			126.70	
22588 RAHN, GERALD L				
4-4-19	4-2-19 election	04/04/2019	126.70	100-10-5142-1-10
Total 22588 RAHN, GERALD L:			126.70	
22697 REILLY, JANE				
4-4-19	4-2-19 election	04/04/2019	126.70	100-10-5142-1-10
Total 22697 REILLY, JANE:			126.70	
22795 RENS FLORAL				
1320	Funeral flowers - Harmsen	04/04/2019	58.90	100-50-5231-3-38
Total 22795 RENS FLORAL:			58.90	
23042 ROCK RIVER STORMWATER GROUP				
2019	2019 Stormwater Membership Dues	04/04/2019	5,000.00	700-10-5192-3-38
Total 23042 ROCK RIVER STORMWATER GROUP:			5,000.00	
23274 SCHNEIDER, RYAN				
4-4-19	Clothing allowance	04/04/2019	52.74	100-12634
4-4-19	Meal reimbursement	04/04/2019	59.75	100-40-5215-3-37
Total 23274 SCHNEIDER, RYAN:			112.49	
23320 SCHRANK, RUTH A				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 23320 SCHRANK, RUTH A:			135.75	
23681 SIRCHIE FINGER PRINT-YOUNGSVIL				
0393195-IN	testing supplies	04/04/2019	68.50	100-40-5213-3-38
Total 23681 SIRCHIE FINGER PRINT-YOUNGSVIL:			68.50	
24108 STAPLES CREDIT PLAN				
4-4-19	Mayor - office supplies	04/04/2019	37.49	100-10-5131-3-30
4-4-19	Clerk - Office Supplies	04/04/2019	74.98	100-10-5141-3-30
4-4-19	Administrator - Office Supplies	04/04/2019	37.49	100-10-5191-3-30
4-4-19	Senior Center - Office Supplies	04/04/2019	37.49	100-20-5513-3-30

Invoice	Description	Invoice Date	Total Cost	GL Account
4-4-19	Engin & Adm - Office Supplies	04/04/2019	74.98	100-70-5420-3-30
4-4-19	Engin & Adm - Office Supplies	04/04/2019	141.99	100-70-5420-3-30
4-4-19	Economic Dev - Office Supplies	04/04/2019	37.49	100-80-5670-3-30
Total 24108 STAPLES CREDIT PLAN:			441.91	
24460 STREEKSTRA, SUSAN				
4-4-19	4-2-19 election	04/04/2019	135.75	100-10-5142-1-10
Total 24460 STREEKSTRA, SUSAN:			135.75	
24844 TELETZKE, MARLENE D				
4-4-19	4-2-19 election	04/04/2019	128.96	100-10-5142-1-10
Total 24844 TELETZKE, MARLENE D:			128.96	
25146 TOTAL ENERGY SYSTEMS LLC				
318652	part for generator at safety building	04/04/2019	163.51	100-70-5410-3-36
25146 TOTAL ENERGY SYSTEMS LLC:			163.51	
25384 TRESTER				
7244212	Inspection of overhead cranes	04/04/2019	820.00	100-70-5411-3-36
Total 25384 TRESTER:			820.00	
25760 US CELLULAR				
0300347252	POLICE DEPT monthly cell phone charges	04/04/2019	669.08	100-40-5211-3-31
Total 25760 US CELLULAR:			669.08	
26042 VANDE ZANDE & KAUFMAN, LLP				
9951	Traffic monthly attorney fees	04/04/2019	1,216.92	100-10-5161-3-38
Total 26042 VANDE ZANDE & KAUFMAN, LLP:			1,216.92	
26149 VAN HIERDEN, KATIE L.				
4-4-19	4-2-19 election	04/04/2019	158.38	100-10-5142-1-10
Total 26149 VAN HIERDEN, KATIE L.:			158.38	
26242 VERONA SAFETY SUPPLY INC				
8490	Pedestrian Crossing Signs	04/04/2019	329.70	100-70-5441-3-36
Total 26242 VERONA SAFETY SUPPLY INC:			329.70	
26744 WAUKESHA LIME AND STONE				
1601447	cold mix UPM - streets	04/04/2019	1,395.00	100-70-5431-3-36
Total 26744 WAUKESHA LIME AND STONE:			1,395.00	
27055 WAUPUN FIRE DEPARTMENT				
4-4-19	turnout gear - FD	04/04/2019	1,176.00	410-50-5231-4-00
Total 27055 WAUPUN FIRE DEPARTMENT:			1,176.00	
27450 WAUPUN UTILITIES				
4606	Finance Director - Shared labor & benefits	04/04/2019	2,429.76	100-10-5153-1-10

Invoice	Description	Invoice Date	Total Cost	GL Account
4606	Finance Director - Shared labor & benefits	04/04/2019	403.50	100-10-5153-2-20
4606	Finance Director - Shared labor & benefits	04/04/2019	160.36	100-10-5153-2-22
4606	Finance Director - Shared labor & benefits	04/04/2019	185.88	100-10-5153-2-23
4606	Finance Director - Shared labor & benefits	04/04/2019	14.60	100-10-5153-2-29
4605	Bulk water used for cleaning debris off Gateway	04/04/2019	28.22	100-70-5431-3-36
Total 27450 WAUPUN UTILITIES:			3,222.32	
27935 WELLS FARGO PAYMENT REMITT.				
ANGIE-FEB19	Vistaprints - mayor's thank you cards	04/04/2019	108.38	100-10-5110-3-38
ANGIE-FEB19	Verizon - Ipads	04/04/2019	52.75	100-10-5141-3-31
ANGIE-FEB19	2019 MTAW Membership - Michelle	04/04/2019	55.00	100-10-5153-3-34
ANGIE-FEB19	Amazon - Book - Schlieve	04/04/2019	18.95	100-10-5191-3-38
SCOTT-MAR19	staples - office supplies - PD	04/04/2019	214.29	100-40-5211-3-30
SCOTT-MAR19	meal - PD	04/04/2019	7.80	100-40-5211-3-37
ANGIE-FEB19	Amazon - 2 Amotionenergy battery	04/04/2019	51.98	100-40-5211-3-38
SCOTT-MAR19	Microsoft - PD	04/04/2019	192.00	100-40-5211-3-38
SCOTT-MAR19	meal - PD - staff meeting	04/04/2019	72.30	100-40-5211-3-38
ANGIE-FEB19	Amazon - CSO Bike Lights	04/04/2019	6.74	100-40-5212-3-38
ANGIE-FEB19	Amazon - CSO Bike Rack	04/04/2019	55.85	100-40-5212-3-38
BJ-FEB19	monitor arms from Varidesk - FD	04/04/2019	390.00	100-50-5231-3-30
BJ-FEB19	Office 365 Home - FD	04/04/2019	105.49	100-50-5231-3-30
BJ-FEB19	Facebook - FD - 9/11 mobile exhibit ads	04/04/2019	37.91	100-50-5231-3-35
BJ-FEB19	WI Fire Chiefs Conf	04/04/2019	590.50	100-50-5231-3-37
BJ-FEB19	credit - FD - Kalahari Resort	04/04/2019	82.00	100-50-5231-3-37
BJ-FEB19	hotel stay - WI Fire Chiefs Conf	04/04/2019	168.37	100-50-5231-3-37
BJ-FEB19	meal - FD - dinner with presenter	04/04/2019	35.27	100-50-5231-3-38
BJ-FEB19	Fuel - FD	04/04/2019	45.25	100-50-5232-3-38
JEF-FEB19	DPW purchase - Kwik Trip	04/04/2019	7.18	100-70-5420-3-37
JEF-FEB19	Dodge County Easement fee - DPW	04/04/2019	7.00	100-70-5420-3-38
FEB-KATHY19	WI Technology Council - Schlieve	04/04/2019	35.00	100-80-5670-3-37
Total 27935 WELLS FARGO PAYMENT REMITT.:			2,176.01	
27948 WERNER ELECTRIC SUPPLY				
S5792882.001	ballasts	04/04/2019	92.28	100-70-5410-3-36
S5791284.001	light bulbs	04/04/2019	48.90	100-70-5410-3-36
S5798982.001	replacement ballast - library	04/04/2019	222.10	100-70-5410-3-36
S5796092.001	replacement bulbs - library	04/04/2019	247.50	100-70-5410-3-36
Total 27948 WERNER ELECTRIC SUPPLY:			610.78	
27987 WESTPHAL				
48113	Business signage for construction project	04/04/2019	500.00	405-70-5436-3-38
Total 27987 WESTPHAL:			500.00	
29836 WPPI ENERGY				
INV11466	Microsoft Upgrade/Firewall Upgrade	04/04/2019	2,805.62	410-10-5140-4-00
Total 29836 WPPI ENERGY:			2,805.62	
29920 ZASTROW, DELORIS D.				
4-4-19	4-2-19 election	04/04/2019	126.70	100-10-5142-1-10
Total 29920 ZASTROW, DELORIS D.:			126.70	

Invoice	Description	Invoice Date	Total Cost	GL Account
300054 KAMINSKI, RACHEL				
4-4-19	movies for senior center movie night	04/04/2019	15.81	100-20-5513-3-38
4-4-19	Mileage - March 2019	04/04/2019	68.50	100-20-5513-3-38
Total 300054 KAMINSKI, RACHEL:			84.31	
300081 MEYER, DAWN				
4-4-19	4-2-19 election	04/04/2019	138.01	100-10-5142-1-10
Total 300081 MEYER, DAWN:			138.01	
300183 FDL AREA CONVENTION & VISITORS BUREAU				
4-4-19	70% Of Feb Room Tax	04/04/2019	3,376.31	430-70-5436-3-42
Total 300183 FDL AREA CONVENTION & VISITORS BUREAU:			3,376.31	
300188 MARCO TECHNOLOGIES LLC				
62976862	KONMIN/BHC308	04/04/2019	244.86	100-40-5211-3-38
Total 300188 MARCO TECHNOLOGIES LLC:			244.86	
Grand Totals:			129,475.95	

Report GL Period Summary

GL Period	Amount
00/00	129,475.95
Grand Totals:	129,475.95

Vendor number hash: 3967540
Vendor number hash - split: 5478673
Total number of invoices: 164
Total number of transactions: 230

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Open Terms	129,475.95	.00	129,475.95
Grand Totals:	129,475.95	.00	129,475.95

Report Criteria:

[Report].Invoice Date = 04/04/2019

Manuals

CITY OF WAUPUN

Check Register - Council Check Register
Check Issue Dates: 3/29/2019 - 3/29/2019

Page: 1
Apr 01, 2019 07:51AM

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
03/29/2019	97346	AMAZON	3,000.02 M
Grand Totals:			3,000.02

M = Manual Check, V = Void Check

Report Criteria:

[Report].Invoice Date = 03/29/2019

Invoice	Description	Invoice Date	Total Cost	GL Account
47 AMAZON				
3-29-19	Books	03/29/2019	3,000.02	210-60-5511-3-40
Total 47 AMAZON:			3,000.02	
Grand Totals:			3,000.02	

Report GL Period Summary

GL Period	Amount
03/19	3,000.02
Grand Totals:	3,000.02

Vendor number hash: 47
 Vendor number hash - split: 47
 Total number of invoices: 1
 Total number of transactions: 1

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Open Terms	3,000.02	.00	3,000.02
Grand Totals:	3,000.02	.00	3,000.02

CITY OF WAUPUN
REPORT TO THE COMMON COUNCIL
April 9, 2019

Presented By:



Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707
(800) 362-7301

Audit Team:
Carla A. Gogin, CPA, Partner
Andrea L. Jansen, CPA, Senior Manager
Ben Zander, Accountant
Erin Seliger, CPA, Accountant

CITY OF WAUPUN

2018 FINANCIAL STATEMENT HIGHLIGHTS

GENERAL FUND		2018	2017
Assets			
Cash and Investments	\$	2,653,096	\$ 3,185,325
Taxes Receivable		1,175,091	1,679,913
Other Assets		430,479	418,378
Advances to Other Funds		4,120,409	4,118,070
Total Assets		<u>\$ 8,379,075</u>	<u>\$ 9,401,686</u>
Liabilities, Deferred Inflows, and Fund Balance			
Liabilities	\$	317,797	\$ 354,561
Deferred Inflows of Resources (unearned taxes)		1,175,863	1,662,647
Total Liabilities and Deferred Inflows of Resources		<u>1,493,660</u>	<u>2,017,208</u>
Total Fund Balance		<u>6,885,415</u>	<u>7,384,478</u>
Total Liabilities, Deferred Inflows, and Fund Balance		<u>\$ 8,379,075</u>	<u>\$ 9,401,686</u>
Detail of General Fund - Fund Balance			
Nonspendable	\$	4,432,190	\$ 4,426,193
Assigned		266,000	559,750
Unassigned		2,187,225	2,398,535
Total General Fund - Fund Balance		<u>\$ 6,885,415</u>	<u>\$ 7,384,478</u>
Unassigned general fund balance	\$	2,187,225	\$ 2,398,535
Annual general fund revenues*		6,191,442	6,088,493
		<u>35.33% *</u>	<u>39.39% *</u>
November Shared Revenue Receipt	\$	2,250,434	\$ 2,251,593
Summarized Income Statement		2018 Actual	2018 Budget
Revenues and other financing sources	\$	6,191,442	\$ 6,181,760
Expenditures and other financing uses		<u>6,690,505</u>	<u>6,741,510</u>
NET REVENUES (EXPENDITURES)		<u>\$ (499,063)</u>	<u>\$ (559,750)</u>
			<u>\$ (107,914)</u>

*The city's fund balance policy requires 30-40% of annual general fund revenues as unassigned fund balance.

**CITY OF WAUPUN
2018 FINANCIAL STATEMENT HIGHLIGHTS**

SPECIAL REVENUE FUNDS - FUND BALANCES	2018	2017
Taxi Grant	\$ 25,578	\$ 19,009
Housing Revolving Loan	1,409,622	1,407,510
Home/HCRI	155,069	155,003
Shaler Park	1,800	1,800
Tanner Park	9,735	9,682
Library Trust	93,754	86,987
William Brooks	95,409	94,903
Ruth E. Bayley	76,838	74,981
Library Systems	212,238	218,656
Stormwater	899,347	662,730
Recycling	177,145	172,020
Solid Waste	28,097	25,010
Tourism	14,901	22,010
Total Special Revenue Funds - Fund Balances	\$ 3,199,533	\$ 2,950,301

DEBT SERVICE FUND - FUND BALANCE	2018	2017
Debt Service	\$ 169,250	\$ 206,455

CAPITAL PROJECT FUNDS - FUND BALANCES	2018	2017
Tax Incremental District No. 1 (deficit)	\$ (530,191)	\$ (768,118)
Tax Incremental District No. 3 (deficit)	(495,849)	(590,501)
Tax Incremental District No. 5 (deficit)	(1,824,236)	(1,747,609)
Tax Incremental District No. 6 (deficit)	(476,832)	(544,569)
Tax Incremental District No. 7 (deficit)	(136,509)	41,832
Tax Incremental District No. 8 (deficit)	(316,676)	-
Business Park (deficit)	(231,365)	(279,383)
Other Capital Projects	635,735	147,387
Equipment Replacement	208,932	170,646
Total Capital Project Funds - Fund Balances	\$ (3,166,991)	\$ (3,570,315)

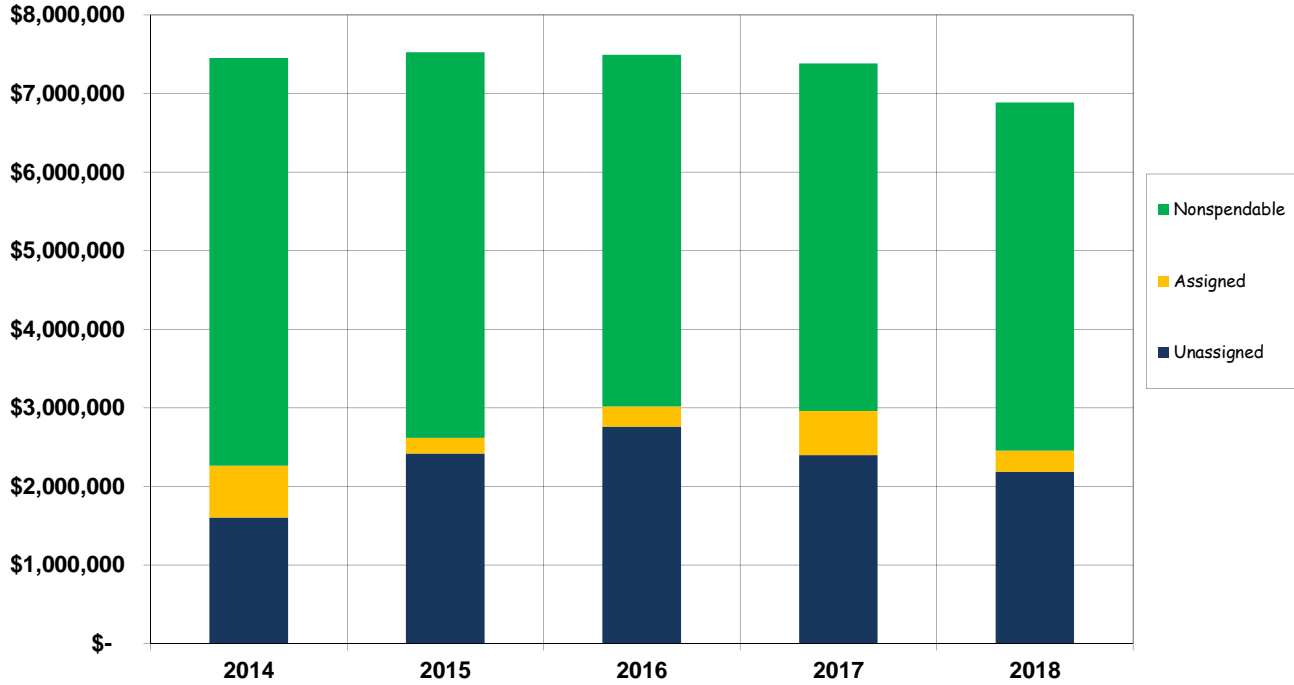
**CITY OF WAUPUN
2018 FINANCIAL STATEMENT HIGHLIGHTS**

GENERAL OBLIGATION DEBT	2018	2017
General***	\$ 12,009,852	\$ 12,890,130
Sewer Utility	<u>132,835</u>	<u>259,950</u>
Total General Obligation Debt	<u><u>\$ 12,142,687</u></u>	<u><u>\$ 13,150,080</u></u>
Outstanding General Obligation (G.O.) Debt	<u>\$ 12,142,687</u>	<u>\$ 13,150,080</u>
<u>Total G.O. Debt Capacity</u>	<u>22,572,225</u>	<u>22,100,545</u>
Percent of Debt Limit	<u>53.79%</u>	<u>59.50%</u>
***Includes Tax Incremental Financing (TIF) District Debt		
TIF District No. 5	\$ 3,879,852	\$ 4,176,427
TIF District No. 7	<u>1,970,000</u>	<u>1,970,000</u>
	<u><u>\$ 5,849,852</u></u>	<u><u>\$ 6,146,427</u></u>

CITY OF WAUPUN

General Fund Balance

Actual 2014 - 2018

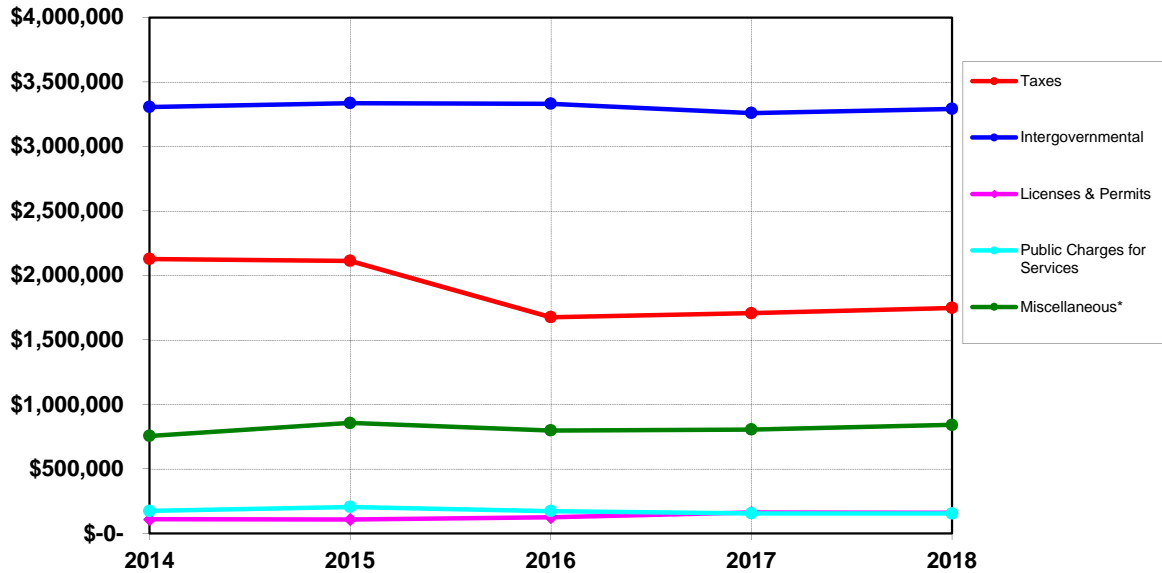


	2014	2015	2016	2017	2018
Unassigned	\$ 1,602,051	\$ 2,417,286	\$ 2,759,075	\$ 2,398,535	\$ 2,187,225
Assigned	660,459	200,000	256,950	559,750	266,000
Nonspendable	5,190,857	4,907,960	4,476,367	4,426,193	4,432,190
Total	<u>\$ 7,453,367</u>	<u>\$ 7,525,246</u>	<u>\$ 7,492,392</u>	<u>\$ 7,384,478</u>	<u>\$ 6,885,415</u>

CITY OF WAUPUN

General Fund Revenues and Other Financing Sources

Actual 2014 - 2018



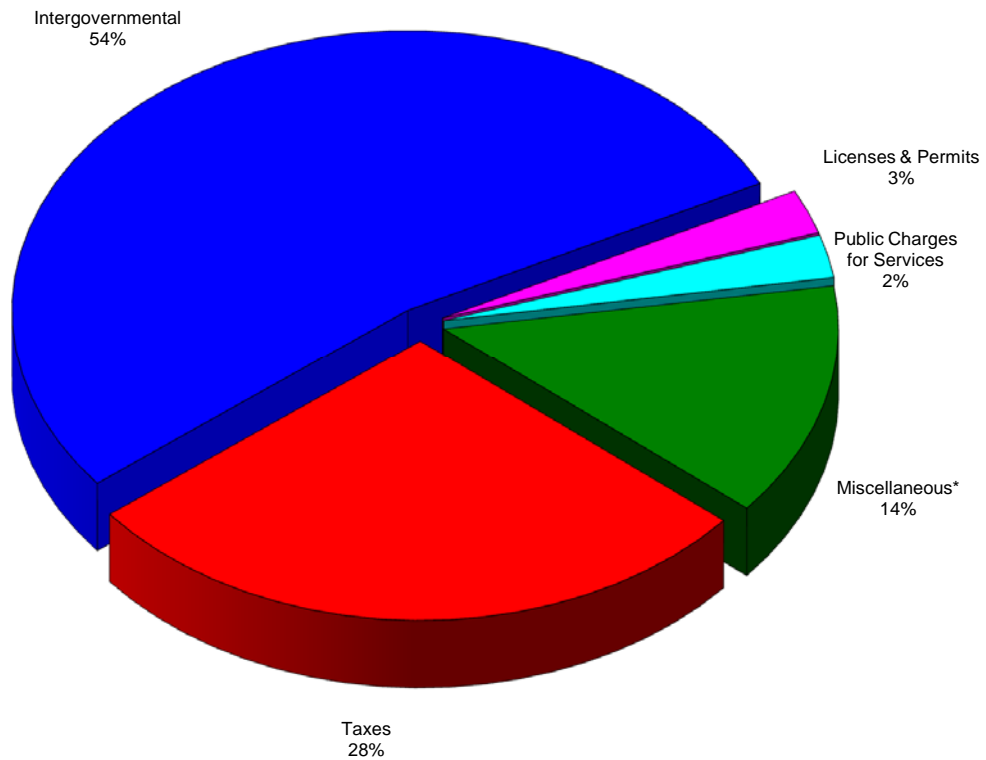
	2014	2015	2016	2017	2018
Taxes	\$ 2,126,925	\$ 2,112,116	\$ 1,676,258	\$ 1,707,091	\$ 1,747,988
Intergovernmental	3,305,791	3,335,953	3,331,038	3,258,663	3,290,750
Licenses & Permits	109,233	107,333	124,265	162,931	158,678
Public Charges for Services	172,957	205,067	172,441	155,412	153,051
Miscellaneous*	755,029	856,425	797,004	804,811	840,975
Totals	<u>\$ 6,469,935</u>	<u>\$ 6,616,894</u>	<u>\$ 6,101,006</u>	<u>\$ 6,088,907</u>	<u>\$ 6,191,442</u>

*Miscellaneous includes special assessments, intergovernmental charges for services, fines, forfeitures and penalties, investment income, miscellaneous, non-refunding debt issued, sale of property, and transfers in.

CITY OF WAUPUN

2018 General Fund Revenues and Other Financing Sources

Total Revenues and Other Financing Sources \$6,191,442

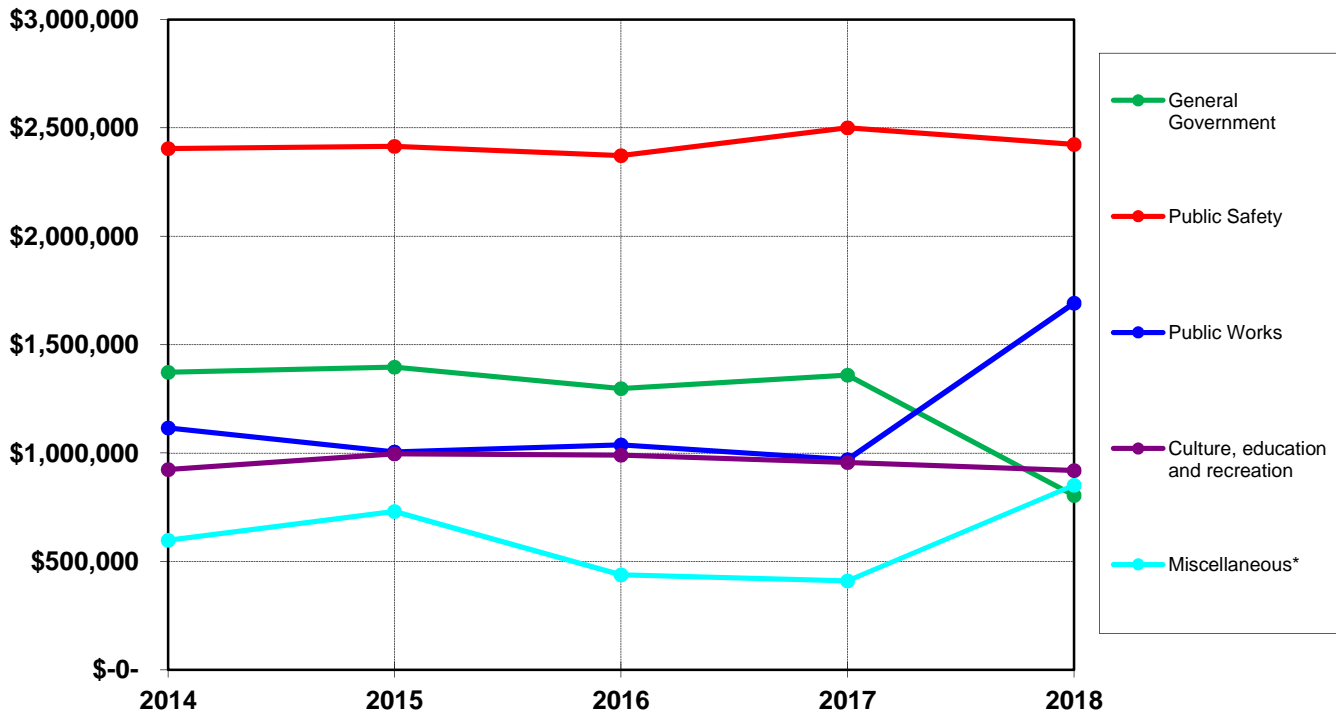


*Miscellaneous includes special assessments, intergovernmental charges for services, fines, forfeitures and penalties, investment income, miscellaneous, non-refunding debt issued, sale of property, and transfers in.

CITY OF WAUPUN

General Fund Expenditures and Other Financing Uses

Actual 2014 - 2018



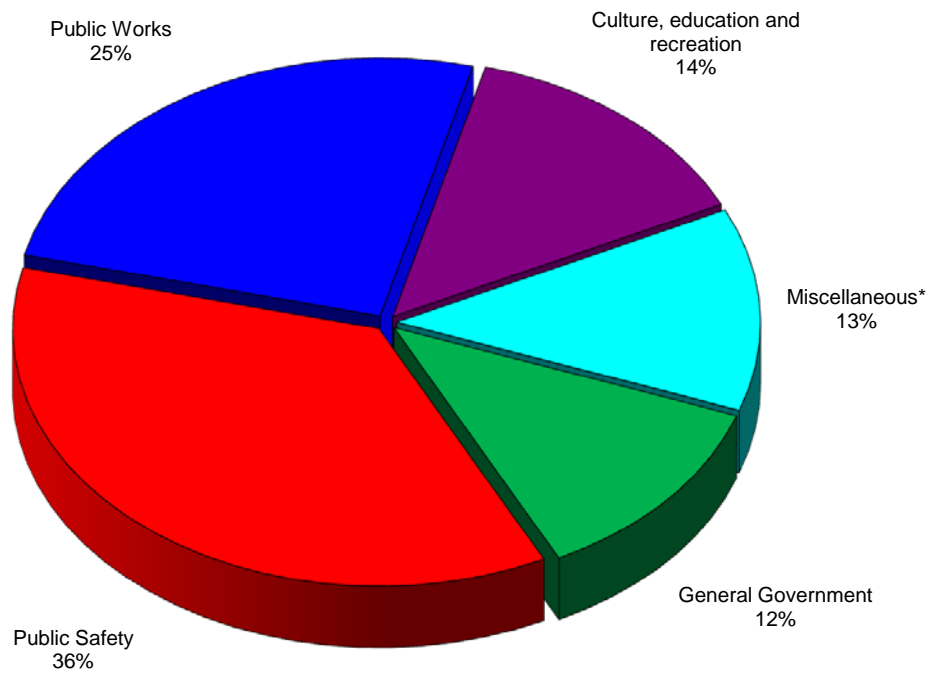
	2014	2015	2016	2017	2018
General Government	\$ 1,373,371	\$ 1,397,010	\$ 1,297,368	\$ 1,358,875	\$ 803,574
Public Safety	2,403,906	2,414,901	2,371,396	2,500,989	2,424,443
Public Works	1,115,435	1,005,581	1,037,833	969,619	1,691,297
Culture, education and recreation	923,613	996,748	989,617	956,547	919,512
Miscellaneous*	598,289	730,775	437,646	410,791	851,679
Totals	<u>\$ 6,414,614</u>	<u>\$ 6,545,015</u>	<u>\$ 6,133,860</u>	<u>\$ 6,196,821</u>	<u>\$ 6,690,505</u>

*Miscellaneous includes health & human services, conservation & development, capital outlay, and transfers out.

CITY OF WAUPUN

2018 General Fund Expenditures and Other Financing Uses

Total Expenditures and Other Financing Uses \$6,690,505

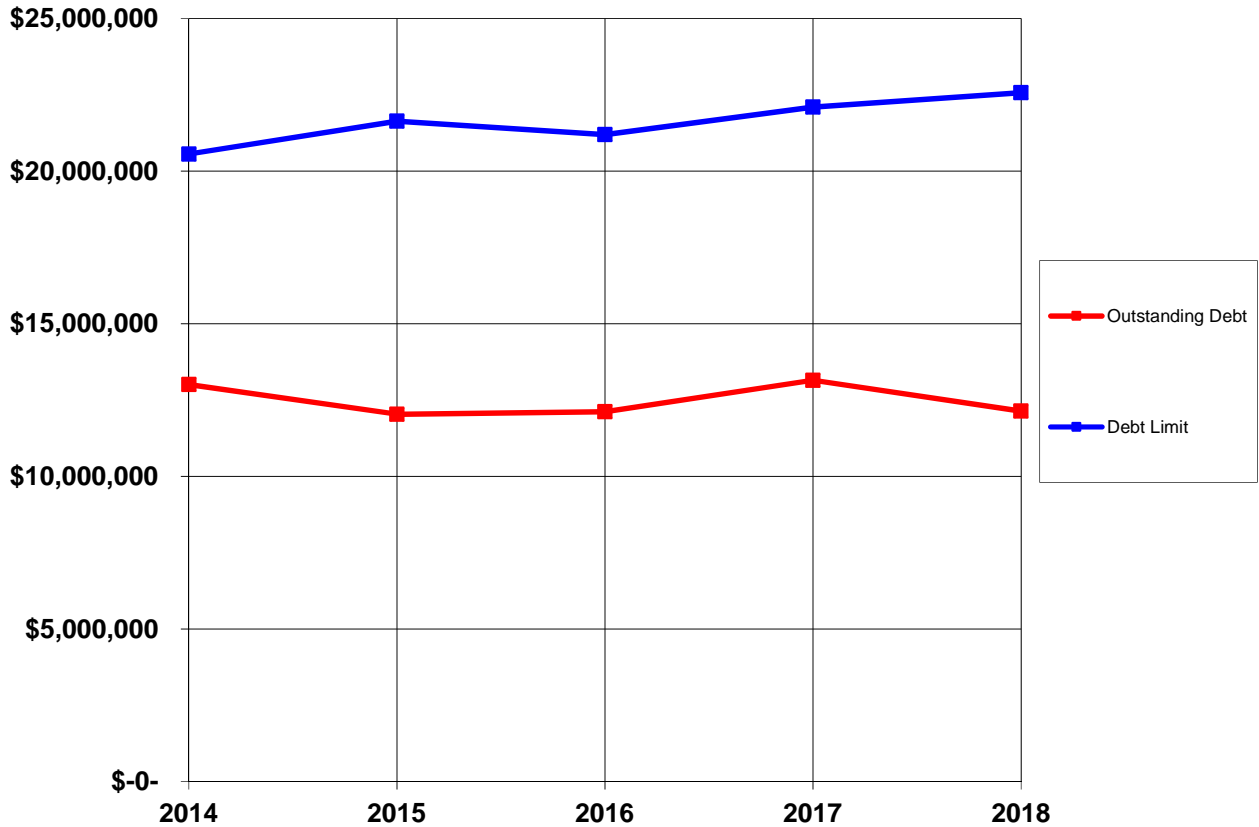


*Miscellaneous includes health & human services, conservation & development, capital outlay, and transfers out.

CITY OF WAUPUN

G. O. Debt vs. Capacity

Actual 2014 - 2018



	2014	2015	2016	2017	2018
Debt Limit	\$ 20,564,140	\$ 21,637,555	\$ 21,203,815	\$ 22,100,545	\$ 22,572,225
Outstanding Debt	13,005,608	12,037,216	12,116,272	13,150,080	12,142,687
Difference	<u>\$ 7,558,532</u>	<u>\$ 9,600,339</u>	<u>\$ 9,087,543</u>	<u>\$ 8,950,465</u>	<u>\$ 10,429,538</u>
% Used	<u>63.24%</u>	<u>55.63%</u>	<u>57.14%</u>	<u>59.50%</u>	<u>53.79%</u>
Equalized Value	<u>\$ 411,282,800</u>	<u>\$ 432,751,100</u>	<u>\$ 424,076,300</u>	<u>\$ 442,010,900</u>	<u>\$ 451,444,500</u>
Growth	<u>\$ 21,978,100</u>	<u>\$ 21,468,300</u>	<u>\$ (8,674,800)</u>	<u>\$ 17,934,600</u>	<u>\$ 9,433,600</u>
% Growth	<u>5.65%</u>	<u>5.22%</u>	<u>-2.00%</u>	<u>4.23%</u>	<u>2.13%</u>

CITY OF WAUPUN

Waupun, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2018

CITY OF WAUPUN

TABLE OF CONTENTS As of and for the Year Ended December 31, 2018

	<u>Page(s)</u>
Independent Auditors' Report	i - ii
Required Supplementary Information	
Management's Discussion and Analysis	iii - xiv
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2 - 3
Fund Financial Statements	
Balance Sheet - Governmental Funds	4 - 5
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	6
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	7 - 8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Net Position - Proprietary Funds	10 - 11
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	12
Statement of Cash Flows - Proprietary Funds	13 - 14
Statement of Assets and Liabilities - Agency Fund	15
Index to Notes to Financial Statements	16
Notes to Financial Statements	17 - 70
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	71
Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System	72
Schedule of Employer's Contributions - Wisconsin Retirement System	72
Schedule of Proportionate Share of the Net Life Insurance OPEB Liability - Local Retiree Life Insurance Fund	72
Schedule of Changes in Employer's Total OPEB Liability and Related Ratios - Health Insurance	73
Notes to Required Supplementary Information	74
Supplementary Information	
Combining Balance Sheet - Nonmajor Governmental Funds	75 - 78
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	79 - 82

INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Waupun
Waupun, Wisconsin

Report on the Financial Statements

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 Waupun, Wisconsin, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City of Waupun's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City of Waupun's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the City of Waupun's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Waupun, Wisconsin, as of December 31, 2018 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I, the City of Waupun adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective January 1, 2018. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Waupun's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
April 3, 2019

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

As management of the City of Waupun, Wisconsin, we offer all persons interested in the financial statements of the city this narrative overview and analysis of the financial activities of the city for the fiscal year ended December 31, 2018. We encourage readers to consider this information presented here in conjunction with the city's financial statements.

FINANCIAL HIGHLIGHTS

- > The City of Waupun implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as of January 1, 2018. Beginning net position has been restated as a result of this change. See Note III. H. for detail of the restatement.
- > The assets of the City of Waupun exceeded its liabilities at the close of the most recent fiscal year by \$66,692,504 (*net position*). Of this amount, \$8,008,320 (*unrestricted net position*) may be used to meet the government's obligations to citizens and creditors.
- > The city's total net position increased by \$1,264,165, or 1.9% from the prior year's net position. The governmental activities decreased by \$135,857, while the business-type activities increased by \$1,400,022.
- > The city's total operating expenses in 2018 were \$82,534 higher than in 2017. This is a .4% increase in operating expenses from the prior year. The governmental activities expenses increased \$192,525, while the business-type activities decreased \$109,991.
- > As of the close of the current fiscal year, the City of Waupun's governmental funds reported combined ending fund balances of \$7,087,207, an increase of \$116,288 in comparison with the prior year. The city's total unassigned fund balance deficit is \$(1,824,433), with the tax increment financing (TIF) districts reporting \$(3,780,293).
- > At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,187,225 or approximately 35% of the general fund revenues, including the payment in lieu of taxes.
- > The net position of the business-type activities of \$39,142,018 increased \$1,400,022 from the prior year's net position. Operating income was \$2,053,462 and capital contributions were \$242,125, while total nonoperating expenses net of nonoperating revenues were \$238,844 and transfers out were \$656,721.
- > The city's general obligation debt limit is \$22,572,225, which is 5% of the city's equalized value of taxable property. The total outstanding general obligation debt at year-end was \$12,142,687 or 54% of the city's total debt limit. The city's general obligation debt decreased by approximately \$1 million during 2018.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the city's basic financial statements. The city's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

Government-Wide Statements

The government-wide financial statements are designed to provide readers with a broad overview of the city's finances, in a manner similar to a private – sector business.

The *Statement of Net Position* presents information on all of the city's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the city is improving or deteriorating. To assess the overall health of the city you need to consider additional nonfinancial factors such as changes in the city's property tax base and the condition of the city's infrastructure.

The *Statement of Activities* presents information showing how the city's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the city that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the city include general government; public safety; public works; culture, education, and recreation; and conservation and development. The business-type activities of the City of Waupun include the electric and water utility and sewer utility.

The government-wide financial statements can be found on pages 1 to 3 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The city, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the city can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

The city maintains 24 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, and Tax Incremental District (TID) No. 5, which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 4 to 8 of this report.

Proprietary Funds – The city maintains one type of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The city uses enterprise funds to account for its electric and water utility and sewer utility.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric and water utility and sewer utility since they are considered to be major funds of the city.

The basic proprietary fund financial statements can be found on pages 10 to 14 of this report.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the city's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 15 of this report.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16 to 70 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, *required supplementary information* presents a budgetary comparison schedule for the General Fund to demonstrate compliance with the budget. Additional required information related to the city's pension and other postemployment benefits are also presented. These schedules and related notes can be found on pages 71-74 of this report. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining financial statements can be found on pages 75 to 82 of this report.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

An analysis of the city's financial position begins with a review of the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position. These two statements report the city's net position and changes therein. It should be noted that the financial position can also be affected by nonfinancial factors, including economic conditions, population growth and new regulations.

CITY OF WAUPUN'S NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 12,403,650	\$ 12,331,368	\$ 11,037,746	\$ 10,527,884	\$ 23,441,396	\$ 22,859,252
Capital assets	33,098,085	33,850,407	38,378,911	38,533,770	71,476,996	72,384,177
Total Assets	<u>45,501,735</u>	<u>46,181,775</u>	<u>49,416,657</u>	<u>49,061,654</u>	<u>94,918,392</u>	<u>95,243,429</u>
Total Deferred Outflows of Resources	<u>1,330,358</u>	<u>1,437,850</u>	<u>889,070</u>	<u>995,077</u>	<u>2,219,428</u>	<u>2,432,927</u>
Noncurrent liabilities	14,142,149	14,163,217	9,804,074	10,780,592	23,946,223	24,943,809
Other liabilities	518,799	752,358	864,734	1,063,114	1,383,533	1,815,472
Total Liabilities	<u>14,660,948</u>	<u>14,915,575</u>	<u>10,668,808</u>	<u>11,843,706</u>	<u>25,329,756</u>	<u>26,759,281</u>
Total Deferred Inflows of Resources	<u>4,620,659</u>	<u>4,328,220</u>	<u>494,901</u>	<u>226,200</u>	<u>5,115,560</u>	<u>4,554,420</u>
Net investment in capital assets	21,497,109	21,741,373	29,893,859	28,882,187	51,390,968	50,623,560
Restricted	3,923,433	3,051,297	3,369,783	3,109,552	7,293,216	6,160,849
Unrestricted	<u>2,129,944</u>	<u>3,583,160</u>	<u>5,878,376</u>	<u>5,995,086</u>	<u>8,008,320</u>	<u>9,578,246</u>
Total Net Position	<u>\$ 27,550,486</u>	<u>\$ 28,375,830</u>	<u>\$ 39,142,018</u>	<u>\$ 37,986,825</u>	<u>\$ 66,692,504</u>	<u>\$ 66,362,655</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Waupun, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$66,692,504 as of December 31, 2018.

The largest portion of the city's net position, \$51,390,968 (77%) reflects its investments in capital assets (e.g., land, building, equipment, improvements, construction in progress and infrastructure), less any debt used to acquire those assets that is still outstanding. The city uses these capital assets to provide service to citizens; consequently, these assets are not available for future spending. Although the city's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the city's net position, \$7,293,216 (11%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$8,008,320 (12%), may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Analysis of the City's Operations – The following table provides a summary of the city's operations for the year ended December 31, 2018.

CITY OF WAUPUN CONDENSED STATEMENT OF REVENUES, Expenses and Changes in Net Position

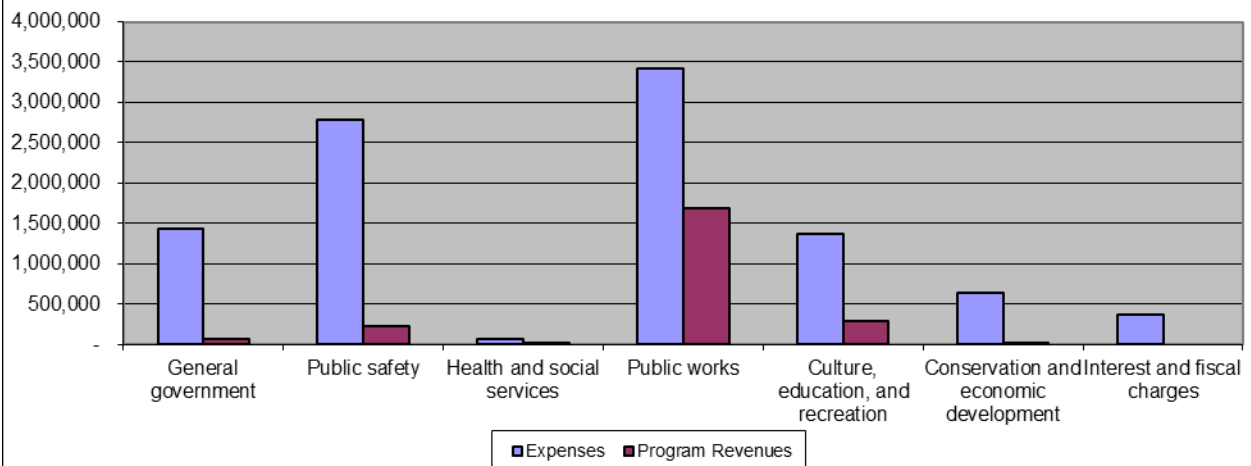
	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for services	\$ 1,366,791	\$ 1,335,518	\$ 15,136,033	\$ 15,213,350	\$ 16,502,824	\$ 16,690,596
Operating grants and contributions	876,582	829,063	-	-	876,582	829,063
Capital grants and contributions	21,158	18,178	82,158	167,107	103,316	43,557
General Revenues						
Property taxes	3,765,104	3,387,605	-	-	3,765,104	3,387,605
Other taxes	184,817	166,612	-	-	184,817	166,612
Intergovernmental	2,770,170	2,749,206	-	-	2,770,170	2,749,206
Other	446,397	764,392	169,569	58,681	615,966	823,073
Total Revenues	<u>9,431,019</u>	<u>9,250,574</u>	<u>15,387,760</u>	<u>15,439,138</u>	<u>24,818,779</u>	<u>24,689,712</u>
Expenses						
General government	1,427,883	1,420,332	-	-	1,427,883	1,420,332
Public safety	2,780,740	2,852,041	-	-	2,780,740	2,852,041
Health and social services	62,706	73,196	-	-	62,706	73,196
Public works	3,416,562	3,212,581	-	-	3,416,562	3,212,581
Culture, education, and recreation	1,366,260	1,518,503	-	-	1,366,260	1,518,503
Conservation and development	641,683	365,141	-	-	641,683	365,141
Electric	-	-	9,609,511	9,722,663	9,609,511	9,722,663
Water	-	-	1,715,047	1,741,680	1,715,047	1,741,680
Sewer	-	-	2,166,426	2,136,632	2,166,426	2,136,632
Interest on long-term debt	367,796	429,311	-	-	367,796	429,311
Total Expenses	<u>10,063,630</u>	<u>9,871,105</u>	<u>13,490,984</u>	<u>13,600,975</u>	<u>23,554,614</u>	<u>23,472,080</u>
Excess (Deficiency) before Transfers	(632,611)	(620,531)	1,896,776	1,838,163	1,264,165	1,217,632
Transfers	<u>496,754</u>	<u>(82,971)</u>	<u>(496,754)</u>	<u>82,971</u>	<u>-</u>	<u>-</u>
Changes in Net Position	(135,857)	(703,502)	1,400,022	1,921,134	1,264,165	1,217,632
NET POSITION – January 1 As restated	<u>27,686,343</u>	<u>29,079,332</u>	<u>37,741,996</u>	<u>36,065,691</u>	<u>65,428,339</u>	<u>65,145,023</u>
NET POSITION – December 31	<u>\$ 27,550,486</u>	<u>\$ 28,375,830</u>	<u>\$ 39,142,018</u>	<u>\$ 37,986,825</u>	<u>\$ 66,692,504</u>	<u>\$ 66,362,655</u>

CITY OF WAUPUN, WISCONSIN

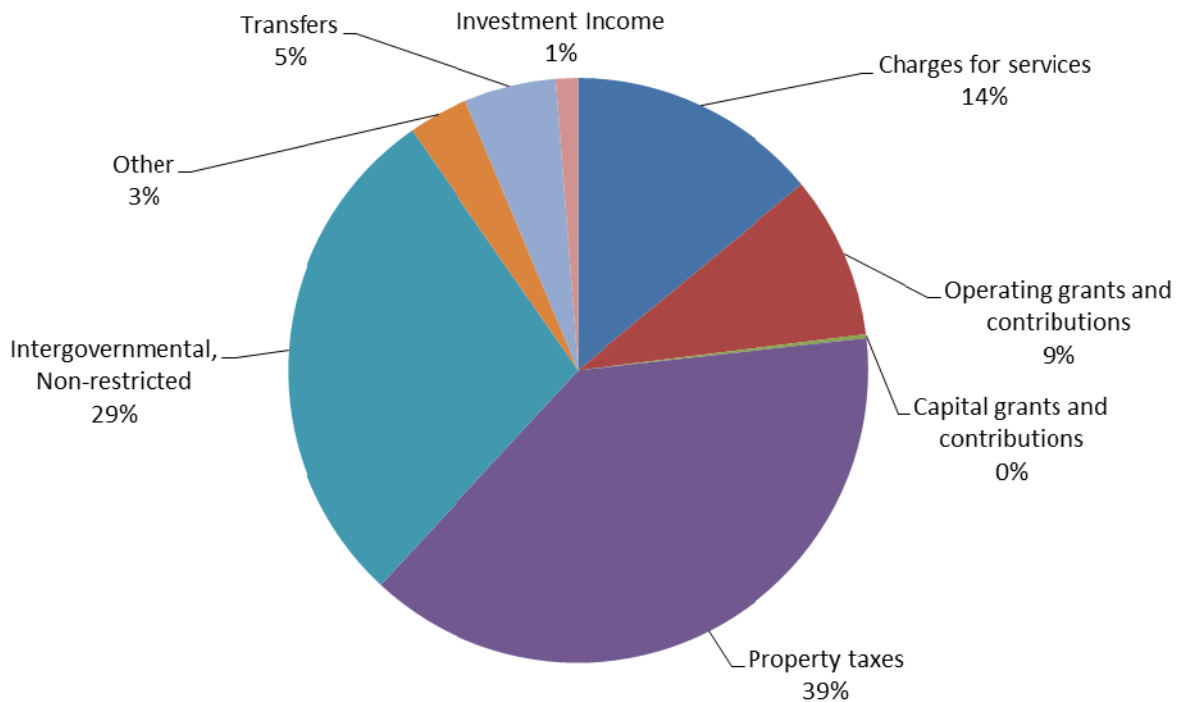
UNAUDITED
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Expenses and Program Revenues - Governmental Activities



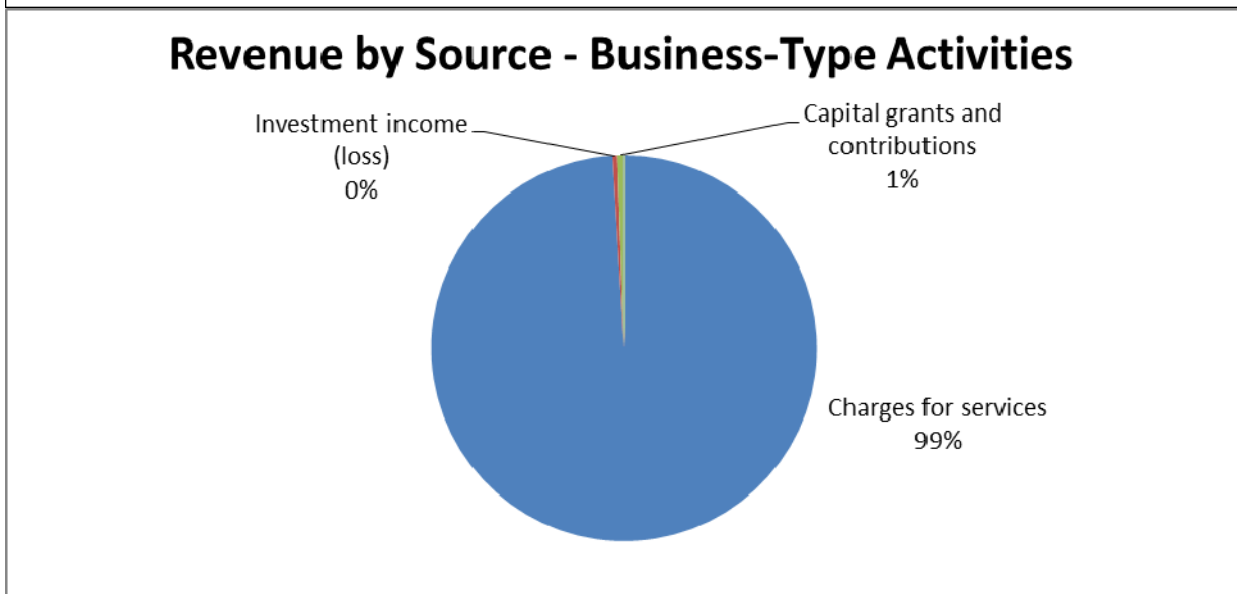
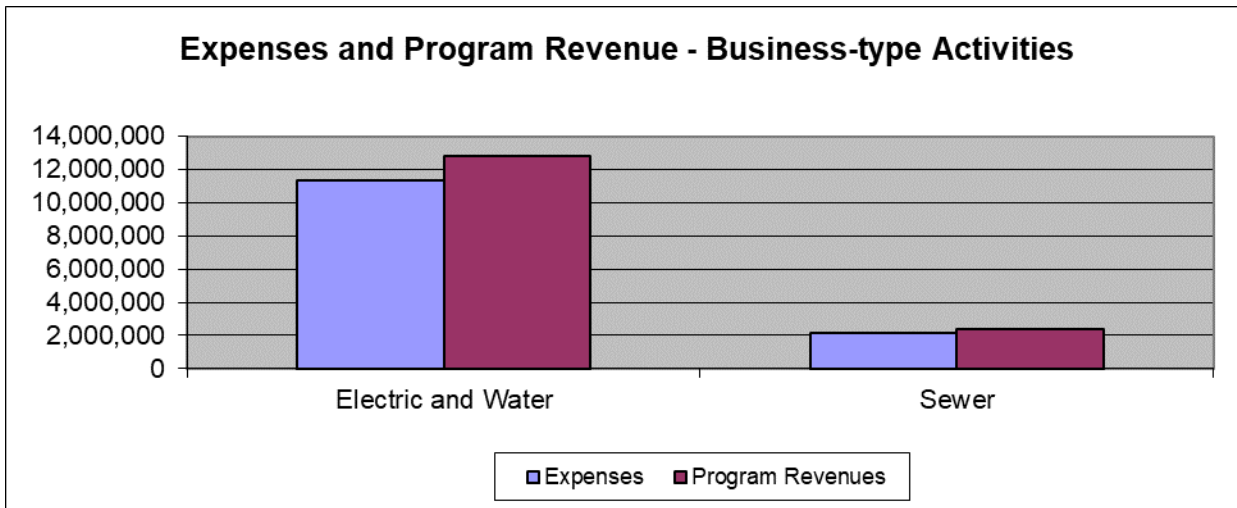
Revenue by Source - Governmental Activities



CITY OF WAUPUN, WISCONSIN

UNAUDITED
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)



CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds

The focus of the City of Waupun's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the city's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

At the end of current fiscal year, the City of Waupun's governmental funds reported combined ending fund balances of \$7,087,207. Nonspendable fund balance indicates that amounts cannot be spent because they are not in spendable form, or because of legal or contractual requirements. Nonspendable amounts include: 1) advances to other funds (\$4,120,409), 2) prepaid items (\$31,685), 3) investment in mutual insurance company (\$280,025), and 4) delinquent special assessments (\$71). Restricted fund balance includes revolving loan funds, various trust funds, library services, stormwater, recycling, equipment replacement, and debt service. Assigned fund balance of \$266,000 in the general fund includes \$230,000 applied to the 2019 budget to reduce the tax levy along with an additional \$36,000 assigned for carryovers from the 2018 budget. Other assigned amounts include equipment replacement of \$208,932, \$25,578 for the taxi program, and \$635,735 for capital projects.

General Fund

The general fund is the main governmental fund that reports the ongoing operational activities of the city. These activities include police and fire protection, public works, recreational activities, library, and general government operations. Fund balance of the general fund decreased by \$499,063 or 6.8% during 2018. The original budget planned to use fund balance of \$505,000.

The city evaluates general fund balance by measuring the unassigned general fund balance as a percentage of the annual general fund revenue. For 2018, unassigned fund balance is \$2,187,225 and the general fund revenues and payment in lieu of taxes are \$6,191,442, resulting in an unassigned fund balance of 35% of revenues.

Other Major Funds

The city reported three other major funds for 2018 in addition to the general fund. The debt service fund is used to report financial resources to be used for the payment of general long-term debt principal, interest, and other related costs. Fund balance of the debt service fund decreased 18% during 2018 to \$169,250. TID No. 5 is a major fund used to report financial resources outlined in the TID project plan. Fund balance for TID No. 5 decreased 4% in 2018 to a deficit of (\$1,824,236).

Proprietary Funds

The City of Waupun's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (cont.)

Proprietary Funds (cont.)

Electric and Water Utility

Net position increased \$1,022,673 during the year to \$21,944,120 which is an increase of 5%. Net position increased from normal operating results.

Condensed Statement of Revenues, Expenses, and Changes in Net Position Electric and Water Utility

	2018	2017
Operating Revenues	\$ 12,732,948	\$ 12,959,348
Nonoperating Revenues	<u>92,269</u>	<u>8,402</u>
Total Revenues	<u>12,825,217</u>	<u>12,967,750</u>
Depreciation Expense	1,115,296	1,114,432
Other Operating Expenses	9,867,613	10,087,179
Nonoperating Expenses	<u>341,649</u>	<u>263,266</u>
Total Expenses	<u>11,324,558</u>	<u>11,464,877</u>
Income Before Capital Contributions and Transfers	1,500,659	1,502,873
Capital Contributions	178,735	542,655
Transfers out (tax equivalent)	<u>(656,721)</u>	<u>(642,183)</u>
Change in Net Position	1,022,673	1,403,345
Net Position - January 1 (as restated)	<u>20,921,447</u>	<u>19,663,971</u>
Net Position - December 31	<u>\$ 21,944,120</u>	<u>\$ 21,067,316</u>

Total revenues and contributions were \$13,003,952 while total expenses and transfers were \$11,981,279.

The electric and water utility is managed by the Utility Commission and operates under service rules and rates established by the Public Service Commission of Wisconsin (PSCW).

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (cont.)

Proprietary Funds (cont.)

Sewer Utility

Net position increased \$377,349 in 2018 to \$17,197,898, which is an increase of 2%. Capital contributions made up 17% of the increase in net position.

Condensed Statement of Revenues, Expenses, and Changes in Net Position Sewer Utility

	2018	2017
Operating Revenues	\$ 2,403,085	\$ 2,254,536
Nonoperating Revenues	<u>79,850</u>	<u>50,279</u>
Total Revenues	<u>2,482,935</u>	<u>2,304,815</u>
Depreciation Expense	666,644	681,642
Other Operating Expenses	1,433,018	1,369,434
Nonoperating Expenses	<u>69,314</u>	<u>85,556</u>
Total Expenses	<u>2,168,976</u>	<u>2,136,632</u>
Income Before Capital Contributions	313,959	168,183
Capital Contributions	<u>63,390</u>	<u>349,606</u>
Change in Net Position	377,349	517,789
Net Position - January 1 (as restated)	<u>16,820,549</u>	<u>16,401,720</u>
Net Position - December 31	<u><u>\$ 17,197,898</u></u>	<u><u>\$ 16,919,509</u></u>

Total revenues and capital contributions were \$2,546,325, while total expenses were \$2,168,976.

The sewer utility is managed by the Utility Commission and is not regulated.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

GENERAL FUND BUDGETARY HIGHLIGHTS

The general fund's actual revenues, sale of city assets, and transfers in were \$6,191,442, which was \$9,682 over budget. Actual expenditures and transfers out were \$6,690,505, which was \$51,005 under budget. See page 71 for general fund budget to actual detail.

CAPITAL ASSETS

At the end of 2018, the city had a total of \$71,476,996 invested in capital assets (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, infrastructure and construction work in progress.

CAPITAL ASSETS AT YEAR-END NET OF ACCUMULATED DEPRECIATION

	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	\$ 3,020,730	\$ 3,020,730	\$ 254,240	\$ 253,390	\$ 3,274,970	\$ 3,274,120
Buildings	11,022,340	10,838,836	-	-	11,022,340	10,838,836
Improvements other than buildings	6,953,657	6,944,415	-	-	6,953,657	6,944,415
Equipment and machinery	5,468,087	6,651,559	66,962,066	65,696,177	72,430,153	72,347,736
Infrastructure	34,882,948	34,028,438	-	-	34,882,948	34,028,438
Construction in progress	-	662,845	66,492	64,817	66,492	727,662
Total Capital Assets	61,347,762	62,146,823	67,282,798	66,014,384	128,630,560	128,161,207
Less: Accumulated depreciation	(28,249,677)	(28,296,416)	(28,903,887)	(27,480,614)	(57,153,564)	(55,777,030)
Net Capital Assets	\$ 33,098,085	\$ 33,850,407	\$ 38,378,911	\$ 38,533,770	\$ 71,476,996	\$ 72,384,177

Additional information on the City of Waupun's capital assets can be found in Note III.D. of this report.

CITY OF WAUPUN, WISCONSIN

UNAUDITED MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Year Ended December 31, 2018

LONG-TERM DEBT

General Obligation Debt

Under Wisconsin State Statutes, Chapter 67, the City of Waupun's aggregate indebtedness may not exceed 5% of the equalized value of taxable property located in the city. The net amount of debt that is applicable to the statutory limit is \$12,142,687, which is below the maximum limit of \$22,572,225.

Revenue Debt

In addition to the general obligation debt, the city has also issued various revenue bonds, which are to be repaid through user fees generated by the electric and water utility and sewer utility. In 2018, \$1,110,424 in revenue debt principal was retired.

CITY OF WAUPUN'S OUTSTANDING DEBT, AT YEAR-END

	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
General obligation bonds	\$12,009,852	\$12,890,130	\$ 132,835	\$ 259,950	\$ 12,142,687	\$ 13,150,080
Revenue bonds and notes	-	-	8,723,205	9,833,629	8,723,205	9,833,629
Totals	\$12,009,852	\$12,890,130	\$ 8,856,040	\$ 10,093,579	\$ 20,865,892	\$ 22,983,709

Additional information on the City of Waupun's long-term debt can be found in Note III.F. of this report.

CURRENTLY KNOWN FACTS/ECONOMIC CONDITIONS

The City of Waupun continues to monitor activity in the Wisconsin Legislature concerning proposed bills to limit revenue or spending.

REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, customers, investors and creditors with general overview of the city's finances. If you have questions about this report or need any additional information, contact the City of Waupun, Attn: Jared Oosterhouse, 201 East Main Street, Waupun, Wisconsin, 53963-0232, call 920 324 7900, or e-mail joosterhouse@wppienergy.org.

General information relating to the City of Waupun, Wisconsin, can be found at the city's website, www.cityofwaupun.org.

CITY OF WAUPUN

STATEMENT OF NET POSITION As of December 31, 2018

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and investments	\$ 6,155,637	\$ 5,588,552	\$ 11,744,189
Receivables (net)			
Taxes receivable	3,331,706	-	3,331,706
Accounts	229,915	1,283,832	1,513,747
Accrued interest	-	3,643	3,643
Loans	1,277,921	-	1,277,921
Delinquent special assessments	71	-	71
Internal balances	(442,788)	442,788	-
Inventories and prepaid items	913,758	280,850	1,194,608
Investment in Mutual Insurance Company	280,025	-	280,025
Other assets	-	3,160	3,160
Restricted Assets			
Cash and investments	-	3,184,019	3,184,019
Net pension asset	657,405	250,902	908,307
Capital Assets			
Land	3,020,730	254,240	3,274,970
Construction in progress	-	66,492	66,492
Capital assets, being depreciated	30,077,355	38,058,179	68,135,534
Total Assets	<u>45,501,735</u>	<u>49,416,657</u>	<u>94,918,392</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	50,624	370,989	421,613
Pension related amounts	1,211,455	468,871	1,680,326
OPEB related amounts	68,279	49,210	117,489
Total Deferred Outflows of Resources	<u>1,330,358</u>	<u>889,070</u>	<u>2,219,428</u>
LIABILITIES			
Accounts payable	283,445	773,543	1,056,988
Accrued liabilities and deposits	235,354	91,191	326,545
Noncurrent Liabilities			
Due within one year	1,216,485	1,271,160	2,487,645
Due in more than one year	12,925,664	8,532,914	21,458,578
Total Liabilities	<u>14,660,948</u>	<u>10,668,808</u>	<u>25,329,756</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned revenues	3,314,267	-	3,314,267
Pension related amounts	1,298,878	490,949	1,789,827
OPEB related amounts	7,514	3,952	11,466
Total Deferred Inflows of Resources	<u>4,620,659</u>	<u>494,901</u>	<u>5,115,560</u>
NET POSITION			
Net investment in capital assets	21,497,109	29,893,859	51,390,968
Restricted for			
Debt service	92,073	889,907	981,980
Equipment replacement	-	2,027,274	2,027,274
Depreciation	-	201,700	201,700
Housing rehabilitation programs	1,564,691	-	1,564,691
Library	212,238	-	212,238
Trust purposes	277,536	-	277,536
Recycling and solid waste programs	205,242	-	205,242
Tourism	14,901	-	14,901
Stormwater activities	899,347	-	899,347
Pension	657,405	250,902	908,307
Unrestricted	<u>2,129,944</u>	<u>5,878,376</u>	<u>8,008,320</u>
TOTAL NET POSITION	<u>\$ 27,550,486</u>	<u>\$ 39,142,018</u>	<u>\$ 66,692,504</u>

See accompanying notes to financial statements.

CITY OF WAUPUN

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 1,427,883	\$ 35,241	\$ 26,291	\$ -
Public safety	2,780,740	191,923	26,583	-
Health and human services	62,706	390	-	-
Public works	3,416,562	1,031,785	659,942	82
Culture, education, and recreation	1,366,260	100,163	163,766	21,076
Conservation and development	641,683	7,289	-	-
Interest and fiscal charges	367,796	-	-	-
Total Governmental Activities	<u>10,063,630</u>	<u>1,366,791</u>	<u>876,582</u>	<u>21,158</u>
Business-type Activities				
Electric	9,609,511	10,158,147	-	82,158
Water	1,715,047	2,574,801	-	-
Sewer	2,166,426	2,403,085	-	-
Total Business-type Activities	<u>13,490,984</u>	<u>15,136,033</u>	<u>-</u>	<u>82,158</u>
Total	<u>\$ 23,554,614</u>	<u>\$ 16,502,824</u>	<u>\$ 876,582</u>	<u>\$ 103,316</u>

General Revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Property taxes, levied for TIF districts

Other taxes

Intergovernmental revenues not restricted to specific programs

Investment income

Gain on the disposal of assets

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in net position

NET POSITION - Beginning of Year (as restated)

NET POSITION - END OF YEAR

Net (Expenses) Revenues and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
\$ (1,366,351)	\$ -	\$ (1,366,351)
(2,562,234)	-	(2,562,234)
(62,316)	-	(62,316)
(1,724,753)	-	(1,724,753)
(1,081,255)	-	(1,081,255)
(634,394)	-	(634,394)
<u>(367,796)</u>	<u>-</u>	<u>(367,796)</u>
<u>(7,799,099)</u>	<u>-</u>	<u>(7,799,099)</u>
-	630,794	630,794
-	859,754	859,754
-	<u>236,659</u>	<u>236,659</u>
-	<u>1,727,207</u>	<u>1,727,207</u>
<u>(7,799,099)</u>	<u>1,727,207</u>	<u>(6,071,892)</u>
2,365,147	-	2,365,147
637,216	-	637,216
762,741	-	762,741
184,817	-	184,817
2,770,170	-	2,770,170
120,022	109,047	229,069
-	60,522	60,522
326,375	-	326,375
<u>496,754</u>	<u>(496,754)</u>	<u>-</u>
<u>7,663,242</u>	<u>(327,185)</u>	<u>7,336,057</u>
(135,857)	1,400,022	1,264,165
<u>27,686,343</u>	<u>37,741,996</u>	<u>65,428,339</u>
<u>\$ 27,550,486</u>	<u>\$ 39,142,018</u>	<u>\$ 66,692,504</u>

CITY OF WAUPUN

BALANCE SHEET GOVERNMENTAL FUNDS As of December 31, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Tax Incremental District No. 5</u>
ASSETS			
Cash and investments	\$ 2,653,096	\$ 169,250	\$ -
Receivables			
Taxes	1,175,091	625,983	246,164
Accounts	118,698	-	-
Delinquent special assessments	71	-	-
Loans receivable	-	-	-
Prepaid items	31,685	-	-
Advances to other funds	4,120,409	-	-
Investment in mutual insurance company	<u>280,025</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 8,379,075</u>	<u>\$ 795,233</u>	<u>\$ 246,164</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 147,077	\$ -	\$ 31,027
Accrued liabilities	156,372	-	-
Due to other funds	14,348	-	-
Advances from other funds	<u>-</u>	<u>-</u>	<u>1,793,209</u>
Total Liabilities	<u>317,797</u>	<u>-</u>	<u>1,824,236</u>
Deferred Inflows of Resources			
Unearned revenues	1,157,652	625,983	246,164
Unavailable revenues	<u>18,211</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>1,175,863</u>	<u>625,983</u>	<u>246,164</u>
Fund Balances			
Nonspendable	4,432,190	-	-
Restricted	-	169,250	-
Assigned	266,000	-	-
Unassigned (deficit)	<u>2,187,225</u>	<u>-</u>	<u>(1,824,236)</u>
Total Fund Balances	<u>6,885,415</u>	<u>169,250</u>	<u>(1,824,236)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 8,379,075</u>	<u>\$ 795,233</u>	<u>\$ 246,164</u>

Nonmajor Governmental Funds	Totals
\$ 3,333,291	\$ 6,155,637
1,284,468	3,331,706
111,217	229,915
-	71
1,277,921	1,277,921
-	31,685
-	4,120,409
-	280,025
<u>\$ 6,006,897</u>	<u>\$ 15,427,369</u>
\$ 105,341	\$ 283,445
1,805	158,177
-	14,348
<u>2,755,640</u>	<u>4,548,849</u>
<u>2,862,786</u>	<u>5,004,819</u>
1,284,468	3,314,267
<u>2,865</u>	<u>21,076</u>
<u>1,287,333</u>	<u>3,335,343</u>
-	4,432,190
3,173,955	3,343,205
870,245	1,136,245
<u>(2,187,422)</u>	<u>(1,824,433)</u>
<u>1,856,778</u>	<u>7,087,207</u>
<u>\$ 6,006,897</u>	<u>\$ 15,427,369</u>

CITY OF WAUPUN

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION As of December 31, 2018

Total Fund Balances - Governmental Funds	\$ 7,087,207
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	
Land	3,020,730
Other capital assets	58,327,032
Less: Accumulated depreciation	(28,249,677)
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	21,076
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	657,405
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	1,211,455
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(1,298,878)
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	68,279
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	(7,514)
Land held for resale is reported as inventory for governmental activities, but charged as an expenditure in the TIF funds according to the TIF project plans.	882,073
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(12,009,852)
Capital lease payable	(196,268)
Compensated absences	(632,308)
Accrued interest	(77,177)
Unamortized debt premium	(170,634)
Other postemployment benefits	(1,133,087)
A deferred loss on refunding represents a consumption of net position that applies to a future period and, therefore, is not reported in the funds.	50,624
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 27,550,486</u>

CITY OF WAUPUN

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	General	Debt Service	Tax Incremental District No. 5
REVENUES			
Taxes	\$ 1,747,988	\$ 637,216	\$ 285,504
Intergovernmental	3,290,750	-	767
Licenses and permits	158,678	-	-
Fines, forfeitures and penalties	47,704	-	-
Public charges for services	153,051	-	-
Intergovernmental charges for services	32,506	-	-
Special assessments	82	-	-
Investment income	98,224	3,495	-
Miscellaneous revenues	5,738	-	-
Total Revenues	<u>5,534,721</u>	<u>640,711</u>	<u>286,271</u>
EXPENDITURES			
Current			
General government	803,574	-	-
Public safety	2,424,443	-	-
Health and human services	12,000	-	-
Public works	1,691,297	-	-
Culture, education and recreation	919,512	-	-
Conservation and development	165,540	-	11,639
Capital Outlay	6,007	-	238,316
Debt Service			
Principal	-	880,278	-
Interest and fiscal charges	-	365,547	-
Total Expenditures	<u>6,022,373</u>	<u>1,245,825</u>	<u>249,955</u>
Excess (deficiency) of revenues over expenditures	<u>(487,652)</u>	<u>(605,114)</u>	<u>36,316</u>
OTHER FINANCING SOURCES (USES)			
Property sales	-	-	94,315
Capital lease issued	-	-	-
Transfers in	656,721	567,909	230,000
Transfers out	(668,132)	-	(437,258)
Total Other Financing Sources (Uses)	<u>(11,411)</u>	<u>567,909</u>	<u>(112,943)</u>
Net Change in Fund Balances	(499,063)	(37,205)	(76,627)
FUND BALANCES (DEFICIT) - Beginning of Year	<u>7,384,478</u>	<u>206,455</u>	<u>(1,747,609)</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 6,885,415</u>	<u>\$ 169,250</u>	<u>\$ (1,824,236)</u>

Nonmajor Governmental Funds	Totals
\$ 1,279,213	\$ 3,949,921
331,227	3,622,744
-	158,678
-	47,704
1,028,790	1,181,841
-	32,506
-	82
38,106	139,825
109,331	115,069
<u>2,786,667</u>	<u>9,248,370</u>
-	803,574
-	2,424,443
-	12,000
822,399	2,513,696
168,060	1,087,572
468,622	645,801
1,188,458	1,432,781
50,846	931,124
39,399	404,946
<u>2,737,784</u>	<u>10,255,937</u>
<u>48,883</u>	<u>(1,007,567)</u>
125,705	220,020
247,114	247,114
438,132	1,892,762
<u>(130,651)</u>	<u>(1,236,041)</u>
<u>680,300</u>	<u>1,123,855</u>
729,183	116,288
<u>1,127,595</u>	<u>6,970,919</u>
<u>\$ 1,856,778</u>	<u>\$ 7,087,207</u>

CITY OF WAUPUN

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2018

Net change in fund balances - total governmental funds	\$	116,288
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		1,432,781
Some items reported as capital outlay were not capitalized		(426,024)
Depreciation is reported in the government-wide financial statements		(1,599,112)
Some items were contributed to the utilities in the government-wide statements		(159,967)

Land held for resale is shown as an expenditure in the TID funds according to TID project plans, but shown as inventory in the governmental activities until sold.		(38,644)
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Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.

Grants		21,076
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal repaid		880,278
Capital lease issued		(247,114)
Capital lease principal repaid		50,846

Governmental funds report debt premiums as other financing sources (uses). However, in the statement of net position, these are reported as additions to long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense. The loss on refunding is reported on the statement of net position as a deferred outflow and also amortized on the statement of activities.

Debt premium		13,699
Loss on refunding		(5,625)

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences		(51,388)
Other postemployment benefits		(111,275)
Accrued interest on debt		9,273
Net pension obligation		832,914
Deferred outflows of resources related to pensions		(170,146)
Deferred inflows of resources related to pensions		(744,482)
Deferred outflows of resources related to OPEB		68,279
Deferred inflows or resources related to OPEB		(7,514)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>(135,857)</u>
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CITY OF WAUPUN

STATEMENT OF NET POSITION PROPRIETARY FUNDS As of December 31, 2018

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
ASSETS			
Current Assets			
Cash and investments	\$ 2,747,996	\$ 2,840,556	\$ 5,588,552
Accounts receivable	1,092,690	191,142	1,283,832
Due from other funds	14,348	114,365	128,713
Inventories	271,738	9,112	280,850
Interest receivable	2,089	1,554	3,643
Restricted Assets			
Redemption account	708,468	246,577	955,045
Total Current Assets	<u>4,837,329</u>	<u>3,403,306</u>	<u>8,240,635</u>
Noncurrent Assets			
Restricted Assets			
Depreciation account	201,700	-	201,700
Replacement account	-	2,027,274	2,027,274
Net pension asset	171,220	79,682	250,902
Capital Assets			
Property and equipment	40,986,236	26,230,070	67,216,306
Construction work in progress	33,578	32,914	66,492
Less: Accumulated depreciation	(16,288,771)	(12,615,116)	(28,903,887)
Other Assets			
Advances to other funds	-	428,440	428,440
Preliminary survey and investigation	3,160	-	3,160
Total Noncurrent Assets	<u>25,107,123</u>	<u>16,183,264</u>	<u>41,290,387</u>
Total Assets	<u>29,944,452</u>	<u>19,586,570</u>	<u>49,531,022</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on advanced refunding	370,989	-	370,989
Pension related amounts	320,080	148,791	468,871
OPEB related amounts	38,614	10,596	49,210
Total Deferred Outflows of Resources	<u>729,683</u>	<u>159,387</u>	<u>889,070</u>

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 694,513	\$ 79,030	\$ 773,543
Accrued liabilities	21,320	4,733	26,053
Due to other funds	114,365	-	114,365
Current portion of general obligation debt	-	132,835	132,835
Liabilities Payable from Restricted Assets			
Accrued interest	55,375	9,763	65,138
Current maturities of revenue bonds	<u>783,684</u>	<u>354,641</u>	<u>1,138,325</u>
Total Current Liabilities	<u>1,669,257</u>	<u>581,002</u>	<u>2,250,259</u>
Noncurrent Liabilities			
Long-Term Debt			
Revenue bonds	6,052,728	1,532,153	7,584,881
Accrued sick leave	142,524	66,050	208,574
Net OPEB obligation	<u>527,019</u>	<u>212,440</u>	<u>739,459</u>
Total Noncurrent Liabilities	<u>6,722,271</u>	<u>1,810,643</u>	<u>8,532,914</u>
Total Liabilities	<u>8,391,528</u>	<u>2,391,645</u>	<u>10,783,173</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	335,722	155,227	490,949
Deferred inflows related to OPEB	<u>2,765</u>	<u>1,187</u>	<u>3,952</u>
Total Deferred Inflows of Resources	<u>338,487</u>	<u>156,414</u>	<u>494,901</u>
NET POSITION			
Net investment in capital assets	18,265,620	11,628,239	29,893,859
Restricted for			
Debt service	653,093	236,814	889,907
Equipment replacement	-	2,027,274	2,027,274
Depreciation	201,700	-	201,700
Pension	171,220	79,682	250,902
Unrestricted	<u>2,652,487</u>	<u>3,225,889</u>	<u>5,878,376</u>
TOTAL NET POSITION	<u>\$ 21,944,120</u>	<u>\$ 17,197,898</u>	<u>\$ 39,142,018</u>

CITY OF WAUPUN

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS

For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
OPERATING REVENUES			
Charges for services	\$ 12,732,948	\$ 2,403,085	\$ 15,136,033
Total Operating Revenues	<u>12,732,948</u>	<u>2,403,085</u>	<u>15,136,033</u>
OPERATING EXPENSES			
Operation and maintenance	9,867,613	1,433,018	11,300,631
Depreciation	<u>1,115,296</u>	<u>666,644</u>	<u>1,781,940</u>
Total Operating Expenses	<u>10,982,909</u>	<u>2,099,662</u>	<u>13,082,571</u>
Operating Income	<u>1,750,039</u>	<u>303,423</u>	<u>2,053,462</u>
NONOPERATING REVENUES (EXPENSES)			
Net expenses from merchandising	(244)	2,550	2,306
Investment income	38,072	70,975	109,047
Gain on disposition of plant assets	54,197	6,325	60,522
Interest expense	(169,229)	(69,314)	(238,543)
Acquisition adjustment	(101,170)	-	(101,170)
Amortization of loss on advance refunding	<u>(71,006)</u>	<u>-</u>	<u>(71,006)</u>
Total Nonoperating Revenues (Expenses)	<u>(249,380)</u>	<u>10,536</u>	<u>(238,844)</u>
Income Before Contributions and Transfers	<u>1,500,659</u>	<u>313,959</u>	<u>1,814,618</u>
CONTRIBUTIONS AND TRANSFERS			
Capital contributions	82,158	-	82,158
Capital contributions - municipal	96,577	63,390	159,967
Transfers out - tax equivalent	<u>(656,721)</u>	<u>-</u>	<u>(656,721)</u>
Total Contributions and Transfers	<u>(477,986)</u>	<u>63,390</u>	<u>(414,596)</u>
Change in Net Position	1,022,673	377,349	1,400,022
NET POSITION - Beginning of Year (as restated)	<u>20,921,447</u>	<u>16,820,549</u>	<u>37,741,996</u>
NET POSITION - END OF YEAR	<u>\$ 21,944,120</u>	<u>\$ 17,197,898</u>	<u>\$ 39,142,018</u>

CITY OF WAUPUN

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Received from customers	\$ 12,665,731	\$ 2,442,446	\$ 15,108,177
Received from other funds	156,591	-	156,591
Paid to suppliers for goods and services	(9,072,082)	(923,710)	(9,995,792)
Paid to employees for services	(807,689)	(429,301)	(1,236,990)
Net Cash Flows From Operating Activities	<u>2,942,551</u>	<u>1,089,435</u>	<u>4,031,986</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investments sold and matured	156,351	1,124,659	1,281,010
Investment income	38,426	73,003	111,429
Long-term investments purchased	(292,480)	(1,145,903)	(1,438,383)
Net Cash Flows From Investing Activities	<u>(97,703)</u>	<u>51,759</u>	<u>(45,944)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Paid to municipality for tax equivalent	(656,721)	-	(656,721)
Net Cash Flows From Noncapital Financing Activities	<u>(656,721)</u>	<u>-</u>	<u>(656,721)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Debt retired	(766,462)	(471,076)	(1,237,538)
Interest paid	(175,438)	(75,623)	(251,061)
Acquisition and construction of capital assets	(1,364,294)	(473,868)	(1,838,162)
Capital contributions received	186,943	-	186,943
Salvage on the retirement of plant	54,197	-	54,197
Net Cash Flows From Capital and Related Financing Activities	<u>(2,065,054)</u>	<u>(1,020,567)</u>	<u>(3,085,621)</u>
Net Change in Cash and Cash Equivalents	123,073	120,627	243,700
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>2,580,207</u>	<u>1,836,081</u>	<u>4,416,288</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 2,703,280</u>	<u>\$ 1,956,708</u>	<u>\$ 4,659,988</u>

	Business-type Activities - Enterprise Funds		
	Electric and Water Utility	Sewer Utility	Totals
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income	\$ 1,750,039	\$ 303,423	\$ 2,053,462
Nonoperating revenue (expense)	(244)	2,550	2,306
Adjustments to Reconcile Operating Income to Net Cash			
Flows From Operating Activities			
Depreciation	1,115,296	666,644	1,781,940
Depreciation charged to clearing and other utilities	58,799	(22,919)	35,880
Changes in assets, liabilities, and deferred outflows/inflows of resources			
Accounts receivable	59,584	6,566	66,150
Due from other funds	(5,673)	62,000	56,327
Inventories	(6,864)	1,509	(5,355)
Accounts payable	(12,966)	42,572	29,606
Accrued liabilities	4,680	-	4,680
Due to other funds	(62,000)	-	(62,000)
Accrued sick leave	9,791	7,344	17,135
Net OPEB obligation and related deferrals	161,114	110,213	271,327
Pension related deferrals and assets/liabilities	(129,005)	(90,467)	(219,472)
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 2,942,551</u>	<u>\$ 1,089,435</u>	<u>\$ 4,031,986</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS			
Cash and investments	\$ 2,747,996	\$ 2,840,556	\$ 5,588,552
Restricted cash and investments			
Redemption account	708,468	246,577	955,045
Depreciation account	201,700	-	201,700
Replacement account	-	2,027,274	2,027,274
Total Cash and Investments	3,658,164	5,114,407	8,772,571
Less: Noncash equivalents	(954,884)	(3,157,699)	(4,112,583)
CASH AND CASH EQUIVALENTS	<u>\$ 2,703,280</u>	<u>\$ 1,956,708</u>	<u>\$ 4,659,988</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Municipality financed additions to utility plant	\$ 67,178	\$ 63,390	
Customer financed additions to plant	\$ 12,384	\$ -	
Amortization of loss on advance refunding	\$ (71,006)	\$ -	

CITY OF WAUPUN

STATEMENT OF ASSETS AND LIABILITIES AGENCY FUND As of December 31, 2018

	<u>Agency Fund</u>
ASSETS	
Cash and investments	\$ 4,702,771
Tax roll receivable	<u>1,938,288</u>
TOTAL ASSETS	<u><u>\$ 6,641,059</u></u>
LIABILITIES	
Due to other governments	<u>\$ 6,641,059</u>
TOTAL LIABILITIES	<u><u>\$ 6,641,059</u></u>

CITY OF WAUPUN

INDEX TO NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE	Page
I Summary of Significant Accounting Policies	17
A. Reporting Entity	17
B. Government-Wide and Fund Financial Statements	18
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	20
D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity	22
1. Deposits and Investments	22
2. Receivables	24
3. Inventories and Prepaid Items	25
4. Restricted Assets	25
5. Capital Assets	25
6. Deferred Outflows of Resources	26
7. Compensated Absences	26
8. Long-Term Obligations	27
9. Deferred Inflows of Resources	27
10. Equity Classifications	28
11. Pension	29
12. Postemployment Benefits Other Than Pensions (OPEB)	29
13. Basis for Existing Rates	30
II Stewardship, Compliance, and Accountability	30
A. Excess Expenditures and Other Financing Uses Over Appropriations	30
B. Deficit Balances	31
C. Limitations on the City's Tax Levy	31
III Detailed Notes on All Funds	32
A. Deposits and Investments	32
B. Receivables	36
C. Restricted Assets	36
D. Capital Assets	37
E. Interfund Receivables/Payables, Advances and Transfers	42
F. Long-Term Obligations	44
G. Net Position/Fund Balances	50
H. Restatement of Net Position	52
IV Other Information	53
A. Employees' Retirement System	53
B. Risk Management	59
C. Commitments and Contingencies	60
D. Other Postemployment Benefits	61
E. Subsequent Events	69
F. Related Organization	69
G. Economic Dependency	70
H. Effect of New Accounting Standards on Current-Period Financial Statements	70

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

This report includes all of the funds of the city. The reporting entity for the city consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

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

Discretely Presented Component Units

Community Development Authority

The Community Development Authority ("CDA") is a legally separate organization. The board of the CDA is appointed by the mayor. Wisconsin Statutes provide for circumstances whereby the city can impose its will on the CDA, and also create a potential financial benefit to or burden on the city. The Community Development Authority is part of the reporting entity of the City of Waupun. However, the CDA had no financial transactions during 2018 which are material to these financial statements. Also, the CDA does not own any assets nor is it liable for any debt. Therefore, no financial statements are presented in this report. The CDA does not issue separate financial statements.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

A. REPORTING ENTITY (cont.)

Discretely Presented Component Units (cont.)

Business Improvement District

The Business Improvement District ("BID") is a legally separate organization. The board of the BID is appointed by the mayor. Wisconsin Statutes provide for circumstances whereby the city can impose its will on the BID, and also create a potential financial benefit to or burden on the city. The Business Improvement District is part of the reporting entity of the City of Waupun. However, the BID had no financial transactions during 2018 which are material to these financial statements. Also, the BID does not own any assets nor is it liable for any debt. Therefore, no financial statements are presented in this report. The BID issues separate financial statements that may be obtained from the city.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In June 2015, the GASB issued statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. This standard was implemented January 1, 2018.

Government-Wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The city does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

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

Fund Financial Statements

Financial statements of the city are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

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

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

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

The city reports the following major governmental funds:

- General Fund - accounts for the city's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.
- Debt Service Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs, other than enterprise debt.
- Tax Incremental District (TID) No. 5 Capital Projects Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditures outlined in the TID project plan.

The city reports the following major enterprise funds:

- Electric and Water Utility Fund - accounts for operations of the electric and water systems
- Sewer Utility - accounts for operations of the sewer system

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

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

Fund Financial Statements (cont.)

The city reports the following nonmajor governmental funds:

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

Taxi Grant	Library Trust
Housing Revolving Loan	William Brooks
HOME/HCRI	Ruth E. Bayley
Shaler Park	Library Systems
Tanner Park	Stormwater
Solid Waste	Recycling
Tourism	

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

Business Park	Tax Incremental District (TID) No. 3
Equipment Replacement	Tax Incremental District (TID) No. 6
Other Capital Projects	Tax Incremental District (TID) No. 7
Tax Incremental District (TID) No. 1	Tax Incremental District (TID) No. 8

In addition, the city reports the following fund type:

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

Tax Collection Fund

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Government-Wide Financial Statements (cont.)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the city's electric and water utility fund and the sewer utilities fund and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

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

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

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues. Delinquent special assessments being held for collection by the county are reported as receivables and nonspendable fund balance in the general fund.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements (cont.)

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

All Financial Statements

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

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

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

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

The city also has other investments in common stock which were originally donated to the city.

Additional restrictions may arise from local charters, ordinances, resolutions and grant resolutions.

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

The city has adopted an investment policy. That policy contains the following guidelines for allowable investments.

The city will minimize credit risk by limiting the types of investments, limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities), and limiting investments to financial institutions as approved by the Common Council.

The city will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements, thereby avoiding the need to sell securities prior to maturity and investing primarily in shorter-term securities, money market mutual funds, investment pools and limiting the average maturity.

Securities will be held by an independent custodian or trust agent, preferably a third-party custodian to reduce custodial credit risk.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note III.A. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2018, the fair value of the city's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note III. A. for further information.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

2. Receivables

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

Property tax calendar - 2018 tax roll:

Lien date and levy date	December 2018
Tax bills mailed	December 2018
Payment in full, or	January 31, 2019
First installment due	January 31, 2019
Second installment due	July 31, 2019
Personal property taxes in full	January 31, 2019
Tax sale - 2018 delinquent real estate taxes	October 2021

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the electric and water utility and sewer utility 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.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

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

The city has received federal grant funds for housing rehabilitation loan programs to various businesses and individuals. The city records a loan receivable when the loan has been made and funds have been disbursed.

It is the city's policy to record revenue when the initial loan is made from the state grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

3. Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Government-wide inventory includes land held for resale, which is valued at the lower of cost or market value. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

5. Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

5. Capital Assets (cont.)

Government-Wide Statements (cont.)

Depreciation of all exhaustible capital 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. The range of estimated useful lives by type of asset is as follows:

Buildings	30 Years
Land Improvements	30 Years
Machinery and Equipment	3-15 Years
Utility System	15-90 Years
Infrastructure	20-50 Years

Fund Financial Statements

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

6. Deferred Outflows of Resources

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

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

7. 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.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

7. Compensated Absences (cont.)

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2018, are determined on the basis of current salary rates and include salary related payments.

8. Long-Term Obligations

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

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

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

9. Deferred Inflows of Resources

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications

Government-Wide Statements

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

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

Fund Statements

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Common Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Common Council that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Fund balance amounts are assigned through a formal action (resolution) of the Common Council. Assignments may take place after the end of the reporting period.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications (cont.)

Fund Statements (cont.)

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

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

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

The city has a formal minimum fund balance policy. That policy is to maintain unassigned general fund balance of 30-40% of annual general fund revenues. The balance at year end was \$2,187,225, or 35%.

See Note III. G. for further information.

11. Pension

For purposes of measuring the net pension (asset) liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City OPEB Plan and additions to/deductions from the City OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the City OPEB Plan. For this purpose, the City OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

12. Postemployment Benefits Other Than Pensions (OPEB) (cont.)

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

13. Basis for Existing Rates

Electric Utility

Current electric rates were approved by the PSCW on August 12, 2016. The rates are designed to provide a 5.00% return on rate base.

Water Utility

Current water rates were approved by the PSCW effective May 1, 2012. The rates are designed to provide a 6.50% return on rate base.

Sewer Utility

Current sewer rates were approved by the utility commission and placed into effect March 1, 2013.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. EXCESS EXPENDITURES AND OTHER FINANCING USES OVER APPROPRIATIONS

<u>Funds</u>	<u>Budgeted Expenditures and Other Financing Uses</u>	<u>Actual Expenditures and Other Financial Uses</u>	<u>Excess Expenditures Over Budget</u>
Library Systems	\$ 130,000	\$ 164,195	\$ 34,195
Recycling	102,323	103,760	1,437
Solid waste	391,704	395,055	3,351
TID No. 1	17,350	20,917	3,567
Tourism	87,464	91,103	3,639
Stormwater	609,094	639,416	30,322

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

A. EXCESS EXPENDITURES AND OTHER FINANCING USES OVER APPROPRIATIONS (cont.)

The city controls expenditures at the function level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the city's year-end budget to actual report.

B. DEFICIT BALANCES

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

As of December 31, 2018, the following individual funds held a deficit balance:

Fund	Amount	Reason
Business Park	\$ (231,365)	Excess expenditures over revenues
TID No. 1	(530,191)	Excess expenditures over revenues
TID No. 3	(495,849)	Excess expenditures over revenues
TID No. 5	(1,824,236)	Excess expenditures over revenues
TID No. 6	(476,832)	Excess expenditures over revenues
TID No. 7	(136,509)	Excess expenditures over revenues
TID No. 8	(316,676)	Excess expenditures over revenues

TID deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases.

The business park fund's deficit will be funded with future sales of land for industrial park development.

C. LIMITATIONS ON THE CITY'S TAX LEVY

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

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

	Carrying Value	Bank and Investment Balances	Associated Risks
Deposits	\$ 10,728,847	\$ 9,899,300	Custodial credit
U.S. agencies - implicitly guaranteed	1,100,183	1,100,183	Custodial credit, credit, interest rate, concentration of credit, investments highly sensitive to interest rate changes
U.S. Treasuries	485,417	485,417	Custodial credit, interest rate
Corporate bonds	1,073,931	1,073,931	Credit, interest rate, custodial credit, concentration of credit
Common stock	76,837	76,837	Custodial credit, concentration of credit
LGIP	3,473,293	3,473,293	Credit
Asset-backed other debt securities	88,276	88,276	Custodial credit, credit, interest rate, concentration of credit, investments highly sensitive to interest rate changes
Certificates of deposit (negotiable)	2,603,695	2,603,695	Custodial credit, credit, interest rate, concentration of credit, investments highly sensitive to interest rate changes
Petty cash	500	-	N/A
Total Deposits and Investments	<u>\$ 19,630,979</u>	<u>\$ 18,800,932</u>	

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

A. DEPOSITS AND INVESTMENTS (cont.)

Reconciliation to financial statements

Per statement of net position	
Unrestricted cash and investments	\$ 11,744,189
Restricted cash and investments	3,184,019
Per statement of assets and liabilities	
Agency Fund	<u>4,702,771</u>
 Total Deposits and Investments	 <u><u>\$ 19,630,979</u></u>

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

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

The Securities Investor Protection Corporation (SIPC), created by the Securities Investor Protection Act of 1970, is an independent government-sponsored corporation (not an agency of the U.S. government).

SIPC membership provides account protection up to a maximum of \$500,000 per customer, of which \$100,000 may be in cash. \$500,000 of the city's investments are covered by SIPC.

The city maintains collateral agreements with its banks. At December 31, 2018, the banks had pledged various government securities in the amount of \$4,837,176 to secure the city's deposits.

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

A. DEPOSITS AND INVESTMENTS (cont.)

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

- > Corporate Bonds - uses a market-based approach. Evaluations are based on various market and industry inputs.
- > U.S. Treasuries - uses a market approach based on institutional bond quotes.
- > U.S. Agencies - uses a market based approach which considers yield, price of comparable securities, coupon rate, maturity, credit quality and dealer-provided prices.
- > Common Stock - quoted market prices.
- > Asset-backed Other Debt Securities - uses an option-adjusted discounted cash flow model.
- > Certificates of Deposit (negotiable) - uses a discounted cash flow model.

Investment Type	December 31, 2018			
	Level 1	Level 2	Level 3	Total
Corporate Bonds	\$ -	\$ 1,073,931	\$ -	\$ 1,073,931
U.S. Treasuries	-	485,417	-	485,417
U.S. Agencies - Implicitly guaranteed	-	1,100,183	-	1,100,183
Certificates of Deposit (negotiable)	-	2,603,695	-	2,603,695
Asset-Backed Other Debt Securities	-	88,276	-	88,276
Common Stock	76,837	-	-	76,837
Total	<u>\$ 76,837</u>	<u>\$ 5,351,502</u>	<u>\$ -</u>	<u>\$ 5,428,339</u>

Custodial Credit Risk

Deposits

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

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

Investments

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

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk

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

As of December 31, 2018, the city's investments were rated as follows:

<u>Investment Type</u>	<u>Standard & Poors</u>
U.S. Agencies Implicitly Guaranteed	AA+
Corporate Bonds	AAA, AA+, AA,
Other Debt Securities	AA-, A, A+
Certificates of Deposit (negotiable)	AAA
	n/a

The city also held investments in the following external pool which is not rated:

Local Government Investment Pool (LGIP)

Interest Rate Risk

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

As of December 31, 2018, the city's investments were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (In Years)</u>			
		<u>Less than 1 Year</u>	<u>1 - 5 Years</u>	<u>6 - 10 Years</u>	<u>> 10 Years</u>
U.S. Treasuries	\$ 485,417	\$ -	\$ 485,417	\$ -	\$ -
U.S. Agencies Implicitly Guaranteed	1,100,183	-	993,064	105,547	1,572
Certificates of Deposit (Negotiable)	2,603,695	1,974,485	629,210	-	-
Corporate Bonds	1,073,931	533,644	540,287	-	-
Asset-Backed Other Debt Securities	88,276	-	88,276	-	-
Totals	<u>\$ 5,351,502</u>	<u>\$ 2,508,129</u>	<u>\$ 2,736,254</u>	<u>\$ 105,547</u>	<u>\$ 1,572</u>

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

B. RECEIVABLES

All of the receivables on the balance sheet are expected to be collected within one year except for the delinquent items reported in the general fund and the loans receivable of \$1,277,921 reported in the nonmajor funds.

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

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 3,314,267	\$ -
Grant funds not received	<u>-</u>	<u>21,076</u>
Total	<u>\$ 3,314,267</u>	<u>\$ 21,076</u>

C. RESTRICTED ASSETS

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

- Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.
- Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Equipment Replacement Account

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

C. RESTRICTED ASSETS (cont.)

Following is a list of restricted assets in the Business-type Activities at December 31, 2018:

	Restricted Assets	Liabilities Payable from Restricted Assets	Restricted Net Position
Bond redemption account	\$ 955,045	\$ 65,138	\$ 889,907
Bond depreciation account	201,700	-	201,700
Equipment replacement account	2,027,274	-	2,027,274
Net pension asset	<u>250,902</u>	<u>-</u>	<u>250,902</u>
Total	<u>\$ 3,434,921</u>	<u>\$ 65,138</u>	<u>\$ 3,369,783</u>

D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 3,020,730	\$ -	\$ -	\$ 3,020,730
Construction in progress	<u>662,845</u>	<u>-</u>	<u>662,845</u>	<u>-</u>
Total Capital Assets Not Being Depreciated	<u>3,683,575</u>	<u>-</u>	<u>662,845</u>	<u>3,020,730</u>
Capital assets being depreciated				
Land improvements	6,944,415	9,242	-	6,953,657
Buildings	10,838,836	195,504	12,000	11,022,340
Machinery and equipment	6,651,559	448,409	1,631,881	5,468,087
Streets	27,797,912	784,037	-	28,581,949
Storm sewers	4,331,840	70,473	-	4,402,313
Sidewalks	633,037	-	-	633,037
Curb and gutter	391,721	-	-	391,721
Trails	<u>873,928</u>	<u>-</u>	<u>-</u>	<u>873,928</u>
Total Capital Assets Being Depreciated	<u>58,463,248</u>	<u>1,507,665</u>	<u>1,643,881</u>	<u>58,327,032</u>
Total Capital Assets	<u>62,146,823</u>	<u>1,507,665</u>	<u>2,306,726</u>	<u>61,347,762</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. CAPITAL ASSETS (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities (cont.)				
Less: Accumulated depreciation for				
Land improvements	\$ (1,882,343)	\$ (340,033)	\$ -	\$ (2,222,376)
Buildings	(3,667,881)	(220,857)	12,000	(3,876,738)
Machinery and equipment	(4,714,402)	(281,721)	1,633,851	(3,362,272)
Streets	(15,588,784)	(607,879)	-	(16,196,663)
Storm sewers	(2,020,347)	(88,046)	-	(2,108,393)
Sidewalks	(126,793)	(15,826)	-	(142,619)
Curb and gutter	(119,177)	(9,793)	-	(128,970)
Trails	(176,689)	(34,957)	-	(211,646)
Total Accumulated Depreciation	<u>(28,296,416)</u>	<u>(1,599,112)</u>	<u>1,645,851</u>	<u>(28,249,677)</u>
Net Capital Assets Being Depreciated	<u>30,166,832</u>	<u>(91,447)</u>	<u>(1,970)</u>	<u>30,077,355</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 33,850,407</u>	<u>\$ (91,447)</u>	<u>\$ 660,875</u>	<u>\$ 33,098,085</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$ 32,611
Public safety	189,550
Public works	921,698
Culture, education and recreation	<u>455,253</u>
Total Governmental Activities Depreciation Expense	<u>\$ 1,599,112</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. CAPITAL ASSETS (cont.)

Business-type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Electric</u>				
Capital assets not being depreciated				
Land and land rights	\$ 60,035	\$ 850	\$ -	\$ 60,885
Construction in progress	42,883	-	42,883	-
Total Capital Assets Not Being depreciated	<u>102,918</u>	<u>850</u>	<u>42,883</u>	<u>60,885</u>
Capital assets being depreciated				
Distribution	14,498,874	760,574	82,813	15,176,635
General	<u>2,838,053</u>	<u>6,551</u>	<u>114,028</u>	<u>2,730,576</u>
Total Capital Assets Being depreciated	<u>17,336,927</u>	<u>767,125</u>	<u>196,841</u>	<u>17,907,211</u>
Total Capital Assets	<u>17,439,845</u>	<u>767,975</u>	<u>239,724</u>	<u>17,968,096</u>
Less: Accumulated depreciation for				
Distribution	(6,383,914)	(602,538)	90,027	(6,896,425)
General	<u>(1,864,299)</u>	<u>(89,090)</u>	<u>114,035</u>	<u>(1,839,354)</u>
Total Accumulated Depreciation	<u>(8,248,213)</u>	<u>(691,628)</u>	<u>204,062</u>	<u>(8,735,779)</u>
Net Capital Assets Being depreciated	<u>9,088,714</u>	<u>75,497</u>	<u>(7,221)</u>	<u>9,171,432</u>
Net Electric Capital Assets	<u>\$ 9,191,632</u>	<u>\$ 76,347</u>	<u>\$ 35,662</u>	<u>\$ 9,232,317</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. CAPITAL ASSETS (cont.)

Business-type Activities (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Water</u>				
Capital assets not being depreciated				
Land and land rights	\$ 107,614	\$ -	\$ -	\$ 107,614
Construction in progress	10,967	22,611	-	33,578
Total Capital Assets Not Being depreciated	<u>118,581</u>	<u>22,611</u>	<u>-</u>	<u>141,192</u>
Capital assets being depreciated				
Source of supply	938,727	-	-	938,727
Pumping	1,009,985	6,611	3,967	1,012,629
Water treatment	6,947,899	25,269	17,819	6,955,349
Transmission and distribution	11,844,444	431,871	63,036	12,213,279
General	1,814,956	19,367	43,781	1,790,542
Total Capital Assets Being depreciated	<u>22,556,011</u>	<u>483,118</u>	<u>128,603</u>	<u>22,910,526</u>
Total Capital Assets	<u>22,674,592</u>	<u>505,729</u>	<u>128,603</u>	<u>23,051,718</u>
Less: Accumulated depreciation/amortization for				
Source of supply	(509,201)	(25,043)	-	(534,244)
Pumping	(562,242)	(37,254)	3,968	(595,528)
Water treatment	(2,049,871)	(225,783)	17,820	(2,257,834)
Transmission and distribution	(2,831,180)	(245,890)	65,289	(3,011,781)
Transmission and distribution	<u>(1,149,402)</u>	<u>(47,990)</u>	<u>43,787</u>	<u>(1,153,605)</u>
Total Accumulated Depreciation/Amortization	<u>(7,101,896)</u>	<u>(581,960)</u>	<u>130,864</u>	<u>(7,552,992)</u>
Net Capital Assets Being depreciated	<u>15,454,115</u>	<u>(98,842)</u>	<u>(2,261)</u>	<u>15,357,534</u>
Net Water Capital Assets	<u>\$15,572,696</u>	<u>\$ (76,231)</u>	<u>\$ (2,261)</u>	<u>\$15,498,726</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

D. CAPITAL ASSETS (cont.)

Business-type Activities (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets not being depreciated				
Land and land rights	\$ 85,741	\$ -	\$ -	\$ 85,741
Construction in progress	10,967	21,947	-	32,914
Total Capital Assets Not Being depreciated	<u>96,708</u>	<u>21,947</u>	<u>-</u>	<u>118,655</u>
Capital assets being depreciated				
Collecting systems	9,545,351	368,432	19,835	9,893,948
Collecting system pumping	146,356	-	-	146,356
Treatment and disposal	13,781,434	129,046	118,732	13,791,748
General	2,330,098	3,527	21,348	2,312,277
Total Capital Assets Being depreciated	<u>25,803,239</u>	<u>501,005</u>	<u>159,915</u>	<u>26,144,329</u>
Total Capital Assets	<u>25,899,947</u>	<u>522,952</u>	<u>159,915</u>	<u>26,262,984</u>
Less: Accumulated depreciation for				
Collecting systems	(1,645,509)	(113,535)	20,027	(1,739,017)
Collecting system pumping	(81,984)	(5,007)	-	(86,991)
Treatment and disposal	(8,772,323)	(458,920)	118,732	(9,112,511)
General	(1,630,689)	(67,256)	21,348	(1,676,597)
Total Accumulated Depreciation	<u>(12,130,505)</u>	<u>(644,718)</u>	<u>160,107</u>	<u>(12,615,116)</u>
Net Capital Assets Being depreciated	<u>13,672,734</u>	<u>(143,713)</u>	<u>(192)</u>	<u>13,529,213</u>
Net Sewer Capital Assets	<u>\$13,769,442</u>	<u>\$ (121,766)</u>	<u>\$ (192)</u>	<u>\$13,647,868</u>
Business-type Capital Assets, Net of Accumulated Depreciation	<u>\$38,533,770</u>	<u>\$ (121,650)</u>	<u>\$ 33,209</u>	<u>\$38,378,911</u>

Depreciation expense was charged to functions as follows:

Business-type Activities

Electric	\$ 575,142
Water	540,154
Sewer	<u>666,644</u>

Total Business-type Activities Depreciation Expense \$ 1,781,940

Depreciation expense is different from business-type activity accumulated depreciation additions because of joint metering, salvage cost of removal, internal allocations, and cost associated with the disposal of assets.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
Sewer utility	Electric and water utility	\$ 114,365
Electric and water utility	General fund	<u>14,348</u>
Total - Fund Financial Statements		128,713
Less: Fund eliminations		(114,365)
Add: Interfund advances		<u>428,440</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u>\$ 442,788</u>

All amounts excluding advances are due within one year.

The principal purpose of these interfunds is for the delinquent charges placed on the tax roll. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Advances

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General fund	TID No. 1	\$ 530,191	\$ 530,191
General fund	TID No. 3	503,501	503,501
General fund	TID No. 5	1,793,209	1,793,209
General fund	TID No. 6	476,832	476,832
General fund	TID No. 7	500,000	500,000
General fund	TID No. 8	316,676	316,676
Sewer Utility	Business park fund	<u>428,440</u>	428,440
Sewer utility		4,548,849	
Less: Fund eliminations		<u>(4,120,409)</u>	
Total - Interfund Advances		<u>\$ 428,440</u>	

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)

Advances (cont.)

The amounts advanced in the table above are determined by the deficiency of revenues over expenditures and other financing sources since the funds' inception. The general fund is charging interest on the TID No. 1 and TID No. 6 advances of 2% over LGIP. The general fund is not charging interest on any of the other advances. No repayment schedules have been established. The advances to TID No. 1, TID No. 3, TID No. 5, TID No. 6, TID No. 7, and TID No. 8 funds are expected to be repaid with excess tax increments over debt service payments. The sewer utility is also advancing funds to the Business Park capital project fund. The amount of the advance was determined by the cost of the land purchased on behalf of the city. The advance is expected to be repaid by the end of the twenty-year period from 2009 through 2029 with an interest rate of 2% for the first ten years and a rate that is equal to 1.25% less than the prime rate published by the Wall Street Journal on the tenth anniversary date of the note thereafter.

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
Debt service	TID No. 5	\$ 437,258	Debt service payments
Debt service	TID No. 6	50,500	Debt service payments
Debt service	Stormwater	14,561	Debt service payments
TID No. 5	General	230,000	Contribution for debt service
General	Electric and water utility	656,721	Payment in lieu of taxes
Debt service	TID No. 7	65,590	Debt service payments
Other capital projects	General	<u>438,132</u>	Contribution for capital improvements
Total - Fund Financial Statements		1,892,762	
Less: Fund eliminations		(1,236,041)	
Less: Capital assets transferred to utilities		<u>(159,967)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ 496,754</u>	

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
Governmental Activities	Business-type Activities	\$ 656,721
Business-type Activities	Governmental Activities	<u>(159,967)</u>
Total Government-wide Financial Statements		<u>\$ 496,754</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)

Transfers (cont.)

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

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable					
General obligation debt	\$ 12,890,130	\$ -	\$ 880,278	\$ 12,009,852	\$ 865,480
Unamortized premium	184,333	-	13,699	170,634	-
Sub-totals	<u>13,074,463</u>	<u>-</u>	<u>893,977</u>	<u>12,180,486</u>	<u>865,480</u>
Other Liabilities					
Vested compensated absences	580,920	342,792	291,404	632,308	304,068
Capital lease	-	247,114	50,846	196,268	46,937
Net pension obligation	175,509	-	175,509	-	-
Net OPEB obligation	<u>1,021,812</u>	<u>111,275</u>	<u>-</u>	<u>1,133,087</u>	<u>-</u>
Total Other Liabilities	<u>1,778,241</u>	<u>701,181</u>	<u>517,759</u>	<u>1,961,663</u>	<u>351,005</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 14,852,704</u>	<u>\$ 701,181</u>	<u>\$ 1,411,736</u>	<u>\$ 14,142,149</u>	<u>\$ 1,216,485</u>
Business-type Activities					
Bonds and Notes Payable					
General obligation debt	\$ 259,950	\$ -	\$ 127,115	\$ 132,835	\$ 132,835
Revenue bonds	<u>9,833,629</u>	<u>-</u>	<u>1,110,424</u>	<u>8,723,205</u>	<u>1,138,325</u>
Sub-totals	<u>10,093,579</u>	<u>-</u>	<u>1,237,539</u>	<u>8,856,040</u>	<u>1,271,160</u>
Other Liabilities					
Vested compensated absences	191,439	59,218	42,082	208,575	-
Net pension obligation	72,700	-	72,700	-	-
Net OPEB obligation	<u>422,874</u>	<u>316,585</u>	<u>-</u>	<u>739,459</u>	<u>-</u>
Total Other Liabilities	<u>687,013</u>	<u>375,803</u>	<u>114,782</u>	<u>948,034</u>	<u>-</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 10,780,592</u>	<u>\$ 375,803</u>	<u>\$ 1,352,321</u>	<u>\$ 9,804,074</u>	<u>\$ 1,271,160</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the city may not exceed 5% of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2018, was \$22,572,225. Total general obligation debt outstanding at year end was \$12,142,687.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt

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

Governmental Activities

<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2018</u>
2011 Community development bonds	8/17/11	8/1/31	2.20-4.00%	\$ 4,470,000	\$ 3,465,000
2013 GO swimming pool bonds	10/29/13	12/1/28	2.00-3.00%	4,245,000	2,480,000
2014 State trust fund loan	7/1/14	3/15/21	3.50%	700,000	414,852
2016 GO corporate purpose bonds	5/26/16	12/1/31	2.00-2.50%	3,770,000	3,680,000
2017 Community development bonds	10/19/17	12/1/36	1.4-4.0%	1,970,000	<u>1,970,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 12,009,852</u>

Business-type Activities

<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2018</u>
2009 State trust fund loan - BABs	12/1/09	3/15/19	4.50%	\$ 1,000,000	<u>\$ 132,835</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2019	\$ 865,480	\$ 332,174	\$ 132,835	\$ 5,978
2020	954,844	312,009	-	-
2021	984,528	289,549	-	-
2022	890,000	265,425	-	-
2023	890,000	244,536	-	-
2024-2028	5,030,000	855,477	-	-
2029-2033	1,930,000	249,380	-	-
2034-2036	465,000	37,225	-	-
Totals	<u>\$ 12,009,852</u>	<u>\$ 2,585,775</u>	<u>\$ 132,835</u>	<u>\$ 5,978</u>

Revenue Debt

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

The electric and water utility and sewer utility has pledged future operating revenues to repay revenue bonds issued in 2003, 2014 and 2016. Proceeds from the bonds provided financing for the utility construction. The bonds are payable solely from utility revenues and are payable through 2026 for the electric and water utility and 2023 for the sewer utility. Annual principal and interest payments on the bonds are expected to require 18.00% of gross revenues. The total principal and interest remaining to be paid on the bonds is \$9,559,444. Principal and interest paid for the current year and total customer gross revenues were \$1,349,788 and \$15,247,630, respectively.

Revenue debt payable at December 31, 2018, consists of the following:

Business-type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2018
<u>Electric and Water Utility</u>					
2014 Revenue bonds	8/1/14	3/1/26	2.43%	\$ 9,490,000	\$ 6,020,000
2016 Revenue bonds	4/14/16	3/1/26	2.43	1,000,000	<u>816,412</u>
Total Electric and Water Utility					<u>6,836,412</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

Revenue Debt (cont.)

Business-type Activities Revenue Debt (cont.)

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2018
<u>Sewer Utility</u>					
2003 Revenue bonds	5/14/03	5/1/23	3.1%	\$ 6,061,690	<u>\$ 1,886,793</u>
				Total Sewer Utility	<u>1,886,793</u>
Total Business-type Activities - Revenue Debt					<u>\$ 8,723,205</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-type Activities Revenue Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 1,138,325	\$ 209,682
2020	1,166,614	179,247
2021	1,195,299	148,043
2022	1,234,393	115,937
2023	1,263,910	82,918
2024-2026	<u>2,724,664</u>	<u>100,412</u>
Totals	<u>\$ 8,723,205</u>	<u>\$ 836,239</u>

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the revenue bonds:

Insurance

The utility 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. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

Debt Coverage - Electric and Water Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.25 times the annual debt service. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2018 as follows:

Operating revenues	\$ 12,732,948
Investment income	38,072
Less: Operation and maintenance expenses	<u>(9,867,613)</u>
Net Defined Earnings	<u><u>\$ 2,903,407</u></u>
Minimum Required Earnings per Resolution:	
Next year's debt service (revenue bond debt only)	\$ 940,287
Coverage factor	<u>1.25</u>
Minimum Required Earnings	<u><u>\$ 1,175,359</u></u>
Actual Debt Coverage	<u><u>3.09</u></u>

Debt Coverage - Sewer Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.25 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2018 as follows:

Operating revenues	\$ 2,403,085
Investment income	70,975
Income from merchandising	2,550
Less: Operation and maintenance expenses	<u>(1,433,018)</u>
Net Defined Earnings	<u><u>\$ 1,043,592</u></u>
Minimum Required Earnings per Resolution:	
Highest annual debt service	\$ 407,720
Coverage factor	<u>1.25</u>
Minimum Required Earnings	<u><u>\$ 509,650</u></u>
Actual Debt Coverage	<u><u>2.56</u></u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

Number of Customers and Billed Volumes - Electric

The utility has the following number of customers and billed volumes for 2018:

	Customers	Sales (000kWh)
Residential	3,833	31,742
General	481	11,090
Small power	52	13,101
Large power-time-of-day	9	13,466
Industrial	2	37,322
Street and highway lighting	1	-
Totals	<u>4,378</u>	<u>106,721</u>

Number of Customers and Billed Volumes - Water

The utility has the following number of customers and billed volumes for 2018:

	Customers	Sales (00 ccf)
Residential	2,977	132,585
Commercial	76	30,054
Industrial	272	32,473
Public authority	10	15,730
Wholesale	35	7,463
Totals	<u>3,370</u>	<u>218,305</u>

Number of Customers and Billed Volumes - Sewer

The utility has the following number of customers and billed volumes for 2018:

	Customers	Sales (00 ccf)
Residential	2,964	131,975
Commercial	338	59,370
Industrial	8	6,485
Public authority	36	280,437
Totals	<u>3,346</u>	<u>478,267</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at December 31, 2018, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 3,020,730
Other capital assets, net of accumulated depreciation	30,077,355
Less: Long-term debt outstanding	(12,009,852)
Plus: Noncapital debt proceeds	725,154
Less: Capital lease payable	(196,268)
Less: Unamortized debt premium	(170,634)
Plus: Unamortized loss on refunding	<u>50,624</u>
Total Net Investment in Capital Assets	<u><u>\$ 21,497,109</u></u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

G. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2018, include the following:

	General Fund	Debt Service Fund	Tax Incremental District No. 5	Nonmajor Funds	Totals
Fund Balances					
Nonspendable:					
Prepaid items	\$ 31,685	\$ -	\$ -	\$ -	\$ 31,685
Advances to other funds	4,120,409	-	-	-	4,120,409
Delinquent items	71	-	-	-	71
Investment in WMMIC	280,025	-	-	-	280,025
Sub-total	<u>4,432,190</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,432,190</u>
Restricted for:					
Trust purposes	-	-	-	277,536	277,536
Debt service	-	169,250	-	-	169,250
Housing rehab grant and loan programs	-	-	-	1,564,691	1,564,691
Library	-	-	-	212,238	212,238
Recycling	-	-	-	177,145	177,145
Stormwater	-	-	-	899,347	899,347
Solid Waste	-	-	-	28,097	28,097
Tourism	-	-	-	14,901	14,901
Sub-total	<u>-</u>	<u>169,250</u>	<u>-</u>	<u>3,173,955</u>	<u>3,343,205</u>
Assigned to:					
Equipment Replacement	-	-	-	208,932	208,932
Taxi Grant	-	-	-	25,578	25,578
Capital Projects	-	-	-	635,735	635,735
Subsequent year's budget	230,000	-	-	-	230,000
Carryovers	36,000	-	-	-	36,000
Sub-total	<u>266,000</u>	<u>-</u>	<u>-</u>	<u>870,245</u>	<u>1,136,245</u>
Unassigned (deficit):	<u>2,187,225</u>	<u>-</u>	<u>(1,824,236)</u>	<u>(2,187,422)</u>	<u>(1,824,433)</u>
Total Fund Balances (Deficit)	<u>\$ 6,885,415</u>	<u>\$ 169,250</u>	<u>\$ (1,824,236)</u>	<u>\$ 1,856,778</u>	<u>\$ 7,087,207</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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

G. NET POSITION/FUND BALANCES (cont.)

Business-type Activities

Net Investment in Capital Assets	
Construction in progress	\$ 66,492
Plant in service	67,216,306
Accumulated depreciation	(28,903,887)
Less: Current portion of capital related long-term debt	(1,271,160)
Less: Long-term portion of capital related long-term debt	(7,584,881)
Plus: Unamortized loss on debt refunding	<u>370,989</u>
Total Net Investment in Capital Assets	<u>\$ 29,893,859</u>

H. RESTATEMENT OF NET POSITION

Net position has been restated to implement GASB No. 75. Refer to Note 1. B. for additional information related to this standard. The details of this restatement are as follows:

	Governmental Activities	Business-type Activities	Electric and Water Utility	Sewer Utility
Net Position - December 31, 2017 (as reported)	\$ 28,375,830	\$ 37,986,825	\$ 21,067,316	\$ 16,919,509
Less: Health insurance related OPEB liability	(582,493)	(188,559)	(106,507)	(82,052)
Less: Life insurance related OPEB liability	<u>(106,994)</u>	<u>(56,270)</u>	<u>(39,362)</u>	<u>(16,908)</u>
Net position - December 31, 2017 (as restated)	<u>27,686,343</u>	<u>37,741,996</u>	<u>20,921,447</u>	<u>16,820,549</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

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

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

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

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants, if hired on or before 12/31/2016) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

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

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

The WRS also provides death and disability benefits for employees.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6%	0%
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4.0

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

During the reporting period, the WRS recognized \$317,337 in contributions from the city.

Contribution rates for the plan year reported as of December 31, 2018 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

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

At December 31, 2018, the city reported an asset of \$908,307 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The city's proportion of the net pension asset was based on the city's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the city's proportion was 0.03059181%, which was an increase of 0.00047808% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the city recognized pension expense of \$427,354.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2018, the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,154,026	\$ 539,815
Changes in assumptions	179,463	-
Net differences between projected and actual earnings on pension plan investments	-	1,248,384
Changes in proportion and differences between employer contributions and proportionate share of contributions	17,796	1,628
Employer contributions subsequent to the measurement date	<u>329,041</u>	<u>-</u>
Totals	<u>\$ 1,680,326</u>	<u>\$ 1,789,827</u>

\$329,041 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2019	\$ 107,131
2020	(1,753)
2021	(310,084)
2022	(236,011)
2023	2,176

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Actuarial assumptions. The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2016
Measurement Date of Net Pension Liability (Asset):	December 31, 2017
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*:	2.1%

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

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 actuarial valuation.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	50%	8.2%	5.3%
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1.0
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
<u>Variable Fund Asset Class</u>			
U.S Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	100	7.9	5.0

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

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

Single discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.31%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
City's proportionate share of the net pension (asset) liability	\$2,350,100	\$(908,307)	\$(3,384,797)

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

At December 31, 2018, the city reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

B. RISK MANAGEMENT

The city is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The city participates in a public entity risk pool called to provide coverage for losses from The following details how the city provides coverage from the losses for the above mentioned risks. However, other risks, such as (torts; theft of, damage to, or destruction of assets; errors and omission; workers compensation; and health care of its employees) are accounted for and financed by the city in the general fund.

Public Entity Risk Pool

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

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

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

The CVMIC is self-insured up to a maximum of \$2,000,000 of each insurance risk. Losses paid by CVMIC plus administrative expenses will be recovered through premiums to the participating pool of municipalities. The city's share of such losses is estimated to be less than 1%.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT (cont.)

Public Entity Risk Pool (cont.)

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

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

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

The initial investment in WMIC is refundable upon withdrawal from the commission and has been reported at the original amount of \$280,025 in the general fund.

The city pays an annual premium to CVMIC for its general liability insurance, which provides coverage up to \$5,000,000 per occurrence, less the city's retained liability. The city's retained liability is limited to \$37,500 per occurrence and an annual aggregate limit of \$150,000. An actuarially determined estimate has been recorded for this liability, as well as for claims incurred but not reported at December 31, 2018. A total liability of approximately \$17,646 was recorded as claims payable in the general fund at December 31, 2018.

Other Insurance

All other risks are covered through the purchase of commercial insurance, with minimal deductions. Settled claims have not exceed commercial insurance coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

C. COMMITMENTS AND CONTINGENCIES

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

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.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES (cont.)

Long-Term Contracts - WPPI Energy

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

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

Forty-nine members, representing approximately 98% of WPPI Energy's existing load, have long-term contracts through December 31, 2055. The remaining two members have long-term contracts through December 31, 2037.

WPPI Energy's outstanding debt service obligation to be paid by its members through their wholesale power charges through the remainder of the long-term contract was \$342 million as of December 31, 2018.

D. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

GENERAL INFORMATION ABOUT THE OPEB PLAN

Plan description. The city's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides health insurance for eligible retirees and their spouses through the city's plan, which covers both active and retired members. RBP is a single-employer defined benefit OPEB plan administered by the city. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. City employees hired after January 1, 2006, and water and electric and sewer utility employees hired after January 1, 2011, are not eligible for this benefit. Benefit terms and financing requirements are established through personnel policy guidelines.

Benefits provided. RBP provides health insurance benefits for retirees and their spouses. The benefit terms provide for payment of 50 percent of health insurance premiums for non-Medicare-eligible retirees except for police union members. Police union retirees are allowed to remain on the plan until they reach Medicare eligibility, but must contribute 100% of the premium.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

GENERAL INFORMATION ABOUT THE OPEB PLAN (cont.)

Employees covered by benefit terms. At December 31, 2018, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	15
Active plan members	<u>42</u>
	<u>57</u>

TOTAL OPEB LIABILITY

The city's total OPEB liability of \$1,681,270 was measured as of December 31, 2017, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.44%
Salary increases	0.4%-4.8%
Healthcare cost trend rates	3.7% increasing to 8.2% then decreasing to an ultimate rate of 4.0%
Retirees' share of benefit-related costs	50% nonpolice union, 100% police union

The discount rate was based on 20-year Bond Buyer GO Index.

Mortality rates are based on the Wisconsin 2012 Mortality Table.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period 2012-2014.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

CHANGES IN THE TOTAL OPEB LIABILITY

	<u>Total OPEB Liability</u>
Balances at December 31, 2017	\$ 1,677,251
Changes for the year:	
Service cost	56,688
Interest	62,716
Changes in assumptions or other inputs	35,615
Benefit payments	<u>(151,000)</u>
Net changes	<u>4,019</u>
Balances at December 31, 2018	<u>\$ 1,681,270</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.78 percent in 2017 to 3.44 percent in 2018.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the city, as well as what the city's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.44 percent) or 1-percentage-point higher (4.44 percent) than the current discount rate:

	<u>1% Decrease (2.44%)</u>	<u>Discount Rate (3.44%)</u>	<u>1% Increase (4.44%)</u>
Net OPEB liability	\$ 1,788,022	\$ 1,681,270	\$ 1,577,781

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the city, as well as what the city's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (2.7 percent decreasing to 3.0 percent) or 1-percentage-point higher (4.7 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB liability	\$ 1,521,264	\$ 1,681,270	\$ 1,867,456

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

For the year ended December 31, 2018, the city recognized OPEB expense of \$123,536. At December 31, 2018, the city reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>
Changes of assumptions or other inputs	\$ 31,483
Employer contributions - subsequent to measurement date	<u>63,944</u>
Total	<u><u>\$ 95,427</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:

2018	\$ 4,132
2019	4,132
2020	4,132
2021	4,132
2022	4,132
Thereafter	10,823

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)

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

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

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

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (cont.)

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

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

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

Contribution rates for the plan year reported as of December 31, 2018 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

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

Life Insurance Employee Contribution Rates For the Plan Year

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

During the reporting period, the LRLIF recognized \$1,207 in contributions from the employer.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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

At December 31, 2018, the city reported a liability of \$191,276 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The city's proportion of the net OPEB liability was based on the city's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2017, the city's proportion was 0.06357700%, which was an decrease of 0.00416600% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the city recognized OPEB expense of \$18,623.

At December 31, 2018, the city reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 2,695
Net differences between projected and actual earnings on OPEB plan investments	2,202	-
Changes in assumptions	18,483	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	8,771
Employer contributions subsequent to the measurement date	<u>1,377</u>	<u>-</u>
Total	<u>\$ 22,062</u>	<u>\$ 11,466</u>

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

\$1,377 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a \$1,377 of the net OPEB liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (net)</u>
2018	\$ 2,969
2019	2,969
2020	2,969
2021	2,969
2022	2,418
Thereafter	(5,075)

Actuarial assumptions. The total OPEB liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2017
Measurement Date of Net OPEB Liability	December 31, 2017
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	3.44%
Long-Term Expected Rate of Return:	5.0%
Discount Rate:	3.63%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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

Local OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2017

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Government Bonds	Barclays Government	1%	1.13%
U.S. Credit Bonds	Barclays Credit	65	2.61
U.S. Long Credit Bonds	Barclays Long Credit	3	3.08
U.S. Mortgages	Barclays MBS	31	2.19
Inflation			2.3
Long-Term Expected Rate of Return			5.0

Single discount rate. A single discount rate of 3.63% was used to measure the total OPEB liability. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Sensitivity of the city's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the city's proportionate share of the net OPEB liability calculated using the discount rate of 3.63 percent, as well as what the city's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.63 percent) or 1-percentage-point higher (4.63 percent) than the current rate:

	1% Decrease to Discount Rate (2.63%)	Current Discount Rate (3.63%)	1% Increase to Discount Rate (4.63%)
City's proportionate share of the net OPEB liability	\$270,346	\$191,276	\$130,599

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

E. SUBSEQUENT EVENTS

On September 9, 2018, the Utility Commission approved a rate increase for the sewer utility of 3.39% effective January 1, 2019.

In January 2019, the city issued a \$350,000 state trust fund loan for improvements in TID No. 5. The interest rate being charged is 4.25% with final maturity in 2028.

On March 15, 2019, the city issued \$700,000 of revenue debt in the electric and water utility to finance the Madison Street reconstruction project.

On March 26, 2019, the city approved the sale of \$2,490,000 in General Obligation Promissory Notes related to road and stormwater projects.

F. RELATED ORGANIZATION

Waupun Festivals Inc.

Waupun Festivals, Inc. is a nonprofit organization. Administration of Waupun Festivals, Inc. is performed by employees of the city. Waupun Festivals, Inc. does not pay the city for these services. Waupun Festivals, Inc. was determined not to be a component unit of the city, and does not issue separate financial statements.

CITY OF WAUPUN

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

G. ECONOMIC DEPENDENCY

Electric and Water Utility

The electric and water utility has one significant customer who was responsible for 14% of operating revenues in 2018.

Sewer Utility

The sewer utility has two significant customers who was responsible for 42% of operating revenues in 2018.

H. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

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

- > Statement No. 83, *Certain Asset Retirement Obligations*
- > Statement No. 84, *Fiduciary Activities*
- > Statement No. 87, *Leases*
- > Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*
- > Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- > Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*

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

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WAUPUN

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	\$ 1,739,011	\$ 1,739,011	\$ 1,747,988	\$ 8,977
Intergovernmental	3,287,458	3,287,458	3,290,750	3,292
Licenses and permits	124,180	155,180	158,678	3,498
Fines, forfeitures and penalties	39,500	39,500	47,704	8,204
Public charges for services	158,445	158,445	153,051	(5,394)
Intergovernmental charges for services	31,866	31,866	32,506	640
Special assessments	2,500	2,500	82	(2,418)
Investment income	68,700	107,700	98,224	(9,476)
Miscellaneous revenues	2,600	2,600	5,738	3,138
Total Revenues	<u>5,454,260</u>	<u>5,524,260</u>	<u>5,534,721</u>	<u>10,461</u>
EXPENDITURES				
Current				
General government	875,424	908,464	803,574	104,890
Public safety	2,471,541	2,447,541	2,424,443	23,098
Health and human services	12,000	12,000	12,000	-
Public works	1,627,391	1,558,491	1,691,297	(132,806)
Culture, recreation and education	952,571	942,471	919,512	22,959
Conservation and development	166,433	191,143	165,540	25,603
Capital Outlay	<u>6,400</u>	<u>6,400</u>	<u>6,007</u>	<u>393</u>
Total Expenditures	<u>6,111,760</u>	<u>6,066,510</u>	<u>6,022,373</u>	<u>44,137</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(657,500)</u>	<u>(542,250)</u>	<u>(487,652)</u>	<u>54,598</u>
OTHER FINANCING SOURCES (USES)				
Property sales	1,500	1,500	-	(1,500)
Transfer in - tax equivalent	656,000	656,000	656,721	721
Transfers out	<u>(505,000)</u>	<u>(675,000)</u>	<u>(668,132)</u>	<u>6,868</u>
Total Other Financing Sources (Uses)	<u>152,500</u>	<u>(17,500)</u>	<u>(11,411)</u>	<u>6,089</u>
Net Change in Fund Balance	<u>(505,000)</u>	<u>(559,750)</u>	<u>(499,063)</u>	<u>60,687</u>
FUND BALANCE - Beginning of Year	<u>7,262,392</u>	<u>7,262,392</u>	<u>7,384,478</u>	<u>122,086</u>
FUND BALANCE - END OF YEAR	<u>\$ 6,757,392</u>	<u>\$ 6,702,642</u>	<u>\$ 6,885,415</u>	<u>\$ 182,773</u>

CITY OF WAUPUN

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2018

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/18	0.03059181%	\$ (908,307)	\$ 3,915,647	23.20%	102.93%
12/31/17	0.03011373%	248,209	3,860,077	6.43%	99.12%
12/31/16	0.03022159%	491,095	3,726,037	13.18%	98.20%
12/31/15	0.03079717%	(756,463)	3,657,352	20.68%	102.74%

SCHEDULE OF EMPLOYER'S CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2018

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/18	\$ 329,041	\$ 329,041	\$ -	\$ 4,034,483	8.16%
12/31/17	320,283	320,283	-	3,915,647	8.18%
12/31/16	293,110	293,110	-	3,860,077	7.59%
12/31/15	293,184	293,184	-	3,726,037	7.87%

SCHEDULE OF PROPORTIONATE SHARE OF THE NET LIFE INSURANCE OPEB LIABILITY LOCAL RETIREE LIFE INSURANCE FUND For the Year Ended December 31, 2018

Fiscal Year Ending	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/18	0.06357700%	\$ 191,276	\$ 2,673,595	7.15%	44.81%

CITY OF WAUPUN

SCHEDULE OF CHANGES IN EMPLOYER'S TOTAL OPEB LIABILITY AND RELATED RATIOS HEALTH INSURANCE December 31, 2018

Total OPEB Liability	
Service cost	\$ 56,688
Interest	62,716
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	35,615
Benefit payments	(151,000)
Net Change in Total OPEB Liability	4,019
Total OPEB Liability - Beginning	1,677,251
Total OPEB Liability - Ending	<u>\$ 1,681,270</u>
Covered-employee payroll	\$ 2,901,732
Total OPEB liability as a percentage of covered-employee payroll	57.94%

Notes to Schedule:

Valuation date:

Actuarially determined contribution rates are calculated as of December 31, 2017, one year prior to the end of the fiscal year

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Average remaining member service life
Amortization period	8.6 years
Asset valuation method	N/A
Inflation	3.44 percent
Healthcare cost trend rates	3.7 percent initial, increasing to 8.2% then decreasing to an ultimate rate of 4.0 percent
Salary increases	3.20 percent average, including inflation
Investment rate of return	N/A
Retirement age	Based upon rates from the December 31, 2016 actuarial valuation for the Wisconsin Retirement System (WRS)
Mortality	Assumed life expectancies were based on the Wisconsin 2012 Mortality Table

Benefit changes. There were no changes to the benefits.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

The city implemented GASB Statement No. 75 in 2018. Information prior to 2018 is not available.

CITY OF WAUPUN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2018

BUDGETARY INFORMATION

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

The budgeted amounts presented include any amendments made. The city may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds action.

Appropriations lapse at year end unless specifically carried over. Carryovers to the following year were \$36,000. Budgets are adopted at the function level of expenditure.

WISCONSIN RETIREMENT SYSTEM

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

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

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

Changes in assumptions. There were no changes in assumptions.

LOCAL RETIREE LIFE INSURANCE FUND

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

Changes in assumptions. There were no changes in assumptions.

SUPPLEMENTARY INFORMATION

CITY OF WAUPUN

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2018

	Special Revenue Funds				
	Taxi Grant	Housing Revolving Loan	Home/ HCRI	Shaler Park	Tanner Park
ASSETS					
Cash and investments	\$ 21,239	\$ 238,906	\$ 47,864	\$ 1,800	\$ 9,735
Taxes receivable	26,000	-	-	-	-
Accounts receivable	14,047	-	-	-	-
Loans receivable	-	1,170,716	107,205	-	-
TOTAL ASSETS	<u>\$ 61,286</u>	<u>\$ 1,409,622</u>	<u>\$ 155,069</u>	<u>\$ 1,800</u>	<u>\$ 9,735</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 6,843	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>6,843</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unearned revenues	26,000	-	-	-	-
Unavailable revenues	2,865	-	-	-	-
Total Deferred Inflows of Resources	<u>28,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	1,409,622	155,069	1,800	9,735
Assigned	25,578	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total Fund Balances (Deficit)	<u>25,578</u>	<u>1,409,622</u>	<u>155,069</u>	<u>1,800</u>	<u>9,735</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 61,286</u>	<u>\$ 1,409,622</u>	<u>\$ 155,069</u>	<u>\$ 1,800</u>	<u>\$ 9,735</u>

Special Revenue Funds							
<u>Library Trust</u>	<u>William Brooks</u>	<u>Ruth E. Bayley</u>	<u>Library Systems</u>	<u>Stormwater</u>	<u>Recycling</u>	<u>Solid Waste</u>	<u>Tourism</u>
\$ 93,754	\$ 95,409	\$ 76,838	\$ 212,238	\$ 856,576	\$ 181,144	\$ 28,454	\$ 19,395
-	-	-	-	-	-	-	-
-	-	-	-	47,649	4,744	33,208	3,640
-	-	-	-	-	-	-	-
<u>\$ 93,754</u>	<u>\$ 95,409</u>	<u>\$ 76,838</u>	<u>\$ 212,238</u>	<u>\$ 904,225</u>	<u>\$ 185,888</u>	<u>\$ 61,662</u>	<u>\$ 23,035</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,073	\$ 8,743	\$ 33,565	\$ 8,134
-	-	-	-	1,805	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	4,878	8,743	33,565	8,134
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
93,754	95,409	76,838	212,238	899,347	177,145	28,097	14,901
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>93,754</u>	<u>95,409</u>	<u>76,838</u>	<u>212,238</u>	<u>899,347</u>	<u>177,145</u>	<u>28,097</u>	<u>14,901</u>
<u>\$ 93,754</u>	<u>\$ 95,409</u>	<u>\$ 76,838</u>	<u>\$ 212,238</u>	<u>\$ 904,225</u>	<u>\$ 185,888</u>	<u>\$ 61,662</u>	<u>\$ 23,035</u>

CITY OF WAUPUN

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2018

	Capital Projects Funds				
	Business Park	Tax Incremental District No. 1	Tax Incremental District No. 3	Tax Incremental District No. 6	Tax Incremental District No. 7
ASSETS					
Cash and investments	\$ 197,075	\$ -	\$ 7,652	\$ -	\$ 405,891
Taxes receivable	-	258,881	99,366	109,593	48,829
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
TOTAL ASSETS	<u>\$ 197,075</u>	<u>\$ 258,881</u>	<u>\$ 107,018</u>	<u>\$ 109,593</u>	<u>\$ 454,720</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 42,400
Accrued liabilities	-	-	-	-	-
Advances from other funds	428,440	530,191	503,501	476,832	500,000
Total Liabilities	<u>428,440</u>	<u>530,191</u>	<u>503,501</u>	<u>476,832</u>	<u>542,400</u>
Deferred Inflows of Resources					
Unearned revenues	-	258,881	99,366	109,593	48,829
Unavailable revenues	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>258,881</u>	<u>99,366</u>	<u>109,593</u>	<u>48,829</u>
Fund Balances					
Restricted	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	(231,365)	(530,191)	(495,849)	(476,832)	(136,509)
Total Fund Balances (Deficit)	<u>(231,365)</u>	<u>(530,191)</u>	<u>(495,849)</u>	<u>(476,832)</u>	<u>(136,509)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 197,075</u>	<u>\$ 258,881</u>	<u>\$ 107,018</u>	<u>\$ 109,593</u>	<u>\$ 454,720</u>

Capital Projects Funds			Total
Tax Incremental District No. 8	Equipment Replacement	Other Capital Projects	Nonmajor Govern- mental Funds
\$ -	\$ 201,003	\$ 638,318	\$ 3,333,291
-	205,000	536,799	1,284,468
-	7,929	-	111,217
-	-	-	1,277,921
<u>\$ -</u>	<u>\$ 413,932</u>	<u>\$ 1,175,117</u>	<u>\$ 6,006,897</u>
\$ -	\$ -	\$ 2,583	\$ 105,341
-	-	-	1,805
316,676	-	-	2,755,640
<u>316,676</u>	<u>-</u>	<u>2,583</u>	<u>2,862,786</u>
-	205,000	536,799	1,284,468
-	-	-	2,865
-	205,000	536,799	1,287,333
-	-	-	3,173,955
-	208,932	635,735	870,245
<u>(316,676)</u>	<u>-</u>	<u>-</u>	<u>(2,187,422)</u>
<u>(316,676)</u>	<u>208,932</u>	<u>635,735</u>	<u>1,856,778</u>
<u>\$ -</u>	<u>\$ 413,932</u>	<u>\$ 1,175,117</u>	<u>\$ 6,006,897</u>

CITY OF WAUPUN

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2018

	Special Revenue Funds				
	Taxi Grant	Housing Revolving Loan	Home/ HCRI	Shaler Park	Tanner Park
REVENUES					
Taxes	\$ 26,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	71,177	-	-	-	-
Public charges for services	-	-	-	-	-
Investment income	-	251	66	-	53
Miscellaneous revenues	-	15,897	-	-	-
Total Revenues	<u>97,177</u>	<u>16,148</u>	<u>66</u>	<u>-</u>	<u>53</u>
EXPENDITURES					
Current					
Public works	90,608	-	-	-	-
Culture, education and recreation	-	-	-	-	-
Conservation and development	-	14,036	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>90,608</u>	<u>14,036</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>6,569</u>	<u>2,112</u>	<u>66</u>	<u>-</u>	<u>53</u>
OTHER FINANCING SOURCES (USES)					
Property sales	-	-	-	-	-
Capital lease issued	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	6,569	2,112	66	-	53
FUND BALANCES (DEFICIT) - Beginning of Year	<u>19,009</u>	<u>1,407,510</u>	<u>155,003</u>	<u>1,800</u>	<u>9,682</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ 25,578</u>	<u>\$ 1,409,622</u>	<u>\$ 155,069</u>	<u>\$ 1,800</u>	<u>\$ 9,735</u>

Special Revenue Funds

Library Trust	William Brooks	Ruth E. Bayley	Library Systems	Stormwater	Recycling	Solid Waste	Tourism
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,994
-	-	-	155,920	18,441	50,121	-	-
-	-	-	-	573,771	56,877	398,142	-
2,786	506	1,857	1,857	8,707	1,887	-	-
7,846	-	-	-	-	-	-	10,000
<u>10,632</u>	<u>506</u>	<u>1,857</u>	<u>157,777</u>	<u>600,919</u>	<u>108,885</u>	<u>398,142</u>	<u>83,994</u>
-	-	-	-	232,976	103,760	395,055	-
3,865	-	-	164,195	-	-	-	-
-	-	-	-	-	-	-	91,103
-	-	-	-	339,247	-	-	-
-	-	-	-	50,846	-	-	-
-	-	-	-	1,786	-	-	-
<u>3,865</u>	<u>-</u>	<u>-</u>	<u>164,195</u>	<u>624,855</u>	<u>103,760</u>	<u>395,055</u>	<u>91,103</u>
<u>6,767</u>	<u>506</u>	<u>1,857</u>	<u>(6,418)</u>	<u>(23,936)</u>	<u>5,125</u>	<u>3,087</u>	<u>(7,109)</u>
-	-	-	-	28,000	-	-	-
-	-	-	-	247,114	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(14,561)	-	-	-
-	-	-	-	260,553	-	-	-
6,767	506	1,857	(6,418)	236,617	5,125	3,087	(7,109)
<u>86,987</u>	<u>94,903</u>	<u>74,981</u>	<u>218,656</u>	<u>662,730</u>	<u>172,020</u>	<u>25,010</u>	<u>22,010</u>
<u>\$ 93,754</u>	<u>\$ 95,409</u>	<u>\$ 76,838</u>	<u>\$ 212,238</u>	<u>\$ 899,347</u>	<u>\$ 177,145</u>	<u>\$ 28,097</u>	<u>\$ 14,901</u>

CITY OF WAUPUN

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2018

	Capital Projects Funds				
	Business Park	Tax Incremental District No. 1	Tax Incremental District No. 3	Tax Incremental District No. 6	Tax Incremental District No. 7
REVENUES					
Taxes	\$ -	\$ 257,778	\$ 121,349	\$ 123,592	\$ -
Intergovernmental	-	1,066	8,091	4,832	-
Public charges for services	-	-	-	-	-
Investment income	2,361	-	-	-	9,505
Miscellaneous revenues	24,741	-	8,720	8,744	-
Total Revenues	<u>27,102</u>	<u>258,844</u>	<u>138,160</u>	<u>137,168</u>	<u>9,505</u>
EXPENDITURES					
Current					
Public works	-	-	-	-	-
Culture, education and recreation	-	-	-	-	-
Conservation and development	-	1,114	43,508	1,121	1,064
Capital Outlay	8,569	-	-	-	121,192
Debt Service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	19,803	-	17,810	-
Total Expenditures	<u>8,569</u>	<u>20,917</u>	<u>43,508</u>	<u>18,931</u>	<u>122,256</u>
Excess (deficiency) of revenues over expenditures	<u>18,533</u>	<u>237,927</u>	<u>94,652</u>	<u>118,237</u>	<u>(112,751)</u>
OTHER FINANCING SOURCES (USES)					
Property sales	29,485	-	-	-	-
Capital lease issued	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(50,500)	(65,590)
Total Other Financing Sources (Uses)	<u>29,485</u>	<u>-</u>	<u>-</u>	<u>(50,500)</u>	<u>(65,590)</u>
Net Change in Fund Balances	48,018	237,927	94,652	67,737	(178,341)
FUND BALANCES (DEFICIT) - Beginning of Year	<u>(279,383)</u>	<u>(768,118)</u>	<u>(590,501)</u>	<u>(544,569)</u>	<u>41,832</u>
FUND BALANCES (DEFICIT) - END OF YEAR	<u>\$ (231,365)</u>	<u>\$ (530,191)</u>	<u>\$ (495,849)</u>	<u>\$ (476,832)</u>	<u>\$ (136,509)</u>

Capital Projects Funds			
Tax Incremental District No. 8	Equipment Replacement	Other Capital Projects	Total Nonmajor Govern- mental Funds
\$ -	\$ 200,000	\$ 476,500	\$ 1,279,213
-	10,129	11,450	331,227
-	-	-	1,028,790
-	3,912	4,358	38,106
-	33,383	-	109,331
-	247,424	492,308	2,786,667
-	-	-	822,399
-	-	-	168,060
316,676	-	-	468,622
-	277,358	442,092	1,188,458
-	-	-	50,846
-	-	-	39,399
316,676	277,358	442,092	2,737,784
(316,676)	(29,934)	50,216	48,883
-	68,220	-	125,705
-	-	-	247,114
-	-	438,132	438,132
-	-	-	(130,651)
-	68,220	438,132	680,300
(316,676)	38,286	488,348	729,183
-	170,646	147,387	1,127,595
<u>\$ (316,676)</u>	<u>\$ 208,932</u>	<u>\$ 635,735</u>	<u>\$ 1,856,778</u>



AMERICAN LEGION BASEBALL

Getchel – Nelson Post #210

130 N. State St. Waupun, WI 53963 (920) 324-2741

The Waupun American Legion Baseball Team is hosting the Central Plains Region National Tournament, August 8-11, 2019. Waupun will be host to teams from Wisconsin, Minnesota and North Dakota. Waupun participated in this tournament in 2013 (Pratt, Kansas) and 2014 (Milbank, South Dakota), 2016 (host), and 2018 (Wahpeton, ND). This will be the second time Waupun has played host to the event. It should be an exciting and memorable week for not only the Waupun Legion Baseball Program, but for the city of Waupun as well! Playing host to this event is an honor, but also comes with many expenses. We are asking for your assistance in supporting this event by being a sponsor in the following way.

GRAND SLAM (\$2500)

1. Banner at Gus Thompson Field at entrance.
2. Full back page colored ad of program.
3. Throw out the first pitch at the opening ceremony.

HOME RUN (\$1500)

1. Full page colored ad on the inside cover or back cover of program.

TRIPLE (\$1000)

1. Full page ad in program.

DOUBLE (\$500)

1. 1/2 page ad in program.

SINGLE (\$250)

1. 1/4 page ad in program.

BUNT (\$100)

1. 1/8 page ad in program.

As part of hosting this event, Waupun Legion Baseball is responsible to pay for all costs associated with lodging for the players and coaches. We are also responsible to provide two meals per day to the players and coaches. With your sponsorship/donation, the funds will help to offset those costs associated with hosting the tournament.

If you feel there are other sponsorship opportunities that may fit your business better, feel free to contact Coach Standke with your ideas.

Attached is the order form to be a National Tournament Sponsor. Please fill in form and return. Please check all boxes below that apply to your sponsorship.

If you are not interested in the advertisement opportunities but would still like to make a monetary donation, please send donation to Coach Standke at the address below.

We thank you for your loyal support to Waupun Baseball this year and the years to come!

If you have any questions, please feel free to contact us. Thank you for your time and consideration.

Sincerely,

Derrick Standke
Waupun High School Head Coach
Waupun Legion Baseball Head Coach
Dstandke@waupun.k12.wi.us
(920) 979-7579

Steve Lenz
National Tournament Director
slenz@waupun.k12.wi.us
(920) 210-2527

Bob Spanbauer
Waupun High School Assistant Coach
Waupun Legion Baseball Assistant Coach
Bspanny@gmail.com
(920) 579-8396

Please fill in your business information:

Business Name: _____

Contact Person: _____

Phone: _____

Email: _____

National Tournament Sponsor – Please return by: June 1, 2019

Please ✓ appropriate box:

Grand Slam (only 1 spot avail.) ☐

Home Run (only 2 spots avail.) ☐

Triple ☐

Double ☐

Single ☐

Bunt ☐

Please include a business card/design you wish to be used in the National Tournament Program. You may also send this via email in jpeg form (preferred) to:

Dstandke@waupun.k12.wi.us

Please send this form and payment to:

Derrick Standke
221 Forest St.
Fox Lake, WI 53933

Make checks payable to: Waupun Legion Baseball
Memo: 2019 National Tournament Sponsor

