

**CITY OF WHITEWATER
COMMON COUNCIL AGENDA**
Common Council Meeting
Tuesday, May 17, 2011 – 6:30 p.m.
City of Whitewater Municipal Building Community Room
312 W. Whitewater Street Whitewater, Wisconsin

CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE.

CONSENT AGENDA:

CA-A	Approval of Council Minutes of April 19, 2011.
CA-B	Acknowledgment of Receipt and Filing of: *Whitewater University Technology Park Board Minutes of 4/13/2011. *Library Minutes of 4/11/11. *Plan Commission Minutes of 2/14/2011 and 4/11/2011. *Report of Manually-Produced Checks for May 2011. *Park and Recreation Board Minutes of 4/4/2011. * Financial Reports for May, 2011.
CA-C	*Approval of Payment of Invoices Processed through 5/12/2011.
CA-D	Expedited approval of the following items, per city staff recommendation: R-2, O-1, C-3.

REPORTS:

City Manager	1) State Budget Update; 2) Police Day Proclamation.
CDA Coordinator	1) CDA Quarterly Report.

HEARING OF CITIZEN COMMENTS. No formal Common Council Action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however citizens are invited to speak to those specific issues at the time the Council discusses that particular item.

RESOLUTIONS:

R-1	Resolution Authorizing the Issuance and Sale of \$950,000 Water Works System Revenue Bonds Series 2011, City of Whitewater, Walworth & Jefferson Counties, Wisconsin, and Providing for the Payment of the Bonds and other Details with Respect to the Bonds. (Finance Director Request).
*R-2	Approval of amended Right-Of-Way Plat, Resolution of Necessity, and Relocation Order (DPW Director Request).

ORDINANCES: First Reading – None.

ORDINANCES: Second Reading

*O-1	Amending Chapter 11.12.011, Stop Signs to add additional stop sign locations.
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CONSIDERATIONS:

C-1	Johnson Block's Presentation of 2010 City Audit and Management Letter (Finance Director Request).
C-2	Discussion and Possible Direction regarding City Building Permit Fees.
*C-3	Authorization to Sell Excess Vehicles (DPW Director Request).
C-4	Report on Ward Reapportionment (Redistricting) Process (Councilmember Stewart Request).
C-5	Councilmember Requests for Future Agenda Items.
C-6	Adjourn

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk at least 24 hours prior to the meeting.

- Items denoted with asterisks will be approved on the Consent Agenda unless any council member requests that it be removed for individual discussion.

MEMORANDUM

TO: Common Council

FROM: Kevin Brunner, City Manager

DATE: May 12, 2011

RE: Comments on May 17, 2011 Agenda Items

The following are my comments regarding items on May 17, 2011 Common Council Agenda.

- 1. Resolution Authorizing Issuance and Sale of \$950,000 Water Works System Revenue Bonds.** The issuance of Water System Revenue Bonds has been discussed over the last year with the Common Council. These bonds are being issued primarily to finance the AMR (Automatic Meter Reading) Project and for water main replacement that is scheduled as part of the North Street Bridges Project. We are also required to deposit \$91,000 in our Water Bond Reserve Fund as part of this financing. Please note that the water rate application that is currently before the Wisconsin Public Service Commission includes the required debt service payments for this particular bond issue.
- 2. Adopting Amended Easement for Main and Whiton Street Project.** Recommend approval. The intersection improvements at Main and Whiton are still on schedule to begin in early fall and will be completed by mid November. The City is responsible for procuring all necessary easements for this project on behalf of the Wisconsin Department of Transportation.
- 3. Amending Chapter 11 Regarding Stop Signs.** Recommend approval of adding additional stop sign locations as included in this ordinance.
- 4. City Auditors Johnson Block and Company will be Presenting the 2010 City Audit and Management Letter.** Many thanks to Finance Director Doug Saubert and City Treasurer Connie DeKemper for their hard work in working with the auditors in producing our annual financial statements.
- 5. Discussion and Possible Direction Regarding City Building Permit Fees.** This item was deferred to this meeting from the May 3rd meeting. City staff and I continue to recommend that City building permit fees be based on gross square footage rather than on estimated building cost. Also, it is recommended that we parallel the Fort Atkinson building fees and that we essentially adopt their fee schedule. Please note that even with these changes our building permit fees will be less than the average for our comparable peer communities and we will remain very competitive with these peer communities.
- 6. Authorization to Sell Excess Vehicles.** Recommend approval.

7. Report on Ward Reapportionment. Councilmember Stewart made this request to discuss the redistricting process. City Clerk Michele Smith will brief the Council on this process.

If you have any questions regarding any of these items prior to next week's meeting please feel free to contact me.

ABSTRACT/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE
COMMON COUNCIL OF THE CITY OF WHITEWATER, WALWORTH AND JEFFERSON
COUNTIES, WISCONSIN.

April 19, 2011

The Council meeting of the Common Council was called to order at 6:30 p.m. by Council President Singer. MEMBERS PRESENT: Binnie, Singer, Kienbaum, Olsen, Stewart, Winship, Butler. MEMBERS ABSENT: None. LEGAL COUNSEL PRESENT: Wallace McDonell.

SWEARING IN OF COUNCIL MEMBERS. City Clerk Michele Smith swore in Aldermanic District 1 Councilmember Jim Olsen, Councilmember-at-Large Marilyn Kienbaum, Aldermanic District 5 Councilmember Patrick Singer, Aldermanic District 3 Councilmember Jim Winship and Aldermanic District 2 Councilmember Javonni Butler.

ELECTION OF COUNCIL PRESIDENT. Councilmember Singer was unanimously voted as Council President.

ELECTION OF COUNCIL PRESIDENT PRO TEM. Councilmember Binnie was unanimously voted as Council President Pro Tem.

COUNCILMEMBER APPOINTMENTS TO BOARDS AND COMMISSIONS. Councilmembers expressed their interests on which Boards and Commissions they would be willing to serve on and they were assembled on a spreadsheet. Both Binnie and Kienbaum wanted to serve as a regular member of the Plan Commission. Binnie had served as regular the previous year, and Kienbaum had served as alternate. A vote was taken on who would be appointed to the Plan Commission as regular member. KIENBAUM: Olsen, Butler, Kienbaum. BINNIE: Winship, Binnie, Singer, Stewart. Councilmember Binnie was appointed as regular member of Plan Commission and Councilmember Kienbaum was appointed as alternate member. The Tech Park also had a separate vote. Votes for STEWART - Stewart, Winship, Olsen and Binnie. Votes for BUTLER-- Butler, Kienbaum, Singer. Stewart was appointed on the Tech Park Board. Other appointments were as follows: **Alcohol Licensing Committee** – Olsen, Butler and Binnie; **Aquatic Center Board** – Olsen; **Birge Fountain Committee** – Binnie; **Board of Review** – Singer; **Cable T.V. Committee** – Winship; **Community Development Authority** – Singer and Stewart; **Landmarks Commission** – Kienbaum; **Library Board** – Winship; **Park and Recreation Board** – Butler; **Plan and Architectural Review Commission** – Binnie as regular and Kienbaum as alternate member; **Police and Fire Commission** – Olsen; and **Technology Park Board** – Stewart. It was moved by Olsen and seconded by Winship to approve appointment of councilmembers as listed above to the Board or Commission listed. AYES: Winship, Olsen, Binnie, Kienbaum, Singer, Stewart, Butler. NOES: None. ABSENT: None.

APPROVAL OF MINUTES. It was moved by Olsen and seconded by Binnie to acknowledge receipt and filing of : Financial Reports for March, 2011; Report of Manually-Produced Checks for March, 2011; Park and Recreation Minutes of March 14,2011; Plan Commission Minutes of March 14, 2011; Birge Fountain Committee Minutes of April 7, 2010 and September 29, 2010; Library Minutes of March 14, 2011. AYES: Butler, Winship, Binnie, Singer, Kienbaum, Stewart, Olsen. NOES: None. ABSENT: None.

APPROVAL OF PAYMENT OF INVOICES. It was moved by Olsen and seconded by Binnie to approve payment of city invoices processed through April 13, 2011 in the total sum of \$300,469.36. AYES: Butler, Winship, Binnie, Singer, Kienbaum, Stewart, Olsen. NOES: None. ABSENT: None.

REPORTS: None

CITIZEN COMMENTS. Marilyn Kienbaum spoke regarding the deadline for registering your dog or cat. Earlier today, Marilyn was at city hall and a citizen was there to register her pet. This citizen was not

aware of any deadline for registration. The actual fee was \$10 and this citizen had to pay a \$5 late fee. Marilyn felt the \$5 was a pretty high price to pay. This woman only had \$10 on her so Marilyn helped her out and paid the \$5 late fee. Later that day, Marilyn said there was a \$5 bill in her mailbox from this woman.

AUTHORIZING OFFICIAL DEPOSITORIES. The annual Resolution authorizing official depositories was presented.

RESOLUTION AUTHORIZING OFFICIAL DEPOSITORIES

WHEREAS, it is deemed necessary and expedient to designate official depositories for the City of Whitewater, Walworth and Jefferson Counties, Wisconsin.

NOW THEREFORE, it is hereby resolved by the Common Council of the City of Whitewater that the Commercial Bank, the First Citizens State Bank, Associated Bank, all in said City, be and the same hereby are, designated the official depositories for the City, as well as the State of Wisconsin – Local Government Investment Pool, and Wisconsin Class – LGIP. Additional depositories for investment purposes may include U.S. Bank of Milwaukee (formerly known as Firststar Bank), and Marshall & Isley Bank of Milwaukee.

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Butler, Winship, Binnie, Singer, Kienbaum, Stewart, Olsen. NOES: None. ABSENT: None. ADOPTED: April 19, 2011.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

AUTHORIZING OFFICIAL NEWSPAPER. The annual Resolution authorizing official newspaper was presented.

RESOLUTION ADOPTING WHITEWATER REGISTER AS OFFICIAL NEWSPAPER

WHEREAS, it is deemed necessary and expedient to designate an official newspaper for the City of Whitewater, Walworth and Jefferson Counties, Wisconsin.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Whitewater, Wisconsin and Jefferson Counties, Wisconsin, that The Whitewater Register be, and the same hereby is, designated the official newspaper of said City.

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Butler, Winship, Binnie, Singer, Kienbaum, Stewart, Olsen. NOES: None. ABSENT: None. ADOPTED: April 19, 2011.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

RESOLUTION COMMENDING THE DEPARTMENT OF PUBLIC WORKS EMPLOYEES. This will be postponed until the May 3rd Council meeting per Councilmember Singer's request.

ACCEPTANCE OF REGIONAL WATER REPORT FROM SEWRPC. Consent agenda.

RESOLUTION ENDORSING THE REGIONAL WATER SUPPLY PLAN FOR SOUTHEASTERN WISCONSIN

WHEREAS, the Southeastern Wisconsin Regional Planning Commission, which was duly created by the Governor of the State of Wisconsin in accordance with Section 66.0309(2) of the *Wisconsin Statutes* on

the 8th day of August 1960, upon petition of the Counties of Kenosha, Milwaukee, Ozaukee, Racine, Walworth, Washington, and Waukesha, has the function and duty of making and adopting a master plan for the physical development of the Region; and

WHEREAS, the Southeastern Wisconsin Regional Planning Commission, pursuant to its function and duty as a regional planning agency, has prepared and adopted at its meeting held on the 1st day of December 2010, a regional water supply plan set forth in a report entitled, SEWRPC Planning Report No. 52, *A Regional Water Supply Plan for Southeastern Wisconsin*, published in December 2010; and

WHEREAS, the Commission has transmitted certified copies of its resolution adopting the regional water supply plan for Southeastern Wisconsin, together with the aforementioned SEWRPC Planning Report No. 52, to the local units of government concerned and to the appropriate State and Federal agencies; and

WHEREAS, the City of Whitewater has supported, participated in the financing of, and generally concurred in the regional planning programs undertaken by the Southeastern Wisconsin Regional Planning Commission, and believes that the regional water supply plan prepared by the Commission is a sound and valuable guide to water supply management in the development of not only the Region but also the local community, and that the adoption of such plan by the Common Council will assure a common understanding by the units and agencies of government concerned and enable these units and agencies of government to program the necessary plan implementation work.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 66.0309(12) of the Wisconsin Statutes, the City of Whitewater on the 19th day of April, 2011, hereby endorses the regional water supply plan for Southeastern Wisconsin previously adopted by the Commission as set forth in SEWRPC Planning Report No. 52 as a guide for regional and community development.

BE IT FURTHER HEREBY RESOLVED that the City Clerk shall transmit a certified copy of this resolution to the Southeastern Wisconsin Regional Planning Commission and to the Secretary of the Wisconsin Department of Natural Resources.

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Butler, Winship, Binnie, Singer, Kienbaum, Stewart, Olsen. NOES: None. ABSENT: None. ADOPTED: April 19, 2011.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

RESOLUTIONS WRITING OFF DELINQUENT PERSONAL PROPERTY TAXES AND AUTHORIZING CHARGEBACKS. Consent Agenda.

RESOLUTION WRITING OFF DELINQUENT AND UNCOLLECTIBLE PERSONAL PROPERTY TAXES

WHEREAS, there are certain uncollectible personal property taxes in the City of Whitewater, and

WHEREAS, the City of Whitewater auditors have recommended that the City periodically write off the City and TIF portions of said uncollectible personal property taxes, and

WHEREAS, the City Treasurer has requested this action by the Common Council, and

WHEREAS, writing off said personal property taxes is in the best interest of the City of Whitewater.

NOW THEREFORE, BE IT RESOLVED as follows:

1. That the tax bills listed on the attached Exhibit A for the years 2008 and 2009, totaling \$9,375.23 are hereby written off. However, the City Treasurer's office will still accept payment for any one of these accounts, should it occur, which will be recognized as general fund revenue at the time. The City staff is also authorized to continue collection action on said accounts.
2. The City Treasurer and the City staff are authorized to sign whatever documents are necessary to complete the writing off of the personal property taxes set forth on the attached Exhibit A.

Resolution introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Butler, Winship, Binnie, Singer, Kienbaum, Stewart, Olsen. NOES: None. ABSENT: None. ADOPTED: April 19, 2011.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

AMENDING CHAPTER 5.20.020, ALCOHOL LICENSING, REGARDING ANNUAL TAVERN INSPECTION REQUIREMENTS. Butler had questions regarding items A, B, C and F.

City Attorney McDonell stated it's really not an attempt to delete any of the inspections but rather to change the inspection procedure. There was some outdated language in the ordinance. Relating to Item F, this is just a general characteristic of the responsible party, to be of good character and financial responsibility.

ORDINANCE AMENDING SECTION 5.20.020 RELATED TO ALCOHOL LICENSING

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do hereby ordain as follows:

Section 1: Whitewater Municipal Code Chapter 5.20, Section 5.20.020, is hereby amended to read as follows:

5.20.20 License – Application – Investigation – Inspection.

- (a) The City Clerk shall notify the Neighborhood Services Director, the Chief of Police and the Fire Department of any application for an alcohol license for an establishment.
- (b) The Chief of Police, or his or her designee, shall investigate the applicant's arrest and conviction record and furnish the information to the City Council in writing.
- (c) The Neighborhood Services Director or his or her designee shall inspect the premises to determine whether the premises sought to be licensed complies with the State Building Code, the State Plumbing Code, City of Whitewater Zoning Ordinances, and other applicable City ordinances, and shall furnish the information to the City Council in writing.
- (d) The applicant shall supply the City Clerk with proof that the premises to be licensed has passed a City of Whitewater Fire Department fire inspection within six (6) months of the date the license will be issued.
- (e) The applicant shall supply the City Clerk with the following:
 - (1) Proof, supplied by the Wisconsin Department of Health Services, that the establishment has a current valid restaurant or food service license issued by the Wisconsin Department of Health Services, or

- (2) Proof, supplied by the Wisconsin Department of Health Services, that the establishment complies with the sanitation regulations of the State of Wisconsin Department of Health Services related to service of alcohol beverages for the type of license requested.
- (f) In determining the suitability of the applicant, consideration shall be given to the moral character and the financial responsibility of the applicant, appropriateness of the location and premises where such licensed business is to be conducted, and generally the applicant's fitness for the trust to be reposed.
- (g) No retail class "B" or "Class B" license shall be issued unless the premises to be licensed conform to the sanitary, safety and health requirements of the State Building Code, the State Plumbing Code, and the rules and regulations of the State Board of Health applicable to restaurants, and also conform to all ordinances and regulations adopted by the city.
- (h) Each premises for which a class "B" or "Class B" license is granted must be connected with the city water and sewerage facilities, must be properly lighted and ventilated and supplied with separate sanitary toilet and lavatory facilities, equipped with running water, for each sex.

Ordinance introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Singer. AYES: Olsen, Winship, Binnie, Singer, Kienbaum, Stewart. NOES: Butler. ABSENT: None. FIRST READING APPROVED: April 19, 2011.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

AMENDING CHAPTER 11.12.011 STOP SIGNS TO ADD ADDITIONAL STOP SIGN

LOCATIONS. This item was withdrawn and delayed. Councilmember Binnie questioned the necessity to have stop signs on Starin Road east and westbound. It is designated for 25 or 30 mph with no residents in the area. He would be inclined to not put up stop signs until the street is open and to see how the traffic flow works. Binnie is for approving the ordinance but deleting the Eastbound and westbound on Starin Rd. stop signs. Motion for amending the ordinance was introduced by Binnie and seconded by Winship.

Interim Police Chief Otterbacher stated they had talked to DPW Director Dean Fischer previously and they are trying to be more conservative. There are residents in that area and small children.

Binnie suggested tabling this and checking out the road before voting on this ordinance.

Binnie and Winship withdrew their motion and this item will be delayed until further information is available.

AMENDING CHAPTER 11, REDUCING SPEED LIMITS ON STARIN ROAD. Consent agenda.

AMENDING SECTION 11.08.012 SPEED LIMITS – DECREASED

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does hereby ordain as follows:

SECTION 1. Section 11.08.012 entitled Speed Limits – Decreased, is hereby amended by adding the following:

“TWENTY-FIVE MILES PER HOUR: Starin Road between Fremont Street and Jefferson Street.”

“THIRTY MILES PER HOUR: Starin Road between Jefferson Street and Newcomb Street.”

SECTION 2. This ordinance shall take effect upon passage and publication as provided by law.

Ordinance introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Olsen, Binnie, Stewart, Kienbaum, Butler, Singer, Winship. NOES: None. ABSENT: None. FIRST READING APPROVED: April 19, 2011.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

AMENDING CHAPTER 11, PARKING REGULATIONS, TO PROHIBIT PARKING ON NEWLY CONSTRUCTED PORTION OF STARIN ROAD. Consent agenda.

AMENDING SECTION 11.16.150 PARKING PROHIBITED

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does hereby ordain as follows:

SECTION 1. Section 11.16.150 entitled Street Index of Parking Restrictions, is hereby amended by adding the following.

No parking on both sides of Starin Road – Fremont Street to Newcomb Street.

SECTION 2. This ordinance shall take effect upon passage and publication as provided by law.

Ordinance introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Binnie. AYES: Butler, Olsen, Stewart, Singer, Winship, Kienbaum, Binnie. NOES: None. ABSENT: None. FIRST READING APPROVED: April 19, 2011.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

AMENDING CHAPTER 11.16.080, TO PROHIBIT PARKING ON STREETS LISTED IN SECTION 11.16.150 OF MUNICIPAL CODE. Originally Butler wanted this pulled from the consent agenda but has since changed his mind.

AMENDING SECTION 11.16.080 PARKING PROHIBITED

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does hereby ordain as follows:

SECTION 1. Section 11.16.080 entitled No parking at all times, is hereby amended to read as follows:

It is unlawful for the operator of any vehicle to park such vehicle at all times on a street so designated in the table in Section 11.16.150 of this chapter.

SECTION 2. This ordinance shall take effect upon passage and publication as provided by law.

Ordinance introduced by Councilmember Olsen, who moved its adoption. Seconded by Councilmember Butler. AYES: Butler, Olsen, Stewart, Singer, Winship, Kienbaum, Binnie. NOES: None. ABSENT: None. FIRST READING APPROVED: April 19, 2011.

Kevin M. Brunner, City Manager

Michele R. Smith, City Clerk

AUTHORIZATION TO SELL UNUSED FIRE ENGINE. Brunner stated this was discussed several months ago and whether the fire truck could be donated to Gateway. There is some market value but the

council did not authorize the sale so that's all the staff is requesting is authorizing to sell the fire truck. This will come back at a later date. Winship moved and Binnie seconded the approval of the selling of the unused fire engine. Note: This will need to be advertised that it cannot be used as a municipal fire truck. AYES: Winship, Binnie, Butler, Kienbaum, Singer, Stewart. NOES: Olsen. ABSENT: None.

AUTHORIZATION TO RESURFACE THE DOWNTOWN PORTION OF MAIN STREET.

Butler stated that he hoped a local contractor might have the opportunity to do this project. DPW Director Fischer stated typically there is no one in the city that has the equipment to do this work. Fischer stated they definitely work locally with projects as much as they can. This is not a seal coating project but actually milling and overlaying of the street and once it's done, should last 12-15 years. Traffic will not be interrupted through this area. The center line will be moved over three feet so the angle parking will have more room. This will not go into the intersection of Main and Whitewater St. That area is part of the Eastgate project.

Olsen moved and Binnie seconded the authorization to resurface the downtown portion of Main Street. AYES: Olsen, Binnie, Stewart, Butler, Kienbaum, Singer, Winship. NOES: None. ABSENT: None.

DISCUSSION AND POSSIBLE DIRECTION REGARDING ADDITIONAL ELECTRICAL IMPROVEMENTS AT CRAVATH LAKEFRONT PARK.

Singer questioned Parks and Recreation Director Matt Amundson where the funding was coming from. Matt did include in the city budget last year electrical upgrading along the city parking lot. The phase would provide for more extensive permanent electrical service for events being held in the park. A large group needs to know if they need generators or if electricity will be provided. The second phase, which has not been funded to this point, is to include up to five of these box structures along the parking lot. There are no funds currently but it could be funded through the council's discretion.

David Stone stated at the Park Board meeting there was a citizen comment against permanent electrical box structures. It would block the views of the lake and compromise the aesthetics. Stone suggested the Park Board remove phase 2 from the proposal.

David Saalsaa, Vice-President of Downtown Whitewater Inc. stated the board addressed after Freezefest, the electrical problems. The board felt it would be proper to finish the park as it was originally planned. Downtown Whitewater Inc. would like to help fund these upgrades.

Brunner commented that he is in favor of these upgrades and it should be done. The Parks and Recreation Board has not prioritized this therefore the funds would have to come from another source. The Parks and Recreation Board should look at this again.

Olsen stated if the City is going to be hosting various festivals, this needs to be done.

Citizen Blake Scharine who is also on the Fourth of July Committee, stated this would be a big plus to have these upgrades. Some of the first phase was funded through a private donation and the Fourth of July Committee. Blake strongly recommends this project and it would be a great return for the money.

Matt Amundson stated Dick Jones from Sta-Lite would need to know by early May of a decision. Also, Sta-Lite was the vendor for the first phase. Matt questioned if they would be able to stay with them or bid it out, which would delay the project.

Kevin commented that the amount is not that much and staying with a local vendor would be better.

Marilyn Kienbaum commented that Dave Kachel's family would like to continue the support for the city as Dave has done and if the Parks and Recreation Board were to talk to Jon Kachel, they might have some more support there.

The next Parks and Recreation meeting is May 2nd and they should have a recommendation for this plan and from the Downtown Whitewater group as to how much they are willing to contribute for the next Council meeting on May 3rd.

APPROVAL OF STREET CLOSURE – ELIZABETH ST. FOR ST. PATRICK’S WAY OF THE CROSS EVENT. St. Patrick’s Catholic Church is requesting closure of Elizabeth Street for the Way of the Cross on April 22nd between 10:30 a.m. and 12 p.m. This has been an annual event. Unanimous approval from consent agenda.

AUTHORIZATION TO CONSTRUCT ONE TRAFFIC ISLAND AT THE FRANKLIN/STARIN INTERSECTION. Winship has talked with several residents regarding the safety of crossing Starin Rd. and getting to Starin Park.

Citizen James Hartwick of 178 N. Franklin St. spoke on the change of traffic flow once Starin Rd. is opened to Hwy. 59. Property located in this area could be adversely affected. Concerns were for the kids crossing Starin Rd. to get to the playground in Starin Park; residents from Fairhaven crossing to get to the Starin Park Community Center; college students coming home late from a night on the town. An island would be a safe haven and it also could calm the traffic. If this is going to be a major road connecting the city for people coming in, one would want to beautify the entrance. That would bring up the property value in the whole city. There had been a proposal for five islands, but since that was not funded the Neighborhood Association believes that there is a need for at least one island. James is thinking in the future they might need one at the intersection of Park and Starin, also. The Starin Park Neighborhood Association was willing to help out with the planting on these islands to defray the cost. He encouraged the council to approve this project.

Citizen Jeff Eppers of 623 Starin Road agrees with James Hartwick. He lives on Starin Road and has close encounters with vehicles coming off of Franklin onto Starin Road. Jeff stated most people do not stop at that stop sign for whatever reason. He suggested putting a stop sign on Esterly Ave. Something needs to be done.

Attorney Mitch Simon, Park St. resident of the neighborhood, indicated he opposes the island proposal. He has a problem spending city money for something that is perceived to be a problem but isn’t a problem.

Citizen Jim Nies of N. Esterly Ave., doesn’t understand why the city wouldn’t want to make the street safer. This is a change from a medium use road to a thoroughfare. To have this done would be the least impact on the neighborhood. This is between a residential area and a park.

Citizen Jessie Dugan of 254 N. Park St. is very concerned with having her two boys cross Starin Rd. to go to the park, especially when the new ball field will be available.

Citizen Donna Nosek of 210 N. Park St. has lived here since 1977 and has raised four children on Park St. who heavily used Starin Park. Donna is a walker and has seen people driving through the stop sign. She has noticed how the University installed their islands with planters to keep the traffic flowing yet keep it safe and slow. She would hope the city would show the same kind of wisdom with the one island.

Citizen Roy Nosek of 210 N. Park St. would like to see this go forward because it makes sense. He agrees with the way the University handled their part of Starin Road, with the curves and islands. It works! Roy handed out a list of sixteen Neighborhood Preservation Approaches Preference Questionnaire, a recommendation from Vandewalle and Associates from a previous project. This was to help enhance neighborhoods like Starin Park neighborhood. Only seven have been pursued because of the Historic Starin Park Neighborhood Association. There has been no initiative created by the city that he knows of. This group has been told there would be five islands. The council needs to give these people (neighbors of Starin Rd.) some credit as to what they are talking about.

Olsen wants to know where and when were these islands promised.

Brunner stated he only told the neighborhood group he would bring it to the council.

Olsen stated there's a big difference in promising and bringing it before the council.

Roy Nosek stated it was said at the meeting that it was a strong possibility this would happen.

Citizen Robert Mertens of 205 N. Franklin St., said he routinely sees people speeding down Franklin St. One would almost wonder what kind of speeding this would encourage on Starin Rd. According to the DOT, within five years of a new lane being added to a road, the capacity is full. He would encourage the council to think about what it might be like in the future.

Winship commented he moved from the country to Franklin St. when his kids were younger. We don't see our kids wandering the streets like they used to many years ago because of safety concerns. Winship enjoys running and he has to agree that at that stop sign, Franklin and Starin, many people do not stop but slow down and roll through. He agrees that putting the one island there would add to safer driving and parents feeling safer sending their kids to the park.

Brunner did receive a letter from Fairhaven regarding their concerns about trucks getting in and out of their lot. Fairhaven is all right with waiting to see, once Starin Road is opened to Hwy. 59, what the traffic will be like.

Binnie questioned what size medium would be installed.

Fischer stated it would be about 3-3 ½ feet wide for the actual island. There is curb and gutter all the way around. They could make it 8 – 10 feet long. The city will lose the ability to have painted bike lanes in that area, right at that intersection. Fischer stated the city has money in the CIF.

Singer stated he feels with the Starin Park Neighborhood Association, that group has an "all or nothing" approach and there needs to be a compromise.

Stewart stated the engineers said the city can do it. The funding is there. The council has talked about doing this in the past, why not just do it?

Winship moved and Singer seconded to approve one island at the intersection of Franklin St. and Starin Road. AYES: Olsen, Winship, Binnie, Singer, Stewart. NOES: Kienbaum, Butler. ABSENT: None.

COUNCILMEMBER REQUEST FOR FUTURE AGENDA ITEMS. None.

ADJOURN. It was unanimous to adjourn at 8:10 p.m. AYES: Olsen, Winship, Binnie, Kienbaum, Stewart, Singer, Butler. NOES: None. ABSENT: None.

Respectfully submitted,

Michele R. Smith, Clerk

Whitewater University Technology Park Board
Whitewater Innovation Center
1221 Innovation Drive
Whitewater, WI 53190
Minutes for April 13, 2011

1. **Call to Order.**

The meeting was called to order at 8:00 am by Vice President Stewart. Members present: Jeff Knight, Peter Zaballos, Kevin Brunner, Jim Stewart, and John Chenoweth. Absent: Ronald Gayhart and Richard Telfer. Others present: Gary Lengyel, Denise Ehlen, Gary Albrecht and Mike Vanden Bosch.

2. **Approval of Minutes from February 23rd and March 16th 2011 Meeting.**

It was moved by Zaballos and seconded by Chenoweth to approve these minutes as read. Approved.

3. **Report from Gary Albrecht.**

CESA2 Director Gary Albrecht reported that CESA2 is very pleased with the building. He and his staff have no major issues. He indicated that he would be having a grand opening for CESA2 and its clients in late May. Albrecht also mentioned that he wants to develop more connections with the University, particularly with technology and education.

4. **Report from Interim Innovation Manager Gary Lengyel.**

Lengyel reported about a number of building updates. The planned AV equipment to be installed in the main conference room is on order and will be installed in mid May. Also the internet and final wiring for the building is currently being priced and also will be completed in May. Lengyel also indicated that he is involved with the Planning Committee for the dedication which has been scheduled for May 5th.

5. **Facility Update.**

The necessary IC infrastructure and telecommunications work was discussed. The need for the development of a RFP for tenant electrical services was discussed as well (to be solicited from FP&M and local firms). Also under this item, the Board felt that it was desirous to have potential furniture and equipment layouts for the available suites be done by a preferred vendor. Brunner indicated that he would approach both Emmons and Target Interiors to provide those potential layouts.

Regarding the build out of the labs, Brunner and Ehlen explained current spacing as well as two potential lease rates; 1) if tenants want to build out and 2) if total build out is included in the lease.

6. **Report from Tenancy and Entrepreneurship Committee**

There was an extensive report from the Tenancy and Entrepreneurship Committee.

1) **Launchpad.** It was reported that up to seven student entrepreneurs would be provided space at the Innovation Center. Three months rent will be provided plus business incubation services and one-on-one consulting and training services.

2) **Innovation Center IHub.** This fellowship and mentor grant program is expected to start up on

or about May 15th. It was noted here that there was a financial commitment from the University to develop and fund these services over and above the MOU services that will be provided by the University.

3) Marketing. It was reported that marketing materials are being produced and will be available to prospective tenants in the next several weeks.

4) Tenant Recruitment.

It was moved by Knight, seconded by Stewart, to appoint Peter Zaballos as liaison from the Board and the Tenancy Entrepreneurship Committee to review exceptions to the standard lease agreement that has been developed.

5) Updated Sources and Use Statement.

The updated Sources and Use Statement was not presented but will be updated and presented at the next meeting.

7. MOU between Tech Park Board and UW-Whitewater.

Brunner indicated that a draft has been developed by City Attorney McDonell, however, there will need to be subsequent meetings between Chancellor Telfer, Ehlen and Brunner to discuss and refine this agreement further. It is anticipated that this MOU will be ready for consideration and possible approval by the Board at its next meeting.

8. May 5th Dedication and Open House.

The Committee reported that planning for the dedication and open house on May 5th is going well. It was decided that Governor Walker should be invited to attend even though Commerce Secretary Jadin has confirmed as one of our guest speakers. In addition, an invitation will be extended to the EDA to send a representative to speak at the dedication as well.

The open house will precede the dedication, which has been scheduled for 11:00 am. The open house will be from approximately 9:00 am to 11:00 am.

9. Future Agenda Items.

Members requested that the following items be discussed at the next meeting of the Board.

- 1) Speaker Series
- 2) Progress on MOU between Tech Park Board and UW-Whitewater as well as the master MOU between the City/CDA and Tech Park Board
- 3) Updated Sources and Use Statement
- 4) Financial report on first three months operations of the Center

10. Adjournment.

It was then moved by Zaballos, seconded by Brunner, to adjourn. The meeting adjourned at 9:25 am.

Respectfully Submitted,

Kevin Brunner, Secretary

Irvin L. Young Memorial Library
 431 W Center St
 Whitewater WI 53190
 Board of Trustees Regular Meeting
 White Memorial Room
 Monday, April 11, 2011, 6:30 pm

Present: Donna Nosek, Vicki Santacroce, Sharon Knight, Jim Winship, Rose Mary Leaver, Laura Jacobs, Julie Caldwell

Administrative Staff present: Stacey Lunsford, Diane Jaroch

1. President Nosek called the meeting to order at 6:30 p.m.
2. The consent agenda was approved as presented. (MSC Caldwell/Winship) Ayes: Nosek, Santacroce, Knight, Winship, Leaver, Caldwell, Jacobs. Noes: None.
3. The March 2011 circulation and service reports were acknowledged. (MSC Knight/Leaver) Ayes: Nosek, Santacroce, Knight, Winship, Leaver, Caldwell, Jacobs. Noes: None.
4. The treasurer's report for March 2011 was acknowledged. (MSC Jacobs/Winship) Ayes: Nosek, Santacroce, Knight, Winship, Leaver, Caldwell, Jacobs. Noes: None.
5. Citizen input regarding matters not on agenda: NONE.
6. OLD BUSINESS
7. NEW BUSINESS
 - a) Motion was made to approve the return of the TapeChek to RTI for a \$200 credit toward DiskCheck supplies as the library is phasing out the videocassette collection which this equipment is required for. (MSC Leaver/Caldwell) Ayes Nosek, Santacroce, Knight, Winship, Leaver, Caldwell, Jacobs. Noes: None.
 - b) Motion was made to approve the Staff Sick Leave Policy as presented. (MSC Winship/Leaver) Ayes: Nosek, Santacroce, Knight, Winship, Leaver, Caldwell, Jacobs. Noes: None.
 - c) Lending the Sony Reader~will continue discussion and possible action at next meeting after we learn more about the situation.
 - d) Motion was made to approve the serving of food on "Mango Day" as a means to publicize the new Mango product. Staff will wear t-shirts and serve mango salsa and tortilla chips in the lobby. (MSC Leaver/Winship) Ayes: Nosek, Santacroce, Knight, Winship, Leaver, Caldwell, Jacobs. Noes: None.
8. DIRECTOR'S REPORT

SUGGESTION BOX:
 NONE

DIRECTOR'S REPORT

 - a) Big Read 2011 – The library gave away 60 free Edgar Allan Poe books on Friday, April 1, including four Spanish language copies of his poems. They also drew a winner for four tickets to the Young Auditorium Tales of Terror performance on April 6. The winner was Janelle Roe. You should be able to see her picture on the library's Flickr page.
 - b) The new photocopiers were installed on April 4. They are waiting for Patrick Rice to network them to the staff PCs and then they will have a trainer come from the copier company to instruct staff in the finer points

Anyone requiring special arrangements is asked to call the office of the Library Director (473-0530) 72 hours prior to the meeting.

Irvin L. Young Memorial Library
 431 W Center St
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 Board of Trustees Regular Meeting
 White Memorial Room
 Monday, April 11, 2011, 6:30 pm

of the machines. Xerox will be picking up their machines sometime after the 12th.

- c) Stacey attended the Lakeshores Library System Library Advisory Committee meeting in Waterford on April 5 and took notes which she distributed to the other Mid-Wisconsin Federated Library System directors.
 - d) Stacey attended an eBook Roundtable Discussion at MWFLS headquarters in Horicon on April 6. There were representatives from libraries currently circulating e-readers and those who are interested in doing so, including some people from Eastern Shores and Waukesha Library Systems. They discussed training sessions for the public, the best way to catalog the devices, patron forms to be signed as contracts acknowledging how much the replacement cost of the devices would be, etc.
 - e) The library had a router upgraded by AT&T on April 7 so that we will have a faster connection to BadgerNet for our Internet.
 - f) Many of the staff are participating in the Whitewater Walks Physical Activity Challenge. UW-Whitewater, the Whitewater Unified School District and the City of Whitewater staff are competing to win the Golden Shoe award. Participants wear pedometers which were provided and they report their weekly step counts, which are based on personal goals set by the individuals. The program runs April 4-April 29.
 - g) The library launched Mango Languages on the website on March 30. Since then they have registered 13 users who have completed 24 sessions for a total of 6.1 hours of instruction.
9. Board member reports:
- a) Representative Evan Wynn is willing to hold a discussion on the impact of library maintenance effort as presented in Walker's budget proposal. Irvin L. Young Memorial Library is being considered as a place to hold the discussion.
 - b) Santacroce will be attending the eBook Summit at DPI on May 4, 2011.
 - c) Jacobs's term is ending on the Board and she will not be running for the Board again.
10. Board member requests for future agenda items: Sony eReaders lending and eBooks.
11. Confirmation of next meeting on May 9, 2011, 6:30 p.m.
12. The meeting was adjourned on a Leaver/Winship motion at 7:06 p.m. into Closed Session **NOT TO RECONVENE** per Wisconsin State Statute 19.85(1) (c) "Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility."

Item to be discussed: (1) Annual evaluation of the library director

Roll Call: Present: Jim Winship, Laura Jacobs, Julie Caldwell, Rose Mary Leaver Sharon Knight, Donna Nosek, Vicki Santacroce,

Anyone requiring special arrangements is asked to call the office of the Library Director (473-0530) 72 hours prior to the meeting.

**Irvin L. Young Memorial Library
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* Items denoted with asterisks will be approved on the Consent Agenda unless any board member requests that it be removed for individual discussion.

Minutes submitted by Vicki Santacroce, Board of Trustees Secretary

Vicki Santacroce

CITY OF WHITEWATER
PLAN AND ARCHITECTURAL REVIEW COMMISSION
Whitewater Municipal Building Community Room
February 14, 2011

ABSTRACTS/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE PLAN AND ARCHITECTURAL REVIEW COMMISSION

Chairperson Torres called the meeting of the Plan and Architectural Review Commission to order at 6:00 p.m.

PRESENT: Torres, Binnie, Dalee, Miller, Zaballo, Coburn, Knedler. **ABSENT:** None.
OTHERS: Wallace McDonell/City Attorney, Mark Roffers/City Planner, Bruce Parker/Zoning Administrator.

Welcome to Brandon Knedler, who volunteered to finish the existing term for the Park and Recreation Board's representative to the Plan Commission.

HEARING OF CITIZEN COMMENTS. This is a time in the agenda where citizens can voice their concerns. They are given three minutes to talk. No formal Plan Commission Action will be taken during this meeting although issues raised may become a part of a future agenda. Items on the agenda may not be discussed at this time.

There were no citizen comments.

MINUTES. Moved by Dalee and Miller to approve the Plan Commission minutes of December 13, 2010. Motion approved by unanimous roll call vote.

PUBLIC HEARING FOR CONSIDERATION OF A CONDITIONAL USE PERMIT TO ALLOW FOR AN AUTOMOTIVE REPAIR BUSINESS TO BE LOCATED AT 265 S. WISCONSIN STREET FOR DARYL AND FABIAN LOPEZ. Chairperson Torres opened the public hearing for consideration of a conditional use permit to allow for an automotive repair business to be located at 265 S. Wisconsin Street for Daryl and Fabian Lopez.

Zoning Administrator Bruce Parker explained that the applicants had not shown up yet. Parker explained the proposal. The property is located in a B-3 Zoning District. A conditional use permit is required for an auto repair shop. He had talked to the applicant and explained that the parking stalls labeled #6 and #8 would have to be removed to maintain the green space area and allow for snow removal. The dumpster enclosure was going to be moved up next to the building and a new garage door was to be installed on the north side of the building. The fence shown on the site plan will not be installed as it encroaches into the driveway access easement area. A new site plan had not yet been submitted. The applicants had not arrived yet, so the Plan Commission held the public hearing open until after the next item when the applicants arrived.

Plan Commission came back to this item approximately 6:20 p.m.

Zoning Administrator Bruce Parker had talked to them prior to the hearing. They will be planting some arborvitae in the green space along the south edge of the parking lot (paved area) to help screen the view from the south residential area. The trash enclosure will be up against the east edge of the building and the parking will be on the blacktop area in the back and other areas there.

City Planner Mark Roffers recommended approval with conditions. The reasoning behind the approval is that the building is there and it is suited for this type of use. The property's immediate surroundings are compatible business type uses. The Planners also recognize that there is residential housing in the area and the Plan Commission needs to stay cognizant in taking care of the neighbors too. Some of this is done with suggestions for site plan improvement, such as landscaping, dumpster enclosures, parking etc., but a lot has to do with how businesses are operated when they are open. The Planners had suggested operational types of conditions for approval that have to do with types of auto work, so the neighborhood is not negatively affected by this business.

The Board asked about the type of enclosure for the dumpster that would match the building.

Zoning Administrator Bruce Parker explained that it would be a fence type of material that could be painted to match the building.

City Planner Mark Roffers explained that the future for this block would be for continued business use, a location for redevelopment. The City would be open to broader redevelopment, possibly a mixed use development.

Marilyn Kienbaum, neighbor, stated that this business would not be a huge change. She felt this would be O.K.

Terry Stritzel, a concerned citizen, stated that the business may need more than Monday through Friday in order to make a living. They may need Saturday to make it work. Only Monday through Friday is quite a restriction for a small business that is trying to make it work for them.

Board Members felt that this business should have the same opportunities as the NAPA store next door in being allowed to be open on Saturdays, with the condition that the business could be looked at in 6 months or a year if there are complaints. There are a lot of businesses open on Saturdays, so it would put them at a competitive disadvantage if they were not allowed to be open on Saturdays. There was also concern of the garage doors having to be closed while working on the vehicles inside the building. Knedler felt it would be good not to have the requirement that the doors must be closed.

Bob Freiermuth, a local investor and neighbor, stated that other than an impact wrench or a radio, there will not be much noise. The radio can be turned down and a regular wrench could be used for extended weekend hours. If the business can't be open and operate, it will have a hard time making money. It is a good location.

Plan Commission Binnie wanted to hear from the applicants to know if they had the opportunity to review the City Planner's report and the suggested conditions, and if they were O.K. with them.

Fabian Lopez and his father reviewed the conditions and were perfectly fine with the conditions. If it was alright with the Plan Commission, they would like to be open from 8 a.m. until noon on Saturdays. But they would be perfectly fine with Monday through Friday also. They were planning to keep the garage doors closed and put a hole in the garage door to vent the smoke out of the building.

Terry Stritzel stated that all the overhead doors face commercial buildings, not toward the condos or residential areas. The applicants may not realize how hot it might get in the building come the middle of July.

Plan Commission Member Miller noted that he didn't see a problem with the doors being open particularly when it is hot out. As far as hours, he thought they should be able to have the same hours as NAPA. If they wanted to close the business at noon on Saturday, that would be up to them. If they wanted to stay open to 4 or 5 p.m. they would have that option. Miller stated that they needed all the advantages they could get, and did not want the applicants to have to come back in 6 months to ask for an extension.

The City Planners recommended that the Plan Commission approve the request for the conditional use permit and related site plan approval for an auto repair business at 265 S. Wisconsin Street subject to the following conditions as amended at the meeting:

1. The project shall be developed in accordance with the site and operational plans submitted on 1/31/11, except as changes to such plans are required to meet the conditions that follow.
2. Prior to the commencement of the auto repair operation, the applicant shall revise and resubmit the site plan for City staff approval, including the following changes and additions:
 - a. Reduce the width of the 6 parking stalls along the rear property line to 9 feet to allow adequate space in the southeast corner of the site for a dumpster and enclosure.
 - b. Provide details on the fence or wall that will be used to enclose the dumpster at the southeast corner of the site, with such enclosure being completely opaque and tall and wide enough to completely screen the dumpster from view.
 - c. Provide a catalog page or other detailed information on the proposed light fixture(s) for City staff approval. All proposed lighting shall be directed downward at a 90 degree angle with the ground to avoid spill-over onto nearby properties.
 - d. Indicate through a label that all parking stalls will be painted/ striped and that wheel stops will be installed at the eastern ends of the parking stalls along the rear lot line.
 - e. Indicate the location of three additional mid-level shrubs (4-6 feet at maturity) in the southwest grassy area of the lot. The plantings shall meet the City's landscaping guidelines in terms of species, size at time of planting, and installation method.
 - f. Indicate that rooftop water drainage will be directed to the grassy area south of the building, to the extent practical.
 - g. Include a title and date of the latest revision on all plan documents.
 - h. Maintain area of parking space 6 and part of 8 on the site plan in green space and move the enclosed dumpster to a hard-surfaced area beside the rear of the building, adding screen-type landscaping to the area between the parking lot and the south property line.
3. The following ongoing standards regarding operation of the auto repair business shall apply:
 - a. There shall be no vehicle painting or body work performed on site.
 - b. No equipment, tools, or car parts shall be stored outdoors.
 - c. All garbage and scrap materials shall remain in the building or be placed in an outside dumpster, completely enclosed by an opaque fence or wall, in the rear yard of the property.
 - d. At no time shall any unlicensed or junk vehicles be kept outdoors on the site.
 - e. Vehicle maintenance and repair work shall be performed only between 7 a.m. and 6 p.m., Monday through Saturday. If the Neighborhood Services Director identifies a concern within one year of conditional use permit issuance that these hours are creating a nuisance or reducing the values and enjoyment of neighboring property, he may refer the matter to the City Plan and Architectural Review Commission, which may reduce the hours.
 - f. All vehicle maintenance and repair activities shall be conducted inside the building. If the Neighborhood Services Director identifies a concern within one year of conditional use permit issuance that allowing garage doors to be open during operations is creating a nuisance or reducing the values and enjoyment of neighboring property, he may refer the matter to the City Plan and Architectural Review Commission, which may require that garage doors be closed during operations.

- g. No vehicle shall be kept outdoors on the site for more than 14 consecutive days, nor deliberately removed and returned to the site in an attempt to circumvent this requirement.
 - h. No vehicle awaiting service or pick-up shall be kept in any other location than inside the building or in a striped parking space to the rear of the building.
 - i. The on-site sale or rental of motor vehicles is prohibited.
4. Signage shall be installed only after the applicant has submitted complete signage plans and received a sign permit. Plans shall be consistent with City signage requirements and shall clearly indicate the sign dimensions, materials, and colors.

Chairperson Torres closed the public hearing.

Moved by Binnie and Zaballos to approve the conditional use permit and site plan for 265 S. Wisconsin Street based on the conditions of the City Planner with the exception that 3e be amended to read vehicle maintenance and repair work should be performed only between 7 a.m. and 6 p.m. Monday through Saturday, and on 3f, should read "All vehicle maintenance and repair activities shall be conducted inside the building." Those two items could be revisited should we receive any concerns from the neighbors within the next year. The site plan requirements would be changed adding 2h "Maintain area of parking space 6 and part of 8 on the site plan in green space and move the enclosed dumpster to a hard-surfaced area beside the rear of the building, adding screen-type landscaping to the area between the parking lot and the south property line". Motion approved by unanimous roll call vote.

DISCUSSION OF POTENTIAL MEASURES TO INCREASE EFFICIENCY IN DEVELOPMENT PLAN REVIEWS AND CONTROL DEVELOPER COSTS. City Planner Mark Roffers explained that over the past month to 6 weeks they have been working with the City Manager Kevin Brunner and Zoning Administrator Bruce Parker on ways to reduce planning and development review costs to make the cost more predictable and better known at the start of the process. Normally, the time that the planning support or engineering service support spend on a project is billed to the City, and the City in turn charges that cost back to the applicant. The proposed process is to make the charge back cost more predictable and a little less costly when possible; and make the approval process flow more smoothly and efficiently. The proposals offered try to address those various issues. The City is very open to comments on these proposals.

The first one is travel time costs. The travel costs have been cut in half from previous levels. The proposal from City staff is to not charge travel time costs to applicants at all.

The second proposal is a different report format (as seen in the previous item on the agenda). The format is to get to issues quicker by using a standard form and hit the highlights in a more efficient and understandable way. This should also help to reduce the time it takes to write the reports for the Plan Commission.

Thirdly, the Planners and Zoning Administrator Bruce Parker have already been reviewing which projects need the Planners' review, and this will be given more of a focus. The Planners just might offer some verbal comments to Zoning Administrator Bruce Parker and he would incorporate those into his comments and recommendations to the Plan Commission; and to continue to practice if there was a pretty straight forward proposal, just offering two or three suggested conditions in an email that would then be forwarded on to the Plan Commission and the applicant.

The other fair criticism that has been offered is that by the time the applicant receives the report

from the City through Vandewalle, it might be Friday p.m. and half of their support staff may be gone for the weekend and so they may be left scrambling on Monday to address some of the comments in advance of the meeting. So Vandewalle is going to make a concerted effort, when they get the proper materials they need to review a proposal, to get that done by noon on the Wednesday before the meeting. They will get their report to Jane to get to the applicants. The applicant should have it Wednesday p.m. or Thursday a.m. and have a couple of days to address the comments and make things run a little smoother.

Sometimes City Planner Mark Roffers will not be needed at the meeting at all, if the items are relatively simple, and straight forward.

Item #6 on the list of proposals is a little more comprehensive. It gives applicants for development review an upfront and better understanding of the types of cost they may be confronted with. That way it is not a surprise after they get through the process and get a bill in the mail. The attachments in the packet address this information (Cost Recovery Certificate and Agreement; Section B: Applicant/Property Owner Cost Obligations; and Typical City Planning Consultant Development Review Costs). There is also a guide for applicants, "Tips for Minimizing Your Development Review Costs". This document would be specifically helpful for first time or one time applicants.

The final offering for review time and costs, is what amounts to 2 to 3 hours of free review time before an applicant submits an application for a zoning or a conditional use permit. It might be submitting a sketch plan through Bruce to the City Planners' office, with Mark taking a red pen and marking the plan up with comments. It may involve a single meeting where Mark may be involved to share his comments in advance so that issues can be dealt with and addressed early.

The City and Vandewalle and Associates wanted to share this information with the Plan Commission and get their feedback before moving forward on utilizing these ideas fully.

Plan Commission Member Coburn stated that she appreciated the details of the City Planner reports but would really like to get them earlier as is the plan to accomplish.

City Planner Roffers stated that they would like to be able to use the new format as much as possible. They should be able to still provide a reasonable level of detail, but in a more organized way by hitting the highlights quicker. If there does happen to be a huge project that takes more review, we have the option to elaborate on particular issues as they come out.

Plan Commission Member Zaballos stated that she liked the chart and the format. It should be a little bit clearer and easier to follow. If Mark will not be coming to every meeting, would that be able to be communicated well in advance?

City Planner Mark Roffers explained that process. Bruce comes to Madison to go over the Plan Commission agenda and it gets determined at that time whether or not Roffers comes to the meeting. Any questions that may need an answer from Vandewalle and Associates, could be emailed or given to Bruce, and he or Jane would get the message to Vandewalle for input.

Plan Commission Member Binnie stated that he appreciated the thought that went into the process and it is an excellent start to try to contain costs especially those passed onto the developers; and the guide would be very helpful for the developers in trying to streamline the process for them.

Chairperson Torres stated that he agreed with what has been said and that this is a step in the

right direction.

Zaballos asked if City Planner Roffers had included any developers in the conversation.

City Planner Roffers did not talk directly to developers, but they have gotten feedback from discussions with City Manager Brunner and Zoning Administrator Parker.

Zoning Administrator Parker explained that Councilmember Patrick Singer had a meeting with developers in which both he and the City Manager received input indirectly. That information had also been passed onto Mark Roffers.

INFORMATION:

- a. **Future agenda items:** There were no submittals yet for the next Plan Commission meeting.

Karen Coburn asked if there was anything in the ordinance or regulations that would protect historic buildings in the downtown if the owner or tenant were to repair or remodel the façade without applying for a downtown facade loan. City Planner Mark Roffers stated that we do have the Design Guidelines that we can use as a reference. Zoning Administrator Bruce Parker stated that there are times when what is planned for the building would not need to go to the Plan Commission for approval. When asked if there is there anything in place to encourage preservation or prevent a builder from damaging the façade, the answer was no.

- b. **Future discussion of neighborhood preservation implementation, including consideration of higher density multiple family residential district.** City Planner Mark Roffers explained this is listed as a future discussion. His intent was not to have a discussion on the neighborhood preservation implementation, but to give a progress report on that issue.

The Comprehensive Plan that was adopted in early 2010 had a number of implementation steps to carry out the city's neighborhood preservation strategy. A lot of them are zoning ordinance approaches, so one thing the City should be thinking about is which of those does the City want to implement and how and when. That is one issue for potential future discussion, but everything has cost implications. If the city were to dive into all the ordinance amendments at once, it would be quite costly. The Planners are discussing with the City those types of issues as to when it might be appropriate to bring it forward in any given budget or other concerns. Added to that, at the December meeting when the Plan Commission was reviewing a multiple family housing proposal, an attorney suggested that rather than dealing with requests for greater than R-3 density on a case by case basis, that the city might consider an approach that would identify an area where higher density housing may be permitted and perhaps even create its own district, rather than make up rules on a project by project basis. At that time, Commissioner Binnie had suggested that the Plan Commission have a future discussion of this at a subsequent meeting. So this was mainly a report to check back in with the Plan Commission, to let them know that neighborhood preservation and the possibility of a higher density multiple family residential district are still on the City's radar screen. As part of this broader neighborhood preservation approach, the Planners thought they would bring it forward to you for discussion in concert with the other zoning based strategies to consider for neighborhood preservation for the Plan Commission to have a broader discussion and workshop.

Jeff Knight wanted to inform the Plan Commission members that the CDA is working on a housing task force. One of things that the task force has done is to target approximately seven properties that are blighted and distressed which they are taking action to get them removed. One of the next steps the housing task force is looking at is a number of market studies that shows the value of the cost of services for the school, the city and the county for new homes that are built in order to keep them in balance. Knight also expressed concern about the current vacancy rate in rental properties, which he believes to be approximately 9 to 10%.

The next regular Plan Commission meeting will be March 14, 2011.

Moved by Miller and Coburn to adjourn at approximately 7:00 p.m. Motion was approved by unanimous voice vote.

Respectfully submitted,

Jane Wegner
Secretary

CITY OF WHITEWATER
PLAN AND ARCHITECTURAL REVIEW COMMISSION
Whitewater Municipal Building Community Room
April 11, 2011

ABSTRACTS/SYNOPSIS OF THE ESSENTIAL ELEMENTS OF THE OFFICIAL ACTIONS OF THE PLAN AND ARCHITECTURAL REVIEW COMMISSION

Chairperson Torres called the meeting of the Plan and Architectural Review Commission to order at 6:00 p.m.

PRESENT: Torres, Dalee, Miller, Coburn, Knedler, Meyer, Zaballos, Kienbaum. ABSENT: Binnie. OTHERS: Wallace McDonell/City Attorney, Bruce Parker/Zoning Administrator.

HEARING OF CITIZEN COMMENTS. This is a time in the agenda where citizens can voice their concerns. They are given three minutes to talk. No formal Plan Commission Action will be taken during this meeting although issues raised may become a part of a future agenda. Items on the agenda may not be discussed at this time.

There were no citizen comments.

MINUTES. Moved by Miller and Coburn to approve the Plan Commission minutes of March 14, 2011. Motion approved by unanimous voice vote.

REVIEW AND MAKE RECOMMENDATION TO THE CITY COUNCIL ON THE "REGIONAL WATER SUPPLY PLAN FOR SOUTHEASTERN WISCONSIN". Dean Fischer, City of Whitewater Director of Public Works introduced Michael Hahn, the Chief Environmental Engineer for the Southeast Wisconsin Regional Planning Commission. Michael Hahn explained that the Southeast Wisconsin Regional Planning Commission adopted a regional water supply plan for the Southeast Wisconsin Region. This plan has a design year of 2035 and represents a new major element of the evolving comprehensive plan for the Southeastern Wisconsin Region. The report documenting the new plan element is being provided to all water utilities; county, city, village, and town and special-purpose units of government; and State and Federal agencies that are identified in the plan as management agencies with plan implementation responsibilities. Those entities are also asked to adopt or endorse the plan. Included in the document is a brief description of the organizational structure of the water supply planning effort, a summary of the factors considered in the development of the adopted regional water supply plan, and a description of the adopted regional water supply plan.

Michael Hahn explained that the purpose of endorsement is to endorse the concept and idea that this plan will help to guide the city as it goes into the future with development and maintaining its water supply. The City of Whitewater fits into the Intermediate-Level Program of conservation where the utilities would continue to utilize groundwater as a source of supply with no outstanding significant groundwater quality issues requiring resolution. Components of this base level would be to maintain water supply efficiency standards, such as water audits, meter testing, leak detection and repair. It would also include a level of public education or programming for example having available plumbing retrofits, such as water saving shower heads etc., things that could be recommended and promoted to the users of the Water Utility; water conservation rate structures which the City of Whitewater is looking into and possibly more aggressive outdoor watering restrictions. These will enable the City of Whitewater to

maintain their deep aquifer as a sustainable source of water. They also recommend that the City monitor its water levels over time to be sure there is no significant draw down that might indicate a problem in that aquifer. SEWRPC also looked at protection and preservation of the groundwater recharge system where snow or rain fall infiltrate and get to the groundwater to provide a continuing source of water for the ground water. The northwest corner of Walworth County (Map 5) shows orange and red which is only low to moderate potential to recharge the groundwater. The Jefferson County part of the City of Whitewater was included in the plan (even if it does not show on the maps). In regard to the siting of high capacity wells, given that Whitewater has a number of lakes, they do have a recommendation that when a high capacity well is proposed, that it be evaluated for its affect on surface water resources, lakes and streams. The model that was developed for the region is a framework from which a more detailed evaluation could be made for a high capacity well as to how it would affect lakes and streams.

The Board Members asked questions about how fast the City's water elevations are changing and how to replenish the City's deep aquifer; explain the socio-economic analysis to support low income and minority areas; what is "enhanced recharge".

Dean Fischer, Director of Public Works, explained that the City's water elevations have changed a little bit, but not enough to have to lower the well units in order to have capacity so we don't air bound the pumps.

Michael Hahn explained that the City's deep aquifer is replenished by whatever water can infiltrate which does not have to go to deep, due to the rock depth, and also there is a general flow of ground water into the deep aquifer that comes from the west and goes to the east. So over a long period of time some of what replenishes the water to the west of Whitewater will get to the aquifer. It will get to the aquifer, but it travels very slowly.

The socio-economic analysis was done to see if any of these recommendations would place an undue socio-economic hardship upon any disadvantaged population. It was a general conclusion that it would not be the case. It was largely directed toward the extension of the Lake Michigan supply to other communities. The Great Lakes Compact does not allow diversion from Lake Michigan except under certain specific circumstances and then only with the consent of the State or with the consent of all eight Great Lakes States.

The 2035 Regional Land Use Plan has a provision that if found that the plan in any geographic location would not allow a sustainable water supply to be provided, they could amend the land use plan. They did not see a need to do that when they completed the process.

Enhanced recharge would be a way of promoting infiltration of rainfall or snow melt to a greater degree than what would naturally fall on the land surface. For example when you pave over a parking lot or build buildings the impervious land surface is reduced. Different facilities can be used to help retain water for infiltration to the groundwater. On a single lot level, one possibility could be a rain garden where you collect the water on the ground surface so it can infiltrate into the ground. On a larger area, infiltration basins that collect water from a greater area can be provided to promote more infiltration to the groundwater.

Michael Hahn explained that this information is given as an advisory and should help as the City develops in the future. The purpose of the endorsement is to inform our community to make sure it is aware of the plan. The endorsement will serve the community on a planning level to help guide the City into future development and maintaining its water supply.

Moved by Zaballos and Miller moved to recommend to the City Council to adopt the resolution for the "Regional Water Supply Plan for Southeastern Wisconsin". Motion approved by unanimous roll call vote.

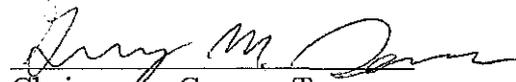
INFORMATION:

- a. **Future agenda items:** Zoning Administrator Bruce Parker stated that we will have one item on the May 9th Plan Commission agenda in regard to a conceptual review for an apartment building.

Plan Commission Member Kristine Zaballos' term with the Plan Commission ends in May. The Plan Commission Members thanked Kristine for all her hard work and contributions to the Plan Commission.

The next regular Plan Commission meeting will be May 9, 2011.

Moved by Zaballos and Miller to adjourn at approximately 6:25 p.m. Motion was approved by unanimous voice vote.


Chairperson Gregory Torres

5/4/11

TO: City Manager and Council Members

FROM: Doug Saubert, Finance Director



RE: Authorized & Manual Checks Processed/Paid for April 2011

Date: May 4, 2011

Attached is a detail listing of all manual and authorized checks processed for April 2011. The total amount was \$797,068.92. The amounts per fund are as follows:

FUND	NAME	TOTAL
100	General Fund	131,032.16
200	Cable TV	545.34
216	Police Vehicle	22,203.00
220	Library	21,576.35
440	TIF #4	53,993.39
450	Capital Projects	111,984.90
610	Water Utility	21,042.28
620	Sewer Utility	418,508.05
630	Stormwater	110.00
820	Rock River Stormwater	7,456.46
900	CDA	320.28
920	Innovation Center	8,296.71
	TOTALS	\$797,068.92

Please let me know if you have any questions.

Apr11

FUND	NAME	TOTAL AMOUNT	04/07/2011	04/12/2011	04/13/2011	04/14/2011	04/21/2011	04/28/2011	04/30/2011
100	General Fund	131,032.16	65,955.37	3,222.00	6,028.24	30,370.82	3,798.87	22,246.86	(590.00)
200	Cable TV	545.34	151.56				384.05	9.73	
216	Police Equipment	22,203.00					22,203.00		
220	Library	21,576.35	282.70			16,901.70	3,163.25	1,228.70	
440	TIF #4	53,993.39				52,909.97	1,076.77	6.65	
450	Capital Projects	111,984.90	110,000.00				1,984.90		
610	Water Utility	21,042.28	7,630.61			12,885.53		526.14	
620	Sewer Utility	418,508.05	28.53			183,275.11		235,204.41	
630	Stormwater	110.00						110.00	
820	Rock River Stormwater Group	7,456.46		7,456.46					
900	CDA	320.28				65.28		255.00	
920	Innovation Center	8,296.71	1,214.33			3,386.07		3,696.31	
	TOTALS	797,068.92	185,263.10	10,678.46	6,028.24	299,794.48	32,610.84	263,283.80	(590.00)

CA-B
2011

Report Criteria:

Report type: GL detail

Check: Check number = {>=} 68379 {AND} {<=} 68446 {OR} {>=} 68544 {OR} {<=} 68268

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount	
04/11	04/12/2011	1058	5497	BIODIVERSITY PROJECT	20117	1	820-52200-219	3,787.79	M
04/11	04/12/2011	1058	5497	BIODIVERSITY PROJECT	20118	1	820-52200-219	3,688.67	M
Total 1058:								7,456.46	
04/11	04/01/2011	2955	2886	TATTERSON, JENNIFER	0111REFUN	1	800-12100	449.26	V
Total 2955:								449.26	
04/11	04/01/2011	2970	2886	TATTERSON, JENNIFER	0311REFUN	1	800-12100	449.26	
Total 2970:								449.26	
04/11	04/30/2011	67869	5228	WELLS, BRAD	0211REG	1	100-55300-347	590.00	V
Total 67869:								590.00	
04/11	04/07/2011	68379	5410	3 RIVERS BILLING	1134	1	100-46230-52	2,805.32	
Total 68379:								2,805.32	
04/11	04/07/2011	68380	233	AFLAC	676792	1	100-21530	1,236.09	
Total 68380:								1,236.09	
04/11	04/07/2011	68381	3917	AT&T	0411ATT	1	100-51600-225	69.65	
04/11	04/07/2011	68381	3917	AT&T	0411ATT	2	920-56500-225	216.33	
Total 68381:								285.98	
04/11	04/07/2011	68382	4746	AT&T LONG DISTANCE	ATT411	1	100-51600-225	22.09	
04/11	04/07/2011	68382	4746	AT&T LONG DISTANCE	ATT411	2	100-55110-225	17.19	
04/11	04/07/2011	68382	4746	AT&T LONG DISTANCE	ATT411	3	100-53230-241	24.89	
04/11	04/07/2011	68382	4746	AT&T LONG DISTANCE	ATT411	4	610-61921-310	8.59	
04/11	04/07/2011	68382	4746	AT&T LONG DISTANCE	ATT411	5	620-62820-225	28.53	
Total 68382:								101.29	
04/11	04/07/2011	68383	5834	AUTO BRAKE CLUTCH & GEAR	122840	1	100-53320-353	251.18	
Total 68383:								251.18	
04/11	04/07/2011	68384	155	BADGER METER INC	90636901	1	610-61936-823	7,426.08	
Total 68384:								7,426.08	
04/11	04/07/2011	68385	5404	CITGO	0411CITGO	1	100-52110-351	2,791.85	
04/11	04/07/2011	68385	5404	CITGO	0411CITGO	2	100-52120-351	407.59	
04/11	04/07/2011	68385	5404	CITGO	0411CITGO	3	100-52200-351	589.41	
04/11	04/07/2011	68385	5404	CITGO	0411CITGO	4	100-52300-351	804.13	
04/11	04/07/2011	68385	5404	CITGO	0411CITGO	5	100-52140-351	213.52	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 68385:								4,806.50
04/11	04/07/2011	68386	6198	COMPUSA RETAIL INC	P309799201	1	200-55110-810	151.56
Total 68386:								151.56
04/11	04/07/2011	68387	1809	DIVERSIFIED BUILDING MTN	125413	1	920-56500-246	998.00
Total 68387:								998.00
04/11	04/07/2011	68388	3644	DLK ENTERPRISES INC	0411REFUN	1	100-21650	950.00
Total 68388:								950.00
04/11	04/07/2011	68389	3644	DLK ENTERPRISES INC	0411RESTIT	1	100-21690	23.00
Total 68389:								23.00
04/11	04/07/2011	68390	6194	DOUGLAS, DENNIS	BA2014	1	100-53230-340	168.48
Total 68390:								168.48
04/11	04/07/2011	68391	4438	F J A CHRISTIANSEN ROOFING	PS-INV2164	1	450-57500-830	110,000.00
Total 68391:								110,000.00
04/11	04/07/2011	68392	6197	GRAVEEN, ALAN	0411CONT	1	100-46733-55	150.00
Total 68392:								150.00
04/11	04/07/2011	68393	2915	IRVIN L YOUNG MEMORIAL LIB	0411PC	1	220-55110-313	27.70
04/11	04/07/2011	68393	2915	IRVIN L YOUNG MEMORIAL LIB	0411PC	2	220-55110-343	5.00
Total 68393:								32.70
04/11	04/07/2011	68394	6199	JOHNSON SR, KEVIN M	0411REFUN	1	100-45130-52	50.00
Total 68394:								50.00
04/11	04/07/2011	68395	325	LENTZ, MELODY	0411MEALS	1	100-52600-154	10.00
Total 68395:								10.00
04/11	04/07/2011	68396	152	MARGRAF COLLECTION AGEN	0411COLL	1	100-46230-52	264.76
Total 68396:								264.76
04/11	04/07/2011	68397	6203	MILTON HISTORICAL SOCIETY	0411TRIP	1	100-46733-55	40.00
Total 68397:								40.00
04/11	04/07/2011	68398	219	MINNESOTA LIFE INSURANCE	MAY11	1	100-21530	2,730.40
Total 68398:								2,730.40

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
04/11	04/07/2011	68399	2274	MUNICIPAL COURT FUND	0411FINES	1	100-45110-52	210.00
		Total 68399:						210.00
04/11	04/07/2011	68400	437	PETERSEN, MARSHA	0411MEALS	1	100-52600-154	12.11
		Total 68400:						12.11
04/11	04/07/2011	68401	6200	REYES, ANDRES	0411REFUN	1	100-45130-52	10.00
		Total 68401:						10.00
04/11	04/07/2011	68402	6202	ROCK COUNTY HISTORICAL S	0411TRIP	1	100-46733-55	54.00
		Total 68402:						54.00
04/11	04/07/2011	68403	3570	ROSA'S PIZZA	0411RESTIT	1	100-21690	50.00
		Total 68403:						50.00
04/11	04/07/2011	68404	2	SENTRY OF WHITEWATER, DA	0411RESTIT	1	100-21690	5.53
		Total 68404:						5.53
04/11	04/07/2011	68405	5963	SPRINT	172835739-0	1	100-52300-340	102.26
		Total 68405:						102.26
04/11	04/07/2011	68406	5574	STATE OF WISCONSIN	0311FINES	1	100-21690	12,315.33
		Total 68406:						12,315.33
04/11	04/07/2011	68407	6201	STRUTZ, CURT	0411CONTR	1	220-55110-342	250.00
		Total 68407:						250.00
04/11	04/07/2011	68408	5788	TELVENT DTN INC	0299608	1	100-52500-295	4,008.00
		Total 68408:						4,008.00
04/11	04/07/2011	68409	19	UNITED PARCEL SERVICE	00000X36X8	1	610-61921-310	25.94
		Total 68409:						25.94
04/11	04/07/2011	68410	4348	VALADEZ, SAUL	0411MEALS	1	100-52120-154	10.00
04/11	04/07/2011	68410	4348	VALADEZ, SAUL	0411UNIFOR	1	100-52120-118	130.20
		Total 68410:						140.20
04/11	04/07/2011	68411	282	WALWORTH CO TREASURER	0311FINES	1	100-21690	4,148.55
		Total 68411:						4,148.55
04/11	04/07/2011	68412	4663	WHITEWATER COMMUNITY FO	0411REFUN	1	100-46730-55	50.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 68412:								50.00
04/11	04/07/2011	68413	4548	WHITEWATER, CITY OF	0311FINES	1	100-21690	31,131.84
Total 68413:								31,131.84
04/11	04/07/2011	68414	1090	WRWA	0411CONG	1	610-61927-154	170.00
Total 68414:								170.00
04/11	04/07/2011	68415	71	ZINGG MOTOR CORP	0411RESTIT	1	100-21690	100.00
Total 68415:								100.00
04/11	04/12/2011	68416	6033	ABBOTT, STEPHANIE	0405ELECTI	1	100-51400-116	18.00
Total 68416:								18.00
04/11	04/12/2011	68417	921	BRUCH, JOANNE	0405ELECTI	1	100-51400-116	116.00
Total 68417:								116.00
04/11	04/12/2011	68418	922	BURROWS, MARION	0405ELECTI	1	100-51400-116	172.00
Total 68418:								172.00
04/11	04/12/2011	68419	4904	EPPS, M. VIRGINIA	0405ELECTI	1	100-51400-116	204.00
Total 68419:								204.00
04/11	04/12/2011	68420	2222	FOLLIS, JOYCE	0405ELECTI	1	100-51400-116	118.00
Total 68420:								118.00
04/11	04/12/2011	68421	927	FUERSTENBERG, I. LOUISE	0405ELECTI	1	100-51400-116	126.00
Total 68421:								126.00
04/11	04/12/2011	68422	6043	GOODMAN, KARLA	0405ELECTI	1	100-51400-116	106.00
Total 68422:								106.00
04/11	04/12/2011	68423	3024	HASS, SANDRA	0406ELECTI	1	100-51400-116	144.00
Total 68423:								144.00
04/11	04/12/2011	68424	3272	HENRY, DONNA	0405ELECTI	1	100-51400-116	68.00
Total 68424:								68.00
04/11	04/12/2011	68425	5254	HISCOX, SUSAN	0405ELECTI	1	100-51400-116	122.00
Total 68425:								122.00
04/11	04/12/2011	68426	6035	JENSEN, JOHN	0405ELECTI	1	100-51400-116	18.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 68426:								18.00
04/11	04/12/2011	68427	6209	KALAS, KAREN	0405ELECTI	1	100-51400-116	60.00
Total 68427:								60.00
04/11	04/12/2011	68428	931	KOENITZER, BOB	0405ELECTI	1	100-51400-116	116.00
Total 68428:								116.00
04/11	04/12/2011	68429	932	KOENITZER, DOTTIE	0405ELECTI	1	100-51400-116	116.00
Total 68429:								116.00
04/11	04/12/2011	68430	4179	LEAVER, ROSEMARY	0405ELECTI	1	100-51400-116	116.00
Total 68430:								116.00
04/11	04/12/2011	68431	3906	MCCARTHY, SHARRON	0405ELECTI	1	100-51400-116	122.00
Total 68431:								122.00
04/11	04/12/2011	68432	5283	MCDONELL, KIM	0405ELECTI	1	100-51400-116	60.00
Total 68432:								60.00
04/11	04/12/2011	68433	5804	MCKINNON, KEVIN	0405ELECTI	1	100-51400-116	124.00
Total 68433:								124.00
04/11	04/12/2011	68434	1354	MEIKLE, MARY	0405ELECTI	1	100-51400-116	72.00
Total 68434:								72.00
04/11	04/12/2011	68435	2990	MESSIER, SHIRLEY	0405ELECTI	1	100-51400-116	116.00
Total 68435:								116.00
04/11	04/12/2011	68436	1585	NEGLEY, PRUDENCE	0405ELECTI	1	100-51400-116	128.00
Total 68436:								128.00
04/11	04/12/2011	68437	1357	ROSELLE, RITA	0405ELECTI	1	100-51400-116	176.00
Total 68437:								176.00
04/11	04/12/2011	68438	943	SCHARINGER, CAROLE	0405ELECTI	1	100-51400-116	130.00
Total 68438:								130.00
04/11	04/12/2011	68439	1360	SCHERER, ALICE	0405ELECTI	1	100-51400-116	122.00
Total 68439:								122.00
04/11	04/12/2011	68440	5970	SCHOENEMANN, JUSTIN	0405ELECTI	1	100-51400-116	18.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
Total 68440:								18.00
04/11	04/12/2011	68441	4919	SCHUMACHER, KATHLEEN	0405ELECTI	1	100-51400-330	122.00
Total 68441:								122.00
04/11	04/12/2011	68442	5969	SCHWARZ, ANNA	0405ELECTI	1	100-51400-116	18.00
Total 68442:								18.00
04/11	04/12/2011	68443	3279	SMITH, ALAINA	0405ELECTI	1	100-51400-116	116.00
Total 68443:								116.00
04/11	04/12/2011	68444	4921	SMITH, BILL	0405ELECTI	1	100-51400-116	134.00
Total 68444:								134.00
04/11	04/12/2011	68445	946	STONE, BEVERLY	0405ELECTI	1	100-51400-116	144.00
Total 68445:								144.00
04/11	04/13/2011	68446	2492	WHITEWATER UNIFIED SCHOO	0411LOTTE	1	100-41140-00	2,633.50
04/11	04/13/2011	68446	2492	WHITEWATER UNIFIED SCHOO	0411LOTTE	2	100-41140-00	1,398.20
04/11	04/13/2011	68446	2492	WHITEWATER UNIFIED SCHOO	0411LOTTE	3	100-41140-00	1,996.54
Total 68446:								6,028.24
04/11	04/14/2011	68544	3431	ACKER, ZACHERY	FFI-HAZMAT	1	100-52200-154	44.88
Total 68544:								44.88
04/11	04/14/2011	68545	3311	AUDIOGO	414975	1	220-55110-326	386.03
Total 68545:								386.03
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2022576277	1	220-55110-321	341.50
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651869	1	220-55110-321	287.63
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651870	1	220-55110-321	14.53
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651871	1	220-55110-321	44.86
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651872	1	220-55110-321	101.62
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651873	1	220-55110-321	14.58
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651874	1	220-55110-321	29.72
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651875	1	220-55110-321	15.70
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651876	1	220-55110-321	29.17
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025651877	1	220-55110-321	15.15
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025654425	1	220-55110-323	14.86
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025654426	1	220-55110-321	14.56
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025654427	1	220-55110-321	15.14
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025665390	1	220-55110-321	17.95
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668404	1	220-55110-321	9.44
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668405	1	220-55110-321	14.20
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668406	1	220-55110-321	8.18
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668407	1	220-55110-321	181.60
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668408	1	220-55110-321	13.44

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668409	1	220-55110-323	25.80
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668410	1	220-55110-323	3.14
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668411	1	220-55110-323	9.57
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025668412	1	220-55110-321	15.15
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025674010	1	220-55110-321	15.74
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025674011	1	220-55110-321	30.28
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025674012	1	220-55110-321	14.00
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025674013	1	220-55110-321	14.56
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025674014	1	220-55110-323	10.10
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025675921	1	220-55110-321	20.12
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025675922	1	220-55110-321	34.77
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025675923	1	220-55110-323	34.50
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025675924	1	220-55110-321	14.56
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025684262	1	220-55110-321	26.05
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025684263	1	220-55110-321	63.02
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025684264	1	220-55110-323	691.34
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025690764	1	220-55110-323	63.61
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692073	1	220-55110-321	182.78
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692074	1	220-55110-321	17.64
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692075	1	220-55110-321	28.59
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692076	1	220-55110-321	13.44
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692077	1	220-55110-321	32.50
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692078	1	220-55110-323	14.86
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692079	1	220-55110-323	11.31
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692080	1	220-55110-321	29.16
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692081	1	220-55110-321	15.15
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025692082	1	220-55110-323	15.90
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025698384	1	220-55110-321	14.58
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025698385	1	220-55110-321	24.64
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025698386	1	220-55110-323	10.10
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025698387	1	220-55110-321	14.56
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025698388	1	220-55110-323	31.98
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716274	1	220-55110-321	15.12
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716275	1	220-55110-321	41.39
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716276	1	220-55110-321	23.98
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716278	1	220-55110-321	51.02
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716279	1	220-55110-321	29.71
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716280	1	220-55110-321	31.95
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716281	1	220-55110-321	14.59
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716282	1	220-55110-321	30.24
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716283	1	220-55110-323	9.54
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716284	1	220-55110-323	37.94
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716285	1	220-55110-323	5.66
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716286	1	220-55110-321	14.56
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716287	1	220-55110-321	24.29
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716288	1	220-55110-323	5.03
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025716289	1	220-55110-323	15.90
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025723524	1	220-55110-321	60.99
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025723548	1	220-55110-321	10.70
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025723549	1	220-55110-321	8.79
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025723550	1	220-55110-321	74.56
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025731214	1	220-55110-321	26.95
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025731215	1	220-55110-323	17.94
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025739020	1	220-55110-321	15.70
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025739021	1	220-55110-321	31.63
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025739023	1	220-55110-323	13.18

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04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025739024	1	220-55110-323	20.73
04/11	04/14/2011	68546	95	BAKER & TAYLOR BOOKS	2025739025	1	220-55110-323	12.36
Total 68546:								3,371.78
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I48269560	1	220-55110-326	75.91
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I49272310	1	220-55110-326	63.27
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I49406700	1	220-55110-327	20.14
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I49829410	1	220-55110-326	57.57
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I49829600	1	220-55110-327	35.98
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I49829600	2	220-55110-327	21.59
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I50387200	1	220-55110-327	10.79
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I50387200	2	220-55110-327	32.38
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I503875850	1	220-55110-327	44.57
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	I50539240	1	220-55110-326	29.84
04/11	04/14/2011	68547	1833	BAKER & TAYLOR ENTERTAIN	V46729890	1	220-55110-327	14.39
Total 68547:								406.43
04/11	04/14/2011	68548	1852	BOOK WHOLESALERS INC	102621D	1	220-55110-323	94.58
04/11	04/14/2011	68548	1852	BOOK WHOLESALERS INC	299017C	1	220-55110-323	3.24
04/11	04/14/2011	68548	1852	BOOK WHOLESALERS INC	642621	1	220-55110-323	36.56
04/11	04/14/2011	68548	1852	BOOK WHOLESALERS INC	642622	1	220-55110-323	36.50
04/11	04/14/2011	68548	1852	BOOK WHOLESALERS INC	642623	1	220-55110-323	19.78
Total 68548:								4.98
04/11	04/14/2011	68549	3433	CAPSTONE PRESS INC	C10203236	1	220-55110-323	985.47
04/11	04/14/2011	68549	3433	CAPSTONE PRESS INC	C10204245	1	220-55110-323	25.49
Total 68549:								1,010.96
04/11	04/14/2011	68550	1033	CLEAN MATS	24814	1	100-55111-246	61.00
Total 68550:								61.00
04/11	04/14/2011	68551	6215	COMFORT, DANIEL	REFUND	1	100-45130-52	50.00
Total 68551:								50.00
04/11	04/14/2011	68552	1347	COULTHART, JOANNE	APRIL ELEC	1	100-51400-116	130.00
Total 68552:								130.00
04/11	04/14/2011	68553	5941	DEGARMO PLUMBING INC	JOB #3263	1	440-57663-839	11,012.43
04/11	04/14/2011	68553	5941	DEGARMO PLUMBING INC	JOB 3263	1	440-57663-839	23,960.19
Total 68553:								34,972.62
04/11	04/14/2011	68554	286	DEMCO	413587	1	220-55110-310	133.37
04/11	04/14/2011	68554	286	DEMCO	4154221	1	220-55110-310	203.81
Total 68554:								337.18
04/11	04/14/2011	68555	6212	DWIGHT FOSTER PUBLIC LIBR	RUSSIAN	1	220-55110-350	15.95

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Total 68555:								15.95
04/11	04/14/2011	68556	5549	EPPSTEIN UHEN ARCHITECTS	56964	1	440-57663-839	500.65
Total 68556:								500.65
04/11	04/14/2011	68557	6143	FINDAWAY WORLD LLC	48131	1	220-55110-326	357.41
04/11	04/14/2011	68557	6143	FINDAWAY WORLD LLC	48131	2	220-55110-327	138.73
04/11	04/14/2011	68557	6143	FINDAWAY WORLD LLC	48426	1	220-55110-326	369.63
04/11	04/14/2011	68557	6143	FINDAWAY WORLD LLC	48426	2	220-55110-327	153.72
Total 68557:								1,019.49
04/11	04/14/2011	68558	3667	FLAHERTY, JESSAMY	TRNG IN MIL	1	100-52120-330	15.36
Total 68558:								15.36
04/11	04/14/2011	68559	1838	GALE	17122333	1	220-55110-321	69.74
Total 68559:								69.74
04/11	04/14/2011	68560	1920	GMA PRINTING INC	M024593	1	220-55110-313	15.15
Total 68560:								15.15
04/11	04/14/2011	68561	6217	HEINEMANN-RAINTREE	UI10033853	1	220-55110-323	549.00
Total 68561:								549.00
04/11	04/14/2011	68562	92	HIGHSMITH CO INC	1017033924	1	220-55110-310	41.40
Total 68562:								41.40
04/11	04/14/2011	68563	5888	J P CULLEN & SONS INC	110312	1	440-57663-839	17,436.70
Total 68563:								17,436.70
04/11	04/14/2011	68564	6050	JESSICAS	794601	1	100-51400-310	314.91
Total 68564:								314.91
04/11	04/14/2011	68565	1880	LUNSFORD, STACEY	LAKESHOR	1	220-55110-330	38.09
Total 68565:								38.09
04/11	04/14/2011	68566	6214	MADISON THE MOVIE LLC	MADISON D	1	220-55110-326	40.00
Total 68566:								40.00
04/11	04/14/2011	68567	6213	MANGO LANGUAGES	62978	1	220-55110-328	2,100.00
04/11	04/14/2011	68567	6213	MANGO LANGUAGES	T SHIRTS	1	220-55110-331	192.00
Total 68567:								2,292.00
04/11	04/14/2011	68568	1927	MARSHALL CAVENDISH CORP	R867800	1	220-55110-323	319.30

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Total 68568:								319.30
04/11	04/14/2011	68569	1842	MID-WISC FEDERATED LIBRAR	1319	1	220-55110-342	336.00
Total 68569:								336.00
04/11	04/14/2011	68570	4591	MORGAN BIRGE & ASSOCIATE	MC0033272	1	100-55110-225	89.00
Total 68570:								89.00
04/11	04/14/2011	68571	2274	MUNICIPAL COURT FUND	2274-041411	1	100-45110-52	114.00
04/11	04/14/2011	68571	2274	MUNICIPAL COURT FUND	2274-041411	2	100-45110-52	303.00
04/11	04/14/2011	68571	2274	MUNICIPAL COURT FUND	2274-041411	3	100-45110-52	231.00
Total 68571:								648.00
04/11	04/14/2011	68572	3600	NIMM, MARY	ICSC MILWA	1	900-56500-330	65.28
Total 68572:								65.28
04/11	04/14/2011	68573	2508	NORTHERN SAFETY CO INC	P298832401	1	620-62840-340	132.52
Total 68573:								132.52
04/11	04/14/2011	68574	1840	OMNIGRAPHICS	106803-1112	1	220-55110-322	81.85
Total 68574:								81.85
04/11	04/14/2011	68575	3045	PHELPS, TERRY	STATE FIRE	1	100-52200-154	90.00
04/11	04/14/2011	68575	3045	PHELPS, TERRY	STATE FIRE	2	100-52200-154	357.52
04/11	04/14/2011	68575	3045	PHELPS, TERRY	STATE FIRE	3	100-52200-154	69.00
Total 68575:								516.52
04/11	04/14/2011	68576	445	QUILL CORPORATION	3051605	1	220-55110-310	139.47
04/11	04/14/2011	68576	445	QUILL CORPORATION	3288210	1	220-55110-310	147.56
04/11	04/14/2011	68576	445	QUILL CORPORATION	3389915	1	220-55110-343	11.51
04/11	04/14/2011	68576	445	QUILL CORPORATION	3509206	1	220-55110-310	72.03
Total 68576:								370.57
04/11	04/14/2011	68577	3055	RAINBOW BOOK CO	93116	1	220-55110-323	1,219.90
Total 68577:								1,219.90
04/11	04/14/2011	68578	1924	RANDOM HOUSE INC	1081227612	1	220-55110-326	38.25
04/11	04/14/2011	68578	1924	RANDOM HOUSE INC	1081284095	1	220-55110-326	34.00
Total 68578:								72.25
04/11	04/14/2011	68579	126	REGENT BOOK CO	42733	1	220-55110-321	47.40
Total 68579:								47.40
04/11	04/14/2011	68580	2552	ROSEN PUBLISHING GROUP, T	520282	1	220-55110-323	495.85

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Total 68580:								495.85
04/11	04/14/2011	68581	5221	RYAN, CORY	FIREFIGHTE	1	100-52200-154	352.00
Total 68581:								352.00
04/11	04/14/2011	68582	587	SCHOPEN, THOMAS	CERTIFIED	1	100-52300-310	6.48
Total 68582:								6.48
04/11	04/14/2011	68583	4475	TECHNOLOGY ASSURANCE C	1522	1	220-55110-218	1,200.00
Total 68583:								1,200.00
04/11	04/14/2011	68584	2019	UNIQUE BOOKS INC	354956	1	220-55110-323	1,469.57
04/11	04/14/2011	68584	2019	UNIQUE BOOKS INC	354957	1	220-55110-323	1,295.06
Total 68584:								2,764.63
04/11	04/14/2011	68585	4630	UNIQUE MANAGEMENT SVC IN	207587	1	220-55110-319	26.85
Total 68585:								26.85
04/11	04/14/2011	68586	3952	WALWORTH CO SHERIFFS DE	CITATION P	1	100-45114-52	200.00
Total 68586:								200.00
04/11	04/14/2011	68587	6216	WAUKESHA COUNTY TREASHE	77714	1	100-46230-52	162.68
Total 68587:								162.68
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	1	100-52500-340	38.18
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	2	100-53230-222	1,993.82
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	3	100-53300-222	801.27
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	4	100-53420-222	18,390.16
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	5	100-51600-222	458.03
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	6	100-51600-224	2,129.66
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	7	100-53270-222	1,137.49
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	8	100-53270-224	439.37
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	9	100-55111-222	1,644.78
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	10	100-55111-224	548.02
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	11	610-61620-220	12,632.95
04/11	04/14/2011	68588	25	WE ENERGIES	25-04-14-11	12	920-56500-222	3,386.07
Total 68588:								43,599.80
04/11	04/14/2011	68589	5455	WI ENVIRONMENTAL IMPROVE	10653	1	620-62810-610	65,350.90
04/11	04/14/2011	68589	5455	WI ENVIRONMENTAL IMPROVE	10653	2	620-62810-610	91,941.67
04/11	04/14/2011	68589	5455	WI ENVIRONMENTAL IMPROVE	10653	3	620-62810-620	9,177.05
04/11	04/14/2011	68589	5455	WI ENVIRONMENTAL IMPROVE	10653	4	620-62810-620	16,559.36
Total 68589:								183,028.98
04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	1	100-51600-355	92.96
04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	2	100-52120-340	35.98

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04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	3	100-52200-241	2.89
04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	4	100-53270-295	73.16
04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	5	610-61620-350	250.58
04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	6	610-61935-350	2.00
04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	7	620-62830-354	38.99
04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	8	620-62840-340	42.11
04/11	04/14/2011	68590	24	WINCHESTER HARDWARE INC	24-041411	9	620-62850-357	32.51
Total 68590:								585.40
04/11	04/14/2011	68591	64	XEROX CORP	54076152	1	220-55110-242	16.47
04/11	04/14/2011	68591	64	XEROX CORP	54076153	1	220-55110-242	175.09
04/11	04/14/2011	68591	64	XEROX CORP	599884991	1	220-55110-242	177.36
Total 68591:								368.92
04/11	04/21/2011	68592	5928	AMERICAN INDUSTRIAL LEASI	301488	1	220-55110-242	353.25
04/11	04/21/2011	68592	5928	AMERICAN INDUSTRIAL LEASI	301818	1	100-51450-244	819.00
04/11	04/21/2011	68592	5928	AMERICAN INDUSTRIAL LEASI	301818	2	100-51450-244	645.00
04/11	04/21/2011	68592	5928	AMERICAN INDUSTRIAL LEASI	301818	3	100-51450-244	645.00
04/11	04/21/2011	68592	5928	AMERICAN INDUSTRIAL LEASI	301818	4	100-51450-244	645.00
04/11	04/21/2011	68592	5928	AMERICAN INDUSTRIAL LEASI	301901	1	220-55110-242	115.00
Total 68592:								3,222.25
04/11	04/21/2011	68593	3917	AT&T	0411ATT-A	1	100-51600-225	273.54
04/11	04/21/2011	68593	3917	AT&T	0411ATT-A	2	100-55110-225	46.16
04/11	04/21/2011	68593	3917	AT&T	0411ATT-A	3	200-55110-225	54.05
Total 68593:								373.75
04/11	04/21/2011	68594	5147	EAST TROY TOWNSHIP POLIC	0411FINES	1	100-45114-52	323.60
Total 68594:								323.60
04/11	04/21/2011	68595	6218	FOX TALES INTERNATIONAL	0411CONTR	1	220-55110-341	500.00
Total 68595:								500.00
04/11	04/21/2011	68596	5940	FREEDOM FIRE PROTECTION L	019619	1	440-57663-839	1,076.77
Total 68596:								1,076.77
04/11	04/21/2011	68597	111	KETTERHAGEN MOTORS INC	0411POLICE	1	216-52200-820	22,203.00
Total 68597:								22,203.00
04/11	04/21/2011	68598	4950	MILLIS, KIM	0411TRAVE	1	100-52600-154	145.25
Total 68598:								145.25
04/11	04/21/2011	68599	2274	MUNICIPAL COURT FUND	0411FINES-	1	100-45110-52	88.80
04/11	04/21/2011	68599	2274	MUNICIPAL COURT FUND	0411REFUN	1	100-51200-340	5.00
Total 68599:								93.80

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
04/11	04/21/2011	68600	6046	OFFICE COPYING EQUIPMENT	A546272	1	220-55110-242	2,195.00
		Total 68600:						2,195.00
04/11	04/21/2011	68601	195	REGISTRATION FEE TRUST	10SUSPENS	1	100-52140-360	50.00
		Total 68601:						50.00
04/11	04/21/2011	68602	6220	RIDOUT, RANDAL	0421REFUN	1	100-45130-52	45.00
		Total 68602:						45.00
04/11	04/21/2011	68603	5796	RIVERA, ROSALBA	0411REFUN	1	100-21690	10.00
		Total 68603:						10.00
04/11	04/21/2011	68604	300	SAUBERT, DOUG	0411TRAVE	1	100-51500-330	52.52
		Total 68604:						52.52
04/11	04/21/2011	68605	102	STA-LITE CORP	4629	1	450-57500-810	1,984.90
		Total 68605:						1,984.90
04/11	04/21/2011	68606	1293	WAPC	0411CONF	1	200-55110-154	330.00
		Total 68606:						330.00
04/11	04/21/2011	68607	6219	WOLFRAME, JERRY	0411SUBPO	1	100-51200-340	5.00
		Total 68607:						5.00
04/11	04/28/2011	68654	5819	BOESCH, LINDSAY	0411SUPPLI	1	100-55300-341	48.04
		Total 68654:						48.04
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	1	100-46733-55	755.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	2	100-51400-154	270.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	3	100-51400-310	90.78
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	4	100-51450-246	142.08
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	5	100-51450-246	190.41
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	6	100-52110-340	37.39
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	7	100-52140-360	191.09
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	8	100-52400-154	210.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	9	100-53320-353	577.49
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	10	100-55210-154	25.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	11	100-55300-341	626.18
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	12	100-55300-341	42.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	13	100-55300-341	100.80
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	14	100-55300-341	380.17
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	15	100-55300-341	6.85
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	16	100-55300-341	115.10
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	17	100-55300-341	280.80
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	18	100-55300-341	74.77
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	19	100-55300-341	182.27
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	20	100-55310-340	5.54

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	21	200-55110-225	8.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	22	200-55110-343	1.73
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	23	220-55110-154	250.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	24	220-55110-320	120.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	25	220-55110-321	17.45
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	26	220-55110-321	59.96
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	27	220-55110-330	9.15
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	28	220-55110-331	29.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	29	610-61927-154	387.72
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	30	630-63300-154	110.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	31	900-56500-154	75.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	32	900-56500-154	95.00
04/11	04/28/2011	68655	1312	CARDMEMBER SERVICE	0411CREDIT	33	900-56500-330	20.00
Total 68655:								5,473.03
04/11	04/28/2011	68656	21	CARQUEST AUTO PARTS	CARQUEST	1	100-53230-352	2,346.58
04/11	04/28/2011	68656	21	CARQUEST AUTO PARTS	CARQUEST	2	100-52110-241	484.62
04/11	04/28/2011	68656	21	CARQUEST AUTO PARTS	CARQUEST	3	610-61933-340	34.20
Total 68656:								2,865.40
04/11	04/28/2011	68657	5892	CLAPPER, CAMERON	0411TRAVE	1	100-51400-330	86.19
Total 68657:								86.19
04/11	04/28/2011	68658	4420	ELDER, JAMES	0411TRAVE	1	100-52110-154	18.39
Total 68658:								18.39
04/11	04/28/2011	68659	222	FIRST CITIZENS STATE BANK	0411DEBT	1	620-62810-610	195,000.00
04/11	04/28/2011	68659	222	FIRST CITIZENS STATE BANK	0411DEBT	2	620-62810-620	15,250.00
Total 68659:								210,250.00
04/11	04/28/2011	68660	133	FRAWLEY OIL CO INC	7111148	1	100-52110-351	75.05
04/11	04/28/2011	68660	133	FRAWLEY OIL CO INC	FRAWLEY04	1	100-52200-351	37.71
04/11	04/28/2011	68660	133	FRAWLEY OIL CO INC	FRAWLEY04	2	100-53300-351	3,124.50
04/11	04/28/2011	68660	133	FRAWLEY OIL CO INC	FRAWLEY04	3	620-62840-351	354.50
04/11	04/28/2011	68660	133	FRAWLEY OIL CO INC	FRAWLEY04	4	100-53300-351	2,211.00
04/11	04/28/2011	68660	133	FRAWLEY OIL CO INC	FRAWLEY04	5	620-62890-351	1,332.01
Total 68660:								7,134.77
04/11	04/28/2011	68661	2915	IRVIN L YOUNG MEMORIAL LIB	0411PC-A	1	220-55110-313	528.00
Total 68661:								528.00
04/11	04/28/2011	68662	5514	KLEINFELDT, JOHN	0411UNIFOR	1	100-52110-118	166.16
Total 68662:								166.16
04/11	04/28/2011	68663	6226	KOLVENBACH, PAUL	0411REFUN	1	100-45130-52	50.00
Total 68663:								50.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
04/11	04/28/2011	68664	6225	LENGYEL, GARY	0411WALMA	1	920-56500-310	84.24
Total 68664:								84.24
04/11	04/28/2011	68665	5466	LOSTROSCIO, NICOLE	0411SUPPIE	1	100-55300-341	23.83
Total 68665:								23.83
04/11	04/28/2011	68666	1880	LUNSFORD, STACEY	0411REIMB	1	220-55110-331	100.00
Total 68666:								100.00
04/11	04/28/2011	68667	6224	MEYER, DAN	0411TRAVE	1	100-52110-154	38.86
Total 68667:								38.86
04/11	04/28/2011	68668	2274	MUNICIPAL COURT FUND	0411FINES-	1	100-45110-52	114.00
04/11	04/28/2011	68668	2274	MUNICIPAL COURT FUND	0411FINES-	2	100-45110-52	606.00
Total 68668:								720.00
04/11	04/28/2011	68669	43	PETTY CASH	0411PC	1	100-52100-340	50.00
04/11	04/28/2011	68669	43	PETTY CASH	0411PC	2	100-52100-310	31.29
04/11	04/28/2011	68669	43	PETTY CASH	0411PC	3	100-52100-340	11.88
04/11	04/28/2011	68669	43	PETTY CASH	0411PC	4	100-53100-310	19.94
04/11	04/28/2011	68669	43	PETTY CASH	0411PC	5	440-57663-839	6.65
04/11	04/28/2011	68669	43	PETTY CASH	0411PC	6	100-51400-340	3.15
Total 68669:								122.91
04/11	04/28/2011	68670	825	STONE, SARA	0411GYM	1	100-55300-344	2,492.28
Total 68670:								2,492.28
04/11	04/28/2011	68671	2523	VANDER STEEG, ADAM	0411TRAVE	1	100-52120-154	45.70
Total 68671:								45.70
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	1	100-23102	6.45
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	2	100-46733-55	81.32
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	3	100-51500-310	42.18
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	4	100-52100-340	119.78
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	5	100-52140-340	16.70
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	6	100-53100-310	5.97
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	7	100-55300-341	32.56
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	8	100-55310-340	19.87
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	9	220-55110-310	50.40
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	10	220-55110-341	11.48
04/11	04/28/2011	68672	1507	WALMART COMMUNITY	WALMART0	11	220-55110-342	23.26
Total 68672:								409.97
04/11	04/28/2011	68673	2701	WALTON & CO LTD, RR	0411REFUN	1	610-46461-61	104.22
Total 68673:								104.22

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Invoice Amount
04/11	04/28/2011	68674	3952	WALWORTH CO SHERIFFS DE	0411FINES	1	100-45114-52	200.50
Total 68674:								200.50
04/11	04/28/2011	68675	3887	WALWORTH CO VISITOR'S BUR	0411BANQU	1	900-56500-341	40.00
Total 68675:								40.00
04/11	04/28/2011	68676	4005	WATERFORD POLICE, VILLAGE	0411FINES	1	100-45114-52	144.00
Total 68676:								144.00
04/11	04/28/2011	68677	6221	WATERTOWN MAIN STREET	0411BANQU	1	900-56500-341	25.00
Total 68677:								25.00
04/11	04/28/2011	68678	25	WE ENERGIES	WE0411	1	100-51600-222	5,148.06
04/11	04/28/2011	68678	25	WE ENERGIES	WE0411	2	620-62830-222	943.46
04/11	04/28/2011	68678	25	WE ENERGIES	WE0411	3	620-62840-222	15,897.02
04/11	04/28/2011	68678	25	WE ENERGIES	WE0411	4	620-62840-224	6,427.42
04/11	04/28/2011	68678	25	WE ENERGIES	WE0411	5	920-56500-222	3,612.07
Total 68678:								32,028.03
04/11	04/28/2011	68679	5465	WERNER, TRACY	0411SUPPLI	1	100-55300-341	54.28
Total 68679:								54.28
04/11	04/28/2011	68680	6223	RUSCH, RACHEL	0411REFUN	1	220-45300-55	30.00
Total 68680:								30.00
Grand Totals:								797,068.92

Report Criteria:

Report type: GL detail

Check, Check number = {>=} 68379 {AND} {<=} 68446 {OR} {>=} 68544 {OR} {<=} 68268

City of Whitewater
Parks and Recreation Board Agenda
Monday, April 4, 2011 - 5:00pm
 Cravath Lakefront Room - 2nd Floor, City Municipal Building
 312 W. Whitewater St. Whitewater, WI 53190

Call to Order and Roll Call

Rick Daniels, Jim Olsen, Vance Dalzin, Pru Negley, and Jen Kaina (5:09) Absent: Brandon Knedler (excused).

Staff: Matt Amundson, Michelle Dujardin, Deb Weberpal, and Rashelle Keener, P/R Intern

Guests: Richard Helmick

Consent Agenda

Approval of Parks and Recreation Board minutes of March 14, 2011

No items to be removed from consent agenda. Olsen moved to accept the consent agenda. Second by Daniels. Ayes: Daniels, Dalzin, Negley and Olsen. Noes: None. Abstain: None. Absent: Kaina, Knedler. Motion passed.

Hearing of Citizen Comments

No formal action will be taken during this meeting, although issues raised may become part of a future agenda. Participants are allotted a 3 minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those issues as designated in the agenda.

There were no citizen comments.

Staff Reports

Parks & Recreation Director:

- Park Maintenance Update: shelter roofs (lower Starin, Big Brick) scheduled to be reshingled and will be paid for in existing park maintenance budget, turf management including aeration and overseeding occurring on ball fields and Cravath, have also been fertilized and prepped for spring usage.
- Make A Difference Day-April 27. Can register at city website.
- Tour de Triangle- Rashelle is taking the lead. Saturday May 7 at 10 am, partnering with Downtown Whitewater. Touring the new bike racks that are being installed. Informative so people know they are bike racks and not public art. Culmination event in the park.
- Field of Dreams Benefit-May 14 at Legion and Trippe Lake Park. Kids activities, Legends Concert in evening. Auction.

Recreation & Community Events Programmer:

Summer Brochure and programs-The brochure is online and the brochure will arrive soon. Will go out in the Good Morning April 18th. Most winter/spring events are wrapping up. Spring Dance recital will be April 16. Team signups slightly down but some come in late.

Senior Coordinator

Easter Bunny Lunch – Saturday April 23, 11 am -1 pm. Optimists have moved the hunt start time to 10:30. Hoping this will not impact the lunch.

Upcoming Trainings: KeenFit Nordic Walking, WASC Spring Training April 28 –TRIAD. Bill Oliver attending, also. WI Volunteer Coordinators Association Conference May 5-6.

Discussion and award of bid for prescribed burn service at Meadowsweet Park and Whitewater Effigy Mounds Preserve

Amundson referred to the memo. Notifications have gone out to neighbors. Midwest Prairies is low bid. Olsen moved to accept the bid. Second by Dalzin. Olsen attended neighborhood meeting and the restoration plan was well received by neighbors. Proposal includes four members of DPW crew being trained. Ayes: Daniels, Dalzin, Kaina, Negley and Olsen. Noes: None. Abstain: None. Absent: Knedler. Motion passed.

Discussion and review of Parks and Recreation Services Survey

Intent to have a comprehensive survey for the department rather than individual classes/groups. Amundson requested input on specific questions. Questioned whether mailing would work. Group discussed potential questions and tweaks for the survey. Survey is listed in the brochure as being available April 18.

Discussion and approval of agreement with the Whitewater Youth Football League (WYFL).

Amundson has worked with the group the past few years. The City will take registrations for the tackle football program and provides organization to have online registration. City will cut check for the Football League. Will combine training for both groups of coaches and officials. Agreement also identifies process to share officials with city hiring, paying the officials, and being reimbursed by the WYFL. There is an annual renewal clause in the agreement. The potential exists for the City to work with other sports groups in the community on a similar arrangement, looking at ways to assist these volunteer organizations. Negley felt we would be endorsing tackle football for 3-4 grades by taking registrations. Board requested Amundson to take message to WYFL that we do not endorse tackle football for 3rd and 4th grade and are uncomfortable with endorsing the agreement.

Schedule Annual Park Tour & May Meeting

Next meeting will be May 2 at 4:00. Meet at Starin Park. Also set calendar for June 2011 through April 2012 and have a short meeting.

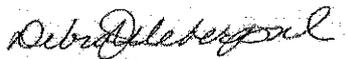
Request for future agenda items

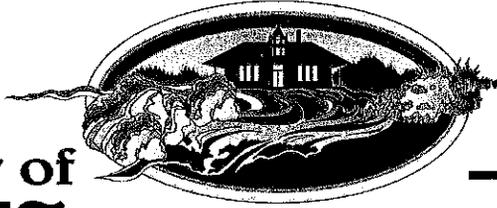
Nothing requested.

Adjourn

6:20 pm Motion by Olsen. Second by Daniels. Affirmed by voice vote.

Respectfully submitted,





City of
WHITEWATER

Doug Saubert
Finance Director
P.O. Box 690
Whitewater, WI 53190

PHONE: (262) 473-1380
FAX: (262) 473-0589
Email: DSaubert@ci.whitewater.wi.us
WEBSITE: www.ci.whitewater.wi.us

TO: City Manager and Common Council Members

FROM: Doug Saubert 

RE: April 2011 Financial Statements

DATE: May 12, 2011

Attached are the following financial statements/summary information for April 2011:

1. Summary of Cash/Investment Balance and Fund Balance for all funds
2. Summary of Investment Balances – All Funds
3. General Fund – Fund #100
4. TID #4 – Fund #440
5. Water Utility – Fund #610
6. Wastewater Utility – Fund #620
7. Storm Water Utility – Fund #630

If you have any questions, please do not hesitate to contact me.

INVESTMENT DETAIL							
FUND	BANK	TYPE	ORIG DATE	DUE DATE	TERM	AMOUNT	INT RATE
General Fund	CLASS	MBIA				1,014,491.25	0.15
	Assoc.Bank	PublicFund				630,579.32	0.30
Cable TV	Assoc.Bank	PublicFund				104,921.46	0.30
	1st Citizens	CD	02/24/2011	02/21/2012	12 mos.	15,000.00	1.15
27th Payroll	CLASS	MBIA				1,318.89	0.15
	Assoc.Bank	PublicFund				23,275.53	0.30
	1st Citizens	CD	03/10/2011	03/06/2012	12 mos.	50,000.00	1.00
Parking	Commercial	CD	12/29/2010	12/29/2011	12 mos.	30,000.00	1.21
	State of Wis	Pool				15,153.88	0.15
	Assoc.Bank	PublicFund				5,024.53	0.30
Fire Equipment	CLASS	MBIA				12,206.11	0.15
DPW Equip.	Assoc.Bank	PublicFund				87,254.31	0.30
Police Vehicle	Assoc.Bank	PublicFund				1,624.30	0.30
Gov Equipment	Assoc. Bank	PublicFund				40,088.73	0.30
Library	CLASS	MBIA				18,535.47	0.15
	Assoc.Bank	PublicFund				21,332.43	0.30
	State of Wis	Pool				96,454.46	0.15
Taxi	Assoc. Bank	PublicFund				22,263.11	0.30
Parkland Devel.	Assoc.Bank	PublicFund				2,601.20	0.30
Forestry Fund	Assoc.Bank	PublicFund				25,538.79	0.30
Sick Lv.Severnc	CLASS	MBIA				109,583.44	0.15
	Assoc.Bank	PublicFund				50,023.93	0.30
	State of Wis	Pool				10,253.41	0.15
	1st Citizens	CD	12/29/2009	06/29/2011	18 mos.	30,000.00	1.21
	1st Citizens	CD	12/29/2009	12/29/2011	24 mos.	10,205.00	2.05
	Commercial	CD	12/29/2010	12/29/2011	12 mos.	50,555.00	1.26
	1st Citizens	CD	03/10/2011	03/06/2012	12 mos.	40,000.00	1.00
	Assoc.Bank	PublicFund				57,284.55	0.30
Street Repairs	Assoc.Bank	PublicFund				25,617.43	0.30
HeldtTrust-Res.	Assoc.Bank	PublicFund				10,019.30	0.30
	1st Citizens	CD	03/10/2011	03/06/2012	12 mos.	25,000.00	1.00
HeldtTrust-PD	Assoc Bank	PublicFund				246,213.92	0.30
Debt Service	Assoc.Bank	PublicFund				30,035.63	0.15
TIF #4	CLASS	MBIA				2,701,316.08	0.30
TIF #6	Assoc Bank	PublicFund				125,243.70	0.30
TIF #8	Assoc.Bank	PublicFund				10,029.91	0.30
Capital Projects	CLASS	MBIA				129,339.30	0.15
	Assoc.Bank	PublicFund				241,139.17	0.30
Birge Fountain	Assoc.Bank	PublicFund				3,486.59	0.30
	1st Citizens	CD	03/10/2011	03/06/2012	12 mos.	10,000.00	1.00
Water Operatng	CLASS	MBIA				85,480.91	0.15
	Assoc. Bank	PublicFund				30,057.89	0.30
	State of Wis	Pool				5.97	0.15
	1st Citizens	CD	09/29/2009	09/29/2011	24 mos.	2,380.31	2.15
Water Debt Srv	Assoc. Bank	PublicFund				50,052.71	0.30
	CLASS	MBIA				50,210.31	0.15
Water Reserve	State of Wis	Pool				21,500.00	0.15
	Assoc Bank	PublicFund				70,000.00	0.30
	1st Citizens	CD	09/29/2009	09/29/2011	24 mos.	30,000.00	2.15
Sewer Operatng	State of Wis	Pool				112,362.61	0.15
	Assoc.Bank	PublicFund				110,688.41	0.30
Sewer Equipmt	Assoc.Bank	PublicFund				770,943.61	0.30
	CLASS	MBIA				25,194.82	0.15

Apr11

CA-B

INVESTMENT DETAIL							
FUND	BANK	TYPE	ORIG DATE	DUE DATE	TERM	AMOUNT	INT RATE
	1st Citizens	CD	09/29/2009	09/29/2011	24 mos.	270,952.88	2.15
Sewer Deprectn	1st Citizens	CD	07/06/2010	07/06/2011	12 mos.	25,000.00	1.25
2000 Resrv Acc.	State of Wis	Pool				4,750.00	0.15
	Assoc Bank					118,250.00	0.30
Sewer Connect	State of Wis	Pool				77,304.13	0.15
	Assoc.Bank	PublicFund				169,737.21	0.30
Storm Water	Assoc. Bank	PublicFund				38,788.95	0.30
Rescue Squad	Commercial	CD	04/27/2011	10/27/2011	6 mos.	76,034.00	0.85
	1st Citizens	CD	03/10/2011	03/06/2012	12 mos.	30,000.00	1.00
	Commercial	CD	03/15/2011	09/18/2012	18 mos.	90,000.00	1.18
TOTAL						8,392,704.85	

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2011**

CA-B

GENERAL FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
100-11100 CASH	438,952.11	124,783.19 (	278,056.93)	160,895.18
100-11150 PETTY CASH	1,050.00	.00 (	200.00)	850.00
100-11300 INVESTMENTS	1,308,344.64 (	599,697.84)	336,725.93	1,645,070.57
100-11900 POSTAGE ADVANCE BALANCE	4,339.67 (	1,043.21) (	845.79)	3,493.88
100-12100 TAXES RECEIVABLE - CURRENT Y	2,856,656.00	.00	25,345.32	2,882,001.32
100-12300 TAXES RECEIVABLE/DELINQUENT	27,180.36 (	24,930.35) (	31,751.53) (	4,571.17)
100-12301 ALLOWANCE FOR DEL PROP TAXES	(7,000.00)	.00	.00 (	7,000.00)
100-12620 SPECIAL ASSESSMENTS/PAVING	274.00	.00	.00	274.00
100-12621 SPECIAL ASSESSMENTS/CURB & G	7,581.47	.00	.00	7,581.47
100-12622 SPECIAL ASSESSMENTS/SIDEWALK	2,473.84	.00	.00	2,473.84
100-12623 SPECIAL ASSESSMENTS/SEWER	202,097.45	.00	.00	202,097.45
100-12624 SPECIAL ASSESSMENTS/WATER	17,894.78	.00	.00	17,894.78
100-12626 A/R - SNOW	1,660.00 (	560.00)	1,955.00	3,615.00
100-12629 SPECIAL ASSESSMENT-REFUSE ENCL	7,374.70	.00	.00	7,374.70
100-13100 AMBULANCE RECEIVABLE	126,174.61 (	16,244.12) (	22,461.20)	103,713.41
100-13101 ACCOUNTS RECEIVABLE/RETIREEES	226.55 (	24.44)	492.68	719.23
100-13102 ACCOUNTS REC-WW SCHOOL DIST	15,723.62	.00 (	15,473.62)	250.00
100-13103 ACCTS REC-CITY/COUNTY/LOCAL	17,600.02	.00 (	17,264.64)	335.38
100-13104 A/R-ENG,PLAN,DESIGN,MISC SER	13,097.48	3,087.25 (	763.15)	12,334.33
100-13106 ACCOUNTS RECEIVABLE-OTHER	42,888.34 (	1,109.87) (	26,429.75)	16,458.59
100-13108 A/R--FEMA-STATE-FEDERAL	2,500.00	.00	.00	2,500.00
100-13110 ALLOWANCE-UNCOLLECTABLE ACCTS	(214,237.79)	.00	.00 (	214,237.79)
100-13115 A/R-AMBULANCE BILLING SERVICE	212,589.46	567.51	68,131.94	280,721.40
100-13120 A/R--MOBILE HOMES	40,680.94 (	796.59) (	6,914.22)	33,766.72
100-13122 A/R--TOTERS	910.00	50.00	430.00	1,340.00
100-13125 A/R--FALSE ALARMS	312.38	250.00	650.00	962.38
100-13132 A/R--STREET LIGHTS	(50.00) (	11,540.00)	.00 (	50.00)
100-13134 A/R--SIGNAL DAMAGE	25.00	.00	.00	25.00
100-13137 A/R-TREE REMOVAL	.00	.00	1,500.00	1,500.00
100-13138 A/R--TREE DAMAGE	1,897.04	.00 (	790.00)	1,107.04
100-13150 A/R-TREASURER	27,049.17 (	158.38) (	27,134.68) (	85.51)
100-13170 A/R--RE-INSPECTION FEES	1,825.00	500.00	850.00	2,675.00
100-13180 A/R--FACILITY RENTAL	730.00	.00	.00	730.00
100-13500 ACTIVENET RECEIVABLE	1,304.01 (	3,971.34) (	141.59)	1,162.42
100-14500 DUE FROM CDA	65.95	44.14	137.10	203.05
100-15140 ADVANCE TO SOLID WASTE-FD 230	41,388.68	.00	.00	41,388.68
100-15204 DUE FROM CABLE T.V. FUND-200	3.97	.00	24.06	28.03
100-15206 DUE FROM SICK LEAVE SEV-FD260	3,215.50	.00	.00	3,215.50
100-15400 DUE FROM CAPT PROJ FUND	9,990.00	.00	.00	9,990.00
100-15401 DUE FROM TID # 4	235,148.74	2,346.75	2,346.75	237,495.49
100-15600 DUE FROM SEWER UTILITY	7,220.07	3.08	356.10	7,576.17
100-15601 DUE FROM WATER UTILITY	3,490.58	.88	435.99	3,926.57
100-15800 DUE FROM TAX COLLECTION	200,511.79	.00	.00	200,511.79
100-15805 DUE FROM STORMWATER-FD 630	2,677.08	182.27	489.04	3,166.12
100-15811 DUE FR DEPOT RESTORATION-459	7,000.00	.00	.00	7,000.00
TOTAL ASSETS	5,670,837.21 (	528,261.07)	11,642.81	5,682,480.02

LIABILITIES AND EQUITY

**CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2011**

CA-B

GENERAL FUND

	BEGINNING BALANCE		ACTUAL THIS MONTH		ACTUAL THIS YEAR		ENDING BALANCE
LIABILITIES							
100-21100 ACCOUNTS PAYABLE	111,291.40	(	62.03)	(	111,353.43)	(	62.03)
100-21106 WAGES CLEARING	140,003.85		.00	(	140,003.85)		.00
100-21511 SOCIAL SECURITY TAXES PAYABL	1,986.07		146.80		587.20		2,573.27
100-21513 WIS WITHHOLDING TAX PAYABLE	49.23		.00		.00		49.23
100-21520 WIS RETIREMENT PAYABLE	55,419.98		25,298.18		20,244.60		75,664.58
100-21530 HEALTH INSURANCE PAYABLE	(33,336.29)	(	3,503.56)	(	3,471.52)	(	36,807.81)
100-21531 LIFE INSURANCE PAYABLE	1,205.88		2,730.40		2,741.39		3,947.27
100-21532 WORKERS COMP PAYABLE	.00		11,752.54	(	15,499.67)	(	15,499.67)
100-21533 ICI INSURANCE PAYABLE	(1,257.55)	(	.03)	(	17.29)	(	1,274.84)
100-21550 UNION DUES DEDUCTION PAYABLE	.00		.00	(	2.00)	(	2.00)
100-21575 FLEXIBLE SPENDING-125-MEDICAL	30,673.12	(	205.55)		9,116.02		39,789.14
100-21576 FLEX SPEND-125-DEPENDENT CARE	1,440.27		660.78	(	1,041.35)		398.92
100-21585 DENTAL INSURANCE PAYABLE	557.43		353.58		292.65		850.08
100-21593 CELL PHONE DEDUCTIONS	1,770.00		80.00		350.00		2,120.00
100-21620 SUNSHINE FUND-DONATION/GIFT	244.96	(	106.50)	(	70.50)		174.46
100-21630 ACTIVENET - CUST ACCT CREDIT	467.76		20.42	(	199.58)		268.18
100-21650 DEPOSITS-BLDG/ZONING/SITE	8,300.00	(	950.00)	(	950.00)		7,350.00
100-21660 DEPOSITS-STREET OPENING PERMIT	3,100.00		400.00		400.00		3,500.00
100-21680 DEPOSITS-FACILITY RENTALS	5,993.33		100.00		200.00		6,193.33
100-21690 MUNICIPAL COURT LIABILITY	16,711.63		4,307.44		23,859.89		40,571.52
100-21695 COURT-BANK CLOSE OUT-11/8/10	3,045.77		.00		.00		3,045.77
100-23102 SR CITZ FUND RAISING SPECIAL	6,561.76		90.27		430.70		6,992.46
100-23103 SR CITZ MEMORIALS	2,727.09		.00		.00		2,727.09
100-23104 GIFTS FOR RECR EQUIP	1,300.00	(	1,300.00)	(	1,300.00)		.00
100-24213 SALES TAX DUE STATE	148.93	(	158.87)	(	334.13)	(	185.20)
100-24501 DUE TO CDA-FD 900	129.25		.00		.00		129.25
100-25206 DUE TO SOLID WASTE/RECYCLE-230	150.00		.00		.00		150.00
100-25300 DUE TO DEBT SERVICE FUND	20,300.00		.00		.00		20,300.00
100-25600 DUE TO SEWER UTILITY	18,045.30		.00		.00		18,045.30
100-25601 DUE TO WATER UTILITY	22,779.68		.00		.00		22,779.68
100-25602 DUE TO STORMWATER UTILITY-630	2,733.40		.00		.00		2,733.40
100-25801 DUE TO TAX COLLECTION FUND	15,380.12		.00		.00		15,380.12
100-26100 ADVANCE INCOME	2,856,656.00		.00		.00		2,856,656.00
100-26101 DEFERRED REVENUE	21,040.53		.00	(	21,040.53)		.00
100-26103 DEFERRED REV-UNIV. GARDENS	26,726.30		.00	(	26,726.30)		.00
100-26200 DEFERRED SPECIAL ASSESSMENTS	237,696.24		.00		.00		237,696.24
100-26600 OTHER DEFERRALS	12,767.66	(	12,767.66)	(	12,767.66)		.00
TOTAL LIABILITIES	3,592,809.10		26,886.27	(	276,555.36)		3,316,253.74
FUND EQUITY							
100-34202 DES FUND BAL/SAFETY GRANT	974.92		.00		.00		974.92
100-34203 DES FD BAL/CRIME PROVENTION	5,201.31		.00		.00		5,201.31
100-34300 FUND BALANCE	2,070,251.88		.00		.00		2,070,251.88
100-34301 RESIDUAL EQUITY TRANSFER	1,600.00		.00		.00		1,600.00
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(	555,147.34)		288,198.17		288,198.17
BALANCE - CURRENT DATE	.00	(	555,147.34)		288,198.17		288,198.17
TOTAL FUND EQUITY	2,078,028.11	(	555,147.34)		288,198.17		2,366,226.28
TOTAL LIABILITIES AND EQUITY	5,670,837.21	(	528,261.07)		11,642.81		5,682,480.02

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
100-41110-00 LOCAL TAX LEVY	43,345.07	1,895,092.53	2,402,258.00	507,165.47	78.9
100-41111-00 DEBT SERVICE TAX LEVY	.00	.00	454,398.00	454,398.00	.0
100-41112-00 OMITTED PROPERTY TAXES	.00	718.74	.00	(718.74)	.0
100-41113-00 RESCINDED TAXES-REAL ESTATE	.00	.00	500.00	500.00	.0
100-41114-00 USE VALUE PENALTY	.00	.00	700.00	700.00	.0
100-41115-00 CHARGEBACK-SECTION 74.41	(7,375.79)	(7,375.79)	.00	7,375.79	.0
100-41140-00 MOBILE HOME FEES	(6,065.67)	23,595.93	21,000.00	(2,595.93)	112.4
100-41210-00 ROOM TAX-GROSS AMOUNT	.00	8,828.86	40,000.00	31,171.34	22.1
100-41220-00 STATE SALES TAX RETAINED	.00	.00	100.00	100.00	.0
100-41320-00 IN LIEU OF TAXES WW MANOR	.00	26,726.30	26,238.00	(488.30)	101.9
TOTAL TAXES	29,903.61	1,947,586.37	2,945,194.00	997,607.63	66.1
<u>SPECIAL ASSESSMENTS</u>					
100-42010-00 INTEREST ON SP ASSESS.	.00	.00	5,000.00	5,000.00	.0
100-42100-61 WATER MAINS	.00	.00	2,000.00	2,000.00	.0
100-42200-62 SEWER MAINS & LATERALS	.00	.00	6,500.00	6,500.00	.0
100-42300-53 ST CONST. - PAVING	.00	.00	900.00	900.00	.0
100-42310-53 CURB & GUTTER	.00	.00	6,500.00	6,500.00	.0
100-42320-53 SIDEWALKS	.00	483.34	10,000.00	9,516.66	4.8
100-42400-53 SNOW REMOVAL	(35.00)	6,850.00	7,000.00	150.00	97.9
100-42500-53 WEED CUTTING	.00	.00	500.00	500.00	.0
TOTAL SPECIAL ASSESSMENTS	(35.00)	7,333.34	38,400.00	31,066.66	19.1
<u>INTERGOVERNMENTAL REVENUE</u>					
100-43410-00 SHARED REVENUE-UTILITY	.00	.00	559,897.00	559,897.00	.0
100-43420-00 SHARED REVENUE-BASE	.00	.00	2,952,038.00	2,952,038.00	.0
100-43508-52 POLICE-FEDERAL-BYRNE GRANT	257.66	257.66	.00	(257.66)	.0
100-43521-52 STATE AID AMBULANCE	.00	.00	6,645.00	6,645.00	.0
100-43530-53 TRANSPORTATION AIDS	145,646.81	291,293.62	582,754.00	291,460.38	50.0
100-43533-00 STATE-25X25 GRANT	.00	35,368.12	.00	(35,368.12)	.0
100-43536-00 FEDERAL-EDA GRANT-ADMIN.	.00	.00	20,000.00	20,000.00	.0
100-43610-52 UNIVERSITY SERVICES	.00	365,186.72	323,570.00	(41,616.72)	112.9
100-43663-52 FIRE INS. TAXES	.00	.00	19,055.00	19,055.00	.0
100-43670-60 EXEMPT COMPUTER AID-FR STATE	.00	.00	7,548.00	7,548.00	.0
100-43740-52 WUSD-CROSSING GUARDS	.00	9,541.48	22,750.00	13,208.52	41.9
100-43745-52 WUSD-JUVENILE OFFICIER	.00	.00	37,925.00	37,925.00	.0
100-43770-52 REIMBURSE FROM RURAL FIRE DEPT	569.32	569.32	5,200.00	4,630.68	11.0
TOTAL INTERGOVERNMENTAL REVENUE	146,473.79	702,216.92	4,537,382.00	3,835,165.08	15.5

CITY OF WHITEWATER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LICENSES & PERMITS</u>					
100-44110-51 LIQUOR & BEER	.00	80.00	16,560.00	16,480.00	.5
100-44120-51 CIGARETTE	.00	.00	2,300.00	2,300.00	.0
100-44122-51 BEVERAGE OPERATORS	90.00	323.00	1,700.00	1,377.00	19.0
100-44200-51 MISC. LICENSES	216.00	1,551.99	1,800.00	248.01	86.2
100-44300-53 BLDG/ZONING PERMITS	816.00	3,694.00	40,000.00	36,306.00	9.2
100-44310-53 ELECTRICAL PERMITS	473.00	4,385.00	8,000.00	3,615.00	54.8
100-44320-53 PLUMBING PERMITS	480.00	3,710.50	16,000.00	12,289.50	23.2
100-44330-53 HTG-AIR COND. PERMITS	367.00	1,978.24	6,800.00	4,821.76	29.1
100-44340-53 STREET OPENING PERMITS	50.00	50.00	200.00	150.00	25.0
100-44350-53 SIGN PERMITS	735.00	1,070.00	3,000.00	1,930.00	35.7
100-44360-53 RE-INSPECTION FEES	.00	.00	9,000.00	9,000.00	.0
100-44900-51 MISC PERMITS	40.00	175.00	700.00	525.00	25.0
TOTAL LICENSES & PERMITS	3,267.00	17,017.73	106,060.00	89,042.27	16.1
<u>FINES & FORFEITURES</u>					
100-45110-52 ORDINANCE VIOLATIONS	31,131.84	92,306.96	330,000.00	237,693.04	28.0
100-45111-52 CRIME PREVENTION PROGRAM	.00	255.97	2,000.00	1,744.03	12.8
100-45114-52 VIOLATIONS PAID-OTHER AGENCIES	.00	667.71	300.00	(367.71)	222.6
100-45130-52 PARKING VIOLATIONS	8,671.95	45,392.83	120,000.00	74,607.17	37.8
100-45135-53 REFUSE/RECYCLING TOTES FINES	375.00	2,250.00	5,000.00	2,750.00	45.0
100-45145-53 RE-INSPECTION FINES	600.00	1,200.00	.00	(1,200.00)	.0
TOTAL FINES & FORFEITURES	40,778.79	142,073.47	457,300.00	315,226.53	31.1

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>PUBLIC CHARGES FOR SERVICE</u>						
100-46110-51	CLERK	30.00	783.96	850.00	66.04	92.2
100-46120-51	TREASURER	.00	50.00	2,000.00	2,050.00	(2.5)
100-46210-52	POLICE DEPT	67.24	745.82	800.00	54.18	93.2
100-46220-52	FALSE ALARMS REVENUES	300.00	1,200.00	2,000.00	800.00	60.0
100-46230-52	AMBULANCE	22,718.26	221,834.59	485,000.00	283,165.41	45.7
100-46240-52	CRASH CALLS	2,925.00	4,275.00	17,000.00	12,725.00	25.2
100-46311-53	SALE OF MATERIALS	10.78	41.30	200.00	158.70	20.7
100-46312-51	MISC DEPT EARNINGS	.00	.00	2,000.00	2,000.00	.0
100-46350-51	CITY PLANNER-SERVICES	435.00	4,650.00	35,000.00	30,350.00	13.3
100-46550-52	ANIMAL CONTROL	.00	.00	300.00	300.00	.0
100-46730-55	RECR/FEES	9,877.00	21,610.00	48,549.00	26,939.00	44.5
100-46731-55	RECR/CONCESSIONS	.00	.00	900.00	900.00	.0
100-46733-55	SR CITZ OFFSET	493.92	650.95	.00	(650.95)	.0
100-46736-55	ATTRACTION TICKETS	.00	.00	600.00	600.00	.0
100-46738-55	GYMNASTICS PROGRAM FEES	925.00	4,472.00	11,063.00	6,591.00	40.4
100-46740-55	FITNESS PROGRAM FEES	.00	.00	15,451.00	15,451.00	.0
100-46741-55	CONTRACTUAL-OTHER	350.10	2,228.90	4,300.00	2,071.10	51.8
100-46743-51	FACILITY RENTALS	4,335.00	12,623.00	30,000.00	17,377.00	42.1
TOTAL PUBLIC CHARGES FOR SERVICE		42,467.30	275,065.52	656,013.00	380,947.48	41.9
<u>MISCELLANEOUS REVENUE</u>						
100-48100-00	INTEREST INCOME	329.31	1,819.10	8,000.00	6,180.90	22.7
100-48200-00	LONG TERM RENTALS	800.00	5,200.00	9,600.00	4,400.00	54.2
100-48300-00	OTHER PROP/EASEMENT SALES	2,000.00	2,000.00	.00	(2,000.00)	.0
100-48410-00	WORKERS COMP DIVIDEND	.00	10,598.00	2,000.00	(8,598.00)	529.9
100-48415-00	RESTITUTION-DAMAGES	70.86	70.86	.00	(70.86)	.0
100-48420-00	INSURANCE DIVIDEND	.00	.00	10,000.00	10,000.00	.0
100-48441-00	FOCUS ON ENERGY-STAFFING GRANT	.00	7,712.00	.00	(7,712.00)	.0
100-48515-55	DONATIONS-REC-SPORTS RELATED	.00	2,000.00	.00	(2,000.00)	.0
100-48525-55	REC-BUSINESS SPONSORSHIP	.00	400.00	14,250.00	13,850.00	2.8
100-48530-55	REC-HANGING BASKETS	.00	.00	5,000.00	5,000.00	.0
100-48700-00	WATER UTILITY TAXES	.00	.00	235,000.00	235,000.00	.0
TOTAL MISCELLANEOUS REVENUE		3,200.17	29,799.96	283,850.00	254,050.04	10.5

CITY OF WHITEWATER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>OTHER FINANCING SOURCES</u>						
100-49260-00	WATER DEPT TRANSFER	.00	.00	6,000.00	6,000.00	.0
100-49261-00	WWT DEPT TRANSFER	.00	.00	10,000.00	10,000.00	.0
100-49262-00	TID #4-TRANSFER-ADMINISTRATION	.00	.00	75,000.00	75,000.00	.0
100-49264-00	CABLE TV-TRANSFER-ADMIN	.00	.00	22,000.00	22,000.00	.0
100-49265-00	STORMWATER-TRANSFER-PLANNING	.00	.00	7,500.00	7,500.00	.0
100-49266-00	GIS TRANSFER-UTILITIES	.00	.00	7,500.00	7,500.00	.0
100-49267-00	PARKING PERMIT-FD208-TRANSFER	.00	.00	2,000.00	2,000.00	.0
100-49268-00	PARKING MAINT.-FD 208-ADMIN.	.00	.00	20,000.00	20,000.00	.0
100-49269-00	FORESTRY-FD 208-TRANSFER	.00	.00	10,000.00	10,000.00	.0
100-49270-00	TID #6-TRANSFER-ADMINISTRATION	.00	.00	5,000.00	5,000.00	.0
100-49300-00	FUND BALANCE APPLIED	.00	.00	75,000.00	75,000.00	.0
TOTAL OTHER FINANCING SOURCES		.00	.00	240,000.00	240,000.00	.0
TOTAL FUND REVENUE		266,055.66	3,121,093.31	9,264,199.00	6,143,105.69	33.7

CITY OF WHITEWATER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LEGISLATIVE</u>					
100-51100-111 SALARIES/PERMANENT	2,064.20	6,176.73	18,022.00	11,845.27	34.3
100-51100-114 WAGES/PART-TIME/PERMANENT	2,100.00	8,400.00	25,200.00	16,800.00	33.3
100-51100-117 LONGEVITY PAY	.00	.00	400.00	400.00	.0
100-51100-150 MEDICARE TAX/CITY SHARE	59.73	209.41	632.00	422.59	33.1
100-51100-151 SOCIAL SECURITY/CITY SHARE	255.09	894.18	2,704.00	1,809.82	33.1
100-51100-152 RETIREMENT	239.46	716.53	2,137.00	1,420.47	33.5
100-51100-153 HEALTH INSURANCE	477.22	1,908.88	5,842.00	3,933.12	32.7
100-51100-154 PROFESSIONAL DEVELOPMENT	.00	.00	200.00	200.00	.0
100-51100-155 WORKERS COMPENSATION	8.00	27.01	109.00	81.99	24.8
100-51100-156 LIFE INSURANCE	.71	2.84	9.00	6.16	31.6
100-51100-157 L-T DISABILITY INSURANCE	3.75	14.96	45.00	30.04	33.2
100-51100-160 125 PLAN CONTRIBUTION-CITY	.00	200.00	200.00	.00	100.0
100-51100-295 CODIFICATION OF ORDINANCES	.00	500.00	2,500.00	2,000.00	20.0
100-51100-310 OFFICE SUPPLIES	524.19	1,114.00	4,500.00	3,386.00	24.8
100-51100-320 PUBLICATION-MINUTES	.00	863.14	12,000.00	11,136.86	7.2
100-51100-710 CHAMBER OF COMMERCE GRANT	3,600.00	3,600.00	3,600.00	.00	100.0
100-51100-715 TOURISM COMMITTEE-ROOM TAX	.00	.00	28,000.00	28,000.00	.0
100-51100-720 DOWNTOWN WHITEWATER GRANT	.00	.00	12,500.00	12,500.00	.0
TOTAL LEGISLATIVE	9,332.35	24,627.68	118,600.00	93,972.32	20.8
<u>CONTINGENCIES</u>					
100-51110-910 COST REALLOCATIONS	3,600.00	3,600.00	46,600.00	43,000.00	7.7
TOTAL CONTINGENCIES	3,600.00	3,600.00	46,600.00	43,000.00	7.7

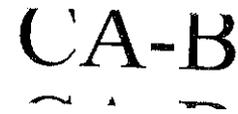
CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COURT</u>					
100-51200-111 SALARIES/PERMANENT	6,147.50	17,736.25	58,651.00	40,914.75	30.2
100-51200-112 WAGES/OVERTIME	237.12	383.47	1,244.00	880.53	29.2
100-51200-117 LONGEVITY PAY	.00	.00	1,000.00	1,000.00	.0
100-51200-150 MEDICARE TAX/CITY SHARE	82.62	262.29	970.00	707.71	27.0
100-51200-151 SOCIAL SECURITY/CITY SHARE	353.17	1,121.29	4,148.00	3,026.71	27.0
100-51200-152 RETIREMENT	791.00	2,507.70	7,895.00	5,387.30	31.8
100-51200-153 HEALTH INSURANCE	548.98	2,113.37	6,000.00	3,886.63	35.2
100-51200-154 PROFESSIONAL DEVELOPMENT	.00	.00	1,000.00	1,000.00	.0
100-51200-155 WORKERS COMPENSATION	22.65	63.80	167.00	103.20	38.2
100-51200-156 LIFE INSURANCE	2.37	9.32	27.00	17.68	34.5
100-51200-157 L-T DISABILITY INSURANCE	13.06	50.62	143.00	92.38	35.4
100-51200-214 FINANCIAL/BONDING SERVICES	.00	.00	100.00	100.00	.0
100-51200-219 OTHER PROFESSIONAL SERVICES	90.00	328.32	1,000.00	671.68	32.8
100-51200-293 PRISONER CONFINEMENT	375.00	799.10	4,500.00	3,700.90	17.8
100-51200-310 OFFICE SUPPLIES	678.67	2,853.95	3,000.00	146.05	95.1
100-51200-320 SUBSCRIPTIONS/DUES	.00	779.59	135.00	(644.59)	577.5
100-51200-330 TRAVEL EXPENSES	.00	.00	800.00	800.00	.0
100-51200-340 OPERATING SUPPLIES	10.00	37.59	200.00	162.41	18.8
TOTAL COURT	9,352.14	29,026.66	90,980.00	61,953.34	31.9
<u>LEGAL</u>					
100-51300-212 GENERAL CITY SERVICES	4,037.78	12,954.34	36,814.00	23,859.66	35.2
100-51300-214 MUNI COURT LEGAL SERVICES	3,126.02	9,796.54	28,925.00	19,128.46	33.9
100-51300-219 UNION ATTORNEY-PROF SERV	61.50	61.50	7,500.00	7,438.50	.8
TOTAL LEGAL	7,225.30	22,812.38	73,239.00	50,426.62	31.2

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>GENERAL ADMINISTRATION</u>					
100-51400-111 SALARIES/PERMANENT	20,238.65	54,032.27	182,105.00	128,072.73	29.7
100-51400-112 SALARIES/OVERTIME	.00	31.48	.00	(31.48)	.0
100-51400-115 INTERNSHIP PROGRAM	.00	.00	1,500.00	1,500.00	.0
100-51400-116 ELECTION INSPECTORS	3,230.00	4,590.00	13,000.00	8,410.00	35.3
100-51400-117 LONGEVITY PAY	.00	.00	1,950.00	1,950.00	.0
100-51400-150 MEDICARE TAX/CITY SHARE	290.67	874.68	2,734.00	1,859.32	32.0
100-51400-151 SOCIAL SECURITY/CITY SHARE	1,242.89	3,330.76	11,690.00	8,359.24	28.5
100-51400-152 RETIREMENT	2,339.01	7,003.08	21,246.00	14,242.92	33.0
100-51400-153 HEALTH INSURANCE	3,169.84	12,705.61	39,376.00	26,670.39	32.3
100-51400-154 PROFESSIONAL DEVELOPMENT	270.00	1,179.00	3,000.00	1,821.00	39.3
100-51400-155 WORKERS COMPENSATION	50.21	151.63	471.00	319.37	32.2
100-51400-156 LIFE INSURANCE	6.38	25.53	78.00	52.47	32.7
100-51400-157 L-T DISABILITY INSURANCE	32.96	131.34	390.00	258.66	33.7
100-51400-160 125 PLAN CONTRIBUTION-CITY	.00	1,237.50	1,263.00	25.50	98.0
100-51400-218 ANIMAL CONTROL CONTRACT	.00	.00	1,500.00	1,500.00	.0
100-51400-219 ASSESSOR SERVICES	.00	27,949.69	39,000.00	11,050.31	71.7
100-51400-225 MOBILE COMMUNICATIONS	74.26	196.02	900.00	703.98	21.8
100-51400-310 OFFICE SUPPLIES	1,164.54	2,991.87	11,500.00	8,508.13	26.0
100-51400-320 SUBSCRIPTIONS/DUES	.00	3,178.72	4,493.00	1,314.28	70.8
100-51400-330 TRAVEL EXPENSES	208.19	666.50	1,500.00	833.50	44.4
100-51400-340 OPERATING SUPPLIES	535.91	762.32	3,500.00	2,737.68	21.8
100-51400-770 25X2025 PLANNING GRANT EXPENSE	.00	30,134.31	.00	(30,134.31)	.0
100-51400-790 CELEBRATIONS/AWARDS	404.00	1,141.75	1,000.00	(141.75)	114.2
TOTAL GENERAL ADMINISTRATION	33,257.51	152,314.06	342,196.00	189,881.94	44.5
<u>INFORMATION TECHNOLOGY</u>					
100-51450-111 SALARIES/PERMANENT	5,397.31	16,152.26	49,256.00	33,103.74	32.8
100-51450-150 MEDICARE TAX/CITY SHARE	78.27	234.24	714.00	479.76	32.8
100-51450-151 SOCIAL SECURITY/CITY SHARE	334.65	1,001.48	3,054.00	2,052.52	32.8
100-51450-152 RETIREMENT	626.10	1,873.69	5,714.00	3,840.31	32.8
100-51450-153 HEALTH INSURANCE	912.90	3,651.60	10,955.00	7,303.40	33.3
100-51450-154 EMPLOYEE EDUCATION & TRAININ	.00	.00	1,000.00	1,000.00	.0
100-51450-155 WORKERS COMPENSATION	13.20	39.64	123.00	83.36	32.2
100-51450-156 LIFE INSURANCE	.53	2.12	6.00	3.88	35.3
100-51450-157 L-T DISABILITY INSURANCE	9.53	37.65	109.00	71.35	34.5
100-51450-160 125 PLAN CONTRIBUTION-CITY	.00	375.00	375.00	.00	100.0
100-51450-244 NETWORK HDW MTN	3,073.92	6,201.87	19,081.00	12,879.13	32.5
100-51450-245 NETWORK SOFTWARE MTN	2,360.00	20,957.50	30,343.00	9,385.50	69.1
100-51450-246 NETWORK OPERATING SUPP	332.49	2,006.42	6,000.00	3,993.58	33.4
100-51450-247 SOFTWARE UPGRADES	.00	8,316.75	7,868.00	(648.75)	108.5
100-51450-310 OFFICE SUPPLIES	.00	359.70	500.00	140.30	71.9
TOTAL INFORMATION TECHNOLOGY	13,138.90	61,209.92	134,898.00	73,688.08	45.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>FINANCIAL ADMINISTRATION</u>					
100-51500-111 SALARIES/PERMANENT	11,861.61	31,631.04	93,196.00	61,564.96	33.9
100-51500-112 SALARIES/OVERTIME	140.30	246.61	500.00	253.39	49.3
100-51500-114 WAGES/PART-TIME/PERMANENT	.00	200.00	.00	(200.00)	.0
100-51500-117 LONGEVITY PAY	.00	.00	700.00	700.00	.0
100-51500-150 MEDICARE TAX/CITY SHARE	181.18	548.76	1,456.00	907.24	37.7
100-51500-151 SOCIAL SECURITY/CITY SHARE	774.79	2,346.76	6,225.00	3,878.24	37.7
100-51500-152 RETIREMENT	1,392.21	4,146.02	10,950.00	6,803.98	37.9
100-51500-153 HEALTH INSURANCE	1,559.62	6,264.73	16,224.00	9,959.27	38.6
100-51500-154 PROFESSIONAL DEVELOPMENT	.00	685.00	2,000.00	1,315.00	34.3
100-51500-155 WORKERS COMPENSATION	22.64	89.11	250.00	180.89	27.6
100-51500-156 LIFE INSURANCE	2.31	9.24	25.00	15.76	37.0
100-51500-157 L-T DISABILITY INSURANCE	20.01	79.89	214.00	134.11	37.3
100-51500-160 125 PLAN CONTRIBUTION-CITY	.00	420.00	350.00	(70.00)	120.0
100-51500-214 AUDIT SERVICES	8,500.00	8,500.00	30,000.00	21,500.00	28.3
100-51500-217 CONTRACT SERVICES-125 PLAN	444.28	1,601.46	3,700.00	2,098.54	43.3
100-51500-222 ASSESSMENT-TAXES-DUE TOWNSHIPS	.00	.00	500.00	500.00	.0
100-51500-310 OFFICE SUPPLIES	846.31	3,592.82	15,000.00	11,407.18	24.0
100-51500-330 TRAVEL EXPENSES	52.52	105.05	1,600.00	1,494.95	6.6
100-51500-650 BANK FEES/CREDIT CARD FEES	439.74	2,042.97	8,000.00	5,957.03	25.5
100-51500-810 CAPITAL EQUIPMENT	.00	1,733.16	1,500.00	(233.16)	115.5
TOTAL FINANCIAL ADMINISTRATION	26,237.52	64,222.62	192,390.00	128,167.38	33.4
<u>INSURANCE/RISK MANAGEMENT</u>					
100-51540-511 BUILDINGS/CONTENTS INSURANCE	2,858.00	15,594.48	14,200.00	(1,394.48)	109.8
100-51540-512 VEHICLES/EQUIPMENT INSURANCE	.00	16,043.87	37,000.00	20,956.13	43.4
100-51540-513 LIABILITY-GENL/PUBLIC OFFICIAL	.00	14,752.40	46,000.00	31,247.60	32.1
100-51540-514 POLICE PROFESSIONAL LIAB INS	.00	6,871.20	17,300.00	10,428.80	39.7
100-51540-515 BOILER/EQUIP BREAKDOWN INS	.00	3,086.32	4,000.00	913.68	77.2
TOTAL INSURANCE/RISK MANAGEMENT	2,858.00	56,348.27	118,500.00	62,151.73	47.6

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

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	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>GENERAL BUILDINGS & PLANT</u>					
100-51600-111 SALARIES/PERMANENT	8,939.87	24,586.73	78,149.00	53,562.27	31.5
100-51600-112 SALARIES/OVERTIME	71.32	194.73	1,008.00	813.27	19.3
100-51600-117 LONGEVITY PAY	.00	.00	1,260.00	1,260.00	.0
100-51600-118 UNIFORM ALLOWANCES	.00	93.48	415.00	321.52	22.5
100-51600-150 MEDICARE TAX/CITY SHARE	128.01	394.52	1,166.00	771.48	33.8
100-51600-151 SOCIAL SECURITY/CITY SHARE	547.41	1,687.00	4,986.00	3,299.00	33.8
100-51600-152 RETIREMENT	1,045.31	3,222.40	9,328.00	6,105.60	34.6
100-51600-153 HEALTH INSURANCE	1,726.96	6,276.05	18,404.00	12,127.95	34.1
100-51600-154 PROFESSIONAL DEVELOPMENT	.00	.00	200.00	200.00	.0
100-51600-155 WORKERS COMPENSATION	294.58	912.44	2,637.00	1,724.56	34.6
100-51600-156 LIFE INSURANCE	4.67	17.25	53.00	35.75	32.6
100-51600-157 L-T DISABILITY INSURANCE	18.17	66.92	192.00	125.08	34.9
100-51600-160 125 PLAN CONTRIBUTION-CITY	.00	672.55	630.00	(42.55)	106.8
100-51600-221 MUNICIPAL UTILITIES	2,092.02	4,049.70	11,925.00	7,875.30	34.0
100-51600-222 ELECTRICITY	5,606.09	24,238.76	78,866.00	54,627.24	30.7
100-51600-224 GAS	2,129.66	17,615.48	41,000.00	23,384.52	43.0
100-51600-225 MOBILE COMMICATIONS	2,073.60	7,321.96	27,000.00	19,678.04	27.1
100-51600-244 BUILDING HEATING & AIR CONDI	1,852.76	10,767.69	15,000.00	4,232.31	71.8
100-51600-245 BUILDING REPR/MTN	57.00	3,543.14	15,000.00	11,456.86	23.6
100-51600-246 JANITORIAL SERVICES	6,542.26	19,786.60	78,939.00	59,152.40	25.1
100-51600-340 OPERATING SUPPLIES	200.68	461.67	7,500.00	7,038.33	6.2
100-51600-355 BLDG MTN REPR SUPP	1,276.07	2,393.10	13,000.00	10,606.90	18.4
100-51600-840 CAPITAL LEASE PAYMENT	.00	33,125.24	66,250.00	33,124.76	50.0
TOTAL GENERAL BUILDINGS & PLANT	34,606.44	161,427.41	472,908.00	311,480.59	34.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE ADMINISTRATION</u>					
100-52100-111 SALARIES/PERMANENT	41,606.52	131,235.87	386,711.00	255,475.13	33.9
100-52100-112 WAGES/OVERTIME	35.25	117.15	2,000.00	1,882.85	5.9
100-52100-117 LONGEVITY PAY	.00	41.67	5,450.00	5,408.33	.8
100-52100-118 UNIFORM ALLOWANCES	500.00	98.21	2,325.00	2,226.79	4.2
100-52100-150 MEDICARE TAX/CITY SHARE	634.19	2,224.04	6,063.00	3,838.96	36.7
100-52100-151 SOCIAL SECURITY/CITY SHARE	2,711.65	8,513.33	25,926.00	17,412.67	32.8
100-52100-152 RETIREMENT	6,180.89	21,906.36	68,855.00	46,948.64	31.8
100-52100-153 HEALTH INSURANCE	2,912.90	19,236.30	64,168.00	44,931.70	30.0
100-52100-154 PROFESSIONAL DEVELOPMENT	.00	93.42	4,500.00	4,406.58	2.1
100-52100-155 WORKERS COMPENSATION	730.13	2,894.11	7,197.00	4,302.89	40.2
100-52100-156 LIFE INSURANCE	16.03	67.84	192.00	124.16	35.3
100-52100-157 L-T DISABILITY INSURANCE	57.66	273.73	848.00	574.27	32.3
100-52100-160 125 PLAN CONTRIBUTION-CITY	.00	1,375.00	1,375.00	.00	100.0
100-52100-219 OTHER PROFESSIONAL SERVICES	.00	.00	4,500.00	4,500.00	.0
100-52100-220 CRIME PROVENTION PROGRAM	.00	.00	4,700.00	4,700.00	.0
100-52100-221 POLICE--DONATIONS/GRANT-OFFSET	.00	.00	2,000.00	2,000.00	.0
100-52100-225 MOBILE COMMUNICATIONS	138.51	398.85	4,000.00	3,601.15	10.0
100-52100-310 OFFICE SUPPLIES	1,014.94	4,761.31	10,375.00	5,613.69	45.9
100-52100-320 SUBSCRIPTIONS/DUES	20.00	859.00	1,300.00	441.00	66.1
100-52100-330 TRAVEL EXPENSES	.00	.00	1,000.00	1,000.00	.0
100-52100-340 OPERATING SUPPLIES/COMPUTER	203.01	403.51	5,500.00	5,096.49	7.3
TOTAL POLICE ADMINISTRATION	56,761.88	194,499.70	608,985.00	414,485.30	31.9

CITY OF WHITEWATER
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	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE PATROL</u>					
100-52110-111 SALARIES/PERMANENT	108,309.37	295,758.67	1,006,918.00	711,159.33	29.4
100-52110-112 SALARIES/OVERTIME	5,162.42	15,542.54	78,489.00	62,946.46	19.8
100-52110-117 LONGEVITY PAY	.00	.00	14,000.00	14,000.00	.0
100-52110-118 UNIFORM ALLOWANCES	198.96	2,885.02	13,500.00	10,614.98	21.4
100-52110-119 SHIFT DIFFERENTIAL	1,185.13	4,028.38	13,155.00	9,126.62	30.6
100-52110-150 MEDICARE TAX/CITY SHARE	1,672.95	5,341.54	16,393.00	11,051.46	32.6
100-52110-151 SOCIAL SECURITY/CITY SHARE	7,153.16	19,760.60	70,095.00	50,334.40	28.2
100-52110-152 RETIREMENT	24,447.93	77,701.62	228,175.00	150,473.38	34.1
100-52110-153 HEALTH INSURANCE	12,876.72	61,388.73	202,114.00	140,725.27	30.4
100-52110-154 PROFESSIONAL DEVELOPMENT	247.25	512.18	8,800.00	8,287.82	5.8
100-52110-155 WORKERS COMPENSATION	3,155.18	10,019.41	30,525.00	20,505.59	32.8
100-52110-156 LIFE INSURANCE	14.76	59.81	171.00	111.19	35.0
100-52110-157 L-T DISABILITY INSURANCE	212.34	861.60	2,532.00	1,670.40	34.0
100-52110-160 125 PLAN CONTRIBUTION-CITY	.00	4,250.00	6,500.00	2,250.00	65.4
100-52110-219 OTHER PROFESSIONAL SERVICES	165.52	218.02	2,800.00	2,581.98	7.8
100-52110-241 REPR/MTN VEHICLES	4,332.09	2,858.58	12,000.00	9,141.42	23.8
100-52110-242 REPR/MTN MACHINERY/EQUIP	320.00	427.68	3,200.00	2,772.32	13.4
100-52110-249 MISC REPR/MTN SERVICE	.00	.00	800.00	800.00	.0
100-52110-292 RADIO SERVICE	.00	.00	1,300.00	1,300.00	.0
100-52110-330 TRAVEL EXPENSES	.00	7.78	1,225.00	1,217.22	.6
100-52110-340 OPERATING SUPPLIES	222.39	1,112.56	3,800.00	2,687.44	29.3
100-52110-351 FUEL EXPENSES	2,866.90	7,883.46	22,000.00	14,116.54	35.8
100-52110-360 DAAT/FIREARMS	45.00	4,978.55	8,000.00	3,021.45	62.2
100-52110-810 CAPITAL EQUIPMENT	(12,510.00)	(1,809.86)	1,750.00	3,359.86	(92.0)
TOTAL POLICE PATROL	160,078.07	513,986.87	1,748,042.00	1,234,055.13	29.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POLICE INVESTIGATION</u>					
100-52120-111 SALARIES/PERMANENT	27,948.00	70,645.68	189,565.00	118,919.32	37.3
100-52120-112 SALARIES/OVERTIME	1,392.23	3,076.15	13,356.00	10,279.85	23.0
100-52120-117 LONGEVITY PAY	.00	.00	3,000.00	3,000.00	.0
100-52120-118 UNIFORM ALLOWANCES	489.78	298.21	1,950.00	1,651.79	15.3
100-52120-119 SHIFT DIFFERENTIAL	76.70	190.80	485.00	274.20	41.0
100-52120-150 MEDICARE TAX/CITY SHARE	433.41	1,209.11	3,167.00	1,957.89	38.2
100-52120-151 SOCIAL SECURITY/CITY SHARE	1,853.20	4,662.78	13,540.00	8,877.22	34.4
100-52120-152 RETIREMENT	6,342.36	17,577.68	42,420.00	24,842.32	41.4
100-52120-153 HEALTH INSURANCE	3,422.80	10,310.60	17,861.00	7,550.40	57.7
100-52120-154 PROFESSIONAL DEVELOPMENT	1,655.70	1,655.70	3,400.00	1,744.30	48.7
100-52120-155 WORKERS COMPENSATION	804.85	2,244.19	5,896.00	3,651.81	38.1
100-52120-156 LIFE INSURANCE	2.98	10.84	31.00	20.16	35.0
100-52120-157 L-T DISABILITY INSURANCE	53.12	185.19	470.00	284.81	39.4
100-52120-160 125 PLAN CONTRIBUTION-CITY	.00	750.00	250.00	(500.00)	300.0
100-52120-219 OTHER PROFESSIONAL SERVICES	478.45	741.47	3,500.00	2,758.53	21.2
100-52120-241 REPR/MTN VEHICLES	674.76	2,232.21	2,000.00	(232.21)	111.6
100-52120-292 RADIO SERVICE	64.00	64.00	600.00	536.00	10.7
100-52120-295 MISC CONTRACTUAL SERVICES	.00	.00	900.00	900.00	.0
100-52120-330 TRAVEL EXPENSES	15.36	15.36	300.00	284.64	5.1
100-52120-340 OPERATING SUPPLIES	89.18	426.70	3,775.00	3,348.30	11.3
100-52120-351 FUEL EXPENSES	407.59	875.18	4,000.00	3,124.82	21.9
100-52120-359 PHOTO EXPENSES	.00	.00	1,000.00	1,000.00	.0
TOTAL POLICE INVESTIGATION	46,204.47	117,171.85	311,446.00	194,274.15	37.6
<u>CROSSING GUARDS</u>					
100-52130-113 SALARIES/TEMPORARY	3,726.40	11,069.60	35,487.00	24,417.40	31.2
100-52130-150 MEDICARE TAX/CITY SHARE	54.04	160.49	515.00	354.51	31.2
100-52130-151 SOCIAL SECURITY/CITY SHARE	231.08	686.36	2,200.00	1,513.64	31.2
100-52130-154 PROFESSIONAL DEVELOPMENT	.00	.00	200.00	200.00	.0
100-52130-155 WORKERS COMPENSATION	121.82	353.04	1,164.00	810.96	30.3
100-52130-158 UNEMPLOYMENT COMPENSATION	85.00	127.00	.00	(127.00)	.0
100-52130-340 OPERATING SUPPLIES	.00	167.44	450.00	292.56	35.0
TOTAL CROSSING GUARDS	4,218.32	12,553.93	40,016.00	27,462.07	31.4

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COMMUNITY SERVICE PROGRAM</u>					
100-52140-114 WAGES/PART-TIME/PERMANENT	1,978.89	22,614.42	43,506.00	20,891.58	52.0
100-52140-117 LONGEVITY PAY	.00	.00	1,000.00	1,000.00	.0
100-52140-118 UNIFORM ALLOWANCES	.00	(375.00)	1,100.00	1,475.00	(34.1)
100-52140-150 MEDICARE TAX/CITY SHARE	28.70	324.05	731.00	406.95	44.3
100-52140-151 SOCIAL SECURITY/CITY SHARE	122.70	1,385.55	3,125.00	1,739.45	44.3
100-52140-152 RETIREMENT	229.55	909.72	5,088.00	4,178.28	17.9
100-52140-153 HEALTH INSURANCE	.00	.00	6,000.00	6,000.00	.0
100-52140-155 WORKERS COMPENSATION	64.69	738.46	1,653.00	914.54	44.7
100-52140-156 LIFE INSURANCE	.11	4.15	45.00	40.85	9.2
100-52140-157 L-T DISABILITY INSURANCE	2.08	11.97	83.00	71.03	14.4
100-52140-241 REPAIR/MAINT-VECHICLES	.00	.00	600.00	600.00	.0
100-52140-340 OPERATIONS SUPPLIES	16.70	26.34	500.00	473.66	5.3
100-52140-351 FUEL EXPENSES	213.52	702.76	3,000.00	2,297.24	23.4
100-52140-360 PARKING SERVICES EXPENSES	310.12	1,175.12	6,500.00	5,324.88	18.1
TOTAL COMMUNITY SERVICE PROGRAM	2,967.06	27,517.54	72,931.00	45,413.46	37.7
<u>FIRE DEPARTMENT</u>					
100-52200-113 WAGES/TEMPORARY	2,505.00	7,663.50	44,000.00	36,336.50	17.4
100-52200-150 MEDICARE TAX/CITY SHARE	36.35	111.21	638.00	526.79	17.4
100-52200-151 SOCIAL SECURITY/CITY SHARE	155.32	475.16	2,728.00	2,252.84	17.4
100-52200-152 RETIREMENT	.00	13,438.69	350.00	(13,088.69)	3839.6
100-52200-154 PROFESSIONAL DEVELOPMENT	1,528.10	4,258.50	10,000.00	5,741.50	42.6
100-52200-155 WORKERS COMPENSATION	330.00	1,320.00	4,815.00	3,495.00	27.4
100-52200-158 UNEMPLOYMENT COMPENSATION	339.20	2,966.18	3,000.00	33.82	98.9
100-52200-159 LENGTH OF SERVICE AWARD	.00	970.94	11,225.00	10,254.06	8.7
100-52200-225 MOBILE COMMUNICATIONS	226.88	192.43	2,200.00	2,007.57	8.8
100-52200-241 REPR/MTN VEHICLES	3,384.41	4,765.22	9,500.00	4,734.78	50.2
100-52200-242 FIRE EQUIP REPAIRS	342.00	342.00	4,500.00	4,158.00	7.6
100-52200-245 BUILDING REPR/MTN	.00	209.97	.00	(209.97)	.0
100-52200-310 OFFICE SUPPLIES	60.13	228.66	900.00	671.34	25.4
100-52200-340 OPERATING SUPPLIES	785.02	4,260.70	9,500.00	5,239.30	44.9
100-52200-351 FUEL EXPENSES	627.12	1,826.55	4,500.00	2,674.45	40.6
100-52200-519 INS DUES FROM STATE/TRANSFER	.00	.00	19,055.00	19,055.00	.0
100-52200-790 EMPLOYEE RELATIONS	4,000.00	4,000.00	7,727.00	3,727.00	51.8
100-52200-810 CAPITAL EQUIPMENT	250.00	2,025.26	23,920.00	21,894.74	8.5
TOTAL FIRE DEPARTMENT	14,567.53	49,053.97	158,558.00	109,504.03	30.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B
CITY OF WHITEWATER

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>CRASH CREW</u>					
100-52210-113 WAGES/TEMPORARY	.00	.00	7,000.00	7,000.00	.0
100-52210-150 MEDICARE TAX/CITY SHARE	.00	.00	102.00	102.00	.0
100-52210-151 SOCIAL SECURITY/CITY SHARE	.00	.00	434.00	434.00	.0
100-52210-152 RETIREMENT	.00	.00	40.00	40.00	.0
100-52210-154 PROFESSIONAL DEVELOPMENT	.00	.00	3,200.00	3,200.00	.0
100-52210-241 REPR/MTN VEHICLES	106.18	106.18	600.00	493.82	17.7
100-52210-242 REPR/MTN MACHINERY/EQUIP	556.14	866.64	800.00	(66.64)	108.3
100-52210-340 OPERATING SUPPLIES	237.30	1,325.23	2,000.00	674.77	66.3
100-52210-810 CAPITAL EQUIPMENT	345.00	4,390.00	6,300.00	1,910.00	69.7
TOTAL CRASH CREW	1,244.62	6,688.05	20,476.00	13,787.95	32.7
<u>RESCUE SERVICE (AMBULANCE)</u>					
100-52300-113 WAGES/TEMPORARY	14,570.52	54,847.24	205,000.00	150,152.76	26.8
100-52300-150 MEDICARE TAX/CITY SHARE	191.92	718.53	2,973.00	2,254.47	24.2
100-52300-151 SOCIAL SECURITY/CITY SHARE	820.40	3,072.20	12,710.00	9,637.80	24.2
100-52300-152 RETIREMENT	122.49	231.55	1,600.00	1,368.45	14.5
100-52300-154 PROFESSIONAL DEVELOPMENT	2,651.73	8,417.45	9,000.00	582.55	93.5
100-52300-155 WORKERS COMPENSATION	330.00	1,320.00	4,815.00	3,495.00	27.4
100-52300-158 UNEMPLOYMENT COMPENSATION	655.62	2,725.48	4,000.00	1,274.52	68.1
100-52300-159 LENGTH OF SERVICE AWARD	.00	7,681.56	5,606.00	(2,075.56)	137.0
100-52300-225 MOBILE COMMUNICATIONS	6.69	27.97	780.00	762.03	3.6
100-52300-241 REPR/MTN VEHICLES	366.88	829.67	4,000.00	3,170.33	20.7
100-52300-242 REPR/MTN MACHINERY/EQUIP	.00	4,480.00	4,000.00	(480.00)	112.0
100-52300-310 OFFICE SUPPLIES	41.48	162.09	2,200.00	2,037.91	7.4
100-52300-340 OPERATING SUPPLIES	4,399.74	15,185.95	36,000.00	20,814.05	42.2
100-52300-351 FUEL EXPENSES	804.13	2,916.20	8,000.00	5,083.80	36.5
100-52300-790 EMPLOYEE RELATIONS	.00	.00	3,728.00	3,728.00	.0
100-52300-810 EQUIPMENT	8,551.00	12,137.00	25,730.00	13,593.00	47.2
TOTAL RESCUE SERVICE (AMBULANCE)	33,512.60	114,752.89	330,142.00	215,389.11	34.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>NEIGHBORHOOD SERVICES</u>					
100-52400-111 SALARIES/PERMANENT	10,779.95	28,982.79	102,240.00	73,257.21	28.4
100-52400-112 WAGES/OVERTIME	.00	450.09	504.00	53.91	89.3
100-52400-113 PT WAGES-WEEDS & SNOW ENFORC	252.96	758.88	2,250.00	1,491.12	33.7
100-52400-117 LONGEVITY PAY	.00	.00	1,740.00	1,740.00	.0
100-52400-118 UNIFORM ALLOWANCES	.00	.00	110.00	110.00	.0
100-52400-150 MEDICARE TAX/CITY SHARE	164.48	504.46	1,608.00	1,103.54	31.4
100-52400-151 SOCIAL SECURITY/CITY SHARE	703.29	2,157.03	6,878.00	4,720.97	31.4
100-52400-152 RETIREMENT	1,231.54	3,728.43	11,159.00	7,430.57	33.4
100-52400-153 HEALTH INSURANCE	1,471.56	6,021.24	17,641.00	11,619.76	34.1
100-52400-154 PROFESSIONAL DEVELOPMENT	210.00	472.65	1,500.00	1,027.35	31.5
100-52400-155 WORKERS COMPENSATION	304.82	944.70	2,925.00	1,980.30	32.3
100-52400-156 LIFE INSURANCE	8.70	35.16	105.00	69.84	33.5
100-52400-157 L-T DISABILITY INSURANCE	18.55	75.24	225.00	149.76	33.4
100-52400-160 125 PLAN CONTRIBUTION-CITY	.00	471.90	470.00	(1.90)	100.4
100-52400-218 WEIGHTS & MEASURES CONTRACT	.00	.00	3,600.00	3,600.00	.0
100-52400-219 OTHER PROFESSIONAL SERVICES	856.67	5,665.01	14,000.00	8,334.99	40.5
100-52400-225 MOBILE COMMUNICATIONS	24.28	71.12	300.00	228.88	23.7
100-52400-310 OFFICE SUPPLIES	54.33	252.05	2,200.00	1,947.95	11.5
100-52400-320 DUES/SUBSCRIPTIONS	.00	71.00	800.00	729.00	8.9
100-52400-330 TRAVEL EXPENSES	.00	195.58	150.00	(45.58)	130.4
100-52400-340 OPERATING SUPPLIES	.00	.00	800.00	800.00	.0
100-52400-351 FUEL EXPENSES	.00	.00	1,800.00	1,800.00	.0
TOTAL NEIGHBORHOOD SERVICES	16,080.93	50,857.33	173,005.00	122,147.67	29.4
<u>EMERGENCY PREPAREDNESS</u>					
100-52500-154 PROFESSIONAL DEVELOPMENT	.00	335.96	2,500.00	2,164.04	13.4
100-52500-225 MOBILE COMMUNICATIONS	1.02	3.06	200.00	196.94	1.5
100-52500-242 REPR/MTN MACHINERY/EQUIP	.00	.00	1,500.00	1,500.00	.0
100-52500-295 CONTRACTUAL SERVICES	4,008.00	4,008.00	4,080.00	72.00	98.2
100-52500-310 OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
100-52500-340 OPERATING SUPPLIES	38.18	160.95	500.00	339.05	32.2
100-52500-810 CAPITAL EQUIPMENT	204.99	204.99	1,000.00	795.01	20.5
TOTAL EMERGENCY PREPAREDNESS	4,252.19	4,712.96	10,080.00	5,367.04	46.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COMMUNICATIONS/DISPATCH</u>					
100-52600-111 SALARIES/PERMANENT	28,893.54	77,671.74	258,249.00	180,577.26	30.1
100-52600-112 SALARIES/OVERTIME	1,721.32	6,789.92	28,140.00	21,350.08	24.1
100-52600-117 LONGEVITY PAY	.00	.00	6,250.00	6,250.00	.0
100-52600-118 UNIFORM ALLOWANCES	.00	(1,545.37)	3,375.00	4,920.37	(45.8)
100-52600-119 SHIFT DIFFERENTIAL	284.70	854.74	3,624.00	2,769.26	23.8
100-52600-150 MEDICARE TAX/CITY SHARE	449.73	1,407.00	4,512.00	3,105.00	31.2
100-52600-151 SOCIAL SECURITY/CITY SHARE	1,922.96	5,247.78	19,295.00	14,047.22	27.2
100-52600-152 RETIREMENT	3,557.60	11,020.83	33,216.00	22,195.17	33.2
100-52600-153 HEALTH INSURANCE	4,667.20	18,716.05	59,526.00	40,809.95	31.4
100-52600-154 PROFESSIONAL DEVELOPMENT	467.38	1,583.36	4,000.00	2,416.64	39.6
100-52600-155 WORKERS COMPENSATION	77.75	243.16	778.00	534.84	31.3
100-52600-156 LIFE INSURANCE	10.63	42.51	128.00	85.49	33.2
100-52600-157 L-T DISABILITY INSURANCE	57.76	228.67	665.00	436.33	34.4
100-52600-160 125 PLAN CONTRIBUTION-CITY	.00	1,625.00	1,625.00	.00	100.0
100-52600-219 OTHER PROFESSIONAL SERVICES	.00	.00	2,700.00	2,700.00	.0
100-52600-242 REPR/MTN MACHINERY/EQUIP	.00	.00	300.00	300.00	.0
100-52600-292 RADIO SERVICE	.00	13,000.00	13,000.00	.00	100.0
100-52600-295 MISC CONTRACTUAL SERVICES	184.49	12,227.45	21,087.00	8,859.55	58.0
100-52600-330 TRAVEL EXPENSES	.00	.00	500.00	500.00	.0
100-52600-340 OPERATING SUPPLIES	4.88	34.39	2,000.00	1,965.61	1.7
100-52600-810 CAPITAL EQUIPMENT	.00	.00	8,760.00	8,760.00	.0
TOTAL COMMUNICATIONS/DISPATCH	42,299.92	149,147.23	471,730.00	322,582.77	31.6
<u>DPW/ENGINEERING DEPARTMENT</u>					
100-53100-111 SALARIES/PERMANENT	2,698.33	8,095.15	20,115.00	12,019.85	40.2
100-53100-113 WAGES/TEMPORARY	.00	.00	3,750.00	3,750.00	.0
100-53100-117 LONGEVITY PAY	.00	.00	290.00	290.00	.0
100-53100-118 UNIFORM ALLOWANCES	.00	.00	25.00	25.00	.0
100-53100-150 MEDICARE TAX/CITY SHARE	37.42	112.09	350.00	237.91	32.0
100-53100-151 SOCIAL SECURITY/CITY SHARE	160.00	479.32	1,498.00	1,018.68	32.0
100-53100-152 RETIREMENT	309.65	925.67	2,327.00	1,401.33	39.8
100-53100-153 HEALTH INSURANCE	475.73	1,913.42	4,236.00	2,322.58	45.2
100-53100-154 PROFESSIONAL DEVELOPMENT	60.00	128.40	500.00	371.60	25.7
100-53100-155 WORKERS COMPENSATION	24.04	72.06	331.00	258.94	21.8
100-53100-156 LIFE INSURANCE	1.41	5.64	16.00	10.36	35.3
100-53100-157 L-T DISABILITY INSURANCE	4.34	17.28	42.00	24.72	41.1
100-53100-160 125 PLAN CONTRIBUTION-CITY	.00	195.00	195.00	.00	100.0
100-53100-215 GIS EXPENSES/SUPPLIES/SERVICES	.00	255.00	3,600.00	3,345.00	7.1
100-53100-225 MOBILE COMMUNICATIONS	100.58	327.94	1,200.00	872.06	27.3
100-53100-310 OFFICE SUPPLIES	270.51	829.40	2,500.00	1,670.60	33.2
100-53100-320 SUBSCRIPTIONS/DUES	14.00	14.00	.00	(14.00)	.0
100-53100-345 SAFETY GRANT PURCHASES	.00	3,060.00	4,000.00	940.00	76.5
100-53100-351 FUEL EXPENSES	.00	.00	300.00	300.00	.0
TOTAL DPW/ENGINEERING DEPARTMENT	4,156.01	16,430.37	45,275.00	28,844.63	36.3

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET AMOUNT</u>	<u>VARIANCE</u>	<u>% OF BUDGET</u>
<u>SHOP/FLEET OPERATIONS</u>					
100-53230-111 WAGES/PERMANENT	8,258.17	21,422.37	58,952.00	37,529.63	36.3
100-53230-112 WAGES/OVERTIME	.00	54.79	.00	(54.79)	.0
100-53230-117 LONGEVITY PAY	.00	.00	1,120.00	1,120.00	.0
100-53230-150 MEDICARE TAX/CITY SHARE	116.46	305.61	884.00	578.39	34.6
100-53230-151 SOCIAL SECURITY/CITY SHARE	497.92	1,306.33	3,776.00	2,469.67	34.6
100-53230-152 RETIREMENT	957.94	2,491.38	6,968.00	4,476.62	35.8
100-53230-153 HEALTH INSURANCE	1,120.44	4,786.09	13,931.00	9,144.91	34.4
100-53230-155 WORKERS COMPENSATION	238.66	612.99	1,699.00	1,086.01	36.1
100-53230-156 LIFE INSURANCE	2.20	7.96	28.00	20.04	28.4
100-53230-157 L-T DISABILITY INSURANCE	10.97	44.56	147.00	102.44	30.3
100-53230-160 125 PLAN CONTRIBUTION-CITY	.00	542.30	455.00	(87.30)	119.2
100-53230-221 MUNICIPAL UTILITIES EXPENSES	843.46	1,175.17	2,500.00	1,324.83	47.0
100-53230-222 UTILITIES-NAT GAS & ELECTRIC	1,993.82	11,499.26	19,100.00	7,600.74	60.2
100-53230-241 MOBILE COMMUNICATIONS	154.95	465.33	1,500.00	1,034.67	31.0
100-53230-340 OPERATING SUPPLIES	2,692.18	4,730.60	8,000.00	3,269.40	59.1
100-53230-352 VEHICLE REPR PARTS	6,613.42	8,075.21	23,000.00	14,924.79	35.1
TOTAL SHOP/FLEET OPERATIONS	23,300.59	57,519.95	142,060.00	84,540.05	40.5
<u>PARK MAINTENANCE</u>					
100-53270-111 SALARIES/WAGES/PERMANENT	9,588.76	20,314.57	101,312.00	80,997.43	20.1
100-53270-112 WAGES/OVERTIME	.00	.00	824.00	824.00	.0
100-53270-113 WAGES/TEMPORARY	.00	.00	35,098.00	35,098.00	.0
100-53270-117 LONGEVITY PAY	.00	.00	2,000.00	2,000.00	.0
100-53270-118 UNIFORM ALLOWANCES	.00	150.00	500.00	350.00	30.0
100-53270-150 MEDICARE TAX/CITY SHARE	134.75	328.56	2,019.00	1,690.44	16.3
100-53270-151 SOCIAL SECURITY/CITY SHARE	576.07	1,404.70	8,633.00	7,228.30	16.3
100-53270-152 RETIREMENT	1,112.31	2,709.29	12,079.00	9,369.71	22.4
100-53270-153 HEALTH INSURANCE	1,651.15	5,730.45	29,212.00	23,481.55	19.6
100-53270-154 PROFESSIONAL DEVELOPMENT	.00	175.00	2,500.00	2,325.00	7.0
100-53270-155 WORKERS COMPENSATION	313.45	767.88	4,567.00	3,799.14	16.8
100-53270-156 LIFE INSURANCE	2.01	7.17	28.00	20.83	25.6
100-53270-157 L-T DISABILITY INSURANCE	15.48	55.37	282.00	206.63	21.1
100-53270-158 UNEMPLOYMENT COMPENSATION	155.12	659.28	.00	(659.28)	.0
100-53270-160 125 PLAN CONTRIBUTION-CITY	.00	842.70	1,000.00	357.30	64.3
100-53270-213 PARK/TERRACE TREE MAINT.	.00	302.10	10,710.00	10,407.90	2.8
100-53270-221 MUNICIPAL UTILITIES	1,561.54	2,859.91	7,500.00	4,640.09	38.1
100-53270-222 ELECTRICITY	1,137.49	5,443.82	12,230.00	6,786.18	44.5
100-53270-224 NATURAL GAS	439.37	2,861.39	3,770.00	908.61	75.9
100-53270-242 REPR/MTN MACHINERY/EQUIP	921.25	2,407.55	7,140.00	4,732.45	33.7
100-53270-245 BUILDING REPR/MTN	606.46	2,176.19	5,100.00	2,923.81	42.7
100-53270-295 TREES/LANDSCAPING SERVICE	1,627.60	13,422.26	19,060.00	5,637.74	70.4
100-53270-310 OFFICE SUPPLIES	124.84	805.59	500.00	(305.59)	161.1
100-53270-340 OPERATING SUPPLIES	538.42	1,529.72	6,000.00	4,470.28	25.5
100-53270-351 FUEL EXPENSES	.00	.00	4,000.00	4,000.00	.0
100-53270-359 OTHER REPR/MTN SUPP	108.66	6,161.34	6,500.00	338.66	94.8
TOTAL PARK MAINTENANCE	20,614.73	70,914.80	282,544.00	211,629.20	25.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STREET MAINTENANCE</u>					
100-53300-111	33,035.04	73,372.73	235,809.00	162,436.27	31.1
100-53300-112	27.39	27.39	2,734.00	2,706.61	1.0
100-53300-113	312.00	542.19	13,950.00	13,407.81	3.9
100-53300-117	.00	.00	4,480.00	4,480.00	.0
100-53300-118	.00	.00	1,750.00	1,750.00	.0
100-53300-150	470.61	1,167.17	3,775.00	2,607.83	30.9
100-53300-151	2,012.31	4,477.86	18,141.00	11,663.14	27.7
100-53300-152	3,835.24	9,495.13	28,191.00	18,695.87	33.7
100-53300-153	6,819.98	19,078.52	55,720.00	36,643.48	34.2
100-53300-154	280.36	400.36	500.00	99.64	80.1
100-53300-155	954.70	2,305.99	7,341.00	5,035.01	31.4
100-53300-156	12.15	36.39	114.00	77.61	31.9
100-53300-157	69.97	202.95	589.00	386.05	34.5
100-53300-160	.00	1,962.00	1,820.00	(142.00)	107.8
100-53300-222	801.27	3,722.74	9,000.00	5,277.26	41.4
100-53300-310	28.80	79.23	2,135.00	2,055.77	3.7
100-53300-351	5,335.50	16,217.23	14,000.00	(2,217.23)	115.8
100-53300-354	10,862.50	422.50	12,750.00	12,327.50	3.3
100-53300-405	2,788.75	2,788.75	10,000.00	7,211.25	27.9
100-53300-821	.00	821.34	.00	(821.34)	.0
TOTAL STREET MAINTENANCE	67,646.57	137,118.47	420,799.00	283,680.53	32.6
<u>SNOW AND ICE</u>					
100-53320-111	1,742.42	30,555.94	37,898.00	7,342.06	80.6
100-53320-112	.00	9,417.45	18,834.00	9,416.55	50.0
100-53320-117	.00	.00	720.00	720.00	.0
100-53320-150	25.42	628.75	841.00	212.25	74.8
100-53320-151	108.66	2,688.47	3,595.00	906.53	74.8
100-53320-152	202.15	5,155.19	6,664.00	1,508.81	77.4
100-53320-153	329.11	10,435.27	8,955.00	(1,480.27)	116.5
100-53320-155	36.85	1,409.35	1,710.00	300.65	82.4
100-53320-156	.90	19.70	18.00	(1.70)	109.4
100-53320-157	3.51	109.26	95.00	(14.26)	115.0
100-53320-160	.00	708.90	293.00	(415.90)	242.0
100-53320-295	4,616.66	9,844.16	7,500.00	(2,344.16)	131.3
100-53320-351	.00	3,595.34	8,000.00	4,404.66	44.9
100-53320-353	5,166.12	10,778.32	12,000.00	1,221.68	89.8
100-53320-460	1,494.61	25,004.41	30,500.00	5,495.59	82.0
TOTAL SNOW AND ICE	13,726.41	110,350.51	137,623.00	27,272.49	80.2

CITY OF WHITEWATER
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CA-B

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STREET LIGHTS</u>						
100-53420-111	WAGES/PERMANENT	287.78	2,032.97	4,211.00	2,178.03	48.3
100-53420-117	LONGEVITY PAY	.00	.00	80.00	80.00	.0
100-53420-150	MEDICARE TAX/CITY SHARE	4.19	28.83	63.00	34.17	45.8
100-53420-151	SOCIAL SECURITY/CITY SHARE	17.94	123.15	270.00	146.85	45.6
100-53420-152	RETIREMENT	33.39	235.81	498.00	262.19	47.4
100-53420-153	HEALTH INSURANCE	36.62	409.89	995.00	585.11	41.2
100-53420-155	WORKERS COMPENSATION	7.15	59.94	121.00	61.06	49.5
100-53420-156	LIFE INSURANCE	.10	.61	2.00	1.39	30.5
100-53420-157	L-T DISABILITY INSURANCE	.39	3.74	10.00	6.26	37.4
100-53420-160	125 PLAN CONTRIBUTION-CITY	.00	5.70	33.00	27.30	17.3
100-53420-222	ELECTRICITY	18,390.16	74,760.55	207,900.00	133,139.45	36.0
100-53420-340	OPERATING SUPPLIES	307.56	489.88	4,900.00	4,410.12	10.0
TOTAL STREET LIGHTS		19,085.28	78,151.07	219,083.00	140,931.93	35.7
<u>SIDEWALKS</u>						
100-53430-111	WAGES/PERMANENT	816.33	2,466.55	7,324.00	4,857.45	33.7
100-53430-117	LONGEVITY PAY	.00	.00	100.00	100.00	.0
100-53430-150	MEDICARE TAX/CITY SHARE	12.53	38.54	116.00	77.46	33.2
100-53430-151	SOCIAL SECURITY/CITY SHARE	53.59	164.83	498.00	333.17	33.1
100-53430-152	RETIREMENT	91.98	275.27	829.00	553.73	33.2
100-53430-153	HEALTH INSURANCE	50.00	200.00	600.00	400.00	33.3
100-53430-155	WORKERS COMPENSATION	28.32	67.60	263.00	175.40	33.3
100-53430-156	LIFE INSURANCE	.59	2.36	7.00	4.64	33.7
100-53430-157	L-T DISABILITY INSURANCE	1.33	5.32	16.00	10.68	33.3
100-53430-820	CAPITAL IMPROVEMENTS	.00	.00	17,000.00	17,000.00	.0
TOTAL SIDEWALKS		1,054.67	3,240.47	26,753.00	23,512.53	12.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>LIBRARY</u>					
100-55110-111 SALARIES/PERMANENT	18,887.97	50,367.93	165,742.00	115,374.07	30.4
100-55110-112 LIBRARY-SAL/OT	9.30	75.25	.00	(75.25)	.0
100-55110-113 WAGES/TEMPORARY	1,683.50	4,874.24	20,596.00	15,721.76	23.7
100-55110-114 WAGES/PART-TIME/PERMANENT	19,166.05	48,963.52	164,191.00	115,227.48	29.8
100-55110-117 LONGEVITY PAY	.00	2,813.19	4,000.00	1,186.81	70.3
100-55110-150 MEDICARE TAX/CITY SHARE	554.19	1,670.20	5,315.00	3,644.80	31.4
100-55110-151 SOCIAL SECURITY/CITY SHARE	2,369.57	6,382.12	22,725.00	16,342.88	28.1
100-55110-152 RETIREMENT	4,415.38	13,324.65	38,736.00	25,411.35	34.4
100-55110-153 HEALTH INSURANCE	5,273.90	21,290.13	63,779.00	42,488.87	33.4
100-55110-155 WORKERS COMPENSATION	99.76	304.00	916.00	612.00	33.2
100-55110-156 LIFE INSURANCE	12.28	49.12	128.00	78.88	38.4
100-55110-157 L-T DISABILITY INSURANCE	57.50	227.50	665.00	437.50	34.2
100-55110-158 UNEMPLOYMENT COMPENSATION	8.00	145.00	.00	(145.00)	.0
100-55110-160 125 PLAN CONTRIBUTION-CITY	.00	1,750.00	2,250.00	500.00	77.8
100-55110-225 MOBILE COMMUNICATIONS	467.15	1,827.77	.00	(1,827.77)	.0
TOTAL LIBRARY	53,004.55	154,064.62	489,043.00	334,978.38	31.5
<u>YOUNG LIBRARY BUILDING</u>					
100-55111-111 SALARIES/PERMANENT	1,969.49	5,058.59	18,880.00	13,821.41	26.8
100-55111-112 SALARIES/OVERTIME	2.32	75.37	294.00	218.63	25.6
100-55111-117 LONGEVITY PAY	.00	.00	300.00	300.00	.0
100-55111-118 UNIFORM ALLOWANCES	.00	20.52	100.00	79.48	20.5
100-55111-150 MEDICARE TAX/CITY SHARE	28.42	73.90	282.00	208.10	26.2
100-55111-151 SOCIAL SECURITY/CITY SHARE	121.40	315.87	1,207.00	891.13	26.2
100-55111-152 RETIREMENT	228.71	595.54	2,259.00	1,663.46	26.4
100-55111-153 HEALTH INSURANCE	121.60	854.47	4,382.00	3,527.53	19.5
100-55111-155 WORKERS COMPENSATION	64.46	168.80	639.00	470.20	26.4
100-55111-156 LIFE INSURANCE	.60	3.21	14.00	10.79	22.9
100-55111-157 L-T DISABILITY INSURANCE	1.92	10.41	46.00	35.59	22.6
100-55111-160 125 PLAN CONTRIBUTION-CITY	.00	80.55	150.00	69.45	53.7
100-55111-221 WATER & SEWER	553.12	1,076.05	2,400.00	1,323.95	44.8
100-55111-222 ELECTRICITY	1,644.78	6,562.56	21,875.00	15,312.44	30.0
100-55111-224 GAS	548.02	3,075.99	4,930.00	1,854.01	62.4
100-55111-244 BUILDING HEATING & AIR CONDI	35.00	5,431.48	4,000.00	(1,431.48)	135.8
100-55111-245 BUILDING REPR/MTN	.00	1,691.80	6,000.00	4,308.20	28.2
100-55111-246 JANITORIAL SERVICES	1,617.00	4,850.00	20,700.00	15,850.00	23.4
100-55111-355 BLDG MTN REPR SUPP	285.51	435.95	2,500.00	2,064.05	17.4
TOTAL YOUNG LIBRARY BUILDING	7,222.35	30,381.06	90,958.00	60,576.94	33.4

CITY OF WHITEWATER
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PARKS ADMINISTRATION</u>					
100-55200-111 WAGES/PERMANENT	3,109.94	9,367.51	27,483.00	18,115.49	34.1
100-55200-150 MEDICARE TAX/CITY SHARE	48.00	147.45	433.00	285.55	34.1
100-55200-151 SOCIAL SECURITY/CITY SHARE	205.21	630.36	1,853.00	1,222.64	34.0
100-55200-152 RETIREMENT	353.79	1,058.78	3,105.00	2,046.22	34.1
100-55200-153 HEALTH INSURANCE	200.00	800.00	2,400.00	1,600.00	33.3
100-55200-155 WORKERS COMPENSATION	8.09	24.92	75.00	50.08	33.2
100-55200-157 L-T DISABILITY INSURANCE	5.25	20.83	61.00	40.17	34.2
100-55200-219 OTHER PROFESSIONAL SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL PARKS ADMINISTRATION	3,930.28	12,049.85	42,910.00	30,860.15	28.1
<u>RECREATION ADMINISTRATION</u>					
100-55210-111 SALARIES/PERMANENT	9,374.07	25,047.59	82,242.00	57,194.41	30.5
100-55210-112 WAGES/OVERTIME	.00	31.48	.00	(31.48)	.0
100-55210-113 WAGES/TEMPORARY -FIELD STUDY	250.00	250.00	.00	(250.00)	.0
100-55210-117 LONGEVITY PAY	.00	.00	450.00	450.00	.0
100-55210-150 MEDICARE TAX/CITY SHARE	144.46	442.40	1,325.00	882.60	33.4
100-55210-151 SOCIAL SECURITY/CITY SHARE	617.56	1,891.19	5,667.00	3,775.81	33.4
100-55210-152 RETIREMENT	1,080.42	3,236.81	9,509.00	6,272.19	34.0
100-55210-153 HEALTH INSURANCE	819.78	3,289.62	9,837.00	6,547.38	33.4
100-55210-154 PROFESSIONAL DEVELOPMENT	25.00	403.00	2,500.00	2,097.00	16.1
100-55210-155 WORKERS COMPENSATION	169.18	522.66	1,585.00	1,062.34	33.0
100-55210-156 LIFE INSURANCE	1.78	7.10	21.00	13.90	33.8
100-55210-157 L-T DISABILITY INSURANCE	16.22	64.19	187.00	122.81	34.3
100-55210-180 125 PLAN CONTRIBUTION-CITY	.00	112.50	113.00	.50	99.6
100-55210-213 INTERN PROGRAM	.00	.00	1,500.00	1,500.00	.0
100-55210-225 MOBILE COMMUNICATIONS	79.02	268.29	1,400.00	1,133.71	19.0
100-55210-310 OFFICE SUPPLIES	335.75	2,175.95	3,000.00	824.05	72.5
100-55210-320 SUBSCRIPTIONS/DUES	.00	.00	6,000.00	6,000.00	.0
100-55210-324 PROMOTIONS/ADS	.00	.00	1,000.00	1,000.00	.0
100-55210-342 CONCESSION SUPPLIES	.00	.00	450.00	450.00	.0
100-55210-343 POSTAGE	91.52	298.21	1,300.00	1,001.79	22.9
100-55210-650 TRANSACTION FEES-ACTIVENET	667.46	1,890.31	5,000.00	3,109.69	37.8
100-55210-790 VOLUNTEER AWARDS	.00	.00	1,700.00	1,700.00	.0
TOTAL RECREATION ADMINISTRATION	13,672.22	39,929.30	134,786.00	94,856.70	29.6

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>RECREATION PROGRAMS</u>						
100-55300-113	WAGES/TEMPORARY	1,972.75	8,212.13	39,787.00	31,574.87	20.6
100-55300-150	MEDICARE TAX/CITY SHARE	28.61	119.11	576.00	456.89	20.7
100-55300-151	SOCIAL SECURITY/CITY SHARE	122.32	509.17	2,467.00	1,957.83	20.6
100-55300-155	WORKERS COMPENSATION	64.47	270.08	1,305.00	1,034.92	20.7
100-55300-341	PROGRAM SUPPLIES	1,810.41	2,133.02	19,873.00	17,739.98	10.7
100-55300-344	CONTRACTUAL-GYMNASTICS EXP	2,492.28	4,396.32	9,300.00	4,903.68	47.3
100-55300-345	CONTRACTUAL-FITNESS EXPENSE	.00	.00	13,684.00	13,684.00	.0
100-55300-347	CONTRACTUAL-MISC EXPENSE	(590.00)	1,204.00	2,050.00	846.00	58.7
100-55300-790	PROGRAM ASSISTANCE	.00	.00	600.00	600.00	.0
TOTAL RECREATION PROGRAMS		5,900.84	16,843.83	89,642.00	72,798.17	18.8
<u>SENIOR CITIZEN'S PROGRAM</u>						
100-55310-111	WAGES/PERMANENT	1,873.99	5,623.36	16,493.00	10,869.64	34.1
100-55310-114	WAGES/PART-TIME/PERMANENT	3,138.91	9,373.54	27,119.00	17,745.46	34.6
100-55310-117	LONGEVITY PAY	.00	500.00	500.00	.00	100.0
100-55310-150	MEDICARE TAX/CITY SHARE	71.76	222.51	666.00	443.49	33.4
100-55310-151	SOCIAL SECURITY/CITY SHARE	306.82	951.50	2,846.00	1,894.50	33.4
100-55310-152	RETIREMENT	579.75	1,790.65	5,096.00	3,305.35	35.1
100-55310-153	HEALTH INSURANCE	506.52	2,036.02	6,196.00	4,159.98	32.9
100-55310-154	PROFESSIONAL DEVELOPMENT	135.00	447.68	800.00	352.32	56.0
100-55310-155	WORKERS COMPENSATION	143.74	451.38	1,280.00	828.62	35.3
100-55310-156	LIFE INSURANCE	.10	.41	1.00	.59	41.0
100-55310-157	L-T DISABILITY INSURANCE	9.02	35.75	104.00	68.25	34.4
100-55310-160	125 PLAN CONTRIBUTION-CITY	.00	250.00	250.00	.00	100.0
100-55310-225	MOBILE COMMUNICATIONS	1.14	3.98	360.00	356.02	1.1
100-55310-320	SUBSCRIPTIONS/DUES	.00	73.39	500.00	426.61	14.7
100-55310-340	OPERATING SUPPLIES	143.86	374.42	2,000.00	1,625.58	18.7
TOTAL SENIOR CITIZEN'S PROGRAM		6,910.61	22,134.59	64,211.00	42,076.41	34.5
<u>CELEBRATIONS</u>						
100-55320-720	4TH OF JULY CORP	.00	.00	9,500.00	9,500.00	.0
100-55320-790	CELEBRATIONS/AWARDS	.00	750.00	5,700.00	4,950.00	13.2
TOTAL CELEBRATIONS		.00	750.00	15,200.00	14,450.00	4.9
<u>COMM BASED CO-OP PROJECTS</u>						
100-55330-760	AQUATIC CENTER CONTRIBUTION	.00	75,000.00	75,000.00	.00	100.0
TOTAL COMM BASED CO-OP PROJECTS		.00	75,000.00	75,000.00	.00	100.0

CITY OF WHITEWATER
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PLANNING</u>						
100-56300-111	SALARIES/PERMANENT	4,354.26	13,075.72	38,065.00	24,989.28	34.4
100-56300-112	WAGES/OVERTIME	.00	.00	294.00	294.00	.0
100-56300-117	LONGEVITY PAY	.00	.00	800.00	800.00	.0
100-56300-150	MEDICARE TAX/CITY SHARE	64.02	193.14	585.00	391.86	33.0
100-56300-151	SOCIAL SECURITY/CITY SHARE	273.77	825.93	2,502.00	1,676.07	33.0
100-56300-152	RETIREMENT	499.71	1,495.20	4,478.00	2,982.80	33.4
100-56300-153	HEALTH INSURANCE	830.32	3,326.53	9,964.00	6,637.47	33.4
100-56300-155	WORKERS COMPENSATIONN	63.30	195.18	591.00	395.82	33.0
100-56300-156	LIFE INSURANCE	3.28	13.12	39.00	25.88	33.6
100-56300-157	L-T DISABILITY INSURANCE	7.67	30.80	94.00	63.20	32.8
100-56300-160	125 PLAN CONTRIBUTION-CITY	.00	300.00	300.00	.00	100.0
100-56300-212	LEGAL	457.28	1,410.94	4,196.00	2,785.06	33.6
100-56300-219	OTHER PROFESSIONAL SERVICES	(1,964.75)	335.26	30,000.00	29,664.74	1.1
100-56300-225	MOBILE COMMUNICATIONS	18.70	56.04	210.00	153.98	26.7
100-56300-310	OFFICE SUPPLIES	(225.22)	202.84	4,100.00	3,897.18	5.0
100-56300-320	SUBSCRIPTIONS/DUES	.00	.00	500.00	500.00	.0
TOTAL PLANNING		4,382.34	21,460.70	96,718.00	75,257.30	22.2
<u>TRANSFERS TO OTHER FUNDS</u>						
100-59220-901	TRANSFER-SICK LEAVE SEV-FD260	.00	.00	10,000.00	10,000.00	.0
100-59220-914	TRANSF/FD EQUIP REVOL FD	.00	10,000.00	50,000.00	40,000.00	20.0
100-59220-916	TRANSFER-27TH PAYROLL FD-205	.00	.00	17,250.00	17,250.00	.0
100-59220-918	TRANSF/RECYLING FUND	30,000.00	120,000.00	300,000.00	180,000.00	40.0
100-59220-919	TRANSFER-CDA GRANT-FD900	.00	.00	61,803.00	61,803.00	.0
100-59220-925	TRANSFER/DPW EQUIP REVOL FD	25,000.00	25,000.00	63,442.00	38,442.00	39.4
100-59220-926	POLICE VECHICLE REVOLVING-216	.00	.00	25,000.00	25,000.00	.0
100-59220-928	TRANSFER-STREET REPAIR-FD 280	.00	.00	185,000.00	185,000.00	.0
100-59220-994	TRANSFER TO TAXI CAB--FD 21	.00	.00	10,894.00	10,894.00	.0
TOTAL TRANSFERS TO OTHER FUNDS		55,000.00	155,000.00	723,389.00	568,389.00	21.4
<u>TRANSFER TO DEBT SERVICE</u>						
100-59230-990	TRANSFER TO DEBT SERV FUND	.00	15,024.23	454,398.00	439,373.77	3.3
TOTAL TRANSFER TO DEBT SERVICE		.00	15,024.23	454,398.00	439,373.77	3.3
<u>TRANSFERS TO SPECIAL FUNDS</u>						
100-59240-960	TRANSFER-CIP-LSP-SHARED-450	.00	.00	178,085.00	178,085.00	.0
TOTAL TRANSFERS TO SPECIAL FUNDS		.00	.00	178,085.00	178,085.00	.0

CITY OF WHITEWATER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2011

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET AMOUNT</u>	<u>VARIANCE</u>	<u>% OF BUDGET</u>
TOTAL FUND EXPENDITURES	821,203.00	2,832,895.14	9,264,199.00	6,431,303.86	30.6
NET REVENUE OVER EXPENDITURES	(555,147.34)	288,198.17	.00	(288,198.17)	.0

CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2011

CA-B

TID DISTRICT #4 FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
440-11100 CASH	.00	21,412.30	183,851.43	183,851.43
440-11300 TID #4 INVESTMENTS	.00	50,738.44	2,701,316.08	2,701,316.08
440-12100 TAXES RECEIVABLE-CURRENT YR	1,647,915.62	.00	.00	1,647,915.62
440-13100 ACCOUNTS RECEIVABLE	.00	(600.00)	300.00	300.00
440-13280 A/R-PILOT/DEVELOPER'S	206,040.31	.00	(70,313.50)	135,726.81
440-14300 A/R-EDA GRANT	3,575,831.15	.00	(2,414,918.00)	1,160,913.15
TOTAL ASSETS	5,429,787.08	71,550.74	400,236.01	5,830,023.09
<u>LIABILITIES AND EQUITY</u>				
<u>LIABILITIES</u>				
440-21100 ACCOUNTS PAYABLE	986,733.70	.00	(986,733.70)	.00
440-25100 DUE TO GEN'L FUND	235,148.74	2,346.75	2,346.75	237,495.49
440-25400 DUE TO CAPITAL PROJECTS FUND	46,320.00	.00	.00	46,320.00
440-25450 DUE TO RESCUE FD EQUIP-FD 810	14,760.00	.00	.00	14,760.00
440-26101 DEFERRED REVENUE	2,120,600.77	.00	.00	2,120,600.77
440-26106 DEFERRED REVENUE-PILOTS	334,539.66	.00	(211,047.06)	123,492.60
440-27700 ADVANCE FR CDA-FD 910-INN CTR	750,000.00	.00	.00	750,000.00
TOTAL LIABILITIES	4,488,102.87	2,346.75	(1,195,434.01)	3,292,668.86
<u>FUND EQUITY</u>				
440-34300 FUND BALANCE	941,684.21	.00	.00	941,684.21
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	69,203.99	1,595,670.02	1,595,670.02
BALANCE - CURRENT DATE	.00	69,203.99	1,595,670.02	1,595,670.02
TOTAL FUND EQUITY	941,684.21	69,203.99	1,595,670.02	2,537,354.23
TOTAL LIABILITIES AND EQUITY	5,429,787.08	71,550.74	400,236.01	5,830,023.09

**CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011**

CA-B
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TID DISTRICT #4 FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>TAXES</u>						
440-41110-57	PROPERTY TAX INCREMENT	.00	1,040,492.90	1,669,440.00	628,947.10	62.3
440-41115-57	CHARGEBACK-TAXES-WRITEOFF	(2,346.75)	(2,346.75)	.00	2,346.75	.0
440-41320-57	PILOT/DEVELOPER'S AGREEMENTS	.00	211,047.06	290,267.00	79,219.94	72.7
	TOTAL TAXES	(2,346.75)	1,249,193.21	1,959,707.00	710,513.79	63.7
<u>INTERGOVERNMENTAL REVENUE</u>						
440-43510-57	EDA GRANT-FEDERAL	.00	688,228.00	1,840,809.00	1,152,581.00	37.4
440-43580-57	PECFA GRANT REVENUE	.00	5,627.51	.00	(5,627.51)	.0
440-43660-57	EXEMPT COMPUTER AID-FR STATE	.00	.00	17,626.00	17,626.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	693,855.51	1,858,435.00	1,164,579.49	37.3
<u>MISCELLANEOUS REVENUE</u>						
440-48100-57	INTEREST INCOME	769.47	1,457.75	5,000.00	3,542.25	29.2
440-48200-57	RENTAL INCOME-DT	.00	1,500.00	6,000.00	4,500.00	25.0
440-48440-57	FOCUS ON ENERGY REBATES	75,744.00	75,744.00	.00	(75,744.00)	.0
440-48445-57	WE ENERGIES REBATES	62,135.00	62,135.00	.00	(62,135.00)	.0
	TOTAL MISCELLANEOUS REVENUE	138,648.47	140,836.75	11,000.00	(129,836.75)	1280.3
<u>OTHER FINANCING SOURCES</u>						
440-49300-57	FUND BALANCE APPLIED	.00	.00	1,186,850.00	1,186,850.00	.0
	TOTAL OTHER FINANCING SOURCES	.00	.00	1,186,850.00	1,186,850.00	.0
	TOTAL FUND REVENUE	136,301.72	2,083,885.47	5,015,992.00	2,932,106.53	41.5

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B

TID DISTRICT #4 FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
TID #4 PROJECT EXPENSES					
440-57663-212 LEGAL	.00	.00	2,000.00	2,000.00	.0
440-57663-219 MARKETING/PROF SERV	2,500.00	2,500.00	2,500.00	.00	100.0
440-57663-298 PECFA-ZINGG PROPERTY	5,616.50	5,616.50	.00	(5,616.50)	.0
440-57663-317 RENT EXPENSE	.00	600.00	6,000.00	5,400.00	10.0
440-57663-610 PRINCIPAL ON DEBT	.00	.00	1,060,000.00	1,060,000.00	.0
440-57663-620 INTEREST ON DEBT	.00	.00	521,618.00	521,618.00	.0
440-57663-648 TRANSFER-CDA-ADMIN COST-FIN	.00	.00	120,000.00	120,000.00	.0
440-57663-660 TRANSFER TO DEBT SERVICE	.00	196,882.47	.00	(196,882.47)	.0
440-57663-720 DOWNTOWN WHITEWATER GRANT	.00	.00	12,500.00	12,500.00	.0
440-57663-839 INNOVATION CENTER EXPENSES	54,212.00	272,088.51	311,250.00	39,161.49	87.4
440-57663-840 STARIN ROAD EXTENSION EXPENSES	1,147.37	1,147.37	746,443.00	745,295.63	.2
440-57663-841 TECH PARK INFRASTRUCTURE	2,911.86	4,950.60	2,213,681.00	2,208,730.40	.2
440-57663-843 EDA GRANT-ADMINISTRATION	710.00	710.00	20,000.00	19,290.00	3.6
440-57663-844 EDA-EXPENSE-CHANGES-MISC	.00	3,720.00	.00	(3,720.00)	.0
TOTAL TID #4 PROJECT EXPENSES	67,097.73	488,215.45	5,015,992.00	4,527,776.55	9.7
TOTAL FUND EXPENDITURES	67,097.73	488,215.45	5,015,992.00	4,527,776.55	9.7
NET REVENUE OVER EXPENDITURES	69,203.99	1,595,670.02	.00	(1,595,670.02)	.0

CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2011

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WATER UTILITY FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
610-11310 SOURCE OF SUPPLY - LAND	3,603.22	.00	.00	3,603.22
610-11311 STRUCTURES & IMPROVEMENTS	30,983.78	.00	.00	30,983.78
610-11314 WELLS	366,520.36	.00	.00	366,520.36
610-11316 SUPPLY MAINS	17,028.80	.00	.00	17,028.80
610-11321 PUMPING PLANT/STRUCTURES	58,639.14	.00	.00	58,639.14
610-11325 ELECTRIC PUMPING EQUIPMENT	97,696.89	.00	.00	97,696.89
610-11328 DIESEL PUMPING EQUIPMENT	51,850.78	.00	.00	51,850.78
610-11328 OTHER PUMPING EQUIPMENT	11,326.93	.00	.00	11,326.93
610-11331 WATER TREATMENT - STRUCTURES	155,594.35	.00	.00	155,594.35
610-11332 WATER TREATMENT - EQUIPMENT	273,081.91	.00	.00	273,081.91
610-11340 TRANSMISSION - LAND	897.98	.00	.00	897.98
610-11342 RESERVOIRS & STANDPIPES	504,482.28	.00	.00	504,482.28
610-11343 MAINS	4,526,212.57	.00	.00	4,526,212.57
610-11345 SERVICES	572,243.61	.00	.00	572,243.61
610-11348 METERS	362,673.85	.00	.00	362,673.85
610-11348 HYDRANTS	443,586.60	.00	.00	443,586.60
610-11389 GENERAL PLANT - LAND	2,225.80	.00	.00	2,225.80
610-11390 GENERAL PLANT - STRUCTURES	92,182.15	.00	.00	92,182.15
610-11391 GENERAL PLANT - OFFICE EQUIP	19,333.83	.00	.00	19,333.83
610-11392 TRANSPORTATION EQUIPMENT	79,448.97	.00	.00	79,448.97
610-11393 STORES EQUIPMENT	392.20	.00	.00	392.20
610-11394 TOOLS, SHOP, & GARAGE EQUIP	33,245.10	.00	.00	33,245.10
610-11395 LABORATORY EQUIPMENT	1,370.75	.00	.00	1,370.75
610-11396 POWER OPERATED EQUIPMENT	37,187.47	.00	.00	37,187.47
610-11397 COMMUNICATION EQUIPMENT	15,082.23	.00	.00	15,082.23
610-11398 MISC EQUIPMENT	5,465.00	.00	.00	5,465.00
610-11399 COMPUTER EQUIPMENT	54,246.33	.00	.00	54,246.33
610-11400 SCADA EQUIPMENT	79,700.00	.00	.00	79,700.00
610-12314 WELLS-CIAC	219,029.00	.00	.00	219,029.00
610-12321 STRUCTURES/IMPROVEMENTS-CIAC	405,058.00	.00	.00	405,058.00
610-12325 ELECTRIC PUMPING EQUIP-CIAC	561,355.00	.00	.00	561,355.00
610-12331 TREATMENT STRUCTURES-CIAC	215,280.00	.00	.00	215,280.00
610-12332 TREATMENT EQUIPMENT-CIAC	814,786.00	.00	.00	814,786.00
610-12343 MAINS-CIAC	4,792,244.19	.00	.00	4,792,244.19
610-12345 SERVICES-CIAC	700,403.09	.00	.00	700,403.09
610-12348 HYDRANTS-CIAC	565,799.68	.00	.00	565,799.68
610-12400 SPECIAL ASSESSMENTS REC	32,706.13	.00	.00	32,706.13
610-13100 WATER COMBINED CASH	196,797.59	179,203.46	228,278.17	425,075.76
610-13110 WATER DEBT SERVICE-CASH	28,238.81	27,000.00	44,230.00	72,468.81
610-13121 WATER OPERATING CASH	12,544.12	152,203.46	184,048.17	196,592.29
610-13122 WATER CASH OFFSET	(196,797.59)	(179,203.46)	(228,278.17)	(425,075.76)
610-13200 WATER OPERATING FD-INVESTMT	250,896.70	38.52	(132,771.62)	117,925.08
610-13210 WATER DEBT SERVICE-INVEST	50,181.49	20.21	50,081.53	100,263.02
610-13220 WATER CONSTRUCT/CIP-INVEST	93,921.13	.00	(93,921.13)	.00
610-13240 WATER RESERVE FUND	121,500.00	.00	.00	121,500.00
610-14200 CUSTOMER ACCOUNTS RECEIVABLE	304,880.13	(233,036.15)	(242,706.99)	62,173.14
610-14250 ACCOUNTS REC.-MISC/SERVICE	2,888.60	(2,888.60)	(2,888.60)	.00
610-14510 A/C REC - SEWER UTILITY	49,999.78	.00	.00	49,999.78
610-14520 DUE FROM SEWER UTILITY	20,635.02	.00	.00	20,635.02
610-14530 DUE FROM GENERAL FUND	22,779.68	.00	.00	22,779.68
610-15000 INVENTORY	10,407.13	.00	.00	10,407.13
610-15500 CONST WORK IN PROGRESS	482,448.97	.00	(482,448.97)	.00
610-17100 INTEREST RECEIVABLE	4,480.40	.00	.00	4,480.40
610-18100 UNAMORTIZED DEBT DISC/EXP	25,535.62	.00	.00	25,535.62
610-19500 ACCUM PROV/DEPR/UTILITY PLT	(3,671,318.60)	.00	.00	(3,671,318.60)

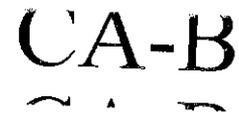
CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2011

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WATER UTILITY FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
610-19501 ACCUM DEPR-CIAC-PRE 1/1/03	(654,281.00)	.00	.00	(654,281.00)
610-19502 ACCUM DEPR-CIAC-AFTER 1/1/03	(472,723.00)	.00	.00	(472,723.00)
TOTAL ASSETS	12,885,778.95	(56,662.56)	(676,377.61)	12,209,401.34
LIABILITIES AND EQUITY				
LIABILITIES				
610-21100 ACCOUNTS PAYABLE	494,105.09	.00	(494,105.09)	.00
610-22100 LONG TERM DEBT PAYABLE	1,215,000.00	.00	.00	1,215,000.00
610-23100 NOTES PAYABLE	371,005.92	.00	.00	371,005.92
610-23200 WAGES CLEARING	7,950.21	.00	(7,950.21)	.00
610-23700 ACCRUED INTEREST PAYABLE	7,486.00	.00	.00	7,486.00
610-23800 ACCRUED VACATION	29,747.09	.00	.00	29,747.09
610-23810 ACCRUED SICK LEAVE	48,304.77	.00	.00	48,304.77
610-24530 DUE TO GENERAL FUND	3,490.58	.88	435.99	3,926.57
610-25300 OTHER DEFERRED CREDITS	662,887.55	.00	.00	662,887.55
610-26200 DEFERRED SA-UNTIL DEVELOPMENT	29,854.51	.00	.00	29,854.51
610-26740 CAPITAL CONTRIBUTED BY CITY	1,353,588.97	.00	.00	1,353,588.97
TOTAL LIABILITIES	4,223,420.69	.88	(501,619.31)	3,721,801.38
FUND EQUITY				
610-39160 UNAPPROP EARNED SURPLUS	8,662,358.26	.00	.00	8,662,358.26
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(56,663.44)	(174,758.30)	(174,758.30)
BALANCE - CURRENT DATE	.00	(56,663.44)	(174,758.30)	(174,758.30)
TOTAL FUND EQUITY	8,662,358.26	(56,663.44)	(174,758.30)	8,487,599.96
TOTAL LIABILITIES AND EQUITY	12,885,778.95	(56,662.56)	(676,377.61)	12,209,401.34

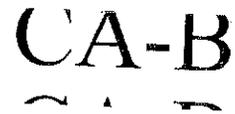
CITY OF WHITEWATER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2011



WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>WATER SALES REVENUE</u>					
610-46461-61 METERED SALES/RESIDENTIAL	(544.83)	131,300.12	468,900.00	337,599.88	28.0
610-46462-61 METERED SALES/COMMERCIAL	2,590.33	45,450.09	179,200.00	133,749.91	25.4
610-46463-61 METERED SALES/INDUSTRIAL	28,435.70	68,842.95	310,100.00	241,257.05	22.2
610-46464-61 SALES TO PUBLIC AUTHORITIES	.00	24,119.14	125,750.00	101,630.86	19.2
610-46465-61 PUBLIC FIRE PROTECTION REV	1,139.30	81,755.25	349,400.00	267,644.75	23.4
610-46466-61 PRIVATE FIRE PROTECTION REV	.00	5,787.82	25,200.00	19,412.18	23.0
TOTAL WATER SALES REVENUE	31,620.50	367,255.37	1,458,550.00	1,101,294.63	24.5
<u>MISCELLANEOUS WATER REVENUE</u>					
610-47419-61 INTEREST INCOME	104.14	4,643.70	5,400.00	756.30	86.0
610-47460-61 MISC/OTHER REVENUE	1,694.00	7,923.00	50,000.00	42,077.00	15.9
610-47467-61 FOREITED DISCOUNTS	1,700.05	3,157.05	8,000.00	4,842.95	39.5
610-47471-61 MISC SERVICE REV - TURN OFF	.00	.00	1,200.00	1,200.00	.0
610-47485-61 BOND PROCEEDS	.00	.00	862,563.00	862,563.00	.0
610-47493-61 RETAINED EARNINGS-(INC)-DEC	.00	.00	33,487.00	33,487.00	.0
610-47494-61 RETAINED EARNINGS-LOAN/BOND	.00	.00	(383,438.00)	(383,438.00)	.0
TOTAL MISCELLANEOUS WATER REVENUE	3,498.19	15,723.75	577,212.00	561,488.25	2.7
TOTAL FUND REVENUE	35,118.69	372,979.12	2,035,762.00	1,662,782.88	18.3

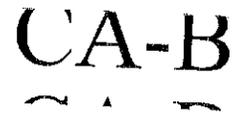
CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SOURCE OF SUPPLY</u>					
610-61600-111 SALARIES/WAGES	2,689.99	9,011.22	25,133.00	16,121.78	35.9
610-61600-112 WAGES/OVERTIME	223.52	670.56	4,522.00	3,851.44	14.8
610-61600-350 REPAIR/MTN EXPENSES	.00	.00	7,500.00	7,500.00	.0
TOTAL SOURCE OF SUPPLY	2,913.51	9,681.78	37,155.00	27,473.22	26.1
<u>PUMPING OPERATIONS</u>					
610-61620-111 SALARIES/WAGES	2,313.23	7,012.67	17,360.00	10,347.33	40.4
610-61620-112 WAGES/OVERTIME	374.24	632.78	1,131.00	498.22	56.0
610-61620-220 UTILITIES	12,632.95	51,001.19	147,800.00	96,798.81	34.5
610-61620-350 REPAIR/MTN EXPENSE	4,474.43	4,513.51	42,000.00	37,486.49	10.8
TOTAL PUMPING OPERATIONS	19,794.85	63,160.15	208,291.00	145,130.85	30.3
<u>WTR TREATMENT OPERATIONS</u>					
610-61630-111 SALARIES/WAGES	1,886.10	6,895.22	19,186.00	12,490.78	34.9
610-61630-340 WATER TESTING EXPENSES	278.00	344.54	4,000.00	3,655.46	8.6
610-61630-341 CHEMICALS	2,739.48	4,446.48	16,000.00	11,553.52	27.8
610-61630-350 REPAIR/MTN EXPENSE	.00	726.80	7,500.00	6,773.20	9.7
TOTAL WTR TREATMENT OPERATIONS	4,903.58	12,213.04	46,686.00	34,472.96	26.2
<u>TRANSMISSION</u>					
610-61640-111 SALARIES/WAGES	121.07	263.97	2,268.00	2,004.03	11.6
610-61640-350 REPAIR/MTN EXPENSE	.00	.00	500.00	500.00	.0
TOTAL TRANSMISSION	121.07	263.97	2,768.00	2,504.03	9.5
<u>RESERVOIRS MAINTENANCE</u>					
610-61650-111 MTN SALARIES/WAGES	463.54	1,554.69	680.00	(874.69)	228.6
610-61650-112 WAGES/OVERTIME	.00	73.53	.00	(73.53)	.0
610-61650-350 REPAIR/MTN EXPENSE	.00	41,045.92	85,000.00	43,954.08	48.3
TOTAL RESERVOIRS MAINTENANCE	463.54	42,674.14	85,680.00	43,005.86	49.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>MAINS MAINTENANCE</u>					
610-61651-111 MTN SALARIES/WAGES	1,351.79	3,919.10	18,945.00	15,025.90	20.7
610-61651-112 WAGES/OVERTIME	147.30	315.03	4,522.00	4,206.97	7.0
610-61651-350 REPAIR/MTN EXPENSE	3,838.35	3,925.87	10,000.00	6,074.13	39.3
TOTAL MAINS MAINTENANCE	5,137.44	8,160.00	33,467.00	25,307.00	24.4
<u>SERVICES MAINTENANCE</u>					
610-61652-111 MTN SALARIES/WAGES	1,890.75	4,896.62	23,674.00	18,777.38	20.7
610-61652-112 WAGES/OVERTIME	.00	.00	565.00	565.00	.0
610-61652-350 REPAIR/MTN EXPENSE	.00	.00	5,000.00	5,000.00	.0
TOTAL SERVICES MAINTENANCE	1,890.75	4,896.62	29,239.00	24,342.38	16.8
<u>METERS MAINTENANCE</u>					
610-61653-111 MTN SALARIES/WAGES	4,260.26	12,634.67	11,712.00	(922.67)	107.9
610-61653-112 WAGES/OVERTIME	36.83	36.83	.00	(36.83)	.0
610-61653-210 CONTRACTUAL SERVICES	.00	.00	5,000.00	5,000.00	.0
610-61653-350 REPAIR/MTN EXPENSE	.00	.00	5,000.00	5,000.00	.0
TOTAL METERS MAINTENANCE	4,297.09	12,671.50	21,712.00	9,040.50	58.4
<u>HYDRANTS MAINTENANCE</u>					
610-61654-111 MTN SALARIES/WAGES	197.54	1,225.55	6,670.00	5,444.45	18.4
610-61654-350 REPAIR/MTN EXPENSE	2,888.60	2,111.84	8,000.00	5,888.16	26.4
TOTAL HYDRANTS MAINTENANCE	3,086.14	3,337.39	14,670.00	11,332.61	22.8
<u>METER READING</u>					
610-61901-111 SALARIES/WAGES	316.93	1,212.34	9,691.00	8,478.66	12.5
TOTAL METER READING	316.93	1,212.34	9,691.00	8,478.66	12.5
<u>ACCOUNTING/COLLECTION</u>					
610-61902-111 SALARIES/WAGES	3,487.67	10,493.33	33,225.00	22,731.67	31.6
610-61902-112 WAGES/OVERTIME	.00	.00	565.00	565.00	.0
TOTAL ACCOUNTING/COLLECTION	3,487.67	10,493.33	33,790.00	23,296.67	31.1

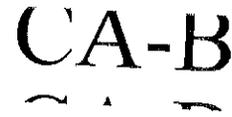
CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B
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WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>CUSTOMER ACCOUNTS</u>					
610-61903-310 OFFICE SUPPLIES	84.97	588.40	3,000.00	2,411.60	19.6
610-61903-340 INFORMATION TECH EXPENSES	.00	1,966.00	5,000.00	3,034.00	39.3
TOTAL CUSTOMER ACCOUNTS	84.97	2,554.40	8,000.00	5,445.60	31.9
<u>ADMINISTRATIVE</u>					
610-61920-111 SALARIES/WAGES	9,284.19	24,914.55	95,303.00	70,388.45	26.1
TOTAL ADMINISTRATIVE	9,284.19	24,914.55	95,303.00	70,388.45	26.1
<u>OFFICE SUPPLIES</u>					
610-61921-310 OFFICE SUPPLIES	256.66	1,851.07	4,000.00	2,148.93	46.3
TOTAL OFFICE SUPPLIES	256.66	1,851.07	4,000.00	2,148.93	46.3
<u>OUTSIDE SERVICES EMPLOYED</u>					
610-61923-210 PROFESSIONAL SERVICES	3,000.00	3,000.00	8,250.00	5,250.00	36.4
610-61923-211 PLANNING	.00	.00	3,000.00	3,000.00	.0
610-61923-212 GIS SERVICES	.00	.00	1,000.00	1,000.00	.0
610-61923-213 SAFETY PROGRAM-ALL DPW	.00	.00	1,000.00	1,000.00	.0
TOTAL OUTSIDE SERVICES EMPLOYED	3,000.00	3,000.00	13,250.00	10,250.00	22.6
<u>INSURANCE</u>					
610-61924-510 INSURANCE EXPENSES	.00	6,600.81	10,000.00	3,399.19	66.0
TOTAL INSURANCE	.00	6,600.81	10,000.00	3,399.19	66.0
<u>EMPLOYEE BENEFITS</u>					
610-61926-150 EMPLOYEE FRINGE BENEFITS	11,081.60	41,292.33	133,881.00	92,588.67	30.8
610-61926-590 SOC SEC TAXES EXPENSE	2,960.31	8,012.46	22,681.00	14,668.54	35.3
TOTAL EMPLOYEE BENEFITS	14,041.91	49,304.79	156,562.00	107,257.21	31.5
<u>EMPLOYEE TRAINING</u>					
610-61927-154 PROFESSIONAL DEVELOPMENT	697.32	1,317.60	1,500.00	182.40	87.8
TOTAL EMPLOYEE TRAINING	697.32	1,317.60	1,500.00	182.40	87.8

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PSC ASSESSMENT</u>					
610-61928-210 PROFESSIONAL SERVICES	.00	.00	1,500.00	1,500.00	.0
TOTAL PSC ASSESSMENT	.00	.00	1,500.00	1,500.00	.0
<u>MISCELLANEOUS GENERAL</u>					
610-61930-590 TAXES	.00	.00	235,000.00	235,000.00	.0
TOTAL MISCELLANEOUS GENERAL	.00	.00	235,000.00	235,000.00	.0
<u>TRANSPORTATION</u>					
610-61933-340 REPAIR/MAINTENANCE EXPENSE	34.20	34.20	2,500.00	2,465.80	1.4
610-61933-351 FUEL EXPENSE	.00	.00	6,000.00	6,000.00	.0
TOTAL TRANSPORTATION	34.20	34.20	8,500.00	8,465.80	.4
<u>GENERAL PLANT MAINTENANCE</u>					
610-61935-111 MTN SALARIES/WAGES	9,016.43	22,105.89	85,967.00	63,861.11	25.7
610-61935-112 WAGES/OVERTIME	110.48	182.36	.00	(182.36)	.0
610-61935-154 ORGANIZATION MEMBERSHIPS	.00	.00	700.00	700.00	.0
610-61935-220 UTILITIES	114.69	214.59	400.00	185.41	53.7
610-61935-350 REPAIR/MTN EXPENSE	1,014.77	1,995.50	25,000.00	23,004.50	8.0
TOTAL GENERAL PLANT MAINTENANCE	10,256.37	24,498.34	112,067.00	87,568.66	21.9
<u>CAP OUTLAY/CONSTRUCT WIP</u>					
610-61936-111 SALARIES/WAGES	287.86	859.41	5,533.00	4,673.59	15.5
610-61936-810 CAPITAL EQUIPMENT	.00	.00	350,000.00	350,000.00	.0
610-61936-820 CAP OUTLAY/CONTRACT PAYMENTS	.00	.00	129,125.00	129,125.00	.0
610-61936-823 METER PURCHASES	7,426.08	9,043.49	6,000.00	(3,043.49)	150.7
610-61936-830 AMR PROJECT EXPENSES	.00	241,224.50	.00	(241,224.50)	.0
TOTAL CAP OUTLAY/CONSTRUCT WIP	7,713.94	251,127.40	490,658.00	239,530.60	51.2
<u>DEBT SERVICE</u>					
610-61950-610 PRINCIPAL ON DEBT	.00	.00	290,710.00	290,710.00	.0
610-61950-620 INTEREST ON DEBT	.00	13,770.00	53,416.00	39,646.00	25.8
610-61950-650 BOND ISSUE/PAYING AGENT EXP	.00	.00	32,147.00	32,147.00	.0
TOTAL DEBT SERVICE	.00	13,770.00	376,273.00	362,503.00	3.7

CITY OF WHITEWATER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2011



WATER UTILITY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET AMOUNT</u>	<u>VARIANCE</u>	<u>% OF BUDGET</u>
TOTAL FUND EXPENDITURES	91,782.13	547,737.42	2,035,762.00	1,488,024.58	26.9
NET REVENUE OVER EXPENDITURES	(56,863.44)	(174,758.30)	.00	174,758.30	.0

CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2011

CA-B

WASTEWATER UTILITY

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
620-11100 WASTE WATER COMBINED CASH	(26,965.27)	168,562.09	102,328.97	75,363.70
620-11110 SEWER DEBT SERVICE-CASH	104,886.07	(2,035.00)	(99,035.00)	5,851.07
620-11120 SEWER EQUIP REPLACE FD-CASH	8,913.56	63,182.92	59,986.89	68,900.45
620-11150 SEWER CONNECTION FUND-CASH	7,879.16	(2,505.03)	28,688.22	36,567.38
620-11151 WASTE WATER OPERATING CASH	7,370.60	109,919.20	112,688.86	120,059.46
620-11152 WASTE WATER CASH OFFSET	26,965.27	(168,562.09)	(102,328.97)	(75,363.70)
620-11300 SEWER OPERATING FUND-INVEST	122,610.17	80,217.64	100,440.85	223,051.02
620-11310 SEWER DEBT SERVICE-INVEST	110,083.93	(300,241.61)	(110,083.93)	.00
620-11320 SEWER EQUIP REPLACE FD-INVES	916,322.65	150,217.87	150,768.66	1,067,091.31
620-11330 SEWER BOND DEPR FD-INVEST	25,000.00	.00	.00	25,000.00
620-11340 SEWER BOND RESERVE FD-INVEST	123,000.00	.00	.00	123,000.00
620-11360 SEWER CONNECTION FUND-INVEST	276,857.89	58.02	(29,816.55)	247,041.34
620-14110 UNAMORTIZED BOND DISCOUNT	20,931.21	.00	.00	20,931.21
620-14200 CUSTOMER ACCTS RECEIVABLES	518,499.78	(408,315.85)	(409,117.20)	109,382.58
620-14210 SPECIAL ASSESSMENTS REC	78,768.85	.00	.00	78,768.85
620-14580 DUE FROM GENERAL FUND	18,045.30	.00	.00	18,045.30
620-15510 INTERCEPTOR MAINS	2,773,904.06	.00	.00	2,773,904.06
620-15511 STRUCTURES/IMPROVEMENTS	7,294,131.32	.00	.00	7,294,131.32
620-15512 PRELIMINARY TREATMENT EQUIP	1,366,733.88	.00	.00	1,366,733.88
620-15513 PRIMARY TREATMENT EQUIPMENT	313,957.84	.00	.00	313,957.84
620-15514 SECONDARY TREATMENT EQUIP	4,808,847.50	.00	.00	4,808,847.50
620-15515 ADVANCED TREATMENT EQUIP	955,909.96	.00	.00	955,909.96
620-15516 CHLORINATION EQUIPMENT	87,874.62	.00	.00	87,874.62
620-15517 SLUDGE TRTMT/DISPOSAL EQUIP	2,983,263.15	.00	.00	2,983,263.15
620-15518 PLANT SITE PIPING	1,738,739.58	.00	.00	1,738,739.58
620-15519 FLOW METR/MONITOR EQUIP	51,659.37	.00	.00	51,659.37
620-15520 OUTFALL SEWER PIPES	232,935.89	.00	.00	232,935.89
620-15521 LAND	168,178.79	.00	.00	168,178.79
620-15522 FORCE SEWER MAINS	115,799.64	.00	.00	115,799.64
620-15523 COLLECTING SEWERS	8,008,209.78	.00	.00	8,008,209.78
620-15525 LIFT STATIONS	1,036,647.09	.00	.00	1,036,647.09
620-15526 OFFICE FURNITURE/EQUIPMENT	62,557.44	.00	.00	62,557.44
620-15527 TRANSPORTATION EQUIPMENT	190,943.46	.00	.00	190,943.46
620-15528 OTHER GENERAL EQUIPMENT	230,851.68	.00	.00	230,851.68
620-15529 COMMUNICATION EQUIPMENT	186,131.55	.00	.00	186,131.55
620-15530 OTHER TREATMENT/DISPOSAL EQP	54,093.20	.00	.00	54,093.20
620-15531 COMPUTER EQUIPMENT	57,897.62	.00	.00	57,897.62
620-15532 STRUCTURES AND IMPROVEMENTS	61,636.83	.00	.00	61,636.83
620-15550 CONSTRUCTION WORK IN PROG	4,410,179.02	.00	.00	4,410,179.02
620-16100 ACCUM PROV FOR DEPRECIATION	(19,796,011.89)	.00	.00	(19,796,011.89)
620-17100 INTEREST RECEIVABLE	1,558.86	.00	.00	1,558.86
TOTAL ASSETS	19,735,799.41	(307,501.84)	(195,479.20)	19,540,320.21

LIABILITIES AND EQUITY

CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2011

CA-B
CITY OF WHITEWATER

WASTEWATER UTILITY

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>LIABILITIES</u>				
620-21010 ACCRUED INTEREST PAYABLE	11,832.00	.00	.00	11,832.00
620-21020 ACCRUED VACATION	35,843.86	.00	.00	35,843.86
620-21030 ACCRUED SICK LEAVE	52,792.66	.00	.00	52,792.66
620-21100 ACCOUNTS PAYABLE	432,273.54	25.27 (	432,248.27)	25.27
620-21106 WAGES CLEARING	13,662.67	.00 (	13,662.67)	.00
620-21120 A/C PAYABLE-WATER UTILITY	49,999.78	.00	.00	49,999.78
620-21200 LONG TERM BONDS PAYABLE	1,230,000.00	.00	.00	1,230,000.00
620-21300 CLEAN WATER FUND LOAN	595,912.07	.00	.00	595,912.07
620-21310 CWF LOAN-4558-03	784,109.30	242,333.99	1,085,534.56	1,869,643.86
620-21350 NOTES PAYABLE	178,994.08	.00	.00	178,994.08
620-21450 HONEYWELL CAPITAL LEASE	30,606.09	.00	.00	30,606.09
620-25100 DUE TO GEN'L FUND	7,220.07	3.08	349.50	7,569.57
620-25600 DUE TO WATER UTILITY	20,635.02	.00	.00	20,635.02
620-28200 DEFERRED SA-UNTIL DEVELOPMENT	78,768.84	.00	.00	78,768.84
620-26700 CONTRIBUTIONS/AID FOR CONST	1,862,898.83	.00	.00	1,862,898.83
620-26710 EPA GRANT FUND/CONSTRUCTION	16,034,513.43	.00	.00	16,034,513.43
620-26740 CAPITAL CONTRIBUTED BY CITY	1,497,988.25	.00	.00	1,497,988.25
620-26750 ACCUMULATED GRANT AMORT	(8,942,445.00)	.00	.00	(8,942,445.00)
TOTAL LIABILITIES	13,975,605.49	242,362.34	639,973.12	14,815,578.81
<u>FUND EQUITY</u>				
620-34300 SURPLUS/FUND BALANCE	5,760,193.92	.00	.00	5,760,193.92
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(549,864.18)	(835,452.32)	(835,452.32)
BALANCE - CURRENT DATE	.00	(549,864.18)	(835,452.32)	(835,452.32)
TOTAL FUND EQUITY	5,760,193.92	(549,864.18)	(835,452.32)	4,924,741.60
TOTAL LIABILITIES AND EQUITY	19,735,799.41	(307,501.84)	(195,479.20)	19,540,320.21

CITY OF WHITEWATER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>WASTEWATER SALES REVENUES</u>					
620-41110-62 RESIDENTIAL REVENUES	(2,867.43)	255,155.45	914,400.00	659,244.55	27.9
620-41112-62 COMMERCIAL REVENUES	12,206.82	135,862.34	486,100.00	350,437.86	27.9
620-41113-62 INDUSTRIAL REVENUES	.00	24,868.48	102,700.00	77,831.52	24.2
620-41114-62 PUBLIC REVENUES	.00	82,332.51	364,600.00	282,267.49	22.6
620-41115-62 PENALTIES	2,993.96	5,249.49	10,000.00	4,750.51	52.5
620-41116-62 MISC REVENUES	9,054.37	18,047.26	68,300.00	50,252.74	26.4
620-41117-62 SEWER CONNECTION REVENUES	.00	.00	18,240.00	18,240.00	.0
TOTAL WASTEWATER SALES REVENUES	21,387.72	521,315.53	1,964,340.00	1,443,024.47	26.5
<u>MISCELLANEOUS REVENUE</u>					
620-42110-62 INTEREST INCOME	363.75	6,396.50	30,000.00	23,603.50	21.3
620-42150-62 FOCUS ON ENERGY REBATES	.00	9,500.00	.00	(9,500.00)	.0
620-42212-62 CLEAN WATER FD REIMBURSEMENT	.00	.00	700,000.00	700,000.00	.0
620-42213-62 MISC INCOME	77.00	77.00	50,000.00	49,923.00	.2
620-42214-62 REPLACEMENT FUND	9,125.00	36,500.00	.00	(36,500.00)	.0
620-42217-62 BOND PROCEEDS	.00	.00	628,863.00	628,863.00	.0
TOTAL MISCELLANEOUS REVENUE	9,565.75	52,473.50	1,406,863.00	1,354,389.50	3.7
<u>OTHER FINANCING SOURCES</u>					
620-49940-62 CAPITAL IMPROVEMENTS-LOAN	.00	.00	(236,063.00)	(236,063.00)	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	(236,063.00)	(236,063.00)	.0
TOTAL FUND REVENUE	30,953.47	573,789.03	3,135,140.00	2,561,350.97	18.3

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>ADMINISTRATIVE EXPENSES</u>					
620-62810-111 SALARIES/PERMANENT	9,284.20	24,914.57	88,647.00	63,732.43	28.1
620-62810-116 ACCOUNTING/COLLECT SALARIES	3,487.67	10,346.03	33,225.00	22,878.97	31.1
620-62810-219 PROF SERVICES/ACCTG & AUDIT	4,000.00	4,000.00	10,000.00	6,000.00	40.0
620-62810-220 PLANNING	.00	.00	6,000.00	6,000.00	.0
620-62810-221 GIS SERVICES/EXPENSES	.00	.00	1,000.00	1,000.00	.0
620-62810-222 SAFETY PROGRAM-ALL DPW	.00	.00	1,000.00	1,000.00	.0
620-62810-310 OFFICE SUPPLIES	24.06	862.28	2,200.00	1,337.72	39.2
620-62810-352 INFORMATION TECHNOLOGY EXPENSE	.00	1,966.00	5,000.00	3,034.00	39.3
620-62810-362 CREDIT/DEBIT CARD EXPENSES	227.69	1,840.48	8,000.00	6,159.52	23.0
620-62810-519 INSURANCE EXPENSE	.00	21,679.13	32,000.00	10,320.87	67.8
620-62810-610 PRINCIPAL ON DEBT	352,292.67	352,292.57	316,232.00	(36,060.57)	111.4
620-62810-620 INTEREST ON DEBT	40,986.41	40,986.41	84,261.00	43,274.59	48.6
620-62810-820 CAPITAL IMPROVEMENTS	32,176.11	273,941.75	790,800.00	516,858.25	34.6
620-62810-821 CAPITAL EQUIPMENT	.00	.00	350,000.00	350,000.00	.0
620-62810-822 EQUIP REPL FUND ITEMS	7,312.12	7,312.12	.00	(7,312.12)	.0
620-62810-825 CAPITAL RESERVE FUNDING	.00	.00	59,700.00	59,700.00	.0
620-62810-826 OPERATING RESERVE FUNDING	.00	.00	50,000.00	50,000.00	.0
620-62810-830 AMR PROJECT EXPENSES	.00	241,224.47	.00	(241,224.47)	.0
620-62810-910 REPLACEMENT FUND PAYMENT	9,125.00	36,500.00	109,500.00	73,000.00	33.3
620-62810-920 TRANSFER-CONN FEE-CAP FD	.00	.00	18,240.00	18,240.00	.0
TOTAL ADMINISTRATIVE EXPENSES	458,915.83	1,017,865.81	1,965,805.00	947,939.19	51.8
<u>SUPERVISORY/CLERICAL</u>					
620-62820-111 SALARIES/PERMANENT	7,929.96	21,146.56	82,242.00	61,095.44	25.7
620-62820-120 EMPLOYEE BENEFITS	23,869.32	84,405.26	252,271.00	167,865.74	33.5
620-62820-154 PROFESSIONAL DEVELOPMENT	223.36	1,042.36	2,500.00	1,457.64	41.7
620-62820-219 PROFESSIONAL SERVICES	2,505.03	2,861.78	2,750.00	(111.78)	104.1
620-62820-225 MOBILE COMMUNICATIONS	188.80	399.84	1,200.00	800.16	33.3
620-62820-310 OFFICE SUPPLIES	307.46	933.18	4,000.00	3,066.82	23.3
TOTAL SUPERVISORY/CLERICAL	35,023.92	110,786.98	344,963.00	234,174.02	32.1
<u>COLLECTION SYS OPS & MAINT</u>					
620-62830-111 SALARIES/PERMANENT	4,237.57	11,795.87	51,783.00	39,987.13	22.8
620-62830-112 WAGES/OVERTIME	152.28	152.28	1,753.00	1,600.72	8.7
620-62830-222 ELECTRICITY/LIFT STATIONS	943.46	3,621.10	9,300.00	5,678.90	38.9
620-62830-295 CONTRACTUAL SERVICES	.00	.00	7,500.00	7,500.00	.0
620-62830-353 REPR/MTN - LIFT STATIONS	.00	113.75	2,000.00	1,886.25	5.7
620-62830-354 REPR MTN - SANITARY SEWERS	38.99	326.51	2,500.00	2,173.49	13.1
620-62830-355 REP/MAINT-COLLECTION EQUIP	142.91	2,503.67	12,250.00	9,746.33	20.4
620-62830-356 TELEMETRY EXPENSE	2.25	147.71	1,000.00	852.29	14.8
TOTAL COLLECTION SYS OPS & MAINT	5,517.46	18,660.89	88,086.00	69,425.11	21.2

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B

WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TREATMENT PLANT OPERATIONS</u>					
620-62840-111 SALARIES/PERMANENT	13,026.10	33,969.69	73,976.00	40,006.31	45.9
620-62840-112 OVERTIME	475.29	1,150.32	3,507.00	2,356.68	32.8
620-62840-118 CLOTHING ALLOWANCE	.00	140.00	2,036.00	1,896.00	6.9
620-62840-222 ELECTRICITY/PLANT	15,897.02	59,618.99	150,500.00	90,881.01	39.6
620-62840-224 NATURAL GAS/PLANT	6,427.42	38,250.70	71,000.00	32,749.30	53.9
620-62840-340 OPERATING SUPPLIES	802.61	3,419.41	12,000.00	8,580.59	28.5
620-62840-341 CHEMICALS	11,128.71	27,564.72	69,000.00	41,435.28	40.0
620-62840-342 CONTRACTUAL SERVICES	1,128.62	1,275.82	4,900.00	3,624.38	28.0
620-62840-351 TRUCK/AUTO EXPENSES	354.50	454.45	5,500.00	5,045.55	8.3
620-62840-590 DNR ENVIRONMENTAL FEE	.00	.00	8,000.00	8,000.00	.0
620-62840-840 CAPITAL LEASE PAYMENT	.00	2,340.76	4,682.00	2,341.24	50.0
TOTAL TREATMENT PLANT OPERATIONS	49,240.27	168,184.66	405,101.00	236,916.34	41.5
<u>TREATMENT EQUIP MAINTENANCE</u>					
620-62850-111 SALARIES/PERMANENT	8,760.22	25,735.69	107,265.00	81,529.31	24.0
620-62850-112 WAGES/OVERTIME	.00	34.50	584.00	549.50	5.9
620-62850-242 CONTRACTUAL SERVICES	.00	7,185.00	8,100.00	915.00	88.7
620-62850-342 LUBRICANTS	.00	232.85	3,000.00	2,767.15	7.8
620-62850-357 REPAIRS & SUPPLIES	2,768.88	4,204.66	19,500.00	15,295.34	21.6
TOTAL TREATMENT EQUIP MAINTENANCE	11,529.10	37,392.70	138,449.00	101,056.30	27.0
<u>BLDG/GROUNDS MAINTENANCE</u>					
620-62860-111 SALARIES/PERMANENT	6,078.31	20,472.99	55,482.00	35,009.01	36.9
620-62860-112 WAGES/OVERTIME	.00	267.63	.00	(267.63)	.0
620-62860-113 SEASONAL WAGES	.00	.00	5,400.00	5,400.00	.0
620-62860-220 STORMWATER UTILITY FEE	359.13	645.42	1,145.00	499.58	58.4
620-62860-357 REPAIRS & SUPPLIES	609.78	2,133.07	7,500.00	5,366.93	28.4
TOTAL BLDG/GROUNDS MAINTENANCE	7,047.22	23,519.11	69,527.00	46,007.89	33.8
<u>LABORATORY</u>					
620-62870-111 SALARIES/PERMANENT	6,835.22	20,254.21	58,082.00	37,827.79	34.9
620-62870-112 WAGES/OVERTIME	42.68	116.96	.00	(116.96)	.0
620-62870-295 CONTRACTUAL SERVICES	304.60	764.46	4,000.00	3,235.54	19.1
620-62870-340 LAB SUPPLIES	577.60	2,932.05	8,518.00	5,585.95	34.4
TOTAL LABORATORY	7,760.10	24,067.68	70,600.00	46,532.32	34.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B
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WASTEWATER UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>POWER GENERATION</u>					
620-62880-111 SALARIES/PERMANENT	.00	.00	370.00	370.00	.0
620-62880-242 CONTRACTUAL SERVICES	.00	.00	2,000.00	2,000.00	.0
620-62880-357 REPAIRS & SUPPLIES	1,140.00	1,140.00	.00	(1,140.00)	.0
TOTAL POWER GENERATION	1,140.00	1,140.00	2,370.00	1,230.00	48.1
<u>SLUDGE APPLICATION</u>					
620-62890-111 SALARIES/PERMANENT	4,104.94	6,930.43	33,289.00	26,358.57	20.8
620-62890-112 WAGES/OVERTIME	.00	152.28	.00	(152.28)	.0
620-62890-295 CONTRACTUAL SERVICES	296.80	296.80	750.00	453.20	39.6
620-62890-351 DIESEL FUEL EXPENSE	192.01	192.01	5,000.00	4,807.99	3.8
620-62890-357 REPAIRS & SUPPLIES	50.00	50.00	11,200.00	11,150.00	.5
TOTAL SLUDGE APPLICATION	4,643.75	7,621.52	50,239.00	42,617.48	15.2
TOTAL FUND EXPENDITURES	580,817.65	1,409,241.35	3,135,140.00	1,725,898.65	45.0
NET REVENUE OVER EXPENDITURES	(549,864.18)	(835,452.32)	.00	835,452.32	.0

CITY OF WHITEWATER
BALANCE SHEET
APRIL 30, 2011

CA-B

STORMWATER UTILITY FUND

	BEGINNING BALANCE	ACTUAL THIS MONTH	ACTUAL THIS YEAR	ENDING BALANCE
<u>ASSETS</u>				
630-11100 CASH	9,232.02	39,461.98	32,252.11	41,484.13
630-11300 STORMWATER OPERATING-INVEST	13,748.11	10.81	25,040.84	38,788.95
630-14200 CUSTOMER ACCOUNTS RECEIVABLE	70,336.10	(68,620.27)	(56,152.84)	14,183.26
630-14530 DUE FROM GENERAL FUND	2,733.40	.00	.00	2,733.40
630-15100 STORMWATER FIXED ASSETS	3,143,068.67	.00	.00	3,143,068.67
630-19500 ACCUM PROV/DEPR/STORMWATER	(125,112.16)	.00	.00	(125,112.16)
TOTAL ASSETS	3,114,006.14	(29,147.48)	1,140.11	3,115,146.25
<u>LIABILITIES AND EQUITY</u>				
<u>LIABILITIES</u>				
630-21100 ACCOUNTS PAYABLE	5,071.62	.00	(5,071.62)	.00
630-23800 ACCRUED VACATION	9,071.32	.00	.00	9,071.32
630-23810 ACCRUED SICK LEAVE	19,739.08	.00	.00	19,739.08
630-24530 DUE TO GENERAL FUND	2,677.08	182.27	489.04	3,166.12
630-24570 DUE TO DPW EQUIP. REV. FD.-215	19,000.00	.00	.00	19,000.00
630-26740 CAPITAL CONTRIBUTED BY CITY	1,599,313.45	.00	.00	1,599,313.45
630-27100 CONTRIBUTIONS/AID OF CONST	469,437.03	.00	.00	469,437.03
TOTAL LIABILITIES	2,124,309.58	182.27	(4,582.58)	2,119,727.00
<u>FUND EQUITY</u>				
630-39160 SURPLUS/FUND BALANCE	989,696.56	.00	.00	989,696.56
UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	.00	(29,329.75)	5,722.69	5,722.69
BALANCE - CURRENT DATE	.00	(29,329.75)	5,722.69	5,722.69
TOTAL FUND EQUITY	989,696.56	(29,329.75)	5,722.69	995,419.25
TOTAL LIABILITIES AND EQUITY	3,114,006.14	(29,147.48)	1,140.11	3,115,146.25

CITY OF WHITEWATER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2011

CA-B

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STORMWATER REVENUES</u>					
630-41110-63 RESIDENTIAL REVENUES	82.85	31,908.98	126,448.00	94,539.02	25.2
630-41112-63 COMMERCIAL REVENUES	548.54	22,270.93	90,506.00	68,235.07	24.6
630-41113-63 INDUSTRIAL REVENUES	382.62	11,469.84	44,763.00	33,293.16	25.6
630-41114-63 PUBLIC/TAX EXEMPT REVENUES	.00	16,615.41	65,021.00	48,405.59	25.6
630-41115-63 PENALTIES	602.74	1,092.29	2,000.00	907.71	54.6
TOTAL STORMWATER REVENUES	1,616.75	83,357.45	328,738.00	245,380.55	25.4
<u>MISC REVENUES</u>					
630-42110-63 INTEREST INCOME	17.81	63.66	150.00	86.34	42.4
TOTAL MISC REVENUES	17.81	63.66	150.00	86.34	42.4
<u>OTHER FINANCING SOURCES</u>					
630-49930-63 RETAINED EARNINGS-(INC)-DEC	.00	.00	37,392.00	37,392.00	.0
630-49940-63 RETAINED LOAN PROCEEDS	.00	.00	(474,250.00)	(474,250.00)	.0
630-49950-63 CAPITAL IMPROVE-LOAN	.00	.00	659,213.00	659,213.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	222,355.00	222,355.00	.0
TOTAL FUND REVENUE	1,634.56	83,421.11	551,243.00	467,821.89	15.1

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>ADMINISTRATIVE/GENERAL EXPENSE</u>						
630-63300-115	ADMINISTRATIVE SALARIES	3,451.82	10,451.06	36,410.00	25,958.94	28.7
630-63300-116	ACCOUNTING/FINANCE SALARIES	2,277.80	6,726.04	19,259.00	12,532.96	34.9
630-63300-120	EMPLOYEE BENEFITS-TOTAL	4,486.24	14,181.49	67,014.00	52,832.51	21.2
630-63300-154	PROFESSIONAL DEVELOPMENT	110.00	185.00	1,000.00	815.00	18.5
630-63300-214	PROF SERVICES/AUDIT EXPENSES	2,000.00	2,000.00	2,000.00	.00	100.0
630-63300-220	ENGINEERING/PLANNING- TO GF	.00	.00	6,000.00	6,000.00	.0
630-63300-221	GIS EXPENSES	.00	.00	1,000.00	1,000.00	.0
630-63300-247	SOFTWARE EXPENSES	.00	.00	1,000.00	1,000.00	.0
630-63300-310	OFFICE SUPPLIES	10.50	431.27	1,500.00	1,068.73	28.8
630-63300-345	SAFETY PROGRAM-DPW	.00	.00	1,000.00	1,000.00	.0
630-63300-352	INFO TECHNOLOGY EXPENSES	.00	984.00	.00	(984.00)	.0
630-63300-362	CREDIT/DEBIT CARD EXPENSES	.00	.00	500.00	500.00	.0
630-63300-519	INSURANCE EXPENSES	.00	1,661.80	3,500.00	1,838.20	47.5
630-63300-810	DEBT SERVICE-PRINCIPAL/INT	.00	.00	55,956.00	55,956.00	.0
630-63300-913	ERF TRANSFER-DPW ERF	.00	.00	19,000.00	19,000.00	.0
TOTAL ADMINISTRATIVE/GENERAL EXPENSE		12,335.36	36,620.66	215,139.00	178,518.34	17.0
<u>STREET CLEANING</u>						
630-63310-111	SALARIES/WAGES	790.60	3,989.25	17,404.00	13,414.75	22.9
630-63310-351	FUEL EXPENSES	.00	.00	5,500.00	5,500.00	.0
630-63310-353	EQUIPMENT PARTS/SUPPLIES	518.45	1,277.83	4,500.00	3,222.17	28.4
TOTAL STREET CLEANING		1,309.05	5,267.08	27,404.00	22,136.92	19.2
<u>STORM WATER MANAGEMENT</u>						
630-63440-111	SALARIES/WAGES	2,989.18	6,371.37	25,510.00	19,138.63	25.0
630-63440-113	SEASONAL WAGES	.00	.00	901.00	901.00	.0
630-63440-295	CONTRACTUAL SERVICES	8,731.94	12,636.76	6,900.00	(5,736.76)	183.1
630-63440-320	PUBLIC EDUCATION/OUTREACH	.00	5,000.00	5,000.00	.00	100.0
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	591.27	1,416.79	7,000.00	5,583.21	20.2
630-63440-351	FUEL EXPENSES	.00	.00	1,200.00	1,200.00	.0
630-63440-590	PERMIT FEES-DNR	.00	.00	2,000.00	2,000.00	.0
630-63440-810	CAPITAL EQUIPMENT	.00	.00	184,963.00	184,963.00	.0
TOTAL STORM WATER MANAGEMENT		12,312.39	25,424.92	233,474.00	208,049.08	10.9

CITY OF WHITEWATER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2011



STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>COMPOST SITE/YARD WASTE EXP</u>					
830-63600-111 SALARIES/WAGES	4,708.24	10,086.49	56,562.00	46,475.51	17.8
830-63600-113 SEASONAL WAGES	117.00	117.00	3,603.00	3,486.00	3.3
830-63600-340 OPERATING SUPPLIES/LEAF BAGS	.00	.00	4,000.00	4,000.00	.0
830-63600-351 FUEL EXPENSES	.00	.00	2,700.00	2,700.00	.0
830-63600-352 VEHICLE/EQUIPMENT/REPAIR PARTS	.00	.00	2,000.00	2,000.00	.0
TOTAL COMPOST SITE/YARD WASTE EXP	4,825.24	10,203.49	68,865.00	58,661.51	14.8
<u>LAKE MANAGEMENT/MAINT EXP</u>					
830-63610-291 LAKE WEED CONTROL EXPENSES	182.27	182.27	6,361.00	6,178.73	2.9
TOTAL LAKE MANAGEMENT/MAINT EXP	182.27	182.27	6,361.00	6,178.73	2.9
TOTAL FUND EXPENDITURES	30,964.31	77,698.42	551,243.00	473,544.58	14.1
NET REVENUE OVER EXPENDITURES	(29,329.75)	5,722.69	.00	(5,722.69)	.0

Report Criteria:

Detail report.
Invoices with totals above \$0.00 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
A T & T						
1710	A T & T	1710-051811	ARMORY/PHONE	05/18/2011	32.49	100-51600-225
Total A T & T:					32.49	
ACL						
2736	ACL	201104-0	POLICE PATROL/PROFESSION	05/18/2011	17.50	100-52110-219
Total ACL:					17.50	
ACS FIREHOUSE SOFTWARE						
4425	ACS FIREHOUSE SOFTWARE	627964	FIRE/OPERATING SUPPLIES	05/18/2011	1,000.00	100-52200-340
Total ACS FIREHOUSE SOFTWARE:					1,000.00	
ALL PEST CONTROL						
4613	ALL PEST CONTROL	2011-1416	COMMUNITY BLDG/ PEST CON	05/18/2011	57.00	100-51600-245
Total ALL PEST CONTROL:					57.00	
AMERICAN LITHOGRAPH & PUBLISHING INC						
1798	AMERICAN LITHOGRAPH & PU	242010-01	REC/BROCHURES	05/18/2011	1,779.00	100-55210-320
1798	AMERICAN LITHOGRAPH & PU	242112-01	REC/BROCHURES	05/18/2011	1,050.00	100-55210-320
Total AMERICAN LITHOGRAPH & PUBLISHING INC:					2,829.00	
ANICH LUMBER & HARDWAR CO, AJ						
1601	ANICH LUMBER & HARDWAR C	20398A	WASTEWATER/STEEL FOR HO	05/18/2011	64.56	620-62840-340
Total ANICH LUMBER & HARDWAR CO, AJ:					64.56	
ARCHAEOLOGICAL CONSULTING						
1508	ARCHAEOLOGICAL CONSULTI	ACS 1857	NORTH ST/CONSULTING SVC	05/18/2011	1,119.20	491-57500-820
Total ARCHAEOLOGICAL CONSULTING:					1,119.20	
AROPA DESIGNS						
880	AROPA DESIGNS	31478	RESCUE/OPERATING SUPPLIE	05/18/2011	101.00	100-52300-340
Total AROPA DESIGNS:					101.00	
ASSETWORKS INC						
5421	ASSETWORKS INC	003851	FINANCE/2010 FIXED ASSETS	05/18/2011	900.00	100-51500-214
Total ASSETWORKS INC:					900.00	
AT&T						
3917	AT&T	3917-051811	GEN BLDG/PHONE	05/18/2011	1,590.96	100-51600-225
3917	AT&T	3917-051811	LIBRARY/PHONE	05/18/2011	289.17	100-55110-225
3917	AT&T	3917-051811	CABLE/PHONE	05/18/2011	51.91	200-55110-225
3917	AT&T	414Z4563520	DISPATCH/MISC CONTRACTUA	05/18/2011	193.46	100-52600-295

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
Total AT&T:					2,105.50	
AT&T LONG DISTANCE						
4746	AT&T LONG DISTANCE	4746-051811	SAFETY BDLG/PHONE	05/18/2011	17.46	100-51600-225
4746	AT&T LONG DISTANCE	4746-051811	LIBRARY/PHONE	05/18/2011	16.58	100-55110-225
4746	AT&T LONG DISTANCE	4746-051811	STREET/PHONES	05/18/2011	17.49	100-53230-241
4746	AT&T LONG DISTANCE	4746-051811	WATER/PHONES	05/18/2011	8.21	810-61921-310
4746	AT&T LONG DISTANCE	4746-051811	WASTEWATER/PHONES	05/18/2011	30.33	620-62820-225
Total AT&T LONG DISTANCE:					88.07	
BENDLIN FIRE EQUIP INC						
159	BENDLIN FIRE EQUIP INC	68159	FIRE/CAPITAL EQUIPMENT	05/18/2011	163.37	100-52200-810
Total BENDLIN FIRE EQUIP INC:					163.37	
BURNS INDUSTRIAL SUPPLY						
28	BURNS INDUSTRIAL SUPPLY	399557	WASTEWATER/RBC BELTS	05/18/2011	149.90	620-62850-357
Total BURNS INDUSTRIAL SUPPLY:					149.90	
CDW GOVERNMENT INC						
1234	CDW GOVERNMENT INC	XDQ9731	POLICE INV/OPERATING SUPP	05/18/2011	121.54	100-52120-340
Total CDW GOVERNMENT INC:					121.54	
CLEAN MATS						
1033	CLEAN MATS	25046	INNOVATION CTR/MATS	05/18/2011	879.87	920-56500-250
1033	CLEAN MATS	25047	INNOVATION CTR/SUPPLIES	05/18/2011	217.85	920-56500-250
Total CLEAN MATS:					1,097.72	
COLLEGE OF DUPAGE						
2710	COLLEGE OF DUPAGE	SX 11-36	POLICE INV/TRAINING	05/18/2011	150.00	100-52120-154
Total COLLEGE OF DUPAGE:					150.00	
COMPUSA RETAIL INC						
6198	COMPUSA RETAIL INC	F56231850101	CABLE/MONITORS	05/18/2011	233.58	200-55110-810
Total COMPUSA RETAIL INC:					233.58	
DALEE WATER CONDITIONING						
208	DALEE WATER CONDITIONING	208-051811	CABLE/OPERATING SUPPLIES	05/18/2011	20.45	200-55110-340
208	DALEE WATER CONDITIONING	5-2-11	FIRE/OPERATING SUPPLIES	05/18/2011	11.50	100-52200-340
Total DALEE WATER CONDITIONING:					31.95	
DIVERSIFIED BUILDING MTN						
1809	DIVERSIFIED BUILDING MTN	125555	LIBRARY/APRIL SVC	05/18/2011	1,556.00	100-55111-246
1809	DIVERSIFIED BUILDING MTN	125555	CITY HALL/APRIL SVC	05/18/2011	3,800.00	100-51600-246
1809	DIVERSIFIED BUILDING MTN	125555	ARMORY/APRIL SVC	05/18/2011	828.00	100-51600-246
1809	DIVERSIFIED BUILDING MTN	125555	CRAVATH LAKEFRONT/APRIL S	05/18/2011	880.00	100-51600-246
1809	DIVERSIFIED BUILDING MTN	125555	COMM BLDG/APRIL SVC	05/18/2011	1,386.40	100-51600-246
1809	DIVERSIFIED BUILDING MTN	125559	INNOVATION CTR/APRIL SVC	05/18/2011	756.00	920-58500-246

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
Total DIVERSIFIED BUILDING MTN:					9,206.40	
EGNOSKI EXCAVATING/CONSTR LLC						
5029	EGNOSKI EXCAVATING/CONST	705	INNOVATION CTR/SNOW REMO	05/18/2011	600.00	920-56500-294
Total EGNOSKI EXCAVATING/CONSTR LLC:					600.00	
EMERGENCY MEDICAL PRODUCTS INC						
115	EMERGENCY MEDICAL PRODU	1368094	RESCUE/OPERATING SUPPLIE	05/18/2011	589.44	100-52300-340
Total EMERGENCY MEDICAL PRODUCTS INC:					589.44	
FASTENAL COMPANY						
1255	FASTENAL COMPANY	WIWHT3720	WASTEWATER/DRAIN PIPE	05/18/2011	12.84	620-62850-357
Total FASTENAL COMPANY:					12.84	
FIRE-RESCUE SUPPLY LLC						
3886	FIRE-RESCUE SUPPLY LLC	3405	CRASH CREW/OPERATING SU	05/18/2011	102.00	100-52210-340
3886	FIRE-RESCUE SUPPLY LLC	3406	FIRE/EQUIPMENT REPAIRS	05/18/2011	215.50	100-52200-242
3886	FIRE-RESCUE SUPPLY LLC	3436	FIRE/OPERATING SUPPLIES	05/18/2011	45.00	100-52200-340
Total FIRE-RESCUE SUPPLY LLC:					362.50	
FLORAL VILLA						
302	FLORAL VILLA	010283	GEN ADMN/BLAKE	05/18/2011	68.00	100-51400-310
Total FLORAL VILLA:					68.00	
FOCUS ON ENERGY						
4108	FOCUS ON ENERGY	32941760	WASTEWATER/REEL	05/18/2011	99.00	620-62820-154
Total FOCUS ON ENERGY:					99.00	
FORT HEALTHCARE						
151	FORT HEALTHCARE	4-4-11	POLICE PATROL/PROFESSION	05/18/2011	148.02	100-52110-219
Total FORT HEALTHCARE:					148.02	
FULL COMPASS SYSTEMS LTD						
724	FULL COMPASS SYSTEMS LTD	3917550	CABLE/SOFTWARE	05/18/2011	340.25	200-55110-810
Total FULL COMPASS SYSTEMS LTD:					340.25	
GEMPLER'S						
1589	GEMPLER'S	1017156810	STORMWATER/LAKE RAKE	05/18/2011	195.25	630-63610-291
Total GEMPLER'S:					195.25	
GMA PRINTING INC						
1920	GMA PRINTING INC	022863	FIRE/OFFICE SUPPLIES	05/18/2011	16.95	100-52200-310
Total GMA PRINTING INC:					16.95	
H & H FIRE PROTECTION LLC						
120	H & H FIRE PROTECTION LLC	7167	FIRE/OPERATING SUPPLIES	05/18/2011	37.00	100-52200-340

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
Total H & H FIRE PROTECTION LLC:					37.00	
HALLMAN LINDSAY PAINTS INC						
5986	HALLMAN LINDSAY PAINTS INC	D0171476	WASTEWATER/GAS METHANE	05/18/2011	381.43	620-62860-357
Total HALLMAN LINDSAY PAINTS INC:					381.43	
HOMETOWN NEWS LIMITED PTNRSHIP						
1879	HOMETOWN NEWS LIMITED PT	026027	REC/SEASONAL POSITIONS	05/18/2011	25.92	100-55210-310
1879	HOMETOWN NEWS LIMITED PT	026027	STREET/SEASONAL POSITION	05/18/2011	25.92	100-53300-310
Total HOMETOWN NEWS LIMITED PTNRSHIP:					51.84	
INNOVATIVE BUSINESS PRODUCTS INC						
5459	INNOVATIVE BUSINESS PROD	69105	CABLE/OPERATING SUPPLIES	05/18/2011	96.19	200-55110-340
5459	INNOVATIVE BUSINESS PROD	69184	CABLE/OPERATING SUPPLIES	05/18/2011	95.88	200-55110-340
Total INNOVATIVE BUSINESS PRODUCTS INC:					192.07	
JOHNS DISPOSAL SERVICE INC						
42	JOHNS DISPOSAL SERVICE IN	36994	RECYCLE/EXTRA PICK UP	05/18/2011	25.00	230-53600-219
42	JOHNS DISPOSAL SERVICE IN	37036	CITY/RECYCLING	05/18/2011	5,933.75	230-53600-295
42	JOHNS DISPOSAL SERVICE IN	37036	CITY/REFUSE	05/18/2011	19,083.75	230-53600-219
42	JOHNS DISPOSAL SERVICE IN	37036	CITY/BULK	05/18/2011	3,787.50	230-53600-219
Total JOHNS DISPOSAL SERVICE INC:					28,810.00	
KETTERHAGEN MOTORS INC						
111	KETTERHAGEN MOTORS INC	C83702	POLICE PATROL/VEHICLE MTN	05/18/2011	1,043.92	100-52110-241
111	KETTERHAGEN MOTORS INC	C83831	RESCUE/#1283 REPAIRS	05/18/2011	96.90	100-52300-241
111	KETTERHAGEN MOTORS INC	C83870	POLICE PATROL/VEHICLE MTN	05/18/2011	100.52	100-52110-241
111	KETTERHAGEN MOTORS INC	SC02281	POLICE PATROL/VEHICLE MTN	05/18/2011	1.18	100-52110-241
111	KETTERHAGEN MOTORS INC	W83897	POLICE PATROL/VEHICLE MTN	05/18/2011	539.27	100-52110-241
Total KETTERHAGEN MOTORS INC:					1,781.79	
LAWSON PRODUCTS INC						
289	LAWSON PRODUCTS INC	0351263	WASTEWATER/DRAIN PLUG	05/18/2011	45.95	620-62850-357
289	LAWSON PRODUCTS INC	0351263	WASTEWATER/REGENCY DRIL	05/18/2011	79.91	620-62840-340
Total LAWSON PRODUCTS INC:					125.86	
LEXISNEXIS						
3364	LEXISNEXIS	1410204-2011	POLICE INV/PROFESSIONAL S	05/18/2011	88.95	100-52120-219
Total LEXISNEXIS:					88.95	
LINCOLN CONTRACTORS SUPP INC						
165	LINCOLN CONTRACTORS SUP	1278480	STORMWATER/AIR COMPRESS	05/18/2011	265.30	630-83440-350
165	LINCOLN CONTRACTORS SUP	8356380	PARKS/OPERATING SUPPLIES	05/18/2011	632.88	100-53270-340
165	LINCOLN CONTRACTORS SUP	8357730	STORMWATER/DRIVER KIT & D	05/18/2011	244.99	630-83440-350
165	LINCOLN CONTRACTORS SUP	8357990	STORMWATER/REPAIR SUPPLI	05/18/2011	498.85	630-83440-350
165	LINCOLN CONTRACTORS SUP	8358260	PARKS/HAMMERDRILL	05/18/2011	102.48	100-53270-340
165	LINCOLN CONTRACTORS SUP	8359120	PARKS/OPERATING SUPPLIES	05/18/2011	93.09	100-53270-340
Total LINCOLN CONTRACTORS SUPP INC:					1,837.59	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
MCMMASTER-CARR SUPPLY CO						
189	MCMMASTER-CARR SUPPLY CO	83124222	WASTEWATER/SLUDGE PUMP	05/18/2011	108.93	620-62850-357
Total MCMMASTER-CARR SUPPLY CO:					108.93	
MILWAUKEE MAP SERVICE INC						
871	MILWAUKEE MAP SERVICE INC	325793	PLANNING/CITY MAPS	05/18/2011	1,331.75	100-56300-310
Total MILWAUKEE MAP SERVICE INC:					1,331.75	
MULCAHY/SHAW WATER INC						
6227	MULCAHY/SHAW WATER INC	317517	WASTEWATER/INFLUENT SAM	05/18/2011	4,628.95	620-62810-822
Total MULCAHY/SHAW WATER INC:					4,628.95	
MZIS						
5997	MZIS	121	NEIGHBORHOOD SVC/INSPEC	05/18/2011	526.67	100-52400-219
Total MZIS:					526.67	
NORTH WOODS SUPERIOR CHEMICAL						
1947	NORTH WOODS SUPERIOR CH	56587	WASTEWATER/JANITORIAL SU	05/18/2011	65.63	620-62840-340
Total NORTH WOODS SUPERIOR CHEMICAL:					65.63	
NORTHERN LAKE SERVICE INC						
1335	NORTHERN LAKE SERVICE INC	196805	WASTEWATER/BIOSOLID ANAL	05/18/2011	208.60	620-62890-295
Total NORTHERN LAKE SERVICE INC:					208.60	
OFFICE COPYING EQUIPMENT LTD						
6046	OFFICE COPYING EQUIPMENT	C41908	GEN ADMN/COPIES	05/18/2011	258.20	100-51400-310
6046	OFFICE COPYING EQUIPMENT	C41908	COUNCIL/COPIES	05/18/2011	387.31	100-51100-310
6046	OFFICE COPYING EQUIPMENT	C41908	FINANCE/COPIES	05/18/2011	218.81	100-51500-310
6046	OFFICE COPYING EQUIPMENT	C41908	PLANNING/COPIES	05/18/2011	389.56	100-56300-310
6046	OFFICE COPYING EQUIPMENT	C41908	DPW/COPIES	05/18/2011	389.55	100-53100-310
6046	OFFICE COPYING EQUIPMENT	C41908	POLICE/COPIES	05/18/2011	450.06	100-52100-310
Total OFFICE COPYING EQUIPMENT LTD:					2,093.49	
OFFICE DEPOT						
4146	OFFICE DEPOT	558257682001	POLICE ADMN/OFFICE SUPPLI	05/18/2011	91.46	100-52100-310
4146	OFFICE DEPOT	561180156001	RESCUE/OPERATING SUPPLIE	05/18/2011	55.59	100-52300-340
4146	OFFICE DEPOT	561624605001	POLICE ADMN/OFFICE SUPPLI	05/18/2011	272.92	100-52100-310
Total OFFICE DEPOT:					419.97	
PMI						
5492	PMI	0287684	RESCUE/OPERATING SUPPLIE	05/18/2011	9.00	100-52300-340
5492	PMI	0289025	RESCUE/OPERATING SUPPLIE	05/18/2011	20.50	100-52300-340
5492	PMI	0289085	RESCUE/OPERATING SUPPLIE	05/18/2011	102.50	100-52300-340
5492	PMI	0290049	RESCUE/OPERATING SUPPLIE	05/18/2011	239.63	100-52300-340
5492	PMI	21163/APCR	RSCUE/CREDIT	05/18/2011	4.50	100-52300-340
5492	PMI	APR0019	RESCUE/FINANCE CHARGE	05/18/2011	3.45	100-52300-340
Total PMI:					370.58	

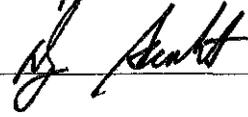
Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
QUILL CORPORATION						
445	QUILL CORPORATION	3445626	GEN ADMN/RIBBON	05/18/2011	19.92	100-51400-310
Total QUILL CORPORATION:					19.92	
R & R INSURANCE SERVICES INC						
1492	R & R INSURANCE SERVICES I	1036406	GEN/LIABILITY INSURNACE	05/18/2011	2,628.75	100-51540-513
1492	R & R INSURANCE SERVICES I	1036406	GEN/PUBLIC OFFICE LIABILITY	05/18/2011	1,003.50	100-51540-513
1492	R & R INSURANCE SERVICES I	1036406	GEN/POLICE PROFESSIONAL	05/18/2011	1,310.00	100-51540-514
1492	R & R INSURANCE SERVICES I	1036406	GEN/AUTO LIABILITY	05/18/2011	3,314.50	100-51540-512
1492	R & R INSURANCE SERVICES I	1036406	CABLE/AUTO LIABILITY	05/18/2011	54.00	200-55110-341
1492	R & R INSURANCE SERVICES I	1036406	STORMWATER/GEN LIABILITY	05/18/2011	175.25	630-63300-519
1492	R & R INSURANCE SERVICES I	1036406	STORMWATER/PUBLIC OFFICE	05/18/2011	66.90	630-63300-519
1492	R & R INSURANCE SERVICES I	1036406	STORMWATER/AUTO LIABILITY	05/18/2011	5.00	630-63300-519
1492	R & R INSURANCE SERVICES I	1036406	WATER/GEN LIABILITY	05/18/2011	350.50	610-61924-510
1492	R & R INSURANCE SERVICES I	1036406	WATER/PUBLIC OFFICE LIABIL	05/18/2011	133.80	610-61924-510
1492	R & R INSURANCE SERVICES I	1036406	WATER/AUTO LIABILITY	05/18/2011	105.50	610-61924-510
1492	R & R INSURANCE SERVICES I	1036406	WASTEWATER/GEN LIABILITY	05/18/2011	350.50	620-62810-519
1492	R & R INSURANCE SERVICES I	1036406	WASTEWATER/PUBLIC OFFICE	05/18/2011	133.80	620-62810-519
1492	R & R INSURANCE SERVICES I	1036406	WASTEWATER/AUTO LIABILITY	05/18/2011	117.00	620-62810-519
1492	R & R INSURANCE SERVICES I	1036406	WASTEWATER/SEWER BACKU	05/18/2011	1,082.00	620-62810-519
1492	R & R INSURANCE SERVICES I	1036407	WORKERS COMP	05/18/2011	13,040.00	100-21532
Total R & R INSURANCE SERVICES INC:					23,871.00	
RADICOM BUSINESS COMMUNICATION						
795	RADICOM BUSINESS COMMUNI	97200	POLICE REVOLVING VEHICLE F	05/18/2011	2,975.00	216-52200-820
Total RADICOM BUSINESS COMMUNICATION:					2,975.00	
RICOH AMERICAS CORP						
90	RICOH AMERICAS CORP	412269021	RESCUE/COPIES	05/18/2011	42.52	100-52300-310
Total RICOH AMERICAS CORP:					42.52	
SENTRY OF WHITEWATER, DANIELS						
2	SENTRY OF WHITEWATER, DA	001000600910	RESCUE/OPERATING SUPPLIE	05/18/2011	133.40	100-52300-340
2	SENTRY OF WHITEWATER, DA	001002751647	RESCUE/OPERATING SUPPLIE	05/18/2011	49.99	100-52300-340
2	SENTRY OF WHITEWATER, DA	003001161207	RESCUE/OPERATING SUPPLIE	05/18/2011	93.40	100-52300-340
2	SENTRY OF WHITEWATER, DA	003004201848	RESCUE/OPERATING SUPPLIE	05/18/2011	37.90	100-52300-340
2	SENTRY OF WHITEWATER, DA	003004522046	RESCUE/OPERATING SUPPLIE	05/18/2011	17.41	100-52300-340
2	SENTRY OF WHITEWATER, DA	003005802115	RESCUE/OPERATING SUPPLIE	05/18/2011	16.17	100-52300-340
2	SENTRY OF WHITEWATER, DA	007002061430	RESCUE/OPERATING SUPPLIE	05/18/2011	179.82	100-52300-340
Total SENTRY OF WHITEWATER, DANIELS:					528.09	
SOUTHERN LAKES NEWSPAPERS						
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	COUNCIL/MINUTES	05/18/2011	664.18	100-51100-320
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	COUNCIL/PIZZA HUT LIQUOR LI	05/18/2011	27.00	100-51100-320
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	GEN ADMN/ELECTIONS	05/18/2011	22.65	100-51400-340
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	GEN ADMN/BOARD OF REVIEW	05/18/2011	81.57	100-51400-340
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	STREET/SEASONAL JOBS	05/18/2011	75.00	100-53300-310
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	REC/SEASONAL JOBS	05/18/2011	75.00	100-56300-340
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	PLANNING/234 N PRINCE	05/18/2011	22.65	100-55210-310
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	PLANNING/AGENDA	05/18/2011	29.86	100-56300-212
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	FIVE POINTS/BID	05/18/2011	110.66	446-57663-840
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	NORTH ST BRIDGE/MEETING	05/18/2011	13.03	491-57500-820
1844	SOUTHERN LAKES NEWSPAPE	1844-051811	STORMWATER/COMPOST COL	05/18/2011	28.66	630-63600-340

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
Total SOUTHERN LAKES NEWSPAPERS:					1,150.26	
SPRINT						
5963	SPRINT	172835739-00	RESCUE/PHONES	05/18/2011	102.13	100-52300-340
Total SPRINT:					102.13	
SUGARBAY						
2548	SUGARBAY	2127	CDA/INNOVATION CTR OPEN H	05/18/2011	280.00	900-56500-341
Total SUGARBAY:					280.00	
TAYLOR, JAMES						
6229	TAYLOR, JAMES	GATEWAY TE	RESCUE/TRAINING REIMBURS	05/18/2011	267.62	100-52300-154
Total TAYLOR, JAMES:					267.62	
UNEMPLOYMENT INSURANCE						
274	UNEMPLOYMENT INSURANCE	000002423330	FIRE/H HIGGINS	05/18/2011	261.84	100-52200-158
274	UNEMPLOYMENT INSURANCE	000002423330	RESCUE/KIERNAN	05/18/2011	354.48	100-52300-158
274	UNEMPLOYMENT INSURANCE	000002423330	CROSS GD/C LUDEMAN	05/18/2011	245.00	100-52130-158
274	UNEMPLOYMENT INSURANCE	000002423330	CROSS GD/R LUDEMAN	05/18/2011	155.00	100-52130-158
274	UNEMPLOYMENT INSURANCE	000002423330	LIBRARY/HELWIG	05/18/2011	16.00	100-55110-158
274	UNEMPLOYMENT INSURANCE	000002423330	FIRE/PONDER	05/18/2011	19.23	100-52200-158
Total UNEMPLOYMENT INSURANCE:					1,051.55	
UNITED PARCEL SERVICE						
19	UNITED PARCEL SERVICE	00000X36X818	WATER/STATE LAB	05/18/2011	25.86	610-61921-310
19	UNITED PARCEL SERVICE	00000X36X818	FINANCE/CLAPPER	05/18/2011	11.45	100-51500-310
Total UNITED PARCEL SERVICE:					37.31	
UNIVERSITY OF WI LAW SCHOOL						
2724	UNIVERSITY OF WI LAW SCHO	49C6138	POLICE ADMN/SUBSCRIPTION	05/18/2011	75.00	100-52100-320
Total UNIVERSITY OF WI LAW SCHOOL:					75.00	
UNIVERSITY OF WISCONSIN-MADISON						
5659	UNIVERSITY OF WISCONSIN-M	1510628	POLICE ADMN/TRAINING	05/18/2011	110.00	100-52100-154
5659	UNIVERSITY OF WISCONSIN-M	1510630	POLICE ADMN/TRAINING	05/18/2011	110.00	100-52100-154
5659	UNIVERSITY OF WISCONSIN-M	1510632	POLICE ADMN/TRAINING	05/18/2011	110.00	100-52100-154
Total UNIVERSITY OF WISCONSIN-MADISON:					330.00	
US POSTAL SERVICE						
5043	US POSTAL SERVICE	PO BOX 690 5	FINANCE/PO BOX RENTAL	05/18/2011	110.00	100-51500-310
Total US POSTAL SERVICE:					110.00	
UW WHITEWATER						
8	UW WHITEWATER	14682	WASTEWATER/JANITORIAL SU	05/18/2011	74.80	620-62840-340
8	UW WHITEWATER	14760	GEN BLDG/MAINTENANCE SUP	05/18/2011	162.94	100-51600-355
Total UW WHITEWATER:					237.74	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
VANDEWALLE & ASSOCIATES						
27	VANDEWALLE & ASSOCIATES	201104016	PLANNING/APRIL SVC	05/18/2011	928.12	100-56300-219
Total VANDEWALLE & ASSOCIATES:					928.12	
VEOLIA ENVIRONMENTAL SERVICES						
255	VEOLIA ENVIRONMENTAL SER	109369629	WATER/JEFF CO CLEANSWEE	05/18/2011	36.90	610-61923-210
255	VEOLIA ENVIRONMENTAL SER	109369629	WASTEWATER/JEFF CO CLEAN	05/18/2011	36.89	620-62820-219
Total VEOLIA ENVIRONMENTAL SERVICES:					73.79	
VEOLIA ES SOLID WASTE MIDWEST						
2542	VEOLIA ES SOLID WASTE MID	A10000344866	WASTEWATER/CONTRACTUAL	05/18/2011	519.74	620-62840-342
Total VEOLIA ES SOLID WASTE MIDWEST:					519.74	
VERIZON WIRELESS						
5368	VERIZON WIRELESS	2563981775	CITY CLERK/LAP TOP	05/18/2011	39.99	100-51600-225
5368	VERIZON WIRELESS	2563981775	NEIGHBORHOOD SVC/SOFTWA	05/18/2011	119.97	100-51450-244
5368	VERIZON WIRELESS	2563981775	POLICE SQUAD/LAPTOP CARD	05/18/2011	199.95	100-51450-244
5368	VERIZON WIRELESS	2563981775	LIBRARY/CELL PHONE	05/18/2011	4.58	100-55110-225
5368	VERIZON WIRELESS	2563981775	ENGINEER/CELL PHONE	05/18/2011	85.80	100-53100-225
5368	VERIZON WIRELESS	2563981775	DPW/CELL PHONE	05/18/2011	20.99	100-53100-225
5368	VERIZON WIRELESS	2563981775	CDA/CELL PHONE	05/18/2011	24.45	900-56500-225
5368	VERIZON WIRELESS	2563981775	REC/CELL PHONE	05/18/2011	80.34	100-55210-225
5368	VERIZON WIRELESS	2563981775	PLANNING/CELL PHONE	05/18/2011	18.63	100-56300-225
5368	VERIZON WIRELESS	2563981775	BLDG INSP/CELL PHONE	05/18/2011	21.80	100-52400-225
5368	VERIZON WIRELESS	2563981775	CITY MGR/CELL PHONE	05/18/2011	49.65	100-51400-225
5368	VERIZON WIRELESS	2563981775	CITY CLERK/CELL PHONE	05/18/2011	23.44	100-51400-225
5368	VERIZON WIRELESS	2563981775	SHOP/CELL PHONE	05/18/2011	91.34	100-53230-241
5368	VERIZON WIRELESS	2563981775	WASTEWATER/CELL PHONE	05/18/2011	2.01	620-62820-225
5368	VERIZON WIRELESS	2563981775	SENIORS/CELL PHONE	05/18/2011	1.14	100-55310-225
5368	VERIZON WIRELESS	2563981775	POLICE ADMN/CELL PHONE	05/18/2011	126.80	100-52100-225
5368	VERIZON WIRELESS	2563981775	EM GOV/CELL PHONE	05/18/2011	1.27	100-52500-225
5368	VERIZON WIRELESS	2563981775	FIRE/CELL PHONE	05/18/2011	159.35	100-52200-225
5368	VERIZON WIRELESS	2563981775	RESCUE/CELL PHONE	05/18/2011	6.15	100-52300-225
5368	VERIZON WIRELESS	2563981775	WATER/CELL PHONE	05/18/2011	6.46	610-61921-310
Total VERIZON WIRELESS:					1,084.11	
WAL CO-SHERIFF'S DEPT						
125	WAL CO-SHERIFF'S DEPT	APRIL 2011	COURT/PRISON CONFINEMENT	05/18/2011	270.00	100-51200-293
Total WAL CO-SHERIFF'S DEPT:					270.00	
WAUKESHA CO TECH COLLEGE						
536	WAUKESHA CO TECH COLLEG	8297-19	POLICE PATROL/TRNG	05/18/2011	420.00	100-52110-154
536	WAUKESHA CO TECH COLLEG	8297-19	POLICE INV/TRAINING	05/18/2011	420.00	100-52110-154
Total WAUKESHA CO TECH COLLEGE:					840.00	
WEBERPAL, DEBRA						
3207	WEBERPAL, DEBRA	3207-051811	SENIORS/VOLUNTEER APPRE	05/18/2011	40.18	100-46733-55
3207	WEBERPAL, DEBRA	3207-051811	SENIORS/CARD RACK	05/18/2011	10.00	100-55310-340
3207	WEBERPAL, DEBRA	3207-051811	SENIORS/BUNNY LUNCH	05/18/2011	24.61	100-23102
Total WEBERPAL, DEBRA:					74.79	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	GL Account Number
WELDERS SUPPLY CO BELOIT INC						
49	WELDERS SUPPLY CO BELOIT	107098	RESCUE/CYLINDER RENTAL	05/18/2011	56.50	100-52300-340
49	WELDERS SUPPLY CO BELOIT	480256	RESCUE/OXYGEN	05/18/2011	55.14	100-52300-340
Total WELDERS SUPPLY CO BELOIT INC:					111.64	
WI DEPT OF JUSTICE						
69	WI DEPT OF JUSTICE	L6505T 05/02/	GEN ADMN/RECORD CHECK	05/18/2011	28.00	100-51400-310
69	WI DEPT OF JUSTICE	L6505T 05/02/	DPW/RECORD CHECK	05/18/2011	7.00	100-53100-310
69	WI DEPT OF JUSTICE	L6505T 05/02/	BEV OP/RECORD CHECK	05/18/2011	98.00	100-44122-51
2105	WI DEPT OF JUSTICE	T11428	DISPATCH/MISC CONTRACTUA	05/18/2011	2,262.00	100-52600-295
Total WI DEPT OF JUSTICE:					2,395.00	
WI ENTEK INC						
659	WI ENTEK INC	26	WASATEWATER/CI SYSTEM RE	05/18/2011	746.48	620-62850-357
Total WI ENTEK INC:					746.48	
WINCHESTER HARDWARE INC						
24	WINCHESTER HARDWARE INC	24-051811	GEN BLDG/BLDG MAINTENANC	05/18/2011	45.34	100-51600-355
24	WINCHESTER HARDWARE INC	24-051811	POLICE INV/OPERATING SUPP	05/18/2011	35.98	100-52120-340
24	WINCHESTER HARDWARE INC	24-051811	FIRE/VEHICLE MAINTENANCE	05/18/2011	61.17	100-52200-241
24	WINCHESTER HARDWARE INC	24-051811	PARKS/OPERATING SUPPLIES	05/18/2011	244.91	100-53270-340
24	WINCHESTER HARDWARE INC	24-051811	WATER/SUPPLIES	05/18/2011	16.21	610-61620-350
24	WINCHESTER HARDWARE INC	24-051811	WATER/METER REPAIRS	05/18/2011	20.86	610-61620-350
24	WINCHESTER HARDWARE INC	24-051811	WATER/MAINTENANCE SUPPLI	05/18/2011	129.22	610-61935-350
24	WINCHESTER HARDWARE INC	24-051811	WASTEWATER/OPERATING SU	05/18/2011	82.92	620-62840-340
24	WINCHESTER HARDWARE INC	24-051811	WASTEWATER/PAINTING SUPP	05/18/2011	79.42	620-62850-357
Total WINCHESTER HARDWARE INC:					716.03	
WORLDWIDE INFORMATION INC						
5710	WORLDWIDE INFORMATION IN	10207	POLICE PATROL/OPERATING S	05/18/2011	114.00	100-52110-340
Total WORLDWIDE INFORMATION INC:					114.00	
WSFA						
3480	WSFA	2011-2012 ME	FIRE/DUES	05/18/2011	1,075.00	100-52200-154
Total WSFA:					1,075.00	
Grand Totals:					104,986.97	

Dated: May 12, 2011

Finance Director: 

Report Criteria:
 Detail report.
 Invoices with totals above \$0.00 included.
 Paid and unpaid invoices included.



**NATIONAL POLICE WEEK
2011**

Whereas, the Congress and President of the United States have designated May 15 as Peace Officers' Memorial Day, and the week in which it falls as Police Week; and

Whereas, the members of the law enforcement agency of Whitewater play an essential role in safeguarding the rights and freedoms of Whitewater; and

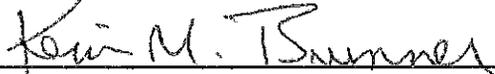
Whereas, it is important that all citizens know and understand the problems, duties and responsibilities of their police department, and that members of our police department recognize their duty to serve the people by safeguarding life and property, by protecting them against violence and disorder, and by protecting the innocent against deception and the weak against oppression; and

Whereas, the police department of Whitewater has grown to be a modern and scientific law enforcement agency that unceasingly provides a vital public service;

Now, therefore, we call upon all citizens of Whitewater and upon all patriotic, civic and educational organizations to observe the week of May 15-21, 2011 as Police Week with appropriate ceremonies in which all of our people may join in commemorating police officers, past and present, who by their faithful and loyal devotion to their responsibilities have rendered a dedicated service to their communities and, in doing so, have established for themselves an enviable and enduring reputation for preserving the rights and security of all citizens.

We further call upon all citizens of Whitewater to observe Sunday, May 15, as Peace Officers' Memorial Day in honor of those peace officers, who through their courageous deeds, have lost their lives or have become disabled in the performance of duty.

Signed this 13th day of May 2011, at the City of Whitewater, State of Wisconsin, in witness thereof, the Seal and Signature of this city are affixed.



Kevin M. Brunner, City Manager



Michele R. Smith, City Clerk

Second Quarter Report

January, February, March, April - 2011

This report is presented to comply with the Memorandum of Understanding (MOU) adopted in March, 2009 between the CDA and City of Whitewater.

1. Business Retention and Expansion Visits and Communications**a. Visits to:**

- i. Trostel
- ii. iPacesetters
- iii. Husco
- iv. Golden State Foods

2. Business Recruitment/Retention**a. Industrial**

- i. Worked with Real Estate Firm on possible tenant for the former Sallie Mae Space.
- ii. Worked with consultant to bring German Firm to Whitewater.

b. Retail

- i. Attended the International Council of Shopping Centers program in Milwaukee. Spoke with representatives from GNC, Spirit Halloween, Save A Lot, Dunkin Donuts as well as representatives from other national retailers.

3. Loan Funding**a. Housing**Balance Available for Lending: \$114,000

Inquiries: 1

Loans to closing: 0

Annual Report

3rd Party Administrator Proposal Reviews**b. Façade**Balance Available for Lending: \$89,000

Inquiries: 0

Loans to closing: 0

c. IndustrialBalance Available for Lending: \$920,000

Inquiries: 2

Loans to closing: 1

Loan Extensions: 2

Loans in Default: 1

Annual Report

4. Whitewater Business Park

- a. Preparing to find agency to list the property for sale

5. Housing

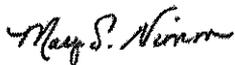
- a. Participated in Homeowner Readiness Focus Group

6. University Tech Park Project**a. EDA Grant Administration**

- i. Quarterly Reporting
- ii. Responding to numerous Requests for Miscellaneous Information

- iii. Day in Chicago reviewing reimbursement requests
 - b. MOU
 - c. Grand Opening Event Planning
- 7. General Redevelopment Projects**
- a. North Jefferson Street – former Alpha Cast Site
 - i. DNR – official closure package
 - ii. Appraisal
 - iii. Listing for sale
 - b. East Gateway Photo-Simulation Project
 - c. Train Depot Restoration Project
 - d. 25x2025 Planning Grant
 - i. Hosted first Energy Outreach Program
- 8. Education & Training**
- a. **Special Events Attended**
 - i. Attended the Whitewater Area Chamber of Commerce Awards Banquet
 - ii. Attended the Wisconsin Main Street Awards Banquet
- 9. Community Outreach**
- a. Pork in the Park Committee meetings
 - i. Responsible for event bookkeeping/ finances
- 10. Active Boards and Committees**
- a. JCEDC
 - b. DTW Promotions
 - c. Tourism
 - d. Buy Local Committee
 - i. Investigating creation of Facebook page and social media options
- 11. Other Activities**
- a. Updates of City Street maps
 - b. Wayfinding Sign Assessment for Updates
 - c. Distressed TID Amendment
 - i. Public Hearing
 - ii. Preparation of paperwork packet for filing with State Department of Revenue
 - d. CDBG – HUSCO
 - i. Working with HUSCO and WI Department of Commerce to get contracts signed
 - e. GIS

Respectfully Submitted,



Mary S Nimm
CDA Coordinator

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF
\$950,000 WATERWORKS SYSTEM REVENUE BONDS, SERIES 2011
OF THE CITY OF WHITEWATER, WALWORTH AND
JEFFERSON COUNTIES, WISCONSIN,
AND PROVIDING FOR THE PAYMENT OF THE BONDS AND
OTHER DETAILS WITH RESPECT TO THE BONDS

WHEREAS, the City of Whitewater, Walworth and Jefferson Counties, Wisconsin (the "City") owns and operates its Waterworks System (the "System") which is operated for a public purpose as a public utility; and

WHEREAS, under the provisions of Section 66.0621, Wisconsin Statutes, any municipality in the State of Wisconsin may, by action of its governing body, provide funds for extending, adding to and improving a public utility from the proceeds of bonds, which bonds are to be payable only from the income and revenues derived from the operation of such utility and are to be secured by a pledge of the revenues of the utility; and

WHEREAS, pursuant to a resolution adopted on August 17, 2010 (the "2010 Resolution"), the City has heretofore issued its Waterworks System Revenue Refunding Bonds, Series 2010, dated September 7, 2010 (the "Prior Issue"), which bonds are payable from the income and revenues of the System; and

WHEREAS, the 2010 Resolution permits the issuance of additional bonds payable from revenues of the System on a parity with the Prior Issue upon compliance with certain conditions; and

WHEREAS, to the best of the City Council's knowledge, information and belief, the City complies with such conditions; and

WHEREAS, the City has determined that certain additions, improvements and extensions to the System consisting of additions, improvements and extensions to the System (the "Project") are necessary to adequately supply the needs of the City and the residents thereof; and

WHEREAS, it is necessary, desirable and in the best interests of the City to authorize and sell revenue bonds for such purpose payable solely from the revenues to be derived from the operation of the System, which bonds are to be authorized and issued pursuant to the provisions of Section 66.0621, Wisconsin Statutes on a parity with the Prior Issue; and

WHEREAS, other than the Prior Issue, the City has no bonds or obligations outstanding which are payable from the income and revenues of the System; and

WHEREAS, the City has directed its financial advisor, Robert W. Baird & Co. Incorporated, Milwaukee, Wisconsin ("Baird") to take the steps necessary to sell such revenue bonds; and

WHEREAS, Baird, in consultation with the officials of the City, prepared an Official Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the bonds and indicating that the bonds would be offered for public sale on May 17, 2011; and

WHEREAS, the City Clerk (in consultation with Baird) caused a form of notice of the sale to be published and/or announced and caused the Official Notice of Sale to be distributed to potential bidders offering the bonds for public sale on May 17, 2011; and

WHEREAS, the City has duly received bids for the bonds as described on the Bid Tabulation attached hereto as Exhibit B and incorporated herein by this reference (the "Bid Tabulation"); and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by the financial institution listed first on the Bid Tabulation fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the City. Baird has recommended that the City accept the Proposal. A copy of said Proposal submitted by such institution (the "Purchaser") is attached hereto as Exhibit C and incorporated herein by this reference.

NOW, THEREFORE, the City Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, do resolve that:

Section 1A. Ratification of the Official Notice of Sale and Offering Materials. The City Council of the City hereby ratifies and approves the details of the Bonds set forth in Exhibit A attached hereto as and for the details of the Bonds. The Official Notice of Sale and any other offering materials prepared and circulated by Baird are hereby ratified and approved in all respects. All actions taken by officers of the City and Baird in connection with the preparation and distribution of the Official Notice of Sale, and any other offering materials are hereby ratified and approved in all respects.

Section 1B. Authorization of Bonds. For the purpose of paying the cost of the Project, the City shall borrow on the credit of the income and revenue of the System the sum of \$950,000. Negotiable, fully-registered bonds of the City, in the denomination of \$5,000, or any whole multiple thereof, shall be issued in evidence thereof. The Bonds shall be designated "Waterworks System Revenue Bonds, Series 2011", shall be numbered from R-1 upward and shall be dated June 7, 2011. The Bonds shall bear interest at the rates per annum set forth in the Proposal and shall mature on October 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference.

Interest on the Bonds shall be payable on April 1 and October 1 of each year, commencing October 1, 2011. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

The schedule of principal and interest payments due on the Bonds is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

The Bonds maturing on October 1, 2022 and thereafter shall be subject to redemption prior to maturity, at the option of the City, on October 1, 2021 or on any date thereafter. Said Bonds shall be redeemable as a whole or in part, and if in part, from maturities selected by the City and within each maturity, by lot, at the principal amount thereof, plus accrued interest to the date of redemption. [If the Proposal specifies that any of the Bonds are subject to mandatory redemption, the terms of such mandatory redemption are set forth on an attachment hereto as Exhibit MRP and incorporated herein by this reference.]

The schedule of maturities is found to be such that the amount of annual debt service payments is reasonable in accordance with prudent municipal utility practices.

The Bonds, together with interest thereon, shall be payable only out of the Special Redemption Fund hereinafter provided, and shall be a valid claim of the owner thereof only against the Special Redemption Fund and the revenues pledged to such Fund, and sufficient revenues are pledged to the Special Redemption Fund, and shall be used for no other purpose than to pay the principal of and interest on the Prior Issue, the Bonds and Parity Bonds as the same fall due.

Section 2. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit E and incorporated herein by this reference.

Section 3. Definitions. In addition to the words defined elsewhere in this Resolution, the following words shall have the following meanings unless the context or use indicates another or different meaning or intent:

"Annual Debt Service Requirement" means the total amount of principal and interest due in any Fiscal Year on the Prior Issue, the Bonds and Parity Bonds.

"Bond Year" means the one-year period ending on a principal payment date or mandatory redemption date for the Bonds.

"Code" means the Internal Revenue Code of 1986, as amended.

"DTC" means The Depository Trust Company, New York, New York, or any successor securities depository for the City with respect to the Bonds.

"Fiscal Year" means the fiscal year adopted by the City for the System, which is currently the calendar year.

"Net Revenues" means the Revenues minus all Operation and Maintenance Expenses of the System.

"Operation and Maintenance Expenses" means the reasonable and necessary costs of operating, maintaining, administering and repairing the System, including salaries, wages, costs of materials and supplies, insurance and audits, but excluding depreciation, debt service, tax equivalents and capital expenditures.

"Parity Bonds" means additional bonds or obligations issued on a parity as to pledge and lien with the Bonds in accordance with the provisions of Section 7 of this Resolution.

"Reserve Requirement" means an amount, determined as of the date of issuance of the Bonds, equal to the least of (a) the amount on deposit in the Reserve Account prior to the issuance of the Bonds plus 10% of the proceeds of the Bonds; (b) the maximum annual debt service on the outstanding Prior Issue and the outstanding Bonds in any Bond Year; and (c) 125% of average annual debt service on the outstanding Prior Issue and the outstanding Bonds. If Parity Bonds which are to be secured by the Reserve Account are issued, the Reserve Requirement shall mean an amount, determined as of the date of issuance of the Parity Bonds, equal to the least of (a) the amount required to be on deposit in the Reserve Account prior to the issuance of such Parity Bonds, plus the amount permitted to be deposited therein from proceeds of the Parity Bonds pursuant to Section 148(d)(1) of the Code; (b) the maximum annual debt service on outstanding obligations secured by the Reserve Account and the Parity Bonds to be issued; and (c) 125% of average annual debt service on the outstanding obligations secured by the Reserve Account and the Parity Bonds to be issued.

"Revenues" means all income and revenue derived from operation of the System, including the revenues received from the City for services rendered to it and all moneys received from any other source, including income derived from investments.

"System" means the entire Waterworks System of the City specifically including that portion of the Project owned by the City and including all property of every nature now or hereafter owned by the City for the extraction, collection, storage, treatment, transmission, distribution, metering and discharge of industrial and potable public water, including all improvements and extensions thereto made by the City while any of the Bonds and Parity Bonds remain outstanding, including all real and personal property of every nature comprising part of or used or useful in connection with such Waterworks System and including all appurtenances, contracts, leases, franchises and other intangibles.

Section 4. Income and Revenue Funds. When the Bonds shall have been delivered in whole or in part, the Revenues shall be set aside into the following separate and special funds, which were created and established by Ordinance No. 542 adopted on May 4, 1965 continued by the 2010 Resolution and are hereby further continued and shall be used and applied as described below:

- Revenues in amounts sufficient to provide for the reasonable and proper operation and maintenance of the System through the payment of Operation and Maintenance Expenses shall be set aside into the Waterworks System Operation and Maintenance Fund (the "Operation and Maintenance Fund").

- Revenues in amounts sufficient to pay the principal of and interest on the Prior Issue, the Bonds and Parity Bonds and to meet the Reserve Requirement shall be set aside into the Waterworks Revenue Bond and Interest Special Redemption Fund (the "Special Redemption Fund"), to be applied to the payment of the principal of and interest on the Prior Issue, the Bonds and Parity Bonds and to meet the Reserve Requirement. The monies standing in the Special Redemption Fund are irrevocably pledged to the payment of principal of and interest on the Prior Issue, the Bonds and Parity Bonds.

- Revenues in amounts sufficient to provide a proper and adequate depreciation account for the System shall be set aside into the Waterworks Depreciation Fund (the "Depreciation Fund").

The Operation and Maintenance Fund and Depreciation Fund shall be deposited as received in public depositories to be selected by the City Council in the manner required by Chapter 34, Wisconsin Statutes and may be invested in legal investments subject to the provisions of Section 66.0603(1m), Wisconsin Statutes.

Money in the Operation and Maintenance Fund shall be used to pay Operation and Maintenance Expenses as the same come due; money not immediately required for Operation and Maintenance Expenses shall be used to accumulate a reserve in the Operation and Maintenance Fund equal to estimated Operation and Maintenance Expenses for one month. Any money then available and remaining in the Operation and Maintenance Fund may be transferred to the Surplus Fund, which fund is hereby continued.

Revenues shall be deposited in the Depreciation Fund each month until the sum of \$25,000 or such larger amount as the City Council may from time to time determine to constitute an adequate and reasonable depreciation account for the System (the "Depreciation Requirement") is accumulated therein. Money in the Depreciation Fund shall be available and shall be used, whenever necessary, to restore any deficiency in the Special Redemption Fund and for the maintenance of the Reserve Account therein. When the Special Redemption Fund is sufficient for its purpose, funds in the Depreciation Fund may be expended for repairs, replacements, new construction, extensions or additions to the System. Any money on deposit in the Depreciation Fund in excess of the Depreciation Requirement which is not required during the current Fiscal Year for the purposes of the Depreciation Fund, may be transferred to the Surplus Fund.

It is the express intent and determination of the City Council that the amount of Revenues to be set aside and paid into the Special Redemption Fund (including the Reserve Account) shall in any event be sufficient to pay principal of and interest on the Prior Issue, the Bonds and Parity Bonds and to meet the Reserve Requirement, and the City Treasurer shall each Fiscal Year deposit at least sufficient Revenues in the Special Redemption Fund to pay promptly all principal and interest falling due on the Prior Issue, the Bonds and Parity Bonds and to meet the Reserve Requirement.

The Revenues so set aside for payment of the principal of and interest on the Prior Issue, the Bonds and Parity Bonds shall be set apart and shall be paid into the Special Redemption

Fund not later than the 10th day of each month. The amount deposited each month shall be not less than one-sixth of the interest next coming due, plus one-twelfth of the principal next maturing.

The minimum amounts to be so deposited for debt service on the Bonds, in addition to all amounts to be deposited to pay debt service on the Prior Issue, are set forth on the Schedule.

The Special Redemption Fund shall be used for no purpose other than the payment of interest upon and principal of the Prior Issue, the Bonds and Parity Bonds promptly as the same become due and payable or to pay redemption premiums. All money in the Special Redemption Fund shall be deposited in a special account and invested in legal investments subject to Section 66.0603(1m), Wisconsin Statutes, and the monthly payments required to be made to the Special Redemption Fund shall be made directly to such account.

The Reserve Account previously established shall be continued to additionally secure the payment of principal of and interest on the Prior Issue and the Bonds. The City covenants and agrees that upon the issuance of the Bonds an amount sufficient to make the amount on deposit in the Reserve Account equal to the Reserve Requirement shall be deposited into the Reserve Account and shall be maintained therein. The amount on deposit in the Reserve Account shall be reduced from time to time to an amount equal to the Reserve Requirement at that time. Any amount withdrawn from the Reserve Account shall be transferred to the Special Redemption Fund and used to pay principal and interest on the Bonds.

The City covenants and agrees that at any time that the Reserve Account is drawn on and the amount in the Reserve Account shall be less than the Reserve Requirement, an amount equal to one-twelfth of the Reserve Requirement will be paid monthly into the Reserve Account from those funds in the Special Redemption Fund, the Operation and Maintenance Fund, the Depreciation Fund and the Surplus Fund which are in excess of the minimum amounts required by the preceding paragraphs to be paid therein until the Reserve Requirement will again have accumulated in the Reserve Account. No such payments need be made into the Reserve Account at such times as the monies in the Reserve Account are equal to the highest remaining annual debt service requirement on the Prior Issue, the Bonds and Parity Bonds secured by the Reserve Account in any Bond Year. If at any time the amount on deposit in the Reserve Account exceeds the Reserve Requirement, the excess shall be transferred to the Special Redemption Fund and used to pay principal and interest on the Bonds. If for any reason there shall be insufficient funds on hand in the Special Redemption Fund to meet principal or interest becoming due on the Prior Issue, the Bonds or Parity Bonds secured by the Reserve Account, then all sums then held in the Reserve Account shall be used to pay the portion of interest or principal on such Prior Issue, Bonds or Parity Bonds becoming due as to which there would otherwise be default, and thereupon the payments required by this paragraph shall again be made into the Reserve Account until an amount equal to the Reserve Requirement is on deposit in the Reserve Account.

Funds in the Special Redemption Fund in excess of the minimum amounts required to be paid therein plus reserve requirements may be transferred to the Surplus Fund.

Money in the Surplus Fund shall first be used when necessary to meet requirements of the Operation and Maintenance Fund including the one month reserve, the Special Redemption Fund including the Reserve Account, and the Depreciation Fund. Any money then remaining in the Surplus Fund at the end of any Fiscal Year may be used only as permitted and in the order specified in Section 66.0811(2), Wisconsin Statutes. Money thereafter remaining in the Surplus Fund may be transferred to any of the funds or accounts created by this section.

Section 5. Service to the City. The reasonable cost and value of any service rendered to the City by the System shall be charged against the City and shall be paid by it in monthly installments as the service accrues, out of the current revenues of the City collected or in the process of collection, exclusive of the revenues derived from the System, to wit: out of the tax levy of the City made by it to raise money to meet its necessary current expenses. It is hereby found and determined that the amount of such reasonable cost and value shall be equal to the lesser of the maximum Annual Debt Service Requirement or such part thereof as may be necessary from year to year to pay the balance of an amount which, together with Revenues of the System, will produce Net Revenues equivalent to not less than 1.20 times the Annual Debt Service Requirement. Such compensation for such service rendered to the City shall, in the manner provided hereinabove, be paid into the separate and special funds described in Section 4 of this Resolution. However, such payment is subject to (a) annual appropriation by the City Council, (b) approval of the Wisconsin Public Service Commission, if necessary, and (c) applicable levy limits, if any; and neither this Resolution nor such payment shall be construed as constituting an obligation of the City to make any such appropriation over and above the reasonable cost and value of services rendered to the City or to make any subsequent payment over and above such reasonable cost and value.

Section 6. Operation of System; City Covenants. It is covenanted and agreed by the City with the owner or owners of the Bonds, and each of them, that:

(a) The City will faithfully and punctually perform all duties with reference to the System required by the Constitution and Statutes of the State of Wisconsin, including the making and collecting of reasonable and sufficient rates lawfully established for services rendered by the System, and will collect and segregate the Revenues of the System and apply them to the respective funds and accounts described hereinabove;

(b) The City will not sell, lease, or in any manner dispose of the System, including any part thereof or any additions, extensions, or improvements that may be made part thereto, except that the City shall have the right to sell, lease or otherwise dispose of any property of the System found by the City Council to be neither necessary nor useful in the operation of the System, provided the proceeds received from such sale, lease or disposal shall be paid into the Special Redemption Fund or applied to the acquisition or construction of capital facilities for use in the normal operation of the System, and such payment shall not reduce the amounts otherwise required to be paid into the Special Redemption Fund;

(c) The City will cause the improvements to the System financed by the Bonds or any Parity Bonds to be made as expeditiously as reasonably possible;

(d) The City will pay or cause to be paid all lawful taxes, assessments, governmental charges, and claims for labor, materials or supplies which if unpaid could become a lien upon the System or its Revenues or could impair the security of the Bonds;

(e) The City will maintain in reasonably good condition and operate the System, and will establish, charge and collect such lawfully established rates and charges for the service rendered by the System, so that in each Fiscal Year Net Revenues shall not be less than 120% of the Annual Debt Service Requirement, and so that the Revenues of the System herein agreed to be set aside to provide for the payment of the Prior Issue, the Bonds and Parity Bonds and the interest thereon as the same becomes due and payable, and to meet the Reserve Requirement, will be sufficient for those purposes;

(f) The City will prepare a budget not less than sixty days prior to the end of each Fiscal Year and, in the event such budget indicates that the Net Revenues for each Fiscal Year will not exceed the Annual Debt Service Requirement for each corresponding Fiscal Year by the proportion stated hereunder, will take any and all steps permitted by law to increase rates so that the aforementioned proportion of Net Revenues to the Annual Debt Service Requirement shall be accomplished as promptly as possible;

(g) The City will keep proper books and accounts relative to the System separate from all other records of the City and will cause such books and accounts to be audited annually by a recognized independent firm of certified public accountants including a balance sheet and a profit and loss statement of the System as certified by such accountants. Each such audit, in addition to whatever matters may be thought proper by the accountants to be included therein shall include the following: (1) a statement in detail of the income and expenditures of the System for the Fiscal Year; (2) a balance sheet as of the end of such Fiscal Year; (3) the accountants' comment regarding the manner in which the City has carried out the requirements of this Resolution and the accountants' recommendations for any changes or improvements in the operation of the System; (4) the number of connections to the System at the end of the Fiscal Year, for each user classification (i.e., residential, commercial, public and industrial); (5) a list of the insurance policies in force at the end of the Fiscal Year setting out as to each policy the amount of the policy, the risks covered, the name of the insurer, and the expiration date of the policy; and (6) the volume of water used. The owners of any of the Bonds shall have at all reasonable times the right to inspect the System and the records, accounts and data of the City relating thereto; and

(h) So long as any of the Bonds are outstanding the City will carry for the benefit of the owners of the Bonds insurance of the kinds and in the amounts normally carried by private companies or other public bodies engaged in the operation of similar systems. All money received for loss of use and occupancy shall be considered Revenue of the System payable into the separate funds and accounts named in Section 4 of this Resolution. All money received for losses under any casualty policies shall be used in repairing the damage or in replacing the property destroyed provided that if the City Council shall find it is inadvisable to repair such damage or replace such property and that the operation of the System has not been impaired thereby, such money shall be deposited in the Special Redemption Fund, but in that event such

payments shall not reduce the amounts otherwise required to be paid into the Special Redemption Fund.

Section 7. Additional Bonds. The Bonds are issued on a parity with the Prior Issue. No bonds or obligations payable out of the Revenues of the System may be issued in such manner as to enjoy priority over the Bonds. Additional obligations may be issued if their lien and pledge is junior and subordinate to that of the Bonds. Additional obligations may be issued on a parity with the Bonds as to the pledge of Revenues of the System ("Parity Bonds") only if all of the following conditions are met:

- a. The Net Revenues of the System for the Fiscal Year immediately preceding the issuance of such additional obligations must have been equal to at least 1.20 times the highest combined annual principal and interest requirements on all bonds then outstanding payable from Revenues of the System (other than Bonds and Parity Bonds being refunded) and on the additional obligations then to be issued in any Fiscal Year. Should an increase in permanent rates and charges, including those made to the City, be properly ordered and made effective during the Fiscal Year immediately prior to the issuance of such additional obligations or during that part of the Fiscal Year of issuance prior to such issuance, then Revenues for purposes of such computation shall include such additional Revenues as an independent certified public accountant, consulting professional engineer or the Wisconsin Public Service Commission may certify would have accrued during the prior Fiscal Year had the new rates been in effect during that entire immediately prior Fiscal Year.
- b. The payments required to be made into the funds and accounts enumerated in Section 4 of this Resolution (including the Reserve Account, but not the Surplus Fund) must have been made in full.
- c. The additional obligations must have principal maturing on October 1 of each year in which principal falls due and interest falling due on April 1 and October 1 of each year.
- d. If the additional obligations are to be secured by the Reserve Account, the amount on deposit in the Reserve Account must be increased to an amount equal to the Reserve Requirement applicable upon the issuance of Parity Bonds as defined in Section 3 of this Resolution.
- e. The proceeds of the additional obligations must be used only for the purpose of providing additions, extensions or improvements to the System, or to refund obligations issued for such purpose.

Section 8. Sale of Bonds. The bid of the Purchaser for the purchase price set forth in the Proposal be and it hereby is accepted and the City Manager and City Clerk are authorized and directed to execute an acceptance of the offer of said successful bidder on behalf of the City. The good faith deposit of the Purchaser shall be retained by the City Treasurer until the closing of the bond issue, and any good faith deposits submitted by unsuccessful bidders shall be

promptly returned. The officers of the City are authorized and directed to do any and all acts necessary to conclude delivery of the Bonds to the Purchaser, upon receipt of the purchase price, as soon after adoption of this Resolution as is convenient.

Section 9. Application of Bond Proceeds. All accrued interest received from the sale of the Bonds shall be deposited into the Special Redemption Fund. An amount of proceeds of the Bonds sufficient to make the amount currently on deposit in the Reserve Account equal to the Reserve Requirement shall be deposited in the Reserve Account. The balance of the proceeds, less the expenses incurred in authorizing, issuing and delivering the Bonds, shall be deposited in a special fund designated as "Waterworks System Improvement Fund." Said special fund shall be adequately secured and used solely for the purpose of meeting costs of extending, adding to and improving the System, as described in the preamble hereof. The balance remaining in said Improvement Fund after paying said costs shall be transferred to the Special Redemption Fund for use in payment of principal of and interest on the Bonds.

Section 10. Amendment to Resolution. After the issuance of any of the Bonds, no change or alteration of any kind in the provisions of this Resolution may be made until all of the Bonds have been paid in full as to both principal and interest, or discharged as herein provided, except:

a. The City may, from time to time, amend this Resolution without the consent of any of the owners of the Bonds, but only to cure any ambiguity, administrative conflict, formal defect, or omission or procedural inconsistency of this Resolution; and

b. This Resolution may be amended, in any respect, with the written consent of the owners of not less than two-thirds of the principal amount of the Bonds then outstanding, exclusive of Bonds held by the City; provided, however, that no amendment shall permit any change in the pledge of Revenues derived from the System, or in the maturity of any Bond issued hereunder, or a reduction in the rate of interest on any Bond, or in the amount of the principal obligation thereof, or in the amount of the redemption premium payable in the case of redemption thereof, or change the terms upon which the Bonds may be redeemed or make any other modification in the terms of the payment of such principal or interest without the written consent of the owner of each such Bond to which the change is applicable.

Section 11. Defeasance. When all Bonds have been discharged, all pledges, liens, covenants and other rights granted to the owners thereof by this Resolution shall cease. The City may discharge all Bonds due on any date by depositing into a special account on or before that date a sum sufficient to pay the same in full; or if any Bonds should not be paid when due, it may nevertheless be discharged by depositing into a special account a sum sufficient to pay it in full with interest accrued from the due date to the date of such deposit. The City, at its option, may also discharge all Bonds called for redemption on any date when they are prepayable according to their terms, by depositing into a special account on or before that date a sum sufficient to pay them in full, with the required redemption premium, if any, provided that notice of redemption has been duly given as required by this Resolution. The City, at its option, may also discharge all Bonds of said issue at any time by irrevocably depositing in escrow with a suitable bank or trust company a sum of cash and/or bonds or securities issued or guaranteed as to principal and

interest of the U.S. Government, or of a commission, board or other instrumentality of the U.S. Government, maturing on the dates and bearing interest at the rates required to provide funds sufficient to pay when due the interest to accrue on each of said Bonds to its maturity or, at the City's option, if said Bond is prepayable to any prior date upon which it may be called for redemption, and to pay and redeem the principal amount of each such Bond at maturity, or at the City's option, if said Bond is prepayable, at its earliest redemption date, with the premium required for such redemption, if any, provided that notice of the redemption of all prepayable Bonds on such date has been duly given or provided for. Upon such payment or deposit, in the amount and manner provided by this Section, all liability of the City with respect to the Bonds shall cease, terminate and be completely discharged, and the owners thereof shall be entitled only to payment out of the money so deposited.

Section 12. Investments and Arbitrage. Monies accumulated in any of the funds and accounts referred to in Sections 4 and 9 hereof which are not immediately needed for the respective purposes thereof, may be invested in legal investments subject to the provisions of Sec. 66.0603(1m), Wisconsin Statutes, until needed. All income derived from such investments shall be credited to the fund or account from which the investment was made; provided, however, that at any time that the Reserve Requirement is on deposit in the Reserve Account, any income derived from investment of the Reserve Account shall be deposited into the Special Redemption Fund and used to pay principal and interest on the Bonds. A separate banking account is not required for each of the funds and accounts established under this Resolution; however, the monies in each fund or account shall be accounted for separately by the City and used only for the respective purposes thereof. The proceeds of the Bonds shall be used solely for the purposes for which they are issued but may be temporarily invested until needed in legal investments. No such investment shall be made in such a manner as would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations of the Commissioner of Internal Revenue thereunder (the "Regulations").

An officer of the City, charged with the responsibility for issuing the Bonds, shall, on the basis of the facts, estimates and circumstances in existence on the date of closing, make such certifications as are necessary to permit the conclusion that the Bonds are not "arbitrage bonds" under Section 148 of the Code or the Regulations.

Section 13. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the City and the owner or owners of the Bonds, and after issuance of any of the Bonds no change or alteration of any kind in the provisions of this Resolution may be made, except as provided in Section 10, until all of the Bonds have been paid in full as to both principal and interest. The owner or owners of any of the Bonds shall have the right in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction, to enforce such owner's or owners' rights against the City, the governing body thereof, and any and all officers and agents thereof including, but without limitation, the right to require the City, its governing body and any other authorized body, to fix and collect rates and charges fully adequate to carry out all of the provisions and agreements contained in this Resolution.

Section 14. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the City agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations previously executed on behalf of the City and on file in the City Clerk's office.

Section 15. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by the City Clerk or City Treasurer (the "Fiscal Agent").

Section 16. Persons Treated as Owners; Transfer of Bonds. The City shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the City Manager and City Clerk shall execute and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Bond surrendered for transfer.

The City shall cooperate in any such transfer, and the City Manager and City Clerk are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

Section 17. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Bonds (the "Record Date"). Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the City at the close of business on the Record Date.

Section 18. Compliance with Federal Tax Laws. (a) The City represents and covenants that the projects financed by the Bonds and their ownership, management and use will not cause the Bonds to be "private activity bonds" within the meaning of Section 141 of the Code. The City further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Bonds including, if applicable, the rebate requirements of Section 148(f) of the Code. The City further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The City Clerk or other officer of the City charged with the

responsibility of issuing the Bonds shall provide an appropriate certificate of the City certifying that the City can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The City also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Bonds provided that in meeting such requirements the City will do so only to the extent consistent with the proceedings authorizing the Bonds and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

The foregoing covenants shall remain in full force and effect, notwithstanding the defeasance of the Bonds, until the date on which all of the Bonds have been paid in full.

Section 19. Designation as Qualified Tax-Exempt Obligations. The Bonds are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 20. Official Statement. The City Council hereby approves the Preliminary Official Statement with respect to the Bonds and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the City in connection with the preparation of such Preliminary Official Statement and any addenda to it or Final Official Statement are hereby ratified and approved. In connection with the closing of the Bonds, the appropriate City official shall certify the Preliminary Official Statement and any addenda or Final Official Statement. The City Clerk shall cause copies of the Preliminary Official Statement and any addenda or Final Official Statement to be distributed to the Purchaser.

Section 21. Continuing Disclosure. The continuing disclosure requirements of the Rule are not applicable to the Bonds because the Bonds are a primary offering of less than \$1,000,000.

Section 22. Record Book. The City Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Bonds in the Record Book.

Section 23. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Bonds, the officers of the City are authorized to take all actions necessary to obtain such municipal bond insurance. The City Manager and City Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the City Manager and City Clerk including provisions regarding restrictions on investment of Bond proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Bonds by the bond insurer and notices to be given to the bond insurer. In addition, any reference

required by the bond insurer to the municipal bond insurance policy shall be made in the form of Bond provided herein.

Section 24. Execution of the Bonds; Closing; Professional Services. The Bonds shall be issued in printed form, executed on behalf of the City by the manual or facsimile signatures of the City Manager and City Clerk, authenticated, if required, by the Fiscal Agent, sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the City of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the City has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Bonds and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The City hereby authorizes the officers and agents of the City to enter into, on its behalf, agreements and contracts in conjunction with the Bonds, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Bonds is hereby ratified and approved in all respects.

Section 25. Conflicting Ordinances or Resolutions. All prior ordinances, resolutions (other than the 2010 Resolution), rules, or orders, or parts thereof heretofore enacted, adopted or entered, in conflict with the provisions of this Resolution, are hereby repealed and this Resolution shall be in effect from and after its passage. In case of any conflict between this Resolution and the 2010 Resolution, the 2010 Resolution shall control so long as any bonds of the Prior Issue authorized by such resolution are outstanding.

Adopted, approved and recorded May 17, 2011.

Kevin M. Brunner
City Manager

ATTEST:

Michele R. Smith
City Clerk

(SEAL)

EXHIBIT A

Official Notice of Sale

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

EXHIBIT B

Bid Tabulation

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

EXHIBIT C

Winning Bid

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

EXHIBIT D-1

Pricing Summary

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

EXHIBIT D-2

Debt Service Schedule

To be provided by Robert W. Baird & Co. Incorporated and incorporated into the Resolution.

(See Attached)

[EXHIBIT MRP

Mandatory Redemption Provision

The Bonds due on October 1, _____, _____, _____ and _____ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from special redemption fund deposits which are required to be made in amounts sufficient to redeem on October 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on October 1, _____

<u>Redemption</u> <u>Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on October 1, _____

<u>Redemption</u> <u>Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on October 1, _____

<u>Redemption</u> <u>Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on October 1, _____

<u>Redemption</u> <u>Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)]

EXHIBIT E
(Form of Bond)

REGISTERED UNITED STATES OF AMERICA DOLLARS
STATE OF WISCONSIN
WALWORTH AND JEFFERSON COUNTIES
NO. R- _____ CITY OF WHITEWATER \$ _____
WATERWORKS SYSTEM REVENUE BOND, SERIES 2011

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:
October 1, _____ June 7, 2011 _____% _____

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ THOUSAND DOLLARS (\$ _____)

FOR VALUE RECEIVED, the City of Whitewater, Walworth and Jefferson Counties, Wisconsin (the "City"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), solely from the fund hereinafter specified, on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on April 1 and October 1 of each year commencing on October 1, 2011 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by the City Clerk or City Treasurer (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date"). This Bond is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

The Bonds maturing on October 1, 2022 and thereafter are subject to redemption prior to maturity, at the option of the City, on October 1, 2021 or on any date thereafter. Said Bonds are redeemable as a whole or in part, and if in part, from maturities selected by the City and within each maturity, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

[The Bonds maturing in the years _____, _____ and _____ are also subject to mandatory redemption by lot as provided in the Resolution referenced below at the redemption price of par plus accrued interest to the date of redemption and without premium.]

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Bonds shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

This Bond is one of an issue aggregating \$950,000, issued for the purpose of paying the cost of additions, improvements and extensions to the Waterworks System of the City, pursuant to Article XI, Section 3, of the Wisconsin Constitution, Section 66.0621, Wisconsin Statutes, acts supplementary thereto and a Resolution adopted May 17, 2011, and entitled: "A Resolution Authorizing the Issuance and Sale of \$950,000 Waterworks System Revenue Bonds, Series 2011, of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, and Providing for the Payment of the Bonds and Other Details With Respect to the Bonds" (the "Resolution") and is payable only from the income and revenues derived from the operation of said Waterworks System. Such revenues have been set aside and pledged as a special fund for that purpose and identified as "Special Redemption Fund", created by Ordinance No. 542 adopted on May 4, 1965 and continued by the Resolution. The Bonds are issued on a parity with the City's Waterworks System Revenue Refunding Bonds, Series 2010, dated September 7, 2010 (the "Prior Issue"). This Bond does not constitute an indebtedness of the City within the meaning of any constitutional or statutory debt limitation or provision.

This Bond has been designated by the City Council as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Bond is transferable only upon the books of the City kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Bonds, and the City appoints another depository, upon surrender of the Bond to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, upon surrender of this Bond together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the City for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The Fiscal Agent and City may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever.

The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

It is hereby certified, recited and declared that all conditions, things and acts required by law to exist, happen, and be performed precedent to and in the issuance of this Bond have existed, have happened and have been performed in due time, form and manner as required by law; and that sufficient of the income and revenue to be received by said City from the operation of its Waterworks System has been pledged to and will be set aside into a special fund for the payment of the principal of and interest on this Bond.

IN WITNESS WHEREOF, the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified City Manager and City Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

CITY OF WHITEWATER,
WALWORTH AND JEFFERSON COUNTIES,
WISCONSIN

By: _____
Kevin M. Brunner
City Manager

(SEAL)

By: _____
Michele R. Smith
City Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints _____, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

(e.g. Bank, Trust Company
or Securities Firm)

(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

(Authorized Officer)

**RESOLUTION ESTABLISHING A DETERMINATION
OF NECESSITY FOR
PERMANENT LIMITED EASEMENTS;
TEMPORARY LIMITED CONSTRUCTION EASEMENTS, AND
AUTHORIZING NEGOTIATIONS FOR SUCH ACQUISITION
AND AUTHORIZING CONDEMNATION, IF NECESSARY,
FOR THE WHITON AND MAIN STREET TRAFFIC SIGNALS PROJECT**

WHEREAS, the City of Whitewater, Walworth and Jefferson Counties, has decided that public necessity demands the installation and construction of traffic signals at the intersection of Whiton and Main Street in the City of Whitewater, and

WHEREAS, on November 4, 2009, the City of Whitewater entered into an agreement with the State of Wisconsin, Department of Transportation for the funding of the installation and construction of traffic signals at the intersection of Whiton Street and Main Street in the City of Whitewater, and

WHEREAS, public necessity demands that the City of Whitewater acquire permanent limited easements for traffic signal installation and operation, and

WHEREAS, public necessity demands that the City of Whitewater acquire temporary limited easements required for the installation and construction of said traffic signals,

Now, therefore, **BE IT RESOLVED**, by the Common Council of the City of Whitewater that the determination of necessity for 1) acquisition of permanent limited easements for placement and operation of traffic signals, and 2) acquisition of temporary limited easements for the installation and construction of traffic signals is hereby established; and

BE IT FURTHER RESOLVED that the attached Relocation Order is hereby approved, and the City Attorney, or agent for the City of Whitewater at the direction of the City Attorney, is hereby authorized and directed to serve the relocation order on the Clerk in and for Walworth County, Wisconsin, and

BE IT FURTHER RESOLVED that the City Attorney, or agent for the City of Whitewater at the direction of the City Attorney, is hereby authorized and directed to negotiate for the acquisition of those easements required for the purposes above stated, and in the event said easements cannot be obtained by negotiation, the City Attorney is hereby authorized and directed to take, by condemnation, those easments required for City purposes.

Resolution introduced by Councilmember _____, who moved its adoption. Seconded by Councilmember _____.

AYES:

NOES:

ABSENT:

ADOPTED:

Kevin Brunner, City Manager

Michele R. Smith, City Clerk

RELOCATION ORDER

LPA1708 04/2010 (Replaces LPA3006)

* R-2

Project 3835-04-70	Name of Road West Main Street Intersects W/S Whiton Street	Highway Local Street	County Walworth
Right of Way Plat Date 5/3/11	Plat Sheet Numbers 4.1	Previously Approved Relocation Order Date 4/13/11	

Description of Termini of Project: Beginning at a point located 23.34 feet south of and 1803.02 feet west of the East ¼ corner of Section 5, T4N, R15E, thence easterly along the reference line of project ID 3835-04-00 to a point located 23.38 feet south of and 1698.04 feet west of the East ¼ corner of Section 5, as shown on the right-of-way detail or a copy thereof marked:

Project Number 3835-04-70
West Main Street
(Intersects with South Whiton Street)
Local Street
City of Whitewater
Walworth County

To properly establish, lay out, widen, enlarge, extend, construct, reconstruct, improve, or maintain a portion of the highway designated above, it is necessary to relocate or change and acquire certain lands or interests in lands as shown on the right of way plat for the above project.

To effect this change, pursuant to authority granted under Section 62.22, Wisconsin Statutes, the City of Whitewater orders that:

1. The said road is laid out and established to the lines and widths as shown on the plat.
2. The required lands or interests in lands as shown on the plat shall be acquired by: The City of Whitewater
3. This order supersedes and amends any previous order issued by the: N/A

(Name/Title)

(Date)

2

2

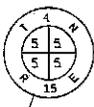
NOTES:

COORDINATES AND BEARINGS ON THIS PLAN ARE ORIENTED TO THE WISCONSIN COUNTY COORDINATE SYSTEM, WALWORTH COUNTY ZONE, NAD 83 (2007) ADJUSTMENT. THE COORDINATES SHOWN ARE GRID COORDINATES AND ARE TO BE USED AS GRID OR GROUND VALUES ON THIS DETAIL.

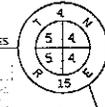
CITY OF WHITEWATER

SW-NE

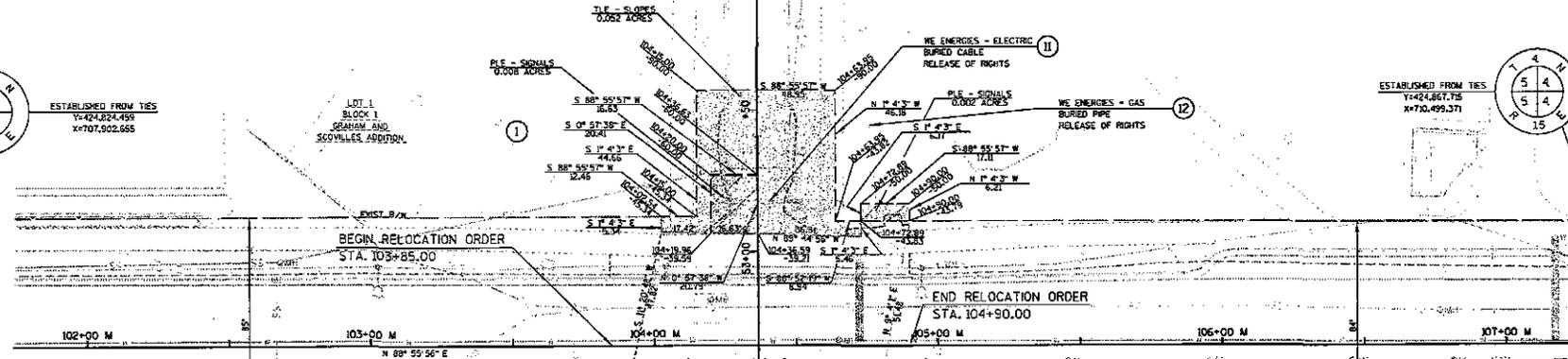
SCALE, FEET 0 20 40



ESTABLISHED FROM TIES
Y=424,827.459
X=707,902.655



ESTABLISHED FROM TIES
Y=424,867.715
X=710,499.371



SCHEDULE OF LANDS AND INTERESTS

PARCEL NUMBER	OWNER	INTEREST REQUIRED	R/W REQUIRED AC		TLE ACRES	PLE ACRES
			NEW	EXISTING			TOTAL
1	BOARD OF REGENTS OF STATE UNIVERSITIES	PLE, TLE	---	---	0.052	0.010
2	DALE N. & GAYLE M. STETTNER TRUST	TLE	---	---	0.003	---
3	DLK ENTERPRISES INC.	PLE, TLE	---	---	0.002	0.002
10	CHARTER COMMUNICATIONS	RELEASE OF RIGHTS				
11	WE ENERGIES-ELECTRICAL	RELEASE OF RIGHTS				
12	WE ENERGIES-GAS	RELEASE OF RIGHTS				
13	AT&T	RELEASE OF RIGHTS				

*R-2

REVISION DATE 5/3/11	ACCEPTED FOR CITY OF WHITEWATER
	Signature & Title of Official

PROJECT NO: 3835-04-70 HWY: WEST MAIN STREET COUNTY: WALWORTH PLAN DETAIL - RIGHT OF WAY INFORMATION - SHEET NO. 4.1 SHEET E

FILE NAME : S:\MAD\1400--1499\1407\055\Mcross\PLAN\021002_0d.dgn PLOT DATE : 5/6/2011 PLOT BY : _user_name_ PLOT NAME : PLOT SCALE : 89.....piotocall.....99 WISDOT/CADDIS SHEET 42

ORDINANCE NO. _____
AN ORDINANCE AMENDING SECTION 11.12.011
STOP SIGNS

The Common Council of the City of Whitewater, Walworth and Jefferson Counties, Wisconsin, does hereby ordain as follows:

SECTION 1: Whitewater Municipal Code Section 11.12.011, entitled Stop Signs, is hereby amended as follows:

By adding the following new stop signs to the Street Index of Stop Signs:

- “Fremont Street –northbound at Starin Road.”
- “Fremont Street – southbound at Starin Road.”
- “Jefferson Street – northbound at Starin Road.”
- “Jefferson Street – southbound at Starin Road.”
- “Starin Road – eastbound at Jefferson Street.”
- “Starin Road – westbound at Jefferson Street.”
- “Starin Road – eastbound at Newcomb Street.”
- “Greenway Court – eastbound at Howard Road.”
- “East Main Court – westbound at East Main Street.”

Change of existing stop signs:

“Corporate Drive – westbound at Howard Road” shall be changed to “Innovation Drive – westbound at Howard Road.”

Ordinance introduced by Councilmember _____, who moved its adoption.

Seconded by Councilmember _____.

AYES:

NOES:

ABSENT:

ADOPTED:

Kevin Brunner, City Manager

Michele Smith, City Clerk



Doug Saubert
Finance Director
P.O. Box 690
Whitewater, WI 53190

PHONE: (262) 473-1380
FAX: (262) 473-0589
Email: DSaubert@ci.whitewater.wi.us
WEBSITE: www.ci.whitewater.wi.us

TO: City Manager and Common Council Members

FROM: Doug Saubert, Finance Director

RE: Presentation of 2010 Audit and Report to Council

DATE: May 12, 2011

Enclosed in your packets are the following audited financial statements for 2010:

- Report to the City Council
- Audit Communications Letter
- Management Letter – City/Utilities
- Financial Statements-Government Wide – includes Single Audit

Kevin Krynski of Johnson Block and Company will make a presentation at the May 17th council meeting. Kevin will review and discuss all of the above reports with primary emphasis on the “Report to City Council”, which highlights the 2010 Financial Statement results.

Please let me know if you have any questions prior to the meeting.

CITY OF WHITEWATER
REPORT TO THE CITY COUNCIL
For the Year Ended December 31, 2010

Johnson Block & Co., Inc.
Certified Public Accountants
49 Kessel Court, Suite 210
Madison, Wisconsin
(608) 274-2002
Fax: (608) 274-4320

CITY OF WHITEWATER
2010 Financial Statement Highlights

General Fund	2010	2009
Assets		
Cash	\$ 1,857,750	\$ 2,447,436
Taxes Receivable	2,856,656	2,752,772
Other Assets	935,441	548,721
Total Assets	\$ 5,649,847	\$ 5,748,929
Liabilities and Fund Balance		
Current Liabilities	\$ 489,050	\$ 564,308
Deferred Revenue	2,977,704	2,916,985
Total Liabilities	3,466,754	3,481,293
Total Fund Balance	2,183,093	2,267,636
Total Liabilities and Fund Balance	\$ 5,649,847	\$ 5,748,929
Detail of General Fund Balance		
Reserved	\$ 86,689	\$ 69,150
Designated	186,240	167,093
Undesignated	1,910,164	2,031,393
	\$ 2,183,093	\$ 2,267,636
Undesignated general fund balance	\$ 1,910,164	\$ 2,031,393
subsequent year general fund budget (original)	9,264,199	9,318,019
	20.62%	21.80%
Summarized Income Statement		
	2010	2010
	Budget	Actual
Revenues	\$ 8,445,913	\$ 8,295,782
Expenditures	8,007,190	7,927,925
Other financing sources (uses)	(513,723)	(452,398)
Net change in fund balance	\$ (75,000)	\$ (84,541)

CITY OF WHITEWATER
2010 Financial Statement Highlights (Continued)

	2010	2009
Special Revenue Fund		
Fund Balance (Deficit)		
Parkland acquisition	\$ 9,422	\$ 106,839
Fire equipment revolving	23,919	370,534
Police vehicle revolving	8,600	7,227
Solid waste/recycling	25,107	173,737
Taxi cab grant	41,880	38,499
Cable television	153,716	173,792
DPW equipment revolving	108,135	62,620
Parkland development	4,513	41,612
Forestry	27,912	32,831
Library	453,525	413,414
Skate park	3,211	3,211
Parking Permit	23,674	23,955
Lakes Improvement	474	443
Street Repair	57,224	124,431
Rescue Trust	52,762	51,704
Police Department Trust	14,360	13,464
Sick leave severance	310,422	306,114
Government equipment	41,180	20,517
Rock River Storm Water	26,927	20,088
Rescue squad equipment/education	286,924	275,166
	\$ 1,673,887	\$ 2,260,198
Debt Service Fund	2010	2009
Total Debt Service Fund Balance	\$ 306,809	\$ 61,042
General Obligation Debt		
	2010	2009
Outstanding General Obligation (G.O.) Debt December 31	\$ 20,410,000	\$ 16,179,954
Total G.O. Debt Capacity December 31	\$ 31,868,210	\$ 31,950,395
	64.05%	50.64%

**CITY OF WHITEWATER
2010 Financial Statement Highlights (Continued)**

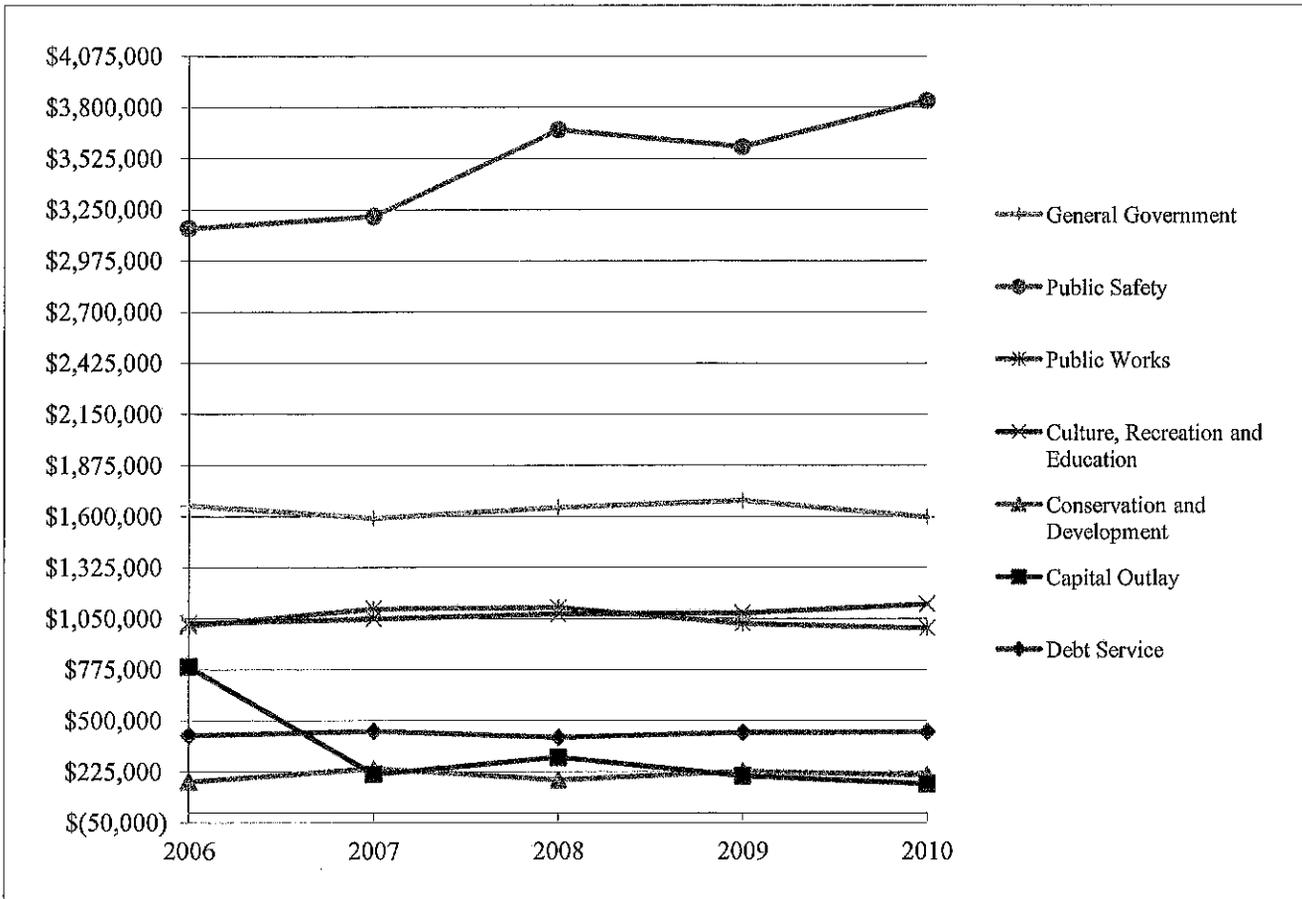
	<u>2010</u>	<u>2009</u>
Capital Projects Fund		
Fund Balance (Deficit)		
TIF District #4	941,684	2,310,665
TIF District #5	8,144	-
TIF District #6	89,553	(111,146)
TIF District #7	(62)	97
TIF District #8	17,684	48
TIF District #9	2,131	-
Tripp Lake Park	-	52,728
Other Capital Projects	<u>787,150</u>	<u>364,283</u>
 Total Special Revenue Fund Balance	 <u>\$ 1,846,284</u>	 <u>\$ 2,616,675</u>

	<u>2010</u>	<u>2009</u>
Community Development Authority		
 Fund Equity	 <u>\$ 9,069,001</u>	 <u>\$ 3,771,474</u>

CITY OF WHITEWATER
2010 Financial Statement Highlights (Continued)

	<u>2010</u>	<u>2009</u>
Water Utility		
Water Rate of Return		
Authorized rate of return	6.50%	6.50%
Actual rate of return	2.19%	2.00%
	<u>2010</u>	<u>2009</u>
Water and Sewer Utility Operations		
Water		
Operating Revenues	1,413,226	\$ 1,383,801
Operating Expenses	<u>1,260,544</u>	<u>1,242,446</u>
Water Operating Income	<u>\$ 152,682</u>	<u>\$ 141,355</u>
Sewer		
Operating Revenues	1,922,048	\$ 1,723,087
Operating Expenses	<u>2,108,460</u>	<u>2,134,195</u>
Sewer Operating Income (Loss)	<u>\$ (186,412)</u>	<u>\$ (411,108)</u>
	<u>2010</u>	<u>2009</u>
Utility Cash Flow		
Water		
Net cash flows from operating activities	248,522	\$ 244,372
Net cash flows from financing activities	(730,404)	(536,046)
Net cash flows from investing activities	<u>241,280</u>	<u>(127,676)</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (240,602)</u>	<u>\$ (419,350)</u>
Sewer		
Net cash flows from operating activities	624,033	\$ 355,171
Net cash flows from financing activities	(842,208)	(251,010)
Net cash flows from investing activities	<u>295,489</u>	<u>(118,365)</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ 77,314</u>	<u>\$ (14,204)</u>

CITY OF WHITEWATER
General Fund and Debt Service Expenditures
(Excluding TIF and Refinanced Debts)
Actual 2006-2010

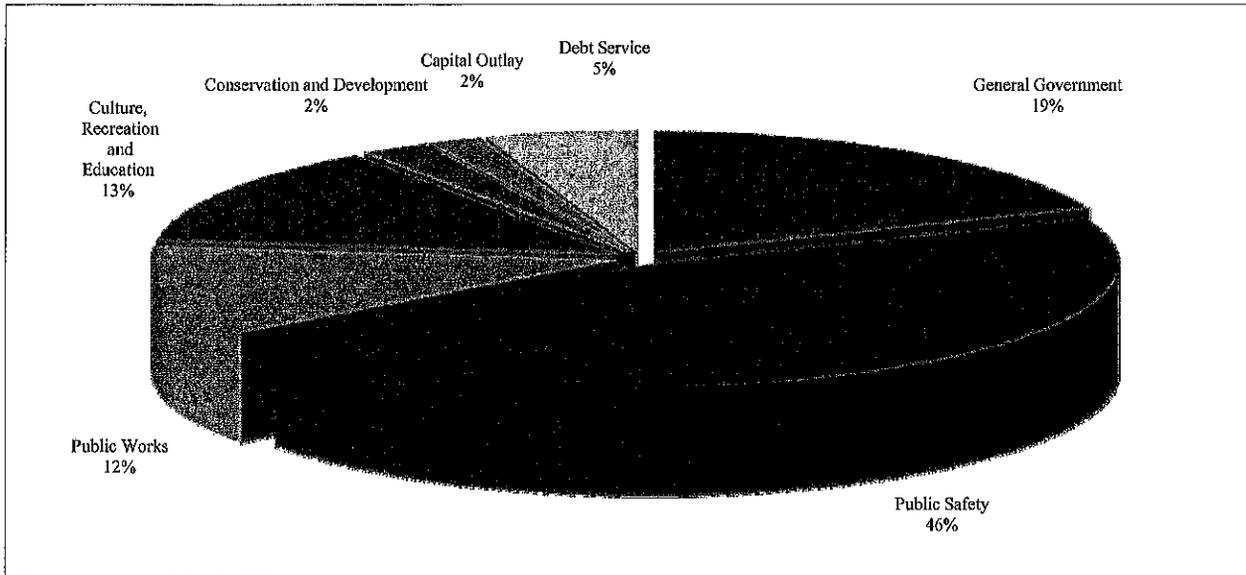


	2006	2007	2008	2009	2010
General Government	\$ 1,658,240	\$ 1,589,551	\$ 1,648,165	\$ 1,685,780	\$ 1,597,138
Public Safety	3,146,997	3,212,196	3,677,379	3,587,158	3,834,954
Public Works	1,010,115	1,103,048	1,108,765	1,023,722	999,651
Culture, Recreation and Education	1,023,285	1,049,477	1,074,082	1,079,797	1,128,761
Conservation and Development	170,850	243,181	181,272	227,878	206,502
Capital Outlay	790,901	212,252	302,318	203,291	160,919
Debt Service	420,445	443,782	409,304	437,236	439,446
Totals	\$ 8,220,833	\$ 7,853,487	\$ 8,401,285	\$ 8,244,862	\$ 8,367,371

CITY OF WHITEWATER

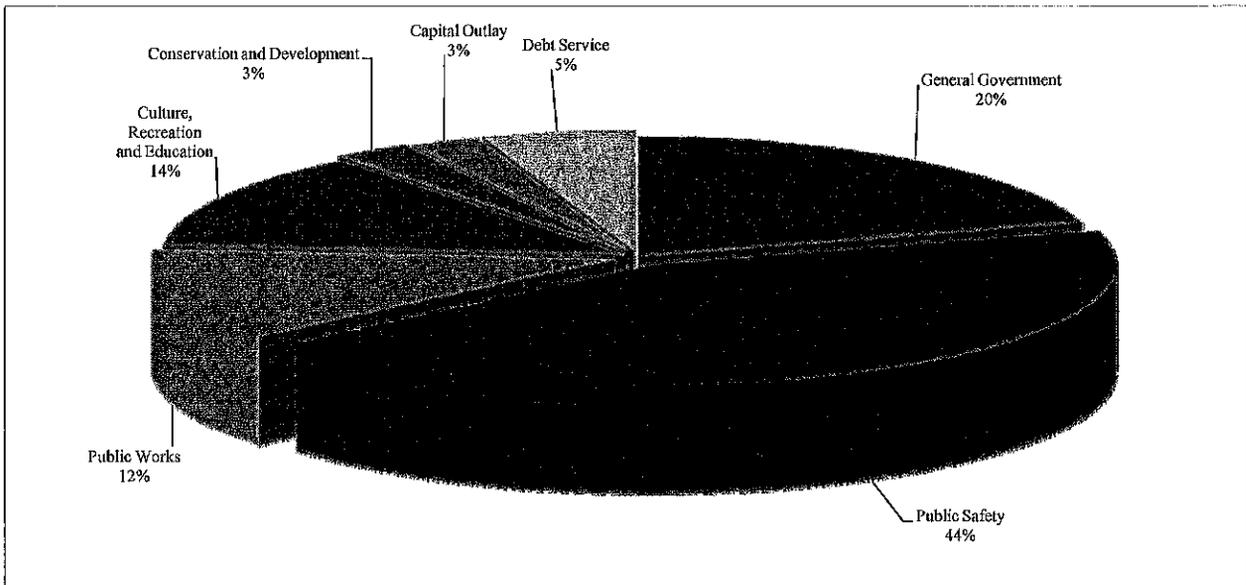
2010 General Fund and Debt Service Expenditures
(Excluding TIF and Refinanced Debt)

Total Expenditures: \$8,367,371



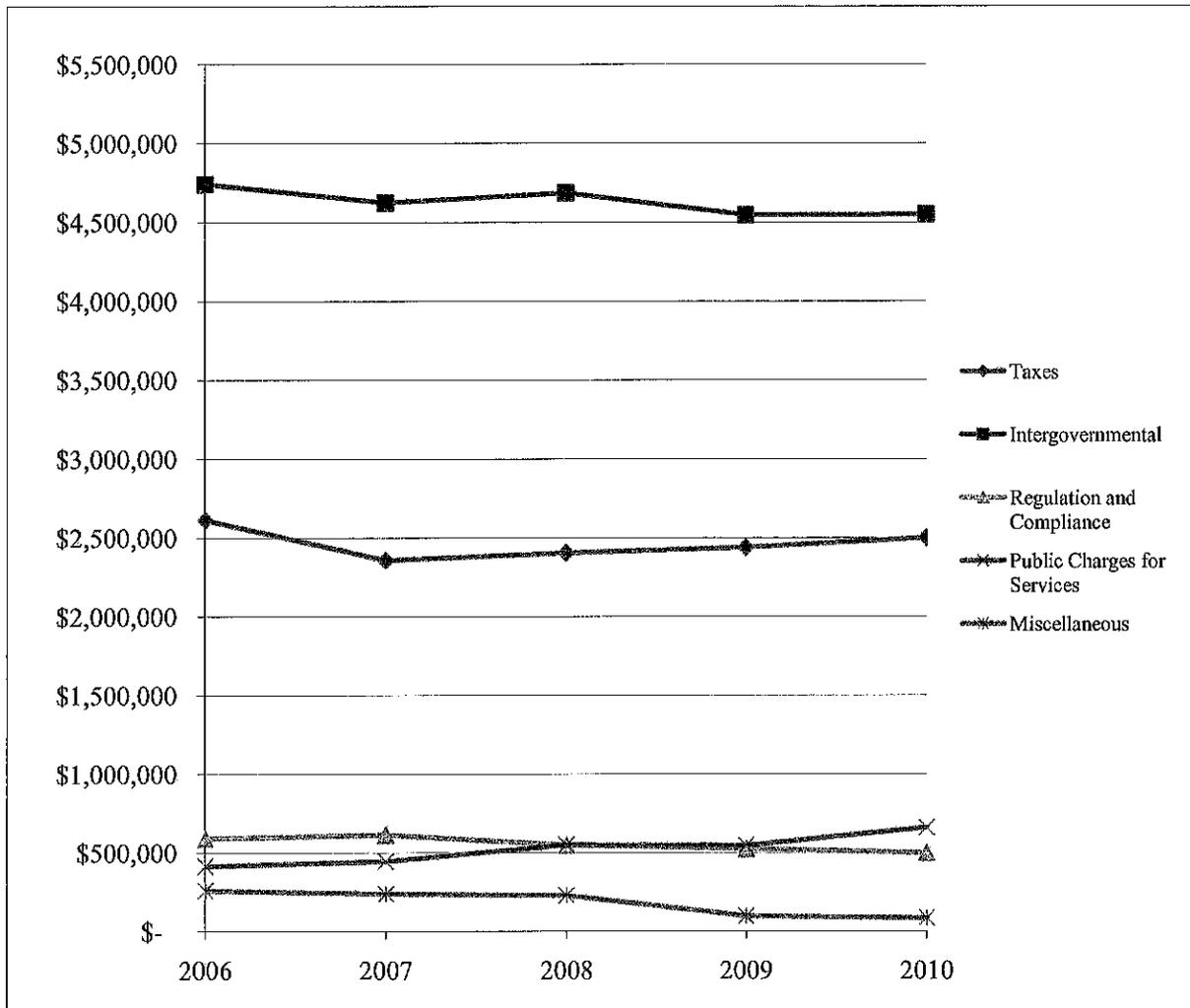
2009 General Fund and Debt Service Expenditures
(Excluding TIF and Refinanced Debt)

Total Expenditures: \$8,244,862



**CITY OF WHITEWATER
General Fund Revenues**

Actual 2006-2010

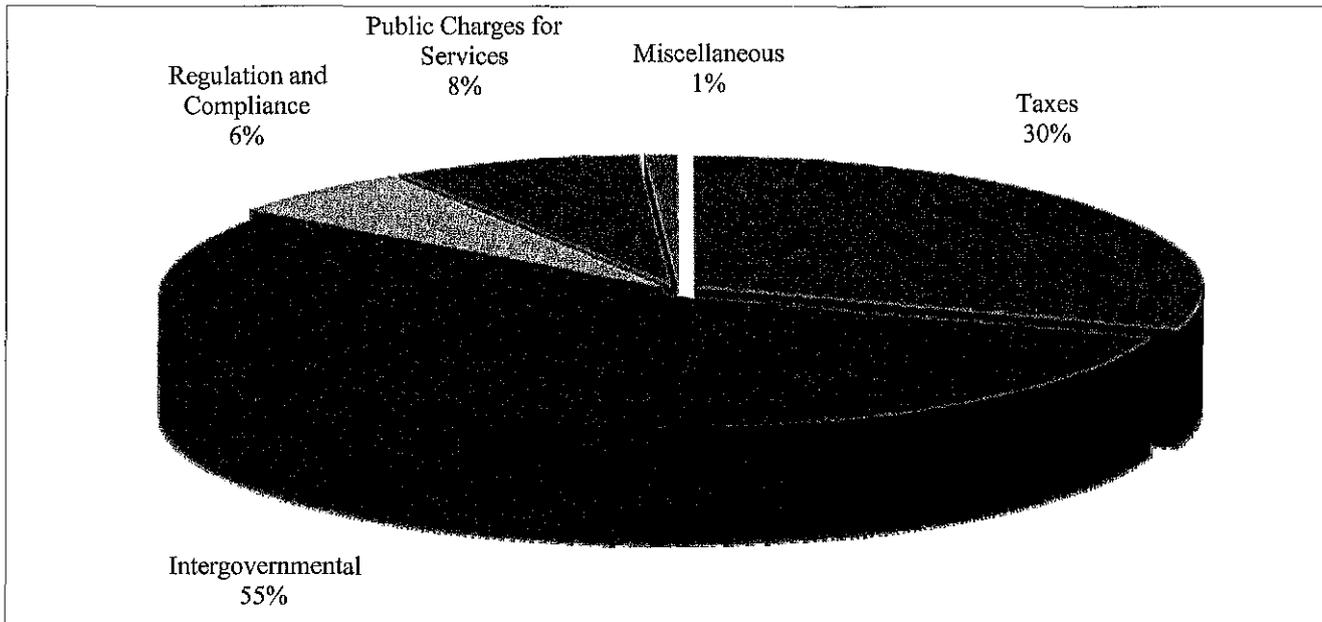


	2006	2007	2008	2009	2010
Taxes	\$ 2,611,332	\$ 2,358,059	2,404,659	2,437,705	2,499,152
Intergovernmental	4,740,315	4,621,273	4,683,503	4,543,438	4,548,895
Regulation and Compliance	591,778	614,966	549,983	525,250	500,358
Public Charges for Services	416,101	446,937	551,126	545,512	661,060
Miscellaneous	259,377	239,299	229,541	97,628	86,315
Totals	\$ 8,618,903	\$ 8,280,534	\$ 8,418,812	\$ 8,149,533	\$ 8,295,780

CITY OF WHITEWATER

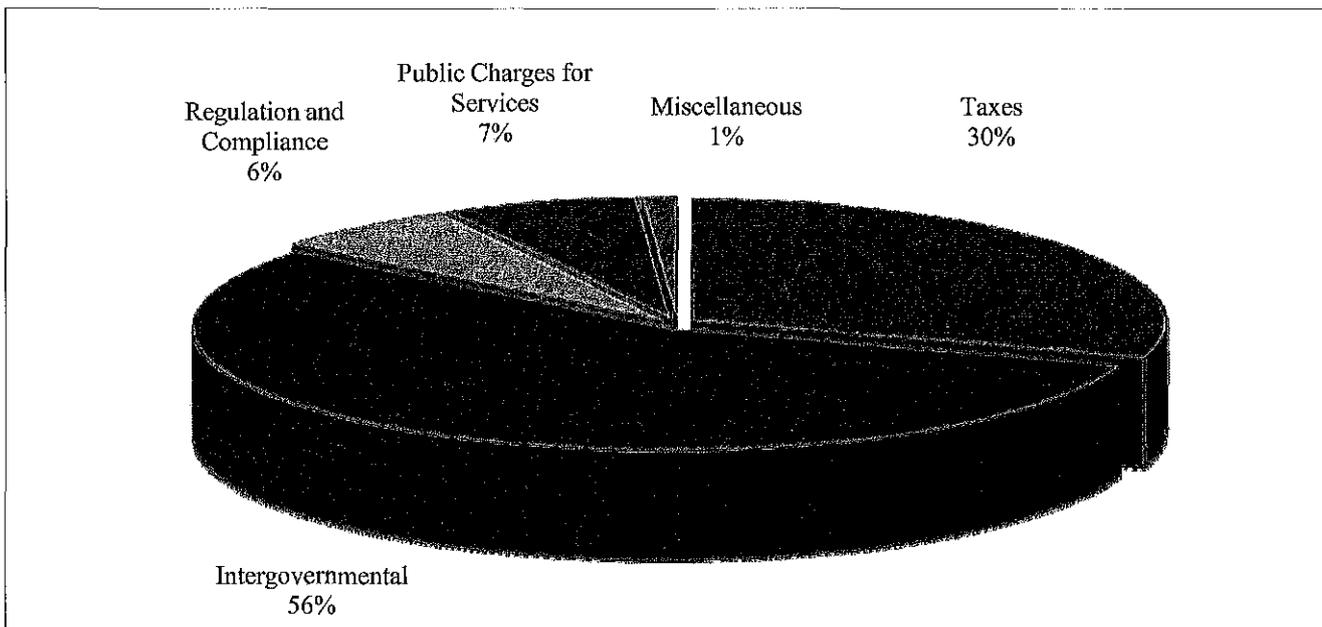
2010 General Fund Revenues

Total Revenues: \$8,295,780



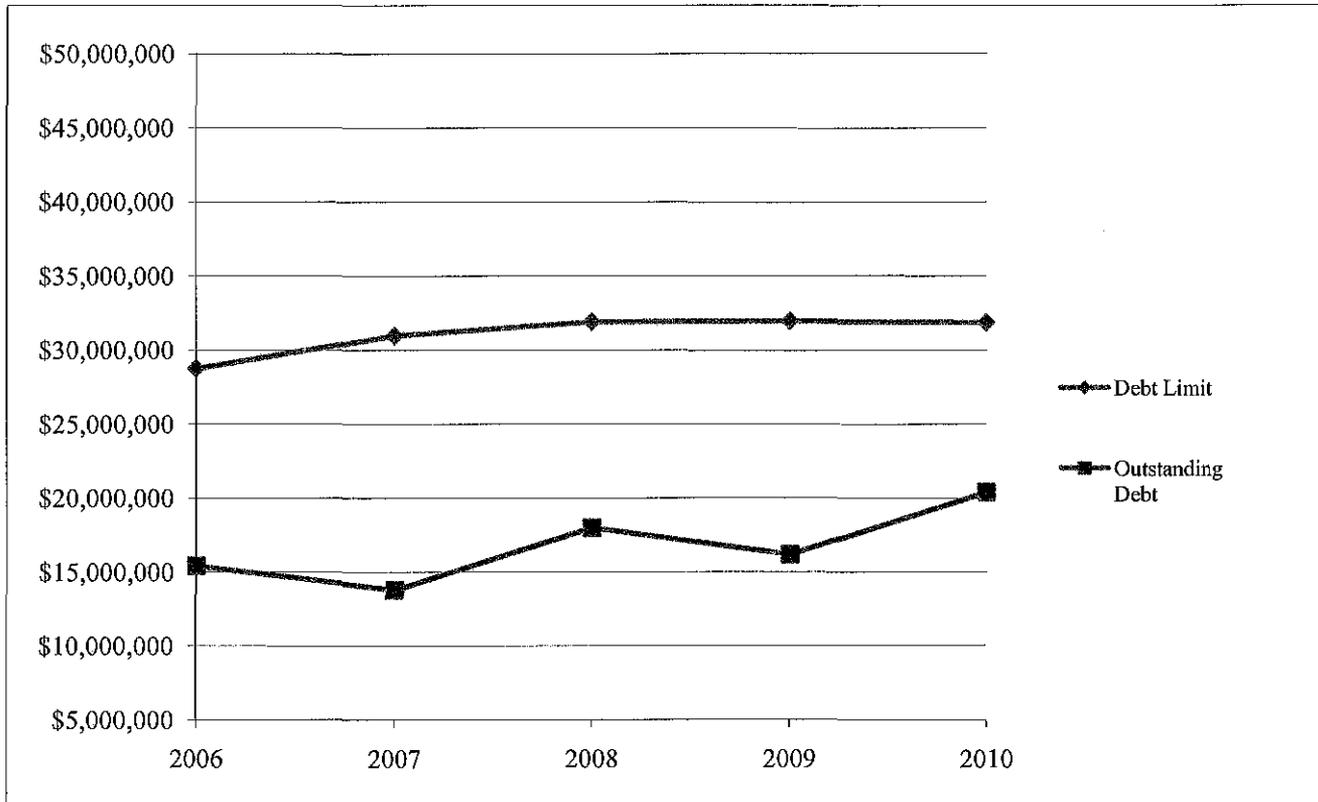
2009 General Fund Revenues

Total Revenues: \$8,149,533



CITY OF WHITEWATER

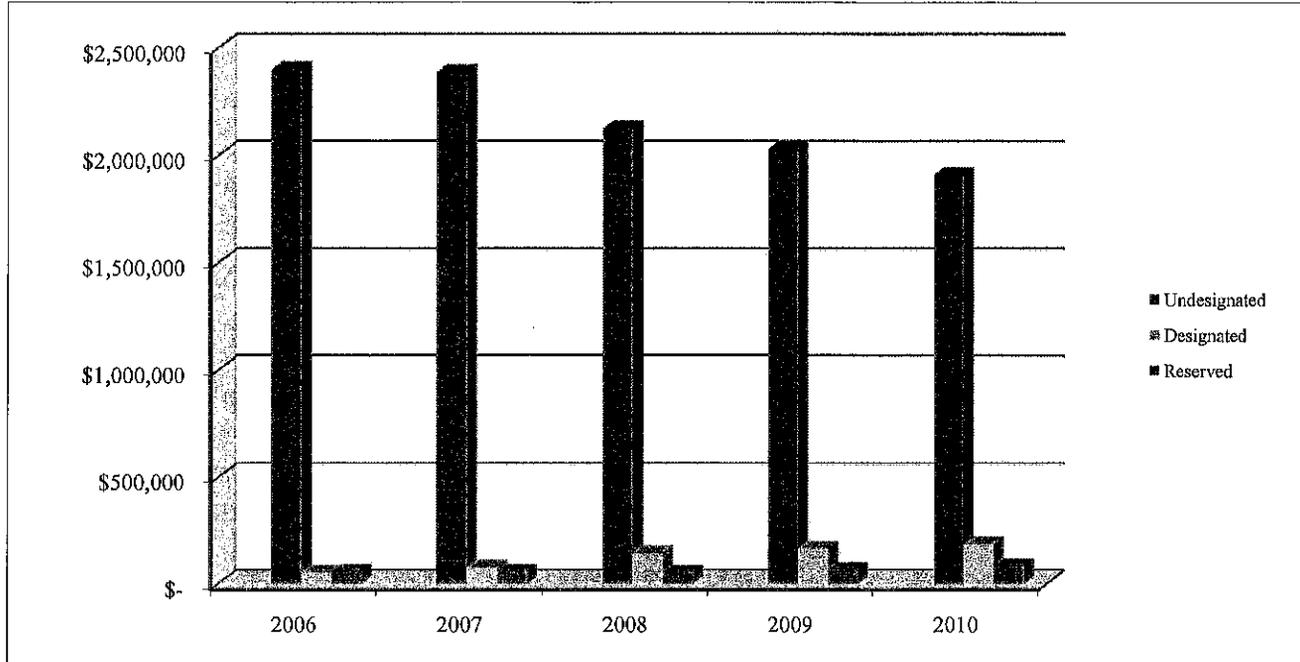
G. O. Debt vs. Capacity Actual 2006-2010



	2006	2007	2008	2009	2010
Debt Limit	\$ 28,747,035	\$ 30,964,140	\$ 31,906,560	\$ 31,950,395	\$ 31,868,210
Outstanding Debt	15,424,074	13,808,449	17,990,898	16,179,954	20,410,000
Difference	\$ 13,322,961	\$ 17,155,691	\$ 13,915,662	\$ 15,770,441	\$ 11,458,210
% Available	46.35%	55.41%	43.61%	49.36%	35.95%
Equalized Value	\$ 537,428,600	\$ 619,282,800	\$ 638,131,200	\$ 639,047,900	\$ 637,364,200
Growth	\$ 39,384,700	\$ 81,854,200	\$ 18,848,400	\$ 916,700	\$ (1,683,700)
% Growth	9.08%	15.23%	3.04%	0.14%	-0.26%

CITY OF WHITEWATER

General Fund Balance
Actual 2006-2010



General Fund Balance

	2006	2007	2008	2009	2010
Undesignated	\$ 2,401,276	\$ 2,390,206	2,127,665	\$ 2,031,393	\$ 1,910,164
Designated	52,891	78,136	146,411	167,093	186,240
Reserved	60,650	59,399	56,262	69,150	86,689
Total	\$ 2,514,817	\$ 2,527,741	\$ 2,330,338	\$ 2,267,636	\$ 2,183,093



Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

- Taxi-cab Receivable
- Allowance for ambulance receivables
- Accrued interest adjustment
- Reclass debt proceeds
- Accrue grant revenue
- Accrue CDA fixed assets

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 25, 2011.

Management Consultations with Other Independent Accountants

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



Other Audit Findings or Issues

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

This information is intended solely for the use of the management of the City of Whitewater and should not be used for any other purpose.

Johnson Block & Company, Inc.

Johnson Block and Company, Inc.
Madison, Wisconsin



Certified Public Accountants

Quality service through our commitment to clients and staff

Millard W. Johnson ▲ James L. Block ▲ Alan L. Brey ▲ Joseph G. Mohlmann ▲ Kevin P. Krysinski ▲ Janice L. Froelich

April 25, 2011

City of Whitewater
Whitewater, Wisconsin

In planning and performing our audit of the financial statements of the City of Whitewater, Wisconsin for the year ended December 31, 2010, we considered the City's internal control as basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control.

Our comments are summarized on the following page. This letter does not affect our report dated April 25, 2011, on the financial statements of City of Whitewater, Wisconsin.

We will be pleased to discuss these comments in further detail at your convenience. We thank the City staff for help during the audit and we welcome any questions you have concerning the audit or other financial matters.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
Certified Public Accountants
Madison, Wisconsin

CURRENT YEAR COMMENTS

TIF 4 Advance from the CDA

The City's TIF 4 received an advance of \$750,000 from the CDA. The proceeds of the advance were used to finance the innovation center. The assets of the innovation center were transferred over to the CDA. We recommend that the City and CDA formalize the terms of the advance including interest. Given the level of debt service with the City's TIF District, any payments on the advance would most likely need to be deferred.

University Technology Park Board

The City and CDA have a memorandum of understanding regarding the operation of the Technology Park and Innovation Center. We recommend that the City establish a separate fund for this activity. This may be considered a component unit of the City.

PRIOR YEAR COMMENTS

Future Accounting Standard

We previously commented on a new accounting standard. The Governmental Accounting Standards Board recently issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions effective for periods beginning after June 15, 2010. Some of the major changes are as follows:

A) Governmental Fund Balance Reporting

The reporting of governmental fund balances as reserved, unreserved or designated will be replaced with five possible classifications of governmental fund balances. They are as follows:

- Nonspendable Fund Balance
- Restricted Fund Balance
- Committed Fund Balance
- Assigned Fund Balance
- Unassigned Fund Balance

The goal of these new classifications is to report governmental balances based on a hierarchy that shows, from the highest to the lowest, the level or form of constraints on fund balance and, accordingly, the extent to which the government is bound to honor them.

In order to report fund balance as committed, the amounts must be constrained for a specific purpose by the government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources. In addition, action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

Statement No. 54 requires fund balances to be restated for the prior year when comparative financial statements are presented.

B) Fund Definition

The most significant change is the definition of a special revenue fund. The definition under GASB No. 54 is: "Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The basis for the special revenue fund should be from a revenue source that is either restricted or committed. That restricted or committed revenue source should be expected to represent a substantial portion of the inflows reported in that fund. Those that do not have a significant committed revenue source or that receive most or all of their revenue as a transfer from another fund would likely not meet the revised definition for a special revenue fund and would then be reported in the general fund.

C) Disclosure

The new standard requires disclosure of:

- a description of the authority for and actions that lead to committed and assigned fund balance.
- the government's policy regarding order of spending for committed, assigned and unassigned funds.
- description of any formally adopted minimum fund balance policies.
- purpose of each major special revenue fund and which revenues or other sources are reported in each of those funds.

Actions to consider before year end in the year of implementation

- In order to report fund balance as committed, the government's highest level of decision making authority must act to establish committed fund balances, including stabilization arrangements.
- Decide which person(s) have direct or delegated authority to assign fund balance.
- Review any formal minimum fund balance policy and possible changes required as it relates to this new standard.
- Determine if special revenue funds meet the revised definition in the standard.
- Establish a policy on the order in which unrestricted resources are to be used when any of these amounts are available for expenditure. If no policy exists, the default assumes committed funds are used first, followed by assigned and then unassigned amounts.

Budgeted Revenues

We previously recommend the City review its 2010 budget and determine if several revenue sources including interest income, fines and forfeitures, parking violations and ambulance fee revenues were on target. It appears that interest income and the fines have been adjusted. The City's 2010 ambulance fees and municipal court revenues were short of budget projections.

Cash and Investments - Custodial Credit Risk

We previously recommended that the City reviews its insurance limits at local financial institutions. The City has a significant amount of cash and investments at local financial institutions that are above the FDIC and State Deposit Guarantee Fund insurance levels.

For 2010, the City had collateral agreements and an account that was insured under the FDIC Transaction Account Guaranty (TAG) program. This program expired on December 31, 2010 and was replaced by the Dodd-Frank Act that fully insures checking accounts with no interest rate. The Dodd-Frank Act is in effect through December 31, 2012. The City should be aware that some banks have opted out of these programs and this coverage does not apply to those that have. The City should again review its insurance coverage. Its cash balances will fluctuate with large borrowings.

Utility Rates

Sewer

We previously recommended that the City review and monitor its sewer rates to a level sufficient to meet coverage ratios. Rates were updated on annually. The debt coverage requirement was met in 2010. The Sewer Utility's cash flow appeared adequate in 2010. However, the City is still in the process of implementing a \$5.56 million upgrade and will have additional borrowings in 2011. As a result, the Sewer Utility may need to increase rates more significantly.

The Sewer Utility incurred an operating loss of \$186,412 in 2010. A significant reason for the operating loss was non-cash depreciation expense of \$878,440. To eliminate the operating loss, Sewer revenues would need to be approximately 10% higher.

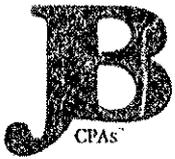
Water

We previously recommend that the utility pursue a conventional rate study with the Public Service Commission. The utility is currently undertaking this study and rates are anticipated to be adjusted in 2011.

Internal Accounting Controls **Departmental Controls**

The size of your organization sometimes precludes complete separation of duties. The City has implemented a number of compensating controls such as requiring approval of invoices from department heads, the Finance Director and Council and the Finance Director reviewing bank reconciliations and journal entries. However, we noted the following item:

- We did note at times the same personnel performed billing and receipting functions. To the extent possible, these should be segregated.



Johnson & Block
AND COMPANY, INC.

Certified Public Accountants

C-1

CITY OF WHITEWATER
AUDITED FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

Johnson Block & Co., Inc.
Certified Public Accountants
49 Kessel Court, Suite 210
Madison, Wisconsin
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Fax: (608) 274-4320

Quality service through our commitment to clients and staff.

www.johnsonblock.com

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Millard W. Johnson & James L. Block & Alan L. Brey & Joseph G. Mohlmann & Kevin P. Krynski & Janice L. Froelich

INDEPENDENT AUDITOR'S REPORT

April 25, 2011

To the City Council
City of Whitewater
Whitewater, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitewater, Wisconsin, as of and for the year ended December 31, 2010, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of City of Whitewater, Wisconsin, management. 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 and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitewater, Wisconsin, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 25, 2011 on our consideration of the City of Whitewater's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in



accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

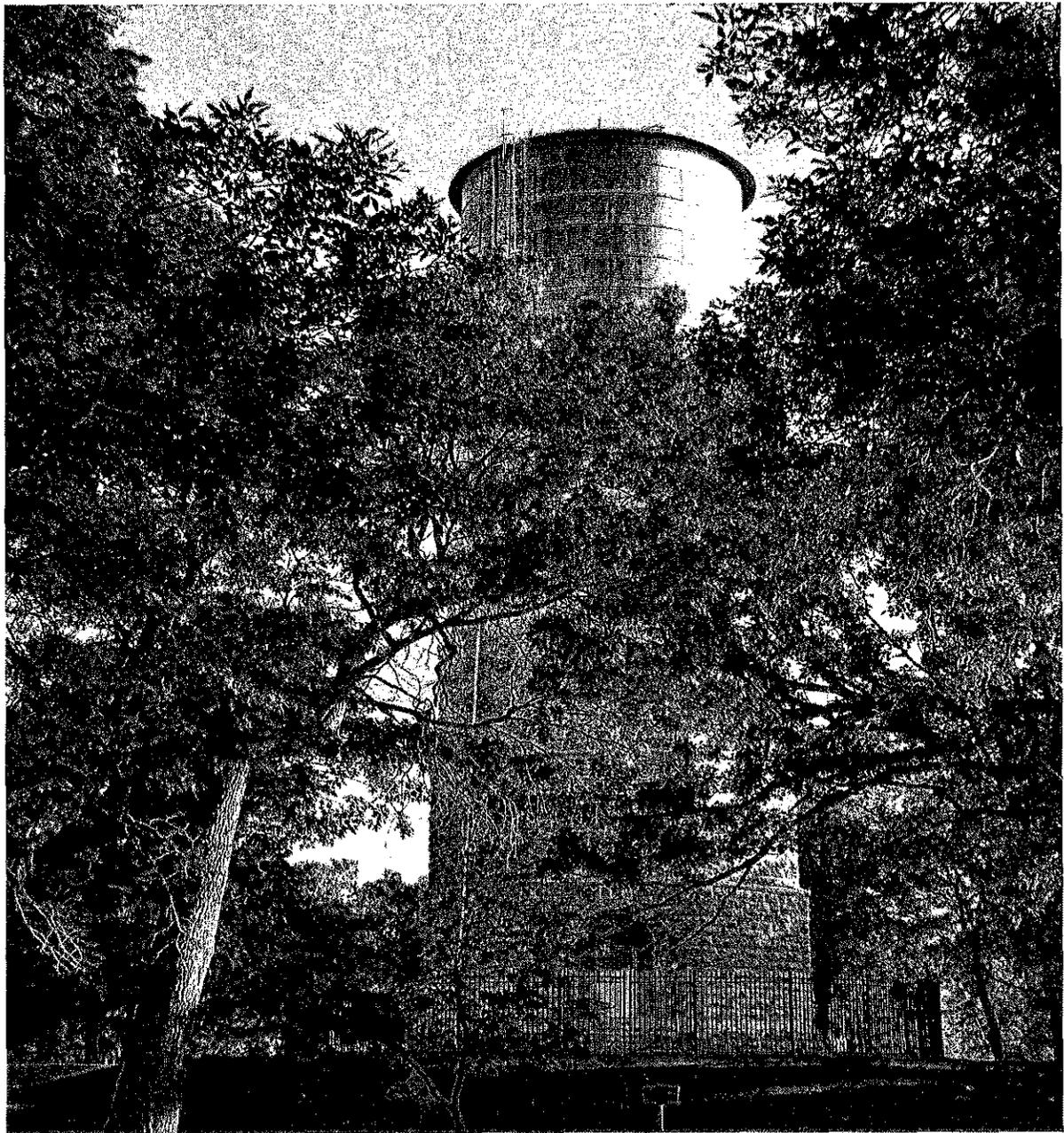
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Whitewater, Wisconsin basic financial statements. The financial information listed in the table of contents as other supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis, as required by U.S. Office of Management and Budget *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration and are also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
Madison, Wisconsin
Certified Public Accountants

MANAGEMENT'S DISCUSSION
AND ANALYSIS
FOR 2010



MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2010

The management of the City of Whitewater offers all persons interested in the financial condition of the City to review this narrative overview and analysis of the City's financial performance during the fiscal year ending December 31, 2010. This section should be read in conjunction with the financial statements and the accompanying notes that follow. It should also be noted that the information contained here will focus primarily on the governmental operations of the city.

FINANCIAL HIGHLIGHTS

The City's total net assets increased \$770,774, or 1.59% from the prior year. The net assets for governmental activities decreased \$2,526,823 while the net assets of the business-type activities increased by \$3,297,597. The Community Development Authority-CDA-a component unit of the city, net assets increased by \$5,297,527.

The assets of the City of Whitewater exceeded its liabilities as of December 31, 2010 by \$49,200,760 (net assets). Of this amount, \$4,256,438 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors. The breakout of the unrestricted net assets is \$3,939,721 and \$316,717 for governmental and business-type activities, respectively.

As of December 31, 2010, the City of Whitewater's governmental funds reported combined ending fund balances of \$6,050,310, a decrease of \$1,155,241 in comparison with the prior year. Approximately 60.1% of this total, or \$3,639,410 (unreserved/undesignated fund balance), is available for spending at the government's discretion. Of the \$3,639,410 unreserved/undesignated fund balance, the General Fund makes up \$1,910,164 (52.5%), while the Cable T.V. Fund accounts for \$153,716 (4.2%), the Street Repair Fund-- \$57,224 (1.6%), the Fire/Rescue Equipment Fund--\$23,919 (.7%), the DPW Equipment Fund-- \$108,135 (3.0%), Sick Leave Severance Fund-- \$310,422 (8.5%), other capital projects funds for \$787,150 (21.6%) and other special revenue funds \$288,680 (7.9%).

The city's water utility had an operating income in 2010 of \$152,682. Unrestricted net assets decreased by \$546,693. The water utility's total net assets increased by \$152,572 to \$10,678,834. The 2010 Average Rate of Return equaled 2.19%. The Water Utility will be filing formal rate case application with the PSC in May 2011 in order to adjust rates to cover operational expenses and debt service for capital improvements.

The wastewater utility had an operating loss of \$186,412 in 2010. The utility's total net assets increased by \$2,285,409. The wastewater utility increased rates by 3% effective March 1, 2004; by 7% on December 1, 2004; by 5% effective December 1, 2005; by 7% effective December 1, 2006; by 7% effective on September 1, 2007; by 7% on September 1, 2008; by 5.0% on December 1, 2009 and by 7% on December 1, 2010. It is anticipated that the utility will increase rates on July 1 and December 1, 2011.

OVERVIEW OF THE FINANCIAL STATEMENTS

- This annual report consists of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the City:
 - The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
 - The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.
 - The governmental fund statements tell how general government services like public safety and public works were financed in the short-term as well as what remains for future spending.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2010

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

These financial statements also include notes that explain some of the information in the financial statements and provide more detail data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net assets and how they have changed. Net Assets – the difference between the City's assets and liabilities – is one way to measure the City's financial health, or position. Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of the City you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's infrastructure.

The government-wide financial statements include not only the City of Whitewater itself (known as the primary government), but also the City of Whitewater Community Development Authority (component unit). The authority does not issue separate financial statements.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2010

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

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.

The City maintains 40 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 the TIF District #4 Fund, all of which are considered to be major funds. Data from the other governmental funds are split between the non-major special revenue funds and the non-major capital project funds. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for all its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds – The City maintains 3 different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Proprietary Enterprise Funds are the Water, Wastewater and Stormwater Utilities. The Stormwater Utility was established in the 4th quarter of 2007.

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 city is a trustee, or fiduciary, for the collection of all property taxes within the city for all taxing jurisdictions including the Whitewater Unified School District, Walworth and Jefferson counties, Gateway and Madison Area Technical College, and the State of Wisconsin. The accounting used for fiduciary funds is much like that used for proprietary funds.

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 Assets and the Statement of Revenues, Expenses and Changes in Net Assets. These two statements report the City's net assets and changes therein. It should be noted that the financial position can also be affected by non-financial factors, including economic conditions, population growth and new regulations.

The largest portion of the City's (governmental and business-type activities) net assets (approximately 83.9%) represents its investments in capital assets, less any debt used to acquire those assets that are 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.

CITY OF WHITEWATER, WISCONSIN

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MANAGEMENT'S DISCUSSION AND ANALYSIS

For Year Ended December 31, 2010

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

CITY OF WHITEWATER'S NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and Other Assets	\$ 13,806,995	12,459,615	3,256,528	4,134,170	17,063,523	16,593,785
Capital Assets	<u>33,533,059</u>	<u>31,081,385</u>	<u>32,267,412</u>	<u>27,450,554</u>	<u>65,800,471</u>	<u>58,531,939</u>
Total Assets	<u>47,340,054</u>	<u>43,541,000</u>	<u>35,523,940</u>	<u>31,584,724</u>	<u>82,863,994</u>	<u>75,125,724</u>
Non-Current Liabilities	18,919,821	14,492,578	3,889,320	4,130,893	22,809,141	18,623,471
Other Liabilities	<u>9,169,903</u>	<u>7,271,269</u>	<u>1,684,190</u>	<u>800,998</u>	<u>10,854,093</u>	<u>8,072,267</u>
Total Liabilities	<u>28,089,724</u>	<u>21,763,847</u>	<u>5,573,510</u>	<u>4,931,891</u>	<u>33,663,234</u>	<u>26,695,738</u>
Net Assets:						
Invested in Capital Assets						
Net of Related Debt	13,239,925	17,364,370	28,052,752	23,493,312	41,292,677	40,857,682
Restricted	2,070,684	956,660	1,580,961	1,760,265	3,651,645	2,716,925
Unrestricted	<u>3,939,721</u>	<u>3,456,123</u>	<u>316,717</u>	<u>1,399,256</u>	<u>4,256,438</u>	<u>4,855,379</u>
TOTAL NET ASSETS	<u>19,250,330</u>	<u>21,777,153</u>	<u>29,950,430</u>	<u>26,652,833</u>	<u>49,200,760</u>	<u>48,429,986</u>
TOTAL LIABILITIES & NET ASSETS	<u>47,340,054</u>	<u>43,541,000</u>	<u>35,523,940</u>	<u>31,584,724</u>	<u>82,863,994</u>	<u>75,125,724</u>

Net Assets: The City of Whitewater's combined net assets increased 1.59% between fiscal years 2009 and 2010 to \$49,200,760. 61.1% of the 2010 net assets are business-type activities of the City Water, Wastewater and Stormwater Utilities. During 2010, the governmental activities transferred ownership of the Innovation Center to the Whitewater Community Development Authority. The book value of the Innovation Center was \$5,287,467. The Whitewater CDA is a component unit of the City of Whitewater. The Innovation Center was financed thru a joint venture with the City of Whitewater-TID #4 and the Federal Department of Commerce-EDA. **ASSETS:** Governmental Activities: The increase in **Current and Other Assets** can be attributed to \$3,575,831 due from the Economic Development Administration(EDA) for their share of the infrastructure improvements in and around the Innovation Center and the Technology Park-TID # 4. Taxes Receivables increased by \$255,411. Special Assessment Receivable, Accounts Receivables, and Other Receivables decreased by \$30,101. **LIABILITIES:** Governmental Activities: Non-Current Liabilities increased by \$2,619,399. The increase can be attributed to bonds issued by the City & TID # 4 to finance the infrastructure improvements outlined above. Deferred revenues increased by \$413,604. Advances from other funds declined by \$155,000. \$80,000 is for the annual payment made to the Wastewater Utility on an advance made by the Wastewater Equipment Replacement Fund for the pay off of the city's prior service cost liability due to the Wisconsin Retirement System and \$75,000 was for the advance for the reconstruction of Starin Road from Fremont Street to Tratt Street. Final payments were made in 2010.

CITY OF WHITEWATER, WISCONSIN

MANAGEMENT'S DISCUSSION AND ANALYSIS
For Year Ended December 31, 2010

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FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)CITY OF WHITEWATER
CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

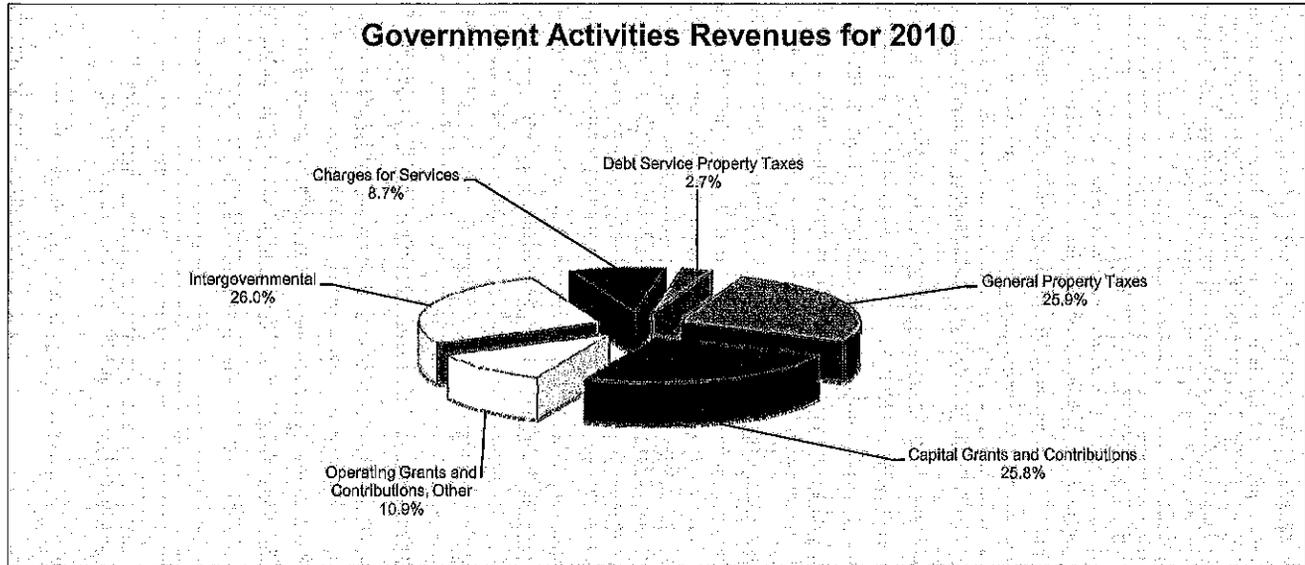
	Governmental Activities		Business-type Activities		Combined-Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,296,259	1,261,793	3,625,646	3,398,391	4,921,905	4,660,184
Operating grants and contributions	1,290,789	1,258,101	26,966	414,594	1,317,755	1,672,695
Capital grants and contributions	3,867,598	123,674	2,386,751	187,353	6,254,349	311,027
General Revenues:						
Property Taxes	4,283,025	4,210,373	-	-	4,283,025	4,210,373
Other Taxes	74,456	88,268	-	-	74,456	88,268
Intergovernmental	3,884,290	3,953,752	-	-	3,884,290	3,953,752
Investment Income	58,327	153,509	32,919	62,737	91,246	216,246
Miscellaneous	207,264	198,820	-	-	207,264	198,820
Total Revenues	14,962,008	11,248,290	6,072,282	4,063,075	21,034,290	15,311,365
Expenses:						
General government	1,755,843	2,008,162	-	-	1,755,843	2,008,162
Public Safety	4,103,040	3,779,930	-	-	4,103,040	3,779,930
Public Works	2,640,187	2,384,700	-	-	2,640,187	2,384,700
Leisure activities	1,378,035	1,381,863	-	-	1,378,035	1,381,863
Conservation and Development	413,655	523,775	-	-	413,655	523,775
Interest and fiscal charges	712,430	747,794	228,503	259,608	940,933	1,007,402
Water Utility	-	-	1,260,545	1,242,446	1,260,545	1,242,446
Sewer Utility	-	-	2,108,460	2,134,195	2,108,460	2,134,195
Stormwater Utility	-	-	314,072	265,143	314,072	265,143
Total Expenses	11,003,190	10,826,224	3,911,580	3,901,392	14,914,770	14,727,616
Increases in net assets before transfers	3,958,818	422,066	2,160,702	161,683	6,119,520	583,749
Transfers	(6,485,641)	57,253	1,136,895	(256,106)	(5,348,746)	(198,853)
Increase (decrease) in net assets	<u>(2,526,823)</u>	<u>479,319</u>	<u>3,297,597</u>	<u>(94,423)</u>	<u>770,774</u>	<u>384,896</u>
NET ASSETS-January 1	<u>21,777,153</u>	<u>21,475,017</u>	<u>26,652,833</u>	<u>26,855,881</u>	<u>48,429,986</u>	<u>48,330,898</u>
Change in Net Assets due to Restatement	-	(177,183)	-	(108,624)	-	(285,807)
Net Assets-December 31	19,250,330	21,777,153	29,950,430	26,652,834	49,200,760	48,429,987

Change in Net Assets: The City's 2010 revenues for both governmental and business-type activities total \$21,034,290 and expenses total \$14,914,770. These totals plus transfers resulted in an increase in net assets of \$770,774. Net assets declined by \$2,749,127 for **governmental activities** when compared to 2009. The primary cause of the decrease was due to transfers which equaled a negative \$6,485,641. The increase in net assets before transfers equaled \$3,736,514. Program revenues increased \$3,588,774 due to capital grants and contributions made in 2010; General revenues decreased by \$194,720 while total expenses increased \$176,966.

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

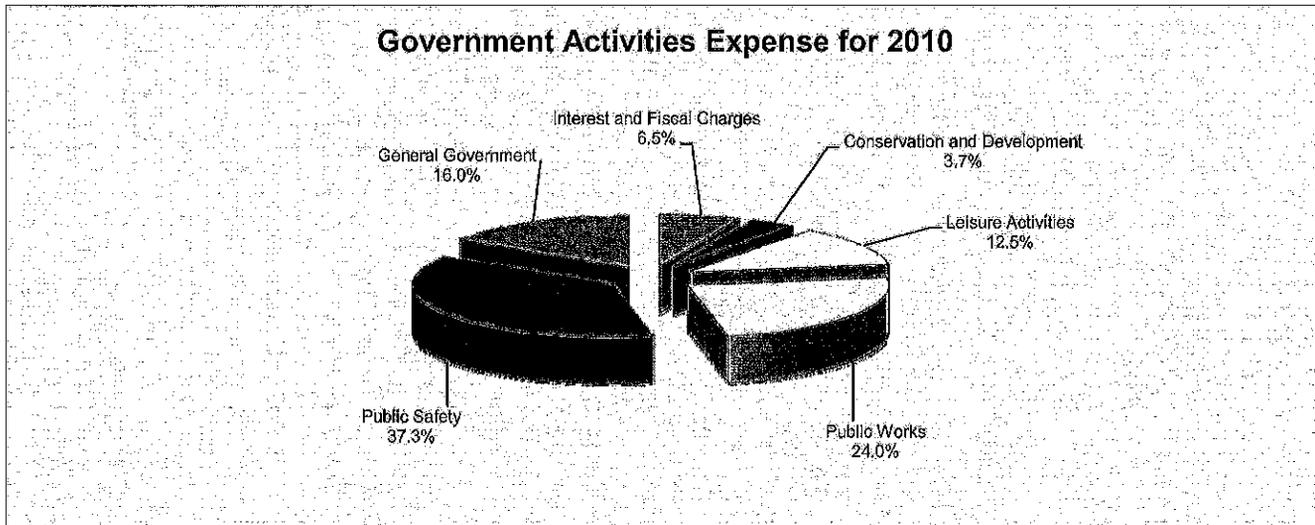
Governmental Activities:

Revenues for the City of Whitewater's governmental activities total \$14,962,008 with intergovernmental revenues (*largely state shared-revenues*) being the largest revenue source for governmental activities, accounting for 26.0% (\$3,884,290) of total revenues. Taxes have been broken out into two categories, debt service property taxes and general property taxes. The tax collected for debt service property taxes, which is 2.7% (\$409,106) of total revenues, were collected to pay for the principal and interest due in 2010. General property taxes accounted for 25.9% (\$3,873,919) of governmental revenues in 2010. Charges for services contribute 8.7% (\$1,296,259); Operating grants, other taxes, interest income, misc., contributed 10.9% (\$1,630,836) of the total revenues. Capital grants (\$3,867,598) accounted for 25.8%.



Total Revenues = \$14,962,008

Governmental activities expenditures total \$11,003,190. Public Safety activities amount for 37.3% (4,103,040), or the largest single portion of expenditures. Public Safety includes Police, Fire, Rescue, Crash and Building Inspections. Public Works, General Government and Leisure activities account for 24.0% (\$2,640,187), 16.0% (\$1,755,843), and 12.5%(\$1,378,035) respectively of total expenditures for 2010. Conservation/Development--3.7%(\$413,655); Interest/Fiscal Charges--6.5%(\$712,430).



Total Expenses = \$11,003,190

MANAGEMENT'S DISCUSSION AND ANALYSIS

For Year Ended December 31, 2010

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

The following table presents the total cost of each of the City's activities as well as their net cost. The net costs are the total costs less fees generated by the activities plus operating and capital grants and contributions. The net cost shows the financial burden placed on City taxpayers or indirect revenue sources by each of these activities. The cost of all governmental activities during 2010 was \$11,003,190. However, the amount paid through the City's property tax was only \$4,283,025. The breakout of property taxes are \$2,347,255 (general properties), \$409,106 (debt service) and \$1,526,664 (TIF Districts). Some of the costs were paid by:

- Those directly benefiting from the programs-Charges for Service/Fees/Permits - (\$736,814)
- State of Wisconsin Shared Revenue-Aidable - (\$2,952,038)
- Utility Shared Revenues-State of Wisconsin - (\$583,226)
- State Aids-Roads/Highways - (\$550,287)
- Fines and Forfeitures - (\$405,004)

	<u>Cost of Services</u>	<u>Charges for Services, Operating & Capital Grants, Contributions</u>	<u>Net Cost of Services</u>
General Government	1,755,843	272,767	1,483,076
Public Safety	4,103,040	1,185,296	2,917,744
Public Works	2,545,773	801,716	1,744,057
Leisure Activities	1,378,035	466,943	911,092
Conservation and Development	413,655	3,727,924	(3,314,269)
Interest and Fiscal Charges	712,430	-	712,430
Capital Outlays	94,414	-	94,414
Total	<u>11,003,190</u>	<u>6,454,646</u>	<u>4,548,544</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

General Fund: The general fund is the primary operating fund of the City. The general fund fund-balance declined \$84,543 to \$2,183,093 which represents 23.6% of the expenditures for calendar/budget year 2011 expenses. Of that amount, \$1,910,164, or 87.50% is unreserved and undesignated. The unreserved/undesignated % of the 2011 budget equals 20.62%

Debt Service Fund: The debt service fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

TIF District No. 4-Capital Projects: This fund's purpose is to generate a tax increment to be used to cover the project plan expenditures. TID # 4 Fund Balance declined \$1,368,981 due to funding of the planned capital improvements for 2009 through 2011. Capital Improvements Projects completed in 2010 were the Innovation Center. Near completion are the Starin Road extension and the Tech Park infrastructure improvements.

CITY OF WHITEWATER, WISCONSIN
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 For Year Ended December 31, 2010

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

WATER, WASTEWATER AND STORMWATER UTILITY

The **Water Utility** earned a 2.19% return on its rate base in 2010 compared to 2.00% in 2009.

Operating income-Regulatory Basis, increased \$6,789 to \$102,057. The water utility's (GAAP Basis) operating revenues increased \$29,425 to \$1,413,226 and operating expenses increased \$18,098 to \$1,260,544. The primary reason for the increase in operating revenues as due to a rate increase that was effective on 12/1/2009.

The Cogentrix power plant water usage declined 37,472,000 gallons.

Total usage for the Cogentrix power plant was 221,637,000 gallons or 42.2% of water sold.

The **Wastewater Utility** operating loss declined from \$411,108 in 2009 to \$186,412 in 2010.

Charges for service revenues increased \$198,961. Wastewater rates were increased by 5% effective 12/1/09 & 7% on 12/1/10. The City established a **Stormwater Utility** in the 4th quarter of 2007.

The quarterly service charge is \$10.75 per ERU(Equivalent Runoff Unit). Most residential properties equal 1.0 ERU. The Stormwater utility was established to provide a funding mechanism in order to comply with State and Federal mandates regarding stormwater management.

	<u>Operating Revenues</u>		<u>Operating Expenses</u>		<u>Operating Income (Loss)</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Water Utility	\$ 1,413,226	1,383,801	1,260,544	1,242,446	152,682	141,355
Wastewater Utility	1,922,048	1,723,087	2,108,460	2,134,195	(186,412)	(411,108)
Stormwater Utility	289,226	290,358	314,072	265,143	(24,846)	25,215

CAPITAL ASSETS AND DEBT ADMINISTRATION

<u>Governmental Activities</u>	<u>2010</u>	<u>2009</u>	<u>Total Change</u>
Land/Right of Way/Improvements	4,820,894	4,530,251	290,643
Construction in Progress	70,892	48,090	22,802
Traffic and street lights	490,702	# 494,782	(4,080)
Buildings and Improvements	7,115,764	7,019,438	96,326
Equipment	2,532,538	1,786,739	745,799
Streets/Sidewalks/C & G/Storm	18,502,269	17,202,085	1,300,184
Capital Assets, Net of Depreciation	<u>33,533,059</u>	<u>31,081,385</u>	<u>2,451,674</u>

In the governmental-wide financial statement, fixed assets are accounted for as capital assets. Capital assets are defined as assets with an initial cost of more than \$5,000 for general assets and infrastructure assets. Prior to January 2003, infrastructure assets of the City of Whitewater's governmental activities were not capitalized. The City has retroactively reported significant infrastructure networks acquired by its governmental activities for streets (including curb and gutter) and sidewalks, lighting and easements. The dams were considered to be immaterial to the government-wide financial statements. Storm sewers have been retroactively reported in 2007.

The City had capital assets of \$33,533,059 in the governmental activities and \$32,267,412 in the business-like activities for a total of \$65,800,471 at the end of 2010. The largest investment in capital assets was infrastructure, including streets, curb & gutter, sidewalks, storm sewers, sewer mains, sewer laterals, water mains and hydrants. Of the total City of Whitewater capital assets, the governmental activities account for 50.96% and the business-type activities total 49.04%. The business-type activities represent the water utility with 36.7%, the wastewater utility having 53.9%, and the stormwater utility 9.4% of the capital assets.

CAPITAL ASSETS AND DEBT ADMINISTRATION

BUSINESS-TYPE ACTIVITIES	2010	2009	Change
Water			
Land and Land Rights	\$ 6,727	6,727	-
Source of Supply	633,563	633,563	-
Pumping	1,185,927	1,185,927	-
Water Treatment	1,458,742	1,458,742	-
Transmission and Distribution	12,467,646	12,035,980	431,666
General	417,653	405,919	11,734
Construction in Progress	482,449	-	482,449
Less: Accumulated Depreciation	<u>(4,798,323)</u>	<u>(4,440,533)</u>	<u>(357,790)</u>
Net Assets-Water Utility Plant	<u>11,854,384</u>	<u>11,286,325</u>	<u>568,059</u>
Wastewater			
Land and Land Rights	168,179	168,179	-
Collection System	11,940,362	11,701,927	238,435
Treatment and Disposal	19,882,345	19,862,044	20,301
General	790,018	787,871	2,147
Construction in Progress	4,410,179	409,065	4,001,114
Less: Accumulated Depreciation	<u>(19,796,012)</u>	<u>(18,930,199)</u>	<u>(865,813)</u>
Net Assets-Wastewater Utility Plant	<u>17,395,071</u>	<u>13,998,887</u>	<u>3,396,184</u>
Stormwater			
Capital Assets	3,143,069	2,264,713	878,356
Less: Accumulated Depreciation	<u>(125,112)</u>	<u>(99,371)</u>	<u>(25,741)</u>
Net Assets-Stormwater Utility Plant	<u>3,017,957</u>	<u>2,165,342</u>	<u>852,615</u>
Total Utility's Capital Assets	<u>32,267,412</u>	<u>27,450,554</u>	<u>4,816,858</u>

Long-term Debt

All general obligation notes and bonds payable are backed by full faith and credit of the City. Notes and bonds payable by the governmental funds will be retired by future property tax levies or TID tax increments accumulated by the debt service fund or from the utility portion of the State Shared Revenues. Business-type activities debt is payable by revenues from user fees of those funds. In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2010 was \$31,868,210. Total general obligation debt outstanding at year end was \$20,410,000, which represents 64.05% of the allowable debt limit.

	Comparison of Outstanding Debt by Activity					
	Governmental Activities		Business-type Activities		TOTAL	
	2010	2009	2010	2009	2010	2009
General Obligation						
Bonds and Notes	19,860,000	15,550,830	550,000	629,124	20,410,000	16,179,954
Revenue Bond/Notes	-	-	3,825,021	3,960,106	3,825,021	3,960,106
Total Outstanding	<u>19,860,000</u>	<u>15,550,830</u>	<u>4,375,021</u>	<u>4,589,230</u>	<u>24,235,021</u>	<u>20,140,060</u>

The total outstanding **general obligation debt** of \$20,410,000 is distributed:

City	1,125,000
LSP-CIP	1,750,000
TID	16,985,000
Utility(Water/Wastewater)	550,000

The City has approved the issuance of an Industrial Revenue Bond (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. The bonds are not reported as liabilities in the financial statements. The total amount of the IRB's outstanding balance at the end of the year was \$3,796,945, made up of three issues.

MANAGEMENT'S DISCUSSION AND ANALYSIS (cont.)

For Year Ended December 31, 2010 and 2009

CAPITAL ASSETS AND DEBT ADMINISTRATION

	AMOUNTS DUE WITHIN ONE YEAR		
	Governmental Activities	Business-type Activities	Amounts Due Within One Year
General Obligation			
Bonds and Notes	1,470,000	90,000	1,560,000
Capital Leases	49,882	3,524	53,406
Revenue Bond	-	548,431	548,431
Totals	<u>1,519,882</u>	<u>641,955</u>	<u>2,161,837</u>

The City maintained the Moody's Investors Service rating of A1/Aa3, which was reconfirmed in 2010.

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgets are adopted at the function level of expenditures. General Fund revenues and transfers were lower than the final budget by \$360,560. The difference of \$360,560 can be attributed to lower investment income than anticipated of \$28,168; Ordinance Violations lower by \$98,586; Parking Violations were by \$48,862; Ambulance & Crash Calls by \$22,670. Expenses, including transfers, were \$255,271 less than the adopted budget of \$9,318,019. Net change in fund balance for 2010 decreased by \$84,543.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's strategic location between Milwaukee and Madison and the success of the business park, developed by the City of Whitewater under the direction of the Community Development Authority, has contributed to both growth in tax base and population. The City's tax base, currently \$639 million, has grown steadily over the last fourteen years, increasing 179% in value (\$229 million - 1996). During 2010, taxable valuation has remained stable.

The 2011 General Fund-Operating Budget was balanced at \$9,264,199, a .06 percent decrease over the 2010 budget. Total general government property tax contribution increased \$103,884 to \$2,856,656. The \$103,884 increase is made up of \$58,592 increase in general property taxes, and a \$45,292 increase of the debt service levy. The City in 2011 was limited to new construction(1.665%) or 3% levy limit whichever was higher.

All recreational fees, fines, licenses, and permits are reviewed on a yearly basis. Solid Waste/Recycling costs are paid by the General Fund and State of Wisconsin grants. For 2011, the monthly cost for one household is \$11.40. The distribution of this cost is \$9.05 for Solid Waste and \$2.35 for Recycling. This represents a 15% overall decrease. A revised five year contract was negotiated starting in 2011.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money and resources it receives. If you have questions about this report or need additional information, please contact the City of Whitewater, Finance Director, PO Box 690, Whitewater, WI 53190.

City of Whitewater
Whitewater, WI

Statement of Net Assets
December 31, 2010

	Governmental Activities	Business-type Activities	Primary Government	Component Unit
ASSETS				
Cash and Equivalents	\$ 4,495,765	\$ 2,282,986	\$ 6,778,751	\$ 1,858,736
Receivables				
Taxes	4,546,278	-	4,546,278	-
Special Assessment	62,174	2,852	65,026	-
Accounts	124,526	896,605	1,021,131	-
Other	382,982	6,039	389,021	-
Due from Other Governmental Agencies	3,907,297	-	3,907,297	-
Loans	-	-	-	772,364
Internal Balances	(11,172)	11,172	-	-
Due From Agency Fund	185,132	-	185,132	-
Due From Component Unit	66	-	66	-
Due From City	-	-	-	750,129
Inventories	-	10,407	10,407	-
Other Assets	83,648	46,467	130,115	-
Property Held for Resale	30,299	-	30,299	-
Capital Assets				
Land, Improvements, and Construction in Progress	11,172,402	5,067,534	16,239,936	5,691,630
Other Capital Assets, net of depreciation	22,360,657	27,199,878	49,560,535	1,397
Total Capital Assets	<u>33,533,059</u>	<u>32,267,412</u>	<u>65,800,471</u>	<u>5,693,027</u>
Total Assets	<u>\$ 47,340,054</u>	<u>\$ 35,523,940</u>	<u>\$ 82,863,994</u>	<u>\$ 9,074,256</u>
LIABILITIES				
Accounts Payable and Accrued Expenses	\$ 1,495,048	\$ 953,066	\$ 2,448,114	\$ 5,189
Due to City	-	-	-	66
Due to Component Unit	750,129	-	750,129	-
Accrued Interest	164,046	19,318	183,364	-
Deferred Revenues	4,921,170	-	4,921,170	-
Long-Term Liabilities				
Due within one year				
Bonds and Notes payable	1,519,882	641,955	2,161,837	-
Compensated absences	319,628	69,851	389,479	-
Due in more than one year				
Bonds and Notes payable	18,773,252	3,763,672	22,536,924	-
Compensated Absences	146,569	125,648	272,217	-
Total Liabilities	<u>28,089,724</u>	<u>5,573,510</u>	<u>33,663,234</u>	<u>5,255</u>
NET ASSETS				
Invested in Capital Assets, net of related debt	13,239,925	28,052,752	41,292,677	5,693,027
Restricted for:				
CDA Programs	-	-	-	3,358,007
Debt Service	306,809	252,066	558,875	-
Capital	941,684	1,328,895	2,270,579	-
Special Revenue Activity	822,191	-	822,191	-
Unrestricted	3,939,721	316,717	4,256,438	17,967
Total Net Assets	<u>19,250,330</u>	<u>29,950,430</u>	<u>49,200,760</u>	<u>9,069,001</u>
Total Liabilities and Net Assets	<u>\$ 47,340,054</u>	<u>\$ 35,523,940</u>	<u>\$ 82,863,994</u>	<u>\$ 9,074,256</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Activities
For the Year Ended December 31, 2010

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Assets			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Primary Government	
Primary government								
Governmental Activities								
General Government	\$ 1,755,843	\$ 238,881	\$ 33,886	\$ -	\$ (1,483,076)		\$ (1,483,076)	
Public Safety	4,103,040	849,822	110,474	225,000	(2,917,744)		(2,917,744)	
Public Works	2,545,773	3,065	746,603	52,048	(1,744,057)		(1,744,057)	
Culture and Recreation	1,378,035	204,393	261,831	719	(911,092)		(911,092)	
Conservation and Development	413,655	98	137,995	3,589,831	3,314,269		3,314,269	
Interest on Long-term debt	712,430	-	-	-	(712,430)		(712,430)	
Capital Outlay	94,414	-	-	-	(94,414)		(94,414)	
Total governmental activities	<u>11,003,190</u>	<u>1,296,259</u>	<u>1,290,789</u>	<u>3,867,598</u>	<u>(4,548,544)</u>		<u>(4,548,544)</u>	
Business-type activities								
Water	1,374,175	1,413,226	4,183	2,648	-	45,882	45,882	
Wastewater	2,223,333	1,923,194	12,783	2,384,103	-	2,096,747	2,096,747	
Storm Sewer	314,072	289,226	10,000	-	-	(14,846)	(14,846)	
Total business-type activities	<u>3,911,580</u>	<u>3,625,646</u>	<u>26,966</u>	<u>2,386,751</u>	<u>-</u>	<u>2,127,783</u>	<u>2,127,783</u>	
Total primary government	<u>14,914,770</u>	<u>4,921,905</u>	<u>1,317,755</u>	<u>6,254,349</u>	<u>(4,548,544)</u>	<u>2,127,783</u>	<u>(2,420,761)</u>	
Component Unit								
Community Development Authority	128,800	18,620	5,482	-				(104,698)
Total component units	<u>\$ 128,800</u>	<u>\$ 18,620</u>	<u>\$ 5,482</u>	<u>\$ -</u>				<u>\$ (104,698)</u>
General revenues:								
Taxes:								
Property taxes, levied for general purposes					3,873,919	-	3,873,919	-
Property taxes, levied for debt service					409,106	-	409,106	-
Other taxes					74,456	-	74,456	-
Grants and contributions not restricted to specific programs					3,884,290	-	3,884,290	-
Unrestricted investment earnings					58,327	32,919	91,246	53,116
Public gifts and grants					30,554	-	30,554	-
Miscellaneous					176,710	-	176,710	363
Transfer to CDA					(5,348,746)	-	(5,348,746)	5,348,746
Transfers					(1,136,895)	1,136,895	-	-
Total general revenues and transfers					<u>2,021,721</u>	<u>1,169,814</u>	<u>3,191,535</u>	<u>5,402,225</u>
Change in net assets					(2,526,823)	3,297,597	770,774	5,297,527
Net assets - beginning					21,777,153	26,652,833	48,429,986	3,771,474
Net assets - ending					<u>\$ 19,250,330</u>	<u>\$ 29,950,430</u>	<u>\$ 49,200,760</u>	<u>\$ 9,069,001</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Balance Sheet
Governmental Funds
December 31, 2010

	General Fund	Debt Service	TIF 4	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 1,857,750	\$ 286,509	\$ -	\$ 2,351,506	\$ 4,495,765
Receivables:					
Taxes	2,856,656	-	1,647,917	21,525	4,526,098
Delinquent Personal Property Taxes	20,180	-	-	-	20,180
Special Assessments	62,174	-	-	-	62,174
Accounts	124,526	-	-	-	124,526
Other	148,562	-	206,040	28,446	383,048
Due from Other Governments	18,224	-	3,575,831	313,242	3,907,297
Due from Other Funds	495,266	20,300	-	82,985	598,551
Prepaid Expenses	66,509	-	-	-	66,509
Total Assets	<u>\$ 5,649,847</u>	<u>\$ 306,809</u>	<u>\$ 5,429,788</u>	<u>\$ 2,797,704</u>	<u>\$ 14,184,148</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 111,290	\$ -	\$ 986,735	\$ 80,284	\$ 1,178,309
Accrued Liabilities	313,623	-	-	3,117	316,740
Due to Other Funds	64,008	-	296,229	64,353	424,590
Deferred Revenue	2,917,190	-	2,455,140	31,226	5,403,556
Deferred Special Assesments	60,514	-	-	-	60,514
Advance Payable to CDA	129	-	750,000	-	750,129
Total Liabilities	<u>3,466,754</u>	<u>-</u>	<u>4,488,104</u>	<u>178,980</u>	<u>8,133,838</u>
Fund Balance:					
Reserved	86,689	306,809	941,684	889,478	2,224,660
Designated	186,240	-	-	-	186,240
Unreserved/Undesignated	1,910,164	-	-	1,729,246	3,639,410
Total Fund Balance	<u>2,183,093</u>	<u>306,809</u>	<u>941,684</u>	<u>2,618,724</u>	<u>6,050,310</u>
Total Liabilities and Fund Balance	<u>\$ 5,649,847</u>	<u>\$ 306,809</u>	<u>\$ 5,429,788</u>	<u>\$ 2,797,704</u>	<u>\$ 14,184,148</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
December 31, 2010**

Total fund balance, governmental funds		\$ 6,050,310
<p>Amounts reported for governmental activities in the Statement of Net Assets are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.</p>		33,533,059
Property held for resale		30,299
<p>Deferred revenues are reported in the fund financial statement, but are already recognized as earned in the Statement of Net Assets.</p>		542,900
<p>Some liabilities, (such as General obligation debt, Long-term Compensated Absences, and Leases Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.</p>		
Long-term debt current portion	1,519,882	
Long-term debt non-current portion	18,773,252	
Unamortized discount on debt	(17,139)	
Compensated absences current portion	319,628	
Compensated absences long-term portion	146,569	
Accrued interest	164,046	(20,906,238)
Net Assets of Governmental Activities in the Statement of Net Assets		\$ 19,250,330

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Revenues, Expenditures and Changes in Fund Balance:
Governmental Funds
For the Year Ended December 31, 2010

	General Fund	Debt Service	TIF 4	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Property Taxes	\$ 2,417,993	\$ 409,106	\$ 1,487,242	\$ 43,005	\$ 4,357,346
Other Taxes	-	-	74,389	-	74,389
Special Assessment Revenue	81,159	-	-	-	81,159
Intergovernmental	4,548,895	-	3,146,970	745,581	8,441,446
License and Permits	95,354	-	-	37,000	132,354
Fines, Forfeits and Penalties	405,004	-	-	17,183	422,187
Public Charges for Services	661,060	-	-	144,999	806,059
Intergovernmental Charges for Services	12,806	-	-	21,773	34,579
Interest Income	4,580	629	25,383	20,804	51,396
Miscellaneous Income	68,929	46,359	5,100	71,543	191,931
Total Revenues	<u>8,295,780</u>	<u>456,094</u>	<u>4,739,084</u>	<u>1,101,888</u>	<u>14,592,846</u>
EXPENDITURES					
Current:					
General Government	1,597,138	-	-	299,706	1,896,844
Public Safety	3,834,954	-	-	989,428	4,824,382
Public Works	999,651	-	-	530,763	1,530,414
Culture, Recreation and Education	1,128,761	-	-	493,355	1,622,116
Conservation and Development	206,502	-	7,073,214	51,482	7,331,198
Capital Outlay	160,919	-	1,591,294	523,926	2,276,139
Debt Service					
Principal Repayment	-	7,590,830	-	-	7,590,830
Interest Expense	-	826,177	64,900	-	891,077
Total Expenditures	<u>7,927,925</u>	<u>8,417,007</u>	<u>8,729,408</u>	<u>2,888,660</u>	<u>27,963,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>367,855</u>	<u>(7,960,913)</u>	<u>(3,990,324)</u>	<u>(1,786,772)</u>	<u>(13,370,154)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Long-Term Debt	-	6,809,470	3,947,760	1,142,770	11,900,000
Premium on debt	-	70,793	-	-	70,793
Transfers In	273,718	1,326,417	-	1,559,262	3,159,397
Transfers Out	(726,116)	-	(1,326,417)	(862,744)	(2,915,277)
Total Other Financing Sources and Uses	<u>(452,398)</u>	<u>8,206,680</u>	<u>2,621,343</u>	<u>1,839,288</u>	<u>12,214,913</u>
Net Change in Fund Balances	(84,543)	245,767	(1,368,981)	52,516	(1,155,241)
Fund Balances - Beginning	2,267,636	61,042	2,310,665	2,566,208	7,205,551
Fund Balances- Ending	<u>\$ 2,183,093</u>	<u>\$ 306,809</u>	<u>\$ 941,684</u>	<u>\$ 2,618,724</u>	<u>\$ 6,050,310</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

**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, 2010**

Net change in fund balances - total governmental funds: \$ (1,155,241)

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$3,360,966 exceeded depreciation \$909,292 in the current period. 2,451,674

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. This represents revenues which were recorded on the fund financial statements in the current year but previously accrued in the government-wide statements. (94,719)

This represents revenues which were recorded on the government-wide statements in the current year but will be accrued in the fund financial statements in subsequent years. 472,685

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. The following is a summary of the debt activity for the year.

Proceed of general obligation debt	(11,900,000)	
Debt repayment - capital lease	43,719	
Debt repayment - general obligation	<u>7,590,830</u>	(4,265,451)

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

Adjustment for Accrued interest not reflected on Governmental funds	60,805
Adjustment for increase in compensated absences	(19,350)
Adjustment for amortization expense not reflected on Governmental Funds	(1,502)
Adjustment for debt issuance costs deferred and amortized on the government-wide statements.	<u>24,276</u>
Change in net assets of governmental activities	<u>\$ (2,526,823)</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Net Assets
Proprietary Funds
December 31, 2010

	Enterprise Funds			
	Water	Wastewater	Stormwater Fund	Total
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 263,241	\$ 129,981	\$ 22,980	\$ 416,202
Receivables				
Accounts	307,769	518,500	70,336	896,605
Interest	4,480	1,559	-	6,039
Due from Other Funds	93,414	18,045	2,733	114,192
Inventories	10,407	-	-	10,407
Total Current Assets	<u>679,311</u>	<u>668,085</u>	<u>96,049</u>	<u>1,443,445</u>
Restricted:				
Restricted Cash	293,841	1,572,943	-	1,866,784
Total Restricted Assets	<u>293,841</u>	<u>1,572,943</u>	<u>-</u>	<u>1,866,784</u>
Capital Assets:				
Utility Plant	16,652,707	37,191,083	3,143,069	56,986,859
Less Accumulated Depreciation	<u>(4,798,323)</u>	<u>(19,796,012)</u>	<u>(125,112)</u>	<u>(24,719,447)</u>
Net Capital Assets	<u>11,854,384</u>	<u>17,395,071</u>	<u>3,017,957</u>	<u>32,267,412</u>
Noncurrent Assets				
Unamortized Debt Discount	25,536	20,931	-	46,467
Special Assessments	2,852	-	-	2,852
Total Noncurrent Assets	<u>28,388</u>	<u>20,931</u>	<u>-</u>	<u>49,319</u>
Total Assets	<u>\$ 12,855,924</u>	<u>\$ 19,657,030</u>	<u>\$ 3,114,006</u>	<u>\$ 35,626,960</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Net Assets
Proprietary Funds
December 31, 2010

	Enterprise Funds			
	Water	Wastewater	Stormwater Fund	Total
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 494,105	\$ 432,274	\$ 5,071	\$ 931,450
Accrued Liabilities	7,950	13,663	-	21,613
Accrued Interest Payable	7,486	11,832	-	19,318
Due to Other Funds	3,491	77,855	21,677	103,023
Compensated Absences	24,936	35,844	9,071	69,851
Current Portion of Long-Term Debt:	290,710	351,245	-	641,955
Total Current Liabilities	<u>828,678</u>	<u>922,713</u>	<u>35,819</u>	<u>1,787,210</u>
Non-Current Liabilities:				
Long-Term Debt				
Capital Lease Obligation	-	27,082	-	27,082
Notes Payable	310,296	149,704	-	460,000
Bonds and Loans Payable	985,000	2,291,590	-	3,276,590
Total Long-Term Debt	<u>1,295,296</u>	<u>2,468,376</u>	<u>-</u>	<u>3,763,672</u>
Other Liabilities				
Compensated Absences	53,116	52,793	19,739	125,648
Total Other Liabilities	<u>53,116</u>	<u>52,793</u>	<u>19,739</u>	<u>125,648</u>
Total Non-Current Liabilities	<u>1,348,412</u>	<u>2,521,169</u>	<u>19,739</u>	<u>3,889,320</u>
Total Liabilities	<u>2,177,090</u>	<u>3,443,882</u>	<u>55,558</u>	<u>5,676,530</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	10,315,414	14,719,381	3,017,957	28,052,752
Restricted Assets	142,849	1,438,112	-	1,580,961
Unrestricted	220,571	55,655	40,491	316,717
Total Net Assets	<u>10,678,834</u>	<u>16,213,148</u>	<u>3,058,448</u>	<u>29,950,430</u>
Total Liabilities and Net Assets	<u>\$ 12,855,924</u>	<u>\$ 19,657,030</u>	<u>\$ 3,114,006</u>	<u>\$ 35,626,960</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	Enterprise Funds			
	Water	Wastewater	Stormwater Fund	Total
OPERATING REVENUES				
Charges for Services	\$ 1,413,226	\$ 1,922,048	\$ 289,226	\$ 3,624,500
Total Operating Revenues	1,413,226	1,922,048	289,226	3,624,500
OPERATING EXPENSES				
Operation and Maintenance	907,979	1,230,020	277,569	2,415,568
Depreciation	352,565	878,440	36,503	1,267,508
Total Operating Expenses	1,260,544	2,108,460	314,072	3,683,076
Operating Income (Loss)	152,682	(186,412)	(24,846)	(58,576)
NON-OPERATING REVENUES (EXPENSES)				
Interest and Investment Revenue	14,336	18,446	137	32,919
Grants and Contributions	4,183	8,576	10,000	22,759
Miscellaneous Revenues	-	-	4,208	4,208
Interest Expense	(77,628)	(86,291)	-	(163,919)
Amortization Expense	(36,002)	(28,582)	-	(64,584)
Total Non-Operating Revenue (Expenses)	(95,111)	(87,851)	14,345	(168,617)
Income (Loss) Before Contributions and Transfers	57,571	(274,263)	(10,501)	(227,193)
Capital Contributions	2,648	18,240	-	20,888
Capital Grants	-	2,367,008	-	2,367,008
Capital Contributions transferred in from City	317,471	174,424	889,117	1,381,012
Transfers Out	(225,118)	-	(19,000)	(244,118)
Change in Net Assets	152,572	2,285,409	859,616	3,297,597
Total Net Assets - Beginning	10,526,262	13,927,739	2,198,832	26,652,833
Total Net Assets - Ending	\$ 10,678,834	\$ 16,213,148	\$ 3,058,448	\$ 29,950,430

See accompanying notes to the basic financial statements

CITY OF WHITEWATER
Whitewater, WI

Statement of Cash Flows - Proprietary Funds
For the Year Ended December 31, 2010

	Water	Wastewater	Stormwater	Totals 2009
<u>Cash Flows From Operating Activities:</u>				
Receipts from customers	\$ 1,434,541	\$ 1,877,640	\$ 292,192	\$ 3,604,373
Payments to suppliers	(509,631)	(504,964)	(99,618)	(1,114,213)
Payments to employees	(451,270)	(748,643)	(199,692)	(1,399,605)
Taxes paid	(225,118)	-	-	(225,118)
Net cash provided (used) by operating activities	<u>248,522</u>	<u>624,033</u>	<u>(7,118)</u>	<u>865,437</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Received on long-term advances	-	155,000	-	155,000
Net cash provided by noncapital financing activities	<u>-</u>	<u>155,000</u>	<u>-</u>	<u>155,000</u>
<u>Cash Flows From Capital and Related Financing Activities:</u>				
Proceeds of special assessments	475	-	-	475
Acquisition and construction of plant assets	(127,881)	(3,673,063)	-	(3,800,944)
Proceeds of debt	1,643,343	2,170,766	-	3,814,109
Principal payments on long-term debt	(2,146,707)	(1,884,701)	-	(4,031,408)
Interest paid	(99,634)	(95,953)	-	(195,587)
Capital contributions	-	2,485,743	-	2,485,743
Net cash used for capital and related financing activities	<u>(730,404)</u>	<u>(997,208)</u>	<u>-</u>	<u>(1,727,612)</u>
<u>Cash Flows From Investing Activities:</u>				
Interest on investments	12,931	31,435	137	44,503
Purchase of non-cash equivalents	(100,000)	(600,953)	-	(700,953)
Sale of non-cash equivalents	328,349	865,007	-	1,193,356
Net cash provided from (used by) investing activities	<u>241,280</u>	<u>295,489</u>	<u>137</u>	<u>536,906</u>
Net increase (decrease) in cash and equivalents	(240,602)	77,314	(6,981)	(170,269)
Cash and equivalents - beginning of year	<u>697,684</u>	<u>1,024,657</u>	<u>29,961</u>	<u>1,752,302</u>
Cash and equivalents - end of year	<u>\$ 457,082</u>	<u>\$ 1,101,971</u>	<u>\$ 22,980</u>	<u>\$ 1,582,033</u>

See accompanying notes to the financial statements

CITY OF WHITEWATER
Whitewater, WI

Statement of Cash Flows - Proprietary Funds
For the Year Ended December 31, 2010

	Water	Wastewater	Stormwater	Totals 2010
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income	\$ 152,682	\$ (186,412)	\$ (24,846)	\$ (58,576)
Adjustments to Reconcile Operating Income:				
Joint meter	9,825	(9,825)	-	-
Cash Provided (Used) by Operating Activities:				
Depreciation	352,565	878,440	36,503	1,267,508
Transfer out	(225,118)	-	(19,000)	(244,118)
Changes in Assets and Liabilities:				
Customer accounts receivable	21,315	(44,408)	2,966	(20,127)
Due from/to other governmental units	-	-	(98,307)	(98,307)
Due from/to other funds	(47,229)	11,818	(15,923)	(51,334)
Material & supplies	763	-	-	763
Other assets	4,183	8,575	10,000	22,758
Accounts payable	(2,203)	(20,261)	(2,513)	(24,977)
Accrued liabilities	7,275	7,037	1,487	15,799
Net cash provided (used) by operating activities	<u>\$ 248,522</u>	<u>\$ 624,033</u>	<u>\$ (7,118)</u>	<u>\$ 865,437</u>
Noncash Activity				
Contributions for plant	<u>\$ 320,119</u>	<u>\$ 417,312</u>	<u>\$ 889,117</u>	<u>\$ 1,626,548</u>
Net noncash activity	<u>\$ 320,119</u>	<u>\$ 417,312</u>	<u>\$ 889,117</u>	<u>\$ 1,626,548</u>
Reconciliation of cash and cash equivalents to statement of net assets accounts				
Cash and cash equivalents	\$ 263,241	\$ 129,981	\$ 22,980	\$ 416,202
Restricted Cash	<u>293,841</u>	<u>1,572,943</u>	<u>-</u>	<u>1,866,784</u>
Total cash and investments	557,082	1,702,924	22,980	2,282,986
Less: Noncash equivalents	<u>(100,000)</u>	<u>(600,953)</u>	<u>-</u>	<u>(700,953)</u>
Cash and Cash Equivalents	<u>\$ 457,082</u>	<u>\$ 1,101,971</u>	<u>\$ 22,980</u>	<u>\$ 1,582,033</u>

See accompanying notes to the financial statements

City of Whitewater
Whitewater, WI

Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010

	<u>Tax Agency</u>
ASSETS	
Cash and Cash Equivalents	\$ 4,292,544
Receivables:	
Taxes Receivable	4,861,342
Other Receivables	200,598
Total Assets	<u>\$ 9,354,484</u>
LIABILITIES	
Accounts Payable	\$ 267
Due to Other Funds	185,132
Due to Other Governments	9,169,085
Total liabilities	<u>\$ 9,354,484</u>

See accompanying notes to the basic financial statements

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

1. Summary of Significant Accounting Policies

The accounting policies of the City of Whitewater, Wisconsin conform to generally accepted accounting principles as applicable to governmental units.

A. Reporting Entity

This report includes all of the funds of the City of Whitewater. The reporting entity for the City consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity 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 is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the primary government.

Discretely Presented Component Unit

City of Whitewater Community Development Authority

The government-wide financial statements include the City of Whitewater Community Development Authority ("authority") as a component unit. The authority is a legally separate organization. The board of the authority is appointed by the city council. Wisconsin Statutes provide for circumstances whereby the City can impose their will on the authority, and also create a potential financial benefit to or burden on the City. See Note 13. As a component unit, the authority's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended 2010. The authority does not issue separate financial statements.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

1. Summary of Significant Accounting Policies (Continued)
B. Government-Wide and Fund Financial Statements

“Government-wide” financial statements are basic financial statements required for all governmental units. The statement of net assets and the statement of activities are the two required statements. Both statements are prepared on the full accrual basis. The modified accrual basis of accounting continues to be the appropriate basis of accounting for governmental activity fund financial statements.

In addition, all funds in the government-wide financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note 1.

Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, the new standard concentrates on major funds versus non-major funds.

The statement of net assets 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.

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

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

- 1. Summary of Significant Accounting Policies (Continued)**
- B. Government-Wide and Fund Financial Statements (Continued)**

Fund Financial Statements

Fund financial statements of the reporting entity are organized into individual 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, liabilities, net assets/fund equity, revenues, and expenditure/expenses.

Separate financial statements are provided for governmental funds and 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.

Funds are identified as major funds or non-major 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:

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

The City reports the following major governmental funds:

Major Governmental Funds

General Fund – accounts for the City’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Tax Incremental Financing District No. 4 (TID No. 4) - Transactions of the City’s tax incremental districts are accounted for in capital projects funds along with capital outlay projects for which the City borrowed money.

Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than TID or enterprise debt.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

- 1. Summary of Significant Accounting Policies (Continued)**
- B. Government-Wide and Fund Financial Statements (Continued)**

The City reports the following major and non-major enterprise funds:

Major and Non-Major Enterprise Funds

Enterprise funds are used to account for operations a) that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or b) where the governing body has decided that periodic determination of revenues earned, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following enterprise funds are included in these statements:

- Water Utility – accounts for the operations of the water system. (Major Fund)
- Sewer Utility – accounts for the operations of the sewer system. (Major Fund)
- Stormwater Utility – accounts for the operations of the stormwater system (Non-Major Fund)

The City reports the following non-major governmental funds:

Non-Major Governmental Funds

Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than major capital projects) that is legally restricted to expenditures for specific purposes.

- | | |
|---------------------------|----------------------------------|
| Cable Television | Forestry |
| Fire Equipment Revolving | Rescue Squad Equipment/Education |
| DPW Equipment Revolving | Sick Leave Severance |
| Police Vehicle Revolving | Parking Permit Fund |
| Government Equipment | Lakes Improvement Fund |
| Library | Street Repair Revolving |
| Skate Park | Rescue Squad Trust |
| Solid Waste/Recycling | Police Department Trust |
| Taxicab Grant Program | Rock River Stormwater Group |
| Parkland Acquisition Fund | Parkland Development |

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Non-major capital projects funds included in these statements are the following:

- Tax Incremental Districts No. 5, 6, 7, 8 and 9 (TID 5, TID 6, TID 7, TID 8 and TID 9)
- Trippe Lake Park
- Other Capital Projects Funds

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

- 1. Summary of Significant Accounting Policies (Continued)**
B. Government-Wide and Fund Financial Statements (Continued)

In addition, the City reports the following fund types:

Agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
Government-Wide Financial Statements

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statement of net assets 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 revenue. Grants and similar items are recognized as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and wastewater utilities 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. "Measurable" means the amount of the transaction can be determined. 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 sixty 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 revenues. 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 to the resources and the amounts are available. Amounts owed to the City, which are not available, are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

1. Summary of Significant Accounting Policies (Continued)
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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

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

The City reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

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

The proprietary funds follow all pronouncements of the Governmental Accounting Standards Board and have elected not to follow Financial Accounting Standards Board pronouncements issued after November 30, 1989. The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer utilities are charges to customers for sales and services. 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.

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

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Assets or Equity
1) Cash and Cash Equivalents/Investments

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

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, VTAE district, village, city, town, district or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- (5) Bonds or securities issued under the authority of the municipality;
- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes;
- (7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (9) Repurchase agreements with public depositories, with certain conditions.
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority.

The City has adopted an investment policy. That policy follows the state statute for allowable investments but does not specifically address the risk described in Note 2.

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

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

- 1. Summary of Significant Accounting Policies (Continued)**
D. Assets, Liabilities, and Net Assets or Equity (Continued)
1) Cash and Cash Equivalents/Investments (Continued)

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, 2010, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

The CLASS investment (Cooperative Liquid Assets Securities System) is an investment pool established by an intergovernmental agreement dated March 1, 1996. CLASS is available for investment by Wisconsin governmental entities except school districts. Fitch Ratings assigns a local government investment pool rating of 'AAA/V1+' for CLASS. CLASS operates consistent with the provisions of an external pool, and invests only in investments legally permissible under Wisconsin law, with a weighted average maturity not exceeding 120 days. The value of pool shares is the same as the fair value position in the pool.

See Footnote 2 for additional information.

2) Proprietary Cash and Equivalents

For purposes of the proprietary fund statement of cash flows, the City considers all highly liquid investments, with a maturity of less than three months, when purchased, to be cash equivalents. This consists of current cash and investments.

3) Taxes Receivable

Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. Property taxes attach as an enforceable lien as of January 1. The City's portion of taxes is recorded as a receivable in the general fund. The County acts as the collecting agency for all City taxes. Since City property taxes are not considered available until January 1 of the year following the levy, they are recorded as deferred revenues in the funds budgeted therefore. Taxes are levied in December on the assessed value as of the prior January 1.

Property tax calendar – 2010 tax roll

Lien date and levy date	December, 2010
Tax Bills mailed	December, 2010
Payment in full, or	January 31, 2011
First installment due	January 31, 2011
Second installment due	July 31, 2011
Personal property taxes in full	January 31, 2011
Tax sale – 2010 delinquent real estate taxes	October, 2013

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Assets or Equity (Continued)

4) Allowance for Uncollectible Accounts

General fund accounts receivable have been adjusted for all known uncollectible accounts. No allowance is necessary at year-end. 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 delinquent water and sewer billings because the utilities have the right by law to place delinquent bills on tax roll and other delinquent bills are not significant.

5) Interfund Transactions

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 assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

6) Special Assessments

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Deferred special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. Special assessments of enterprise funds are recorded as non-operating revenue at the time of assessment, if subject to collection. Deferred special assessments, those not subject to collection, are recorded as other liability until such time they are subject to collection.

Uncollected installments placed on prior year tax rolls are held for collection by the County and are remitted to the City upon collection by the County. These delinquent installments are financed by the general fund.

7) Inventories and Prepaid Items

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

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Assets or Equity (Continued)

8) 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 assets.

9) Capital Assets

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets including 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 fixed assets are recorded at their estimated fair value at the date of donation.

Prior to January 2003, infrastructure assets of governmental funds were not capitalized. The City has retroactively reported all infrastructure acquired by its governmental fund types.

General Fixed Assets - Fixed assets acquired or constructed for general governmental services are recorded as expenditures in the fund from which the disbursements are made. Generally accepted accounting principles require that these fixed assets be capitalized at cost in the government-wide financial statements. Contributed fixed assets are to be recorded in the government-wide financial statements at fair market value at the time received. Interest incurred during construction is not capitalized.

Depreciation on governmental fixed assets is calculated straight-line based on the estimated useful life of assets. The estimated useful life of assets is determined by industry standards as recommended by GASB.

Proprietary Fund Fixed Assets - Assets in the enterprise fund are capitalized at cost or fair value at date of contribution or acquisition. Normal repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining lives of the related assets. Net interest costs incurred for long-term debt issued for construction purposes is capitalized during the period of construction. Net interest cost consists of interest expense on long-term debt proceeds. No interest was capitalized in 2010.

Depreciation is charged over the estimated service life of the assets using the straight-line method. Annual depreciation charges are determined using the average utility plant in service and rates ranging from 1.0% to 6.0% for the water utility and 1.32% for the wastewater utility, depending on the various classes of property, in the respective utilities. The stormwater utility assets are depreciated straight-line over useful lives ranging from 40-85 years.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

- 1. Summary of Significant Accounting Policies (Continued)**
- D. Assets, Liabilities, and Net Assets or Equity (Continued)**

9) Capital Assets (Continued)

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.

10) Deferred Debt Issuance Costs

In governmental funds, debt issuance costs are recognized as expenditures in the current period. For the government-wide and the proprietary fund type financial statements, debt issuance costs are deferred and amortized over the term of the debt issue.

Deferred charges are recorded in the enterprise fund for extraordinary repairs. Costs are amortized over the estimated life of repair.

11) Compensated Absences

Governmental Funds

Under terms of employment, employees are granted sick leave and vacations in varying amounts. The entire accumulation is recorded in the statement of net assets. See Note 7.

All Funds

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, 2010 are determined on the basis of current salary rates and include salary related payments.

12) Long-Term Obligations/Conduit Debt

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

All short term and long-term obligations expected to be financed from proprietary fund type operations are accounted for as those fund liabilities.

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

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

C-1

1. Summary of Significant Accounting Policies (Continued)
D. Assets, Liabilities, and Net Assets or Equity (Continued)

12) Long-Term Obligations/Conduit Debt (Continued)

The City has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of IRB's outstanding at the end of the year is \$3,796,945.

13) Claims and Judgments

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

14) Equity Classifications

Government-Wide Statements

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

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets 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 assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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- 1. Summary of Significant Accounting Policies (Continued)**
- D. Assets, Liabilities, and Net Assets or Equity (Continued)**

14) Equity Classifications (Continued)

Fund Statements

Government fund equity is classified as fund balance.

Fund Balances are segregated into three separate classifications. Reservations represent the portion of fund balances which may not be appropriated for expenditure or have been segregated for the specific future uses by legal mandate.

Designations of fund balances represent tentative plans of the City for financial resource utilization in a future period as documented in the minutes or budgeting process for a succeeding year. Such plans are subject to change from original authorizations and may never result in expenditures.

Undesignated fund balance represents the amount available for appropriation after reservations and designations. It also is a measurement of current working capital position.

E. Utility Rates

Current water and sewer rates are being reviewed by the City. Current wastewater rates were approved by the city council on December 1, 2010. Stormwater rates were in effect October 1, 2007.

F. Income Taxes

The City of Whitewater water, wastewater and stormwater utilities are municipal utilities. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded.

G. Budgetary Information

Budgets

A budget has been adopted for all funds of the City. The City's budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. Budgetary expenditure control is exercised at the individual account level.

Budget amounts include appropriations authorized in the original budget, any council approved amendments, appropriations of restricted resources received for funding specific expenditures and designated portions of the beginning balance of the general fund's equity expected to finance expenditures of the current fiscal year. Unused appropriations lapse at year-end unless specifically carried over for financing subsequent year expenditures.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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1. Summary of Significant Accounting Policies (Continued)

H. Excess Expenditures over Appropriations

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

I. Deficit Balances

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

As of December 31, 2010, the following individual fund held a deficit balance:

Fund	Amount	Reason
TID 7	\$(63)	Project costs in excess of revenues

The TID 7 deficit is anticipated to be replenished with future increments.

J. Tax Incremental Financing District

The City has 6 Tax Incremental Districts (TID's). The transactions of TID 4 are shown as a major fund. TIDs 5, 6, 7, 8 and 9 are shown as non-major funds. TID's are authorized by Section 66.1105 of the Wisconsin Statutes. It is a method by which the City can recover its project costs in the designated district of the City. Those costs are recovered through tax increments, which are placed on the tax rolls.

K. Capital Contributions

Capital contributions represent the value of infrastructure contributed or paid by developers for plant. They are recorded as additions to net assets in the government-wide statements and proprietary fund statements. These amounts are not subject to repayment.

L. Advances to Other Funds

Non-current portions of long-term inter-fund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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2. Cash and Investments

As previously discussed, cash for all City funds is pooled for investment purposes. At December 31, 2010, the cash and investments consist of the following:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>Associated Risk</u>
Deposits in financial institutions - City	\$ 7,984,538	\$ 8,436,131	Custodial credit risk, interest rate risk
Deposits in financial institutions - CDA	1,835,401	1,836,356	Custodial credit risk, interest rate risk
LGIP	559,425	559,425	Credit risk, interest rate risk
CLASS	<u>2,550,667</u>	<u>2,550,667</u>	Credit risk, interest rate risk
Total Cash and Investments	<u><u>\$ 12,930,031</u></u>	<u><u>\$ 13,382,579</u></u>	
Reconciliation to financial statements			
Per statement of net assets			
Primary government	\$ 6,778,751		
Component unit	1,858,736		
Per statement of net assets -			
Fiduciary Funds			
Agency	<u>4,292,544</u>		
Total Cash and Investments	<u><u>\$ 12,930,031</u></u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for interest bearing accounts and \$250,000 for non-interest bearing accounts. Deposits in credit unions are insured by the National Credit Union Administration in the amount of \$250,000 for all share draft accounts, and \$250,000 for all share certificate and regular share accounts. The City also has deposits at one institution that participates in the FDIC's Transaction Account Guaranty program. This provides unlimited FDIC insurance to participants with non-interest bearing checking accounts and low-yield (less than .25%) NOW accounts. The City has deposits of \$4,052,943 that are covered by this program. The program runs through December 31, 2010.

Bank accounts, credit union accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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2. Cash and Investments (Continued)

Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual municipalities. This has been considered when determining custodial credit risk.

The City's deposits in financial institutions are collateralized by various instruments. One institution has \$2,675,000 in pledged collateral held by bank in which the City's deposits are held. Another bank has similar collateral pledge of \$2,000,000.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The city has \$559,429 invested in the Local Government Investment Pool (LGIP) which has a weighted average maturity of 80 days. The city also has \$2,550,667 invested in the CLASS investment pool which has investments in various government agencies, notes and commercial paper. The maturities vary the weighted average is 50 days.

The City also had certificates of deposits with varying maturities as follows:

Total of CDs City	\$ 1,211,378
Total of CDs CDA	892,759
	<u>\$ 2,104,137</u>
maturing by 6/30/11	\$ 1,568,160
maturing by 12/31/11	535,977
	<u>\$ 2,104,137</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The City has no investment policy that would further limit its investments choices. As

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

2. Cash and Investments (Continued)

of December 31, 2010, the City's investment in the Wisconsin Local Government Investment Pool was not rated. The City's other investments were rated as follows:

Investment Type	Standard and Poor's
Wisconsin CLASS	AAAm

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The City does not have an investment policy for custodial credit risk.

As of December 31, 2010, the City's deposits with financial institutions in excess of federal depository insurance limits that were exposed to custodial credit risk are listed below:

Uninsured and collateral held by the pledging financial institution's trust department or agent not in the City's name	<u>\$ 2,739,626</u>
--	---------------------

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City does not have a policy for concentration of credit risk.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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3. Receivables

The following accounts receivable amounts are not expected to be collected within one year:

	General
Delinquent personal property taxes	\$ 20,180
Special assessments	62,174
Total	\$ 82,354

Receivables of the city are reported net of uncollectible amounts. The following is the allowance for uncollectible receivables that is reported as of 12/31/10.

Delinquent personal property taxes	\$	7,000
Uncollectible related to ambulance receivable		214,238
Total	\$	221,238

Governmental funds report deferred 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 deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Property taxes receivable for subsequent year	\$ -	\$ 4,526,096	\$ 4,526,096
Special assessments not yet due	60,514	-	60,514
Developer agreement PILOT payments	334,540	-	334,540
Taxi-cab grant	9,701	-	9,701
Other items	60,534	-	60,534
EDA grant	472,685	-	472,685
Total Deferred/Unearned Revenue			
For Governmental Funds	\$ 937,974	\$ 4,526,096	\$ 5,464,070

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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4. 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.

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

Equipment Replacement Account

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

Following is a list of restricted assets at December 31, 2010:

	Water Utility	Wastewater Utility	Totals
Restricted Assets			
Redemption account	\$ 78,420	\$ 214,970	\$ 293,390
Depreciation account	-	25,000	25,000
Reserve account	121,500	123,000	244,500
Construction account	93,921	-	93,921
Connection account	-	284,736	284,736
DNR Replacement account	-	925,237	925,237
	\$ 293,841	\$ 1,572,943	\$ 1,866,784
Total Restricted Assets			

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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5. Capital Assets

Capital asset activity in the governmental activities for the year ended December 31, 2010 was as follows:

	1/1/2010 Beginning Balance	Additions	Deletions	12/31/2010 Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Construction in Progress	\$ 48,090	\$ 22,802	\$ -	\$ 70,892
Infrastructure in Progress	-	1,482,386	-	1,482,386
Land	2,649,591	298,200	-	2,947,791
Right of way	1,830,165	-	-	1,830,165
Land improvements	4,841,168	-	-	4,841,168
Total Capital Assets Not Being Depreciated	9,369,014	1,803,388	-	11,172,402
Capital Assets Being Depreciated				
Land Improvements	338,427	-	-	338,427
Buildings	9,977,351	296,160	-	10,273,511
Traffic and Street Lights	639,013	7,000	-	646,013
Machinery and Equipment	6,265,035	1,053,805	-	7,318,840
Streets	16,613,157	89,875	-	16,703,032
Sidewalks	789,401	95,588	-	884,989
Curb and Gutter	548,049	15,150	-	563,199
Total Capital Assets Being Depreciated	35,170,433	1,557,578	-	36,728,011
Accumulated Depreciation				
Land improvements	287,933	7,557	-	295,490
Buildings	2,957,913	199,833	-	3,157,746
Traffic and street lights	144,231	11,080	-	155,311
Machinery and equipment	4,478,296	308,007	-	4,786,303
Streets	5,484,194	350,667	-	5,834,861
Sidewalks	69,836	18,321	-	88,157
Curb and gutter	35,659	13,827	-	49,486
Total Accumulated Depreciation	13,458,062	909,292	-	14,367,354
Capital Assets, Net of Depreciation	\$ 31,081,385	\$ 2,451,674	\$ -	\$ 33,533,059

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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5. Capital Assets (Continued)

Depreciation expense for the governmental activities is as follows:

Government Activities		
General Government	\$	120,875
Public Safety		153,391
Public Works, which includes the depreciation of streets (including curb and gutter) and sidewalks		527,531
Culture, Recreation and Education		<u>107,495</u>
Total Governmental Activities Depreciation Expense	\$	<u><u>909,292</u></u>

Capital asset activity in the business type activities for the year ended December 31, 2010 was as follows:

<u>Water</u>	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
Capital Assets Not Being Depreciated				
Construction in progress	\$ -	\$ 482,449	\$ -	\$ 482,449
Land and land rights	<u>6,727</u>	<u>-</u>	<u>-</u>	<u>6,727</u>
Total Capital Assets Not Being Depreciated	<u>6,727</u>	<u>482,449</u>	<u>-</u>	<u>489,176</u>
Capital Assets Being Depreciated				
Source of supply	633,562	-	-	633,562
Pumping	1,185,927	-	-	1,185,927
Water treatment	1,458,742	-	-	1,458,742
Transmission and distribution	12,035,980	436,267	4,600	12,467,647
Administrative and general assets	<u>405,919</u>	<u>11,734</u>	<u>-</u>	<u>417,653</u>
Total Capital Assets Being Depreciated	<u>15,720,130</u>	<u>448,001</u>	<u>4,600</u>	<u>16,163,531</u>
Total Capital Assets	<u>15,726,857</u>	<u>930,450</u>	<u>4,600</u>	<u>16,652,707</u>
Less: Accumulated depreciation	<u>4,440,533</u>	<u>362,390</u>	<u>4,600</u>	<u>4,798,323</u>
Net Capital Assets	<u><u>\$ 11,286,324</u></u>	<u><u>\$ 568,060</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,854,384</u></u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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5. Capital Assets (Continued)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Wastewater</u>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 409,065	\$ 4,001,114	\$ -	\$ 4,410,179
Land and land rights	168,179	-	-	168,179
Total Capital Assets Not Being Depreciated	<u>577,244</u>	<u>4,001,114</u>	<u>-</u>	<u>4,578,358</u>
Capital Assets Being Depreciated				
Collection system	11,701,926	235,436	2,802	11,934,560
Treatment and disposal	19,862,044	26,103	-	19,888,147
General	787,871	2,147	-	790,018
Total Capital Assets Being Depreciated	<u>32,351,841</u>	<u>263,686</u>	<u>2,802</u>	<u>32,612,725</u>
Total Capital Assets	32,929,085	4,264,800	2,802	37,191,083
Less: Accumulated depreciation	<u>18,930,199</u>	<u>868,615</u>	<u>2,802</u>	<u>19,796,012</u>
Net Capital Assets	<u>\$ 13,998,886</u>	<u>\$ 3,396,185</u>	<u>\$ -</u>	<u>\$ 17,395,071</u>

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Stormwater</u>				
Capital Assets Being Depreciated				
Infrastructure	\$ 2,264,713	\$ 889,118	\$ 10,761	\$ 3,143,070
Less: Accumulated depreciation	<u>99,371</u>	<u>36,503</u>	<u>10,761</u>	<u>125,113</u>
Net Capital Assets	<u>\$ 2,165,342</u>	<u>\$ 852,615</u>	<u>\$ -</u>	<u>\$ 3,017,957</u>

Listed below is the depreciation expense for the utilities.

Business Type Activities	
Water Utility	\$ 362,390
Sewer Utility	878,440
Stormwater Utility	36,503
Total Business-Type Activities Depreciation Expense	<u>\$ 1,277,333</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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6. 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 in the governmental funds:

Receivable Fund	Payable Fund	Amount
General Fund	Sick Leave Fund	\$ 3,215
General Fund	Solid Waste Fund	41,388
General Fund	Cable TV	4
General Fund	Capital Project	9,990
General Fund	TID #4	235,149
General Fund	Wastewater Utility	7,220
General Fund	Water Utility	3,491
General Fund	Stormwater	2,677
General Fund	Depot Restoration	7,000
General Fund	Tax Collection Fund	185,132
Subtotal - General Fund		495,266
DPW Equipment Revolving Fund	Stormwater	19,000
Library Special Revenue Fund	Sick Leave Fund	2,755
Solid Waste/Recycling Fund	General Fund	150
Rescue Squad Equipment Fund	TID #4	14,760
Debt Service Fund	General Fund	20,300
Other Capital Projects	TID #4	46,320
Subtotal - Other Funds		103,285
Water Utility	General Fund	22,780
Water Utility	Wastewater Fund	70,634
Wastewater Utility	General Fund	18,045
Stormwater	General Fund	2,733
Subtotal - Proprietary Funds		114,192
Subtotal - Fund Financial Statements		712,743
Less: Fund Eliminations		(701,571)
Total - Government - Wide Statements		\$ 11,172
Receivable Fund	Payable Fund	Amount
Governmental Activity	Business-type Activity	\$ (11,172)
Business-type Activity	Governmental Activity	11,172
Total		\$ -

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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6. Interfund Receivables/Payables, Advances and Transfers (Continued)

The principal purpose of these interfunds is due to commingled cash. 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. All amounts are due within one year.

For the statement of net assets, interfund balances which are owed within the governmental activities, business-type activities, and component unit are netted and eliminated.

Advances

The CDA fund advanced \$750,000 to TID #4 to be used for construction costs for an innovation center. The advance to the TID #4 fund from the CDA fund is not set up for Repayment. The City and CDA have not yet finalized any payment details.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Due Within One Year
CDA Fund	General	\$ 129	\$ -
CDA Fund	TID #4	750,000	-
Total - Government-Wide Statement of Net Assets (Internal Balance)		\$ 750,129	\$ -

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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6. Interfund Receivables/Payables, Advances and Transfers (Continued)

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>
General Fund	Cable TV Fund	20,000	Administrative
General Fund	Parking Maintenance	22,000	Administrative
General Fund	Forestry Fund	5,000	Operations
General Fund	Water Utility	225,118	Tax equivalent
General Fund	Other Capital Projects	1,600	Operations
Debt Service Fund	TID No. 4	1,326,417	Debt service payment
Other Capital Projects	General Fund	145,179	Appropriation
Other Capital Projects	Parkland Development	120,250	Park capital expenses
Other Capital Projects	Other Capital Projects	182,514	Fund future construction
Police Vehicle Revolving	General Fund	26,353	Capital equipment
Fire Equipment	General Fund	101,000	Capital equipment
Fire Equipment	Other Capital Projects	509,072	Capital equipment
DPW Equipment	General Fund	50,000	Capital equipment
DPW Equipment	Storm-water	19,000	Capital equipment
Solid Waste/Recycling	General Fund	200,000	Annual contribution
Taxi Cab Grant Program	General Fund	10,894	City portion
Sick Leave Severance	General Fund	10,000	Cover future expenditures
Street repair	General Fund	185,000	Appropriation
Water Utility	General Fund	317,471	Capital Contributions
Wastewater Utility	General Fund	174,424	Capital Contributions
Stormwater Utility	General Fund	889,117	Capital Contributions
		<u>4,540,409</u>	
		<u>(3,403,514)</u>	
		<u>\$ 1,136,895</u>	

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

6. Interfund Receivables/Payables, Advances and Transfers (Continued)
Transfers (Continued)

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.

7. Long-Term Obligations

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2010.

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES					
Bonds and Notes Payable					
General Obligation Debt	\$ 15,550,830	\$ 11,900,000	\$ 7,590,830	\$ 19,860,000	\$ 1,470,000
Sub-Total	<u>15,550,830</u>	<u>11,900,000</u>	<u>7,590,830</u>	<u>19,860,000</u>	<u>1,470,000</u>
Other Liabilities					
Vested Compensated Absences	446,847	19,350	-	466,197	319,628
Capital Leases	476,853	-	43,719	433,134	49,882
Total Other Liabilities	<u>923,700</u>	<u>19,350</u>	<u>43,719</u>	<u>899,331</u>	<u>369,510</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 16,474,530</u>	<u>\$ 11,919,350</u>	<u>\$ 7,634,549</u>	<u>\$ 20,759,331</u>	<u>\$ 1,839,510</u>
BUSINESS-TYPE ACTIVITIES					
Bonds and Notes Payable					
Revenue Bonds	\$ 3,960,106	\$ 3,179,109	\$ 3,314,194	\$ 3,825,021	\$ 548,431
General obligation debt	629,124	635,000	714,124	550,000	90,000
Capital Lease	33,696	-	3,090	30,606	3,524
Total Long-Term Debt	<u>4,622,926</u>	<u>3,814,109</u>	<u>4,031,408</u>	<u>4,405,627</u>	<u>641,955</u>
Refundings - Gains/(Losses)	<u>(18,638)</u>	<u>-</u>	<u>(18,638)</u>	<u>-</u>	<u>-</u>
Sub-Total	<u>\$ 4,604,288</u>	<u>\$ 3,814,109</u>	<u>\$ 4,012,770</u>	<u>\$ 4,405,627</u>	<u>\$ 641,955</u>
Other Liabilities					
Vested Compensated Absences	177,776	17,723	-	195,499	69,851
Total Other Liabilities	<u>177,776</u>	<u>17,723</u>	<u>-</u>	<u>195,499</u>	<u>69,851</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 4,782,064</u>	<u>\$ 3,831,832</u>	<u>\$ 4,012,770</u>	<u>\$ 4,601,126</u>	<u>\$ 711,806</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

7. Long-Term Obligations (Continued)
A. General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the municipality. Notes and bonds will be retired by future property tax levies. Proprietary fund debt is payable by revenues from user fees of those funds, or if the revenues are not sufficient, by future tax levies.

The City's general obligation debt limit is equal to 5% of the City's total equalized value. The City's debt limit as of December 31, 2010 is \$31,868,210. Debt subject to the limit is \$20,410,000. The following table outlines the governmental debt.

	<u>Date Of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/10</u>	<u>Current Portion</u>
Governmental Activities						
2005 GO						
Promissory Note	10/15/2005	9/1/2015	3.1-3.6	\$ 3,300,000	\$ 2,300,000	\$ 425,000
2008 GO						
Refunding Bond	1/7/2008	9/1/2017	3.956	\$ 5,000,000	5,000,000	450,000
2009 GO Refunding	9/3/2009	12/1/2016	2.3-3.0	\$ 1,005,000	895,000	160,000
2010 GO Refunding						
Bonds	2/9/2010	12/1/2017	1.2-2.7	\$ 1,695,000	1,265,000	220,000
2010 Taxable GO						
Bonds	2/9/2010	12/1/2029	2.8-6.05	\$ 3,290,000	3,290,000	-
2010 GO Refunding						
Bonds	9/1/2010	9/1/2020	2.3-3.0	\$ 5,000,000	5,000,000	185,000
2010 Taxable GO						
Bonds	10/12/2010	9/1/2027	.75-5.0	\$ 2,110,000	2,110,000	30,000
Total Governmental Activities -- General Obligation Debt					<u>\$19,860,000</u>	<u>\$ 1,470,000</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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7. Long-Term Obligations (Continued)
A. Governmental Debt (Continued)

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities</u> <u>General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2011	\$ 1,470,000	\$ 668,612
2012	1,535,000	636,410
2013	1,805,000	592,292
2014	1,975,000	537,645
2015	2,025,000	475,151
2016-2020	7,525,000	1,479,349
2021-2025	2,230,000	708,451
2026-2029	1,295,000	174,094
Totals	<u>\$ 19,860,000</u>	<u>\$ 5,272,004</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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B. Business-Type Debt

The following is business-type debt outstanding:

Business-type Activities Debt (Excluding Capital Lease)

	<u>Date of Issuance</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/10</u>	<u>Current Portion</u>
<u>Water Utility</u>						
2010 Mortgage Revenue Bonds	9/7/2010	10/1/2015	2.00%	\$ 1,215,000	\$ 1,215,000	\$ 230,000
2010 GO Promissory Notes	2/9/2010	12/1/2016	1.2-2.7%	\$ 428,343	371,006	60,710
Total Water Utility					<u>\$ 1,586,006</u>	<u>\$ 290,710</u>
 <u>Wastewater Utility</u>						
1996 Clean Water fund loan	7/24/1996	5/1/2016	3.08%	\$ 1,563,900	\$ 595,912	\$ 91,942
2009 Clean Water Fund Loan	12/9/2009	5/1/2029	2.91%	\$ 50,000	784,109	31,489
2010 Mortgage Revenue Bonds	2/9/2010	5/1/2016	2.0-3.25%	\$ 1,230,000	1,230,000	195,000
2010 GO Promissory Notes	2/9/2010	12/1/2016	1.2-2.7%	\$ 206,657	178,994	29,290
Total Wastewater Utility					<u>2,789,015</u>	<u>347,721</u>
Total Business-type Activities Debt (excluding capital lease)					<u>\$ 4,375,021</u>	<u>\$ 638,431</u>

Debt service requirements on business-type debt to maturity are as follows:

<u>Years</u>	<u>Business-type Activities Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2011	\$ 638,431	\$ 103,254
2012	652,179	89,458
2013	661,041	75,527
2014	685,020	60,442
2015	699,121	83,903
2016-2020	614,614	83,903
2021-2025	222,318	45,978
2026-2029	202,297	11,985
Total	<u>\$ 4,375,021</u>	<u>\$ 554,450</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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7. Long-Term Obligations (Continued)

C. Refinancing of Debt

Sewer

On February 9, 2010 the City issued \$1,230,000 sewer system mortgage revenue bonds. These bonds have an interest rate of 2.0% – 3.25% and mature annually through 2016. The proceeds and existing reserves were used to refinance \$1,370,000 of existing sewer revenue bonds dated May 1, 2000. This was a current refunding.

As a result of the current refunding, the City reduced its future debt service payments by \$127,200 which resulted in an economic gain (difference in the present value of old and new debt) of \$95,390.

Water

On September 7, 2010 the City issued \$1,215,000 water system mortgage revenue bonds. These bonds have an interest rate of 2.0% and mature annually through 2015. The proceeds and existing reserves were used to refinance \$1,420,000 of existing water revenue bonds dated September 15, 2000. This was a current refunding.

As a result of the current refunding, the City reduced its future debt service payments by \$148,625 which resulted in an economic gain (difference in the present value of old and new debt) of \$127,064.

General Obligation Debt

On September 7, 2010 the City issued \$5,000,000 general obligation refunding bonds. These bonds have an interest rate of 1.75 to 3.0% and mature annually through 2020. The proceeds and existing reserves were used to refinance the remaining portion of three general obligation issues dated January 1, 1999, February 1, 2001 and April 1, 2001. This was a current refunding

As a result of the current refunding, the City increased its total debt service payments by \$85,710. However this resulted in an economic gain (difference in the present value of old and new debt) of \$339,366.

D. Other Debt

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

A statutory mortgage lien upon the utility's system and any additions, improvements and extensions thereto is created by Section 66.066 of the Wisconsin Statutes as provided for in the ordinances creating the revenue bond issue. The city's system and the earnings of the system remain subject to the lien until payment in full of the principal and interest on the bonds.

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

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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7. Long-Term Obligations (Continued)
D. Lease Disclosures

In 2005, the City acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$675,191, which are included in capital assets in the governmental activities. The repayment schedule for the capital lease is as follows:

Year	General		Wastewater		Total
	Principal	Interest	Principal	Interest	
2011	\$ 49,882	\$ 16,368	\$ 3,524	\$ 1,156	\$ 70,930
2012	56,613	14,363	4,001	1,015	75,992
2013	63,958	12,090	4,520	854	81,422
2014	71,969	9,525	5,085	673	87,252
2015	80,697	6,641	5,703	469	93,510
2016-17	110,015	3,798	7,773	269	121,855
Total	<u>\$ 433,134</u>	<u>\$ 62,785</u>	<u>\$ 30,606</u>	<u>\$ 4,436</u>	<u>\$ 530,961</u>

8. Net Assets/Fund Balances

Governmental Activities

Net assets reported on the government wide statement of net assets at December 31, 2010 include the following:

Capital Assets net of depreciation	\$ 33,533,059
Less: long-term debt outstanding	<u>(20,293,134)</u>
Total Invested in Capital Assets	<u>13,239,925</u>
Restricted	
Subdividers park fees	12,935
Rescue Squad Equipment	286,924
Rock River Stormwater Group	26,927
Taxicab	41,880
Library	453,525
TIF 4 projects	941,684
Debt service	<u>306,809</u>
Total Restricted	<u>2,070,684</u>
Unrestricted (deficit)	3,939,721
Total Governmental Activities Net Assets	<u>\$ 19,250,330</u>

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

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8. Net Assets/Fund Balances (Continued)
 Governmental Activities (Continued)

Reserved and designated fund balances as of December 31, 2010 include the items in the following table.

Major Funds	Reserved	Designated	Undesignated (Deficit)
<u>General Fund</u>			
Delinquent personal property tax	\$ 20,180	\$ -	\$ -
Prepaid expenses	66,509	-	-
Safety award	-	975	-
Crime prevention	-	5,201	-
2011 fund balance applied	-	75,000	-
27th Payroll	-	105,064	-
Undesignated	-	-	1,910,164
Total General Fund	<u>\$ 86,689</u>	<u>\$ 186,240</u>	<u>\$ 1,910,164</u>
<u>Debt Service Fund</u>			
Reserved for debt payments	<u>\$ 306,809</u>		
<u>TID 4 Capital Projects Fund</u>			
Reserved for TIF expenditures	<u>\$ 941,684</u>		
<u>Non-Major Funds</u>			
Special Revenue Funds			
Cable television	\$ -	\$ -	\$ 153,716
Fire Department Equipment	-	-	23,919
DPW equipment revolving	-	-	108,135
Police vehicle revolving fund	-	-	8,600
Government Equipment	-	-	41,180
Library Special Revenue	453,525	-	-
Skate park	-	-	3,211
Solid Waste Recycling	66,287	-	(41,180)
Taxi Cab Grant	41,880	-	-
Parkland Acquisition	9,422	-	-
Parkland Development	4,513	-	-
Subtotal	<u>575,627</u>	<u>-</u>	<u>297,581</u>

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CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

8. Net Assets/Fund Balances (Continued)
 Governmental Activities (Continued)

<u>Non-Major Funds (Continued)</u>	<u>Reserved</u>	<u>Designated</u>	<u>Undesignated (Deficit)</u>
Forestry Fund	-	-	27,912
Rescue squad equipment/education	286,924	-	-
Sick Leave Severance	-	-	310,422
Parking Permit	-	-	23,674
Lakes Improvement	-	-	474
Street Repair	-	-	57,224
Rescue squad trust	-	-	52,762
Police Dept. Trust	-	-	14,360
Rock River Stormwater Group	26,927	-	-
TID #5	-	-	8,143
TID #6	-	-	129,792
TID #7 (deficit)	-	-	(63)
TID #8	-	-	17,684
TID #9	-	-	2,131
Other capital projects	-	-	787,150
Subtotal	<u>313,851</u>	<u>-</u>	<u>1,431,665</u>
Total Non-Major Funds	<u>\$ 889,478</u>	<u>\$ -</u>	<u>\$ 1,729,246</u>

The following calculation supports the water and wastewater utilities' balance of net assets invested in capital assets, net of related debt.

	<u>2010</u>
Water Utility	
Capital Assets net of depreciation	\$ 11,754,384
Less: related long-term debt outstanding	<u>(1,586,006)</u>
Total Invested in Capital Assets	<u>10,168,378</u>
Unamortized loss on advancing refunding	-
Unamortized debt issuance costs	<u>25,536</u>
Sub-Total	<u>25,536</u>
Reserve from borrowing	<u>121,500</u>
Total Net Assets Invested in Capital Assets, Net of Related Debt	<u>\$ 10,315,414</u>

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CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

8. Net Assets/Fund Balances (Continued)

Business Activities (Continued)

	2010
Wastewater Utility	
Capital Assets net of depreciation	\$ 17,395,071
Less: related long-term debt outstanding	(2,819,621)
Total Invested in Capital Assets	14,575,450
Unamortized debt issuance costs	20,931
Sub-Total	20,931
Reserve from borrowing	123,000
Total Net Assets Invested in Capital Assets, Net of Related Debt	\$ 14,719,381

	2010
Stormwater Utility	
Capital Assets net of depreciation	\$ 3,017,957
Total Invested in Capital Assets	3,017,957
Total Net Assets Invested in Capital Assets, Net of Related Debt	\$ 3,017,957

9. Defined Benefit Pension Plan

All eligible City of Whitewater employees participate in the Wisconsin Retirement System (WRS), a cost sharing multiple-employer defined benefit public employee retirement system (PERS). All permanent employees expected to work over 600 hours a year (440 hours for teachers) are eligible to participate in the WRS. Covered employees in the General/Teacher/Educational Support Personnel category are required by statute to contribute 6.2% of their salary (3.2% for Executives and Elected Officials, 5.5% for Protective Occupations with Social Security, and 3.9% for Protective Occupations without Social Security) to the plan. Employers may make these contributions to the plan on behalf of employees. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

The payroll for City of Whitewater employees covered by the system for the year ended December 31, 2010 was \$4,757,453; the employer's total payroll was \$5,297,034. The total required contribution for the year ended December 31, 2010 was \$570,656, which was 12.0% of covered payroll. The City pays for the employer (\$286,917 or 6.0%) and employee (\$283,739 or 6.0%) portions. Total contributions for the years ended December 31, 2009 and 2008 were \$519,269 and \$524,606, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 55 for protective occupation employees) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are:

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

9. Defined Benefit Pension Plan (continued)

(1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings are the average of the employee's three highest year's earnings. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation 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 are immediately vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of the Wisconsin Statutes. The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

10. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years.

11. Expenditures in Excess of Budget

The City incurred expenditures in excess of budget as follows:

	Final Budget	Actual Expenditures	Variance
Public works	973,330	999,651	(26,321)
Conservation and development	202,905	206,502	(3,597)

In total expenditures were under budget.

CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

12. Component Unit

This report contains the City of Whitewater Community Development Authority (authority), which is included as a component unit. Financial information is presented as a discrete column in the statement of net assets and the statement of activities.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

The community development authority follows the full accrual basis of accounting and the flow of economic resources measurement focus.

b. Deposits and Investments

The CDA's cash and investments at year end were comprised of the following:

	Carrying Value	Bank Balance	Associated Risk
Demand deposits	\$ 1,858,736	\$ 1,858,736	Custodial Credit Risk, Interest Rate risk

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for interest bearing accounts and \$250,000 for noninterest bearing accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual municipalities.

Custodial Credit Risk

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

As of December 31, 2010, \$558,736 of the CDA's total bank balance of \$1,858,736 was exposed to custodial credit risk as follows:

Uninsured and collateral held by the pledging financial institution's trust department or agent not in the CDA's name	<u>\$558,736</u>
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The CDA has CDs of \$892,758 as of 12/31/10. All are set to mature within 1 year.

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CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

12. Component Unit (Continued)

c. Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Useful Lives (Years)</u>
Land	\$ 275,172	\$ -	\$ -	\$ 275,172	N/A
Construction in Progress	127,921	5,288,537		5,416,458	N/A
Equipment	14,101	-	-	14,101	5-10
Accumulated Depreciation Equipment	<u>(11,634)</u>	<u>(1,070)</u>	<u>-</u>	<u>(12,704)</u>	
Totals	<u>\$ 405,560</u>	<u>\$ 5,287,467</u>	<u>\$ -</u>	<u>\$ 5,693,027</u>	

d. Employee Retirement System

All eligible authority employees participate in the Wisconsin Retirement system ("system"), a cost-sharing defined benefit multiple-employer public employee retirement system (PERS). Activity related to the CDA's involvement in the system is included with the city in Note V.A.

e. Economic Development and Housing Rehabilitation Loans Receivable

The CDA has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The CDA records a loan receivable when the loan has been made and funds have been disbursed. It is the CDA's policy to record revenue when the initial loan is made from the federal and state grant funds. Interest received from loan repayments is recognized as revenue when received in cash. The following receivable amounts are not expected to be collected within one year:

Loan receivable	<u>\$772,364</u>
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f. Transfers in

The CDA recorded a transfer of \$5,348,746 from the City. Of this amount \$5,288,537 was for the costs associated with the innovation center which was paid for by TIF 4.

g. Due from City

The CDA has a long-term advance receivable from the City as disclosed in Note 6. No repayment schedule has been established yet.

13. Economic Dependency

One of the City's Water Utility customers provides approximately 20% of the water revenue.

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CITY OF WHITEWATER
Notes to Financial Statements
December 31, 2010

14. Commitments and Contingencies

Sewer Upgrade

The City is in the process of a sewer upgrade. Total costs are anticipated to be \$5,560,000. Of this half is anticipated to be funded through a clean water fund loan borrowing and half through grants. Through 2010, the City has accrued approximately \$4,410,179 in costs. A clean water fund loan draw of \$784,019 was made through 12/31/10. Subsequent to year-end an additional \$1,085,625 in loan disbursements were made. The remaining amounts were paid in grants. The City anticipates completing the remainder of the project in 2011.

Water Projects

The water utility is undergoing capital projects related to a meter reading program and additional costs. The utility plans on borrowing approximately \$1 million in 2011. The utility is currently undergoing a rate study.

Innovation Center/Tech Park improvements/Road extension

The City is in the process of construction of an innovation center in its business park and related infrastructure costs. The total cost of the project is anticipated to be \$11.05 million. Through 2010, the City has accrued approximately \$8.4 million in costs. Once completed, the building will be owned by the City's CDA.

Claims and Legal Items

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of the management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

Federal Grant Programs

The City participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable at December 31, 2010 may be impaired. In the opinion of management, no material adjustments will result from any such audits.

15. New Reporting Requirements

The Governmental Accounting Standards Board (GASB) recently issued Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" effective for periods beginning after June 15, 2010. This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and disclosures from what governments have reported in the past. Comparability with reports issued in all prior years will be affected. The City has not yet determined the effect that adoption of GASB Statement 54 will have on the financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Whitewater
Whitewater, WI

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (with Variances)
General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 2,434,266	\$ 2,434,266	\$ 2,417,993	\$ (16,273)
Special Assessment Revenue	43,600	43,600	81,159	37,559
Intergovernmental	4,484,610	4,484,610	4,548,895	64,285
License and Permits	120,500	120,500	95,354	(25,146)
Fines, Forfeits and Penalties	550,400	550,400	405,004	(145,396)
Public Charges for Services	671,675	671,675	661,060	(10,615)
Intergovernmental Charges for Services	25,900	25,900	12,806	(13,094)
Interest Income	35,562	35,562	4,580	(30,982)
Miscellaneous Income	79,400	79,400	68,931	(10,469)
Total Revenues	<u>8,445,913</u>	<u>8,445,913</u>	<u>8,295,782</u>	<u>(150,131)</u>
EXPENDITURES				
Current:				
General Government	1,629,964	1,629,964	1,597,138	32,826
Public Safety	3,845,935	3,845,935	3,834,954	10,981
Public Works	973,330	973,330	999,651	(26,321)
Culture, Recreation and Education	1,192,791	1,192,791	1,128,761	64,030
Conservation and Development	202,905	202,905	206,502	(3,597)
Capital Outlay	162,265	162,265	160,919	1,346
Total Expenditures	<u>8,007,190</u>	<u>8,007,190</u>	<u>7,927,925</u>	<u>79,265</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>438,723</u>	<u>438,723</u>	<u>367,857</u>	<u>(70,866)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	313,000	313,000	273,718	(39,282)
Transfers Out	<u>(826,723)</u>	<u>(826,723)</u>	<u>(726,116)</u>	<u>100,607</u>
Total Other Financing Sources and Uses	<u>(513,723)</u>	<u>(513,723)</u>	<u>(452,398)</u>	<u>61,325</u>
Net Change in Fund Balances	(75,000)	(75,000)	(84,541)	(9,541)
Fund Balances - Beginning	2,267,634	2,267,634	2,267,634	-
Fund Balances - Ending	<u>\$ 2,192,634</u>	<u>\$ 2,192,634</u>	<u>\$ 2,183,093</u>	<u>\$ (9,541)</u>

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SUPPLEMENTARY INFORMATION

**City of Whitewater
Whitewater, WI**

**Balance Sheet
Non-Major Governmental Funds
December 31, 2010**

	<u>Non-Major Special Revenue Funds</u>	<u>Non-Major Capital Projects Funds</u>	<u>Non-Major Governmental Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ 1,613,725	\$ 737,781	\$ 2,351,506
Receivables:			
Taxes	-	21,525	21,525
Other	28,446	-	28,446
Due from Other Funds	36,665	46,320	82,985
Due from Other Governments	88,242	225,000	313,242
Total Assets	<u>\$ 1,767,078</u>	<u>\$ 1,030,626</u>	<u>\$ 2,797,704</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 33,010	\$ 47,274	\$ 80,284
Accrued Liabilities	3,117	-	3,117
Due to Other Funds	47,363	16,990	64,353
Deferred Revenue	9,701	21,525	31,226
Total Liabilities	<u>93,191</u>	<u>85,789</u>	<u>178,980</u>
Fund Balance:			
Reserved	889,478	-	889,478
Unreserved/Undesignated	784,409	944,837	1,729,246
Total Fund Balance	<u>1,673,887</u>	<u>944,837</u>	<u>2,618,724</u>
Total Liabilities and Fund Balance	<u>\$ 1,767,078</u>	<u>\$ 1,030,626</u>	<u>\$ 2,797,704</u>

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City of Whitewater
Whitewater, WI

Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2010

	Non-Major Special Revenue Funds	Non-Major Capital Project Funds	Non-Major Governmental Funds
REVENUES			
Property Taxes	\$ -	\$ 43,005	\$ 43,005
Intergovernmental	428,043	317,538	745,581
Fines, Forfeits and Penalties	17,183	-	17,183
Public Charges for Services	144,999	-	144,999
Intergovernmental Charges for Services	21,773	-	21,773
Interest Income	18,868	1,936	20,804
Miscellaneous Income	71,536	7	71,543
Total Revenues	<u>739,402</u>	<u>362,486</u>	<u>1,101,888</u>
EXPENDITURES			
Current:			
General Government	299,706	-	299,706
Public Safety	989,428	-	989,428
Public Works	530,763	-	530,763
Culture, Recreation and Education	493,355	-	493,355
Conservation and Development	-	51,482	51,482
Capital Outlay	76,780	447,146	523,926
Total Expenditures	<u>2,390,032</u>	<u>498,628</u>	<u>2,888,660</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,650,630)</u>	<u>(136,142)</u>	<u>(1,786,772)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from Long-Term Debt	-	1,142,770	1,142,770
Transfers In	1,111,319	447,943	1,559,262
Transfers Out	(47,000)	(815,744)	(862,744)
Total Other Financing Sources and Uses	<u>1,064,319</u>	<u>774,969</u>	<u>1,839,288</u>
Net Change in Fund Balances	(586,311)	638,827	52,516
Fund Balances - Beginning	2,260,198	306,010	2,566,208
Fund Balances - Ending	<u>\$ 1,673,887</u>	<u>\$ 944,837</u>	<u>\$ 2,618,724</u>

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City of Whitewater
Whitewater, WI

Non-Major Special Revenue Funds
Combining Balance Sheet
December 31, 2010

	Cable TV Fund	Fire Dept. Equipment Fund	DPW Equipment Revolving Fund	Police Vehicle Revolving Fund	Government Equipment Fund	Library Special Revenue Fund	Skate Park Fund
ASSETS							
Cash and Cash Equivalents	\$ 127,835	\$ 32,191	\$ 89,135	\$ 8,600	\$ 41,180	\$ 459,832	\$ 3,211
Receivables:							
Other	28,387	-	-	-	-	-	-
Due from Other Funds	-	-	19,000	-	-	2,755	-
Total Assets	<u>\$ 156,222</u>	<u>\$ 32,191</u>	<u>\$ 108,135</u>	<u>\$ 8,600</u>	<u>\$ 41,180</u>	<u>\$ 462,587</u>	<u>\$ 3,211</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 335	\$ 8,272	\$ -	\$ -	\$ -	\$ 8,112	\$ -
Accrued Liabilities	2,167	-	-	-	-	950	-
Due to Other Funds	4	-	-	-	-	-	-
Total Liabilities	<u>2,506</u>	<u>8,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,062</u>	<u>-</u>
Fund Balance:							
Reserved	-	-	-	-	-	453,525	-
Unreserved/Undesignated	153,716	23,919	108,135	8,600	41,180	-	3,211
Total Fund Balance	<u>153,716</u>	<u>23,919</u>	<u>108,135</u>	<u>8,600</u>	<u>41,180</u>	<u>453,525</u>	<u>3,211</u>
Total Liabilities and Fund Balance	<u>\$ 156,222</u>	<u>\$ 32,191</u>	<u>\$ 108,135</u>	<u>\$ 8,600</u>	<u>\$ 41,180</u>	<u>\$ 462,587</u>	<u>\$ 3,211</u>

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City of Whitewater
Whitewater, WI

Non-Major Special Revenue Funds
Combining Balance Sheet
December 31, 2010

	<u>Solid Waste Recycling Fund</u>	<u>Taxicab Grant Program Fund</u>	<u>Parkland Acquisition Fund</u>	<u>Parkland Development Fund</u>	<u>Forestry Fund</u>	<u>Rescue Squad Equipment/ Educ. Fund</u>	<u>Sick Leave Severance Fund</u>
ASSETS							
Cash and Cash Equivalents	\$ -	\$ 40,692	\$ 9,422	\$ 4,513	\$ 27,912	\$ 272,164	\$ 316,392
Receivables:							
Other	59	-	-	-	-	-	-
Due from Other Funds	150	-	-	-	-	14,760	-
Due from Other Governments	66,287	21,955	-	-	-	-	-
Total Assets	<u>\$ 66,496</u>	<u>\$ 62,647</u>	<u>\$ 9,422</u>	<u>\$ 4,513</u>	<u>\$ 27,912</u>	<u>\$ 286,924</u>	<u>\$ 316,392</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ -	\$ 11,066	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	41,389	-	-	-	-	-	5,970
Deferred Revenue	-	9,701	-	-	-	-	-
Total Liabilities	<u>41,389</u>	<u>20,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,970</u>
Fund Balance:							
Reserved	66,287	41,880	9,422	4,513	-	286,924	-
Unreserved/Undesignated	(41,180)	-	-	-	27,912	-	310,422
Total Fund Balance	<u>25,107</u>	<u>41,880</u>	<u>9,422</u>	<u>4,513</u>	<u>27,912</u>	<u>286,924</u>	<u>310,422</u>
Total Liabilities and Fund Balance	<u>\$ 66,496</u>	<u>\$ 62,647</u>	<u>\$ 9,422</u>	<u>\$ 4,513</u>	<u>\$ 27,912</u>	<u>\$ 286,924</u>	<u>\$ 316,392</u>

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City of Whitewater
Whitewater, WI

Non-Major Special Revenue Funds
Combining Balance Sheet
December 31, 2010

	Parking Permit Fund	Lakes Improvement Fund	Street Repair Rev. Fund	Rescue Squad Trust Fund	Police Dept. Trust Fund	Rock River Storm Water Group	Non-Major Special Revenue Funds
ASSETS							
Cash and Cash Equivalents	\$ 23,674	\$ 474	\$ 57,224	\$ 52,762	\$ 19,585	\$ 26,927	\$ 1,613,725
Receivables:							
Other	-	-	-	-	-	-	28,446
Due from Other Funds	-	-	-	-	-	-	36,665
Due from Other Governments	-	-	-	-	-	-	88,242
Total Assets	<u>\$ 23,674</u>	<u>\$ 474</u>	<u>\$ 57,224</u>	<u>\$ 52,762</u>	<u>\$ 19,585</u>	<u>\$ 26,927</u>	<u>\$ 1,767,078</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 5,225	\$ -	\$ 33,010
Accrued Liabilities	-	-	-	-	-	-	3,117
Due to Other Funds	-	-	-	-	-	-	47,363
Deferred Revenue	-	-	-	-	-	-	9,701
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,225</u>	<u>-</u>	<u>93,191</u>
Fund Balance:							
Reserved	-	-	-	-	-	26,927	889,478
Unreserved/Undesignated	23,674	474	57,224	52,762	14,360	-	784,409
Total Fund Balance	<u>23,674</u>	<u>474</u>	<u>57,224</u>	<u>52,762</u>	<u>14,360</u>	<u>26,927</u>	<u>1,673,887</u>
Total Liabilities and Fund Balance	<u>\$ 23,674</u>	<u>\$ 474</u>	<u>\$ 57,224</u>	<u>\$ 52,762</u>	<u>\$ 19,585</u>	<u>\$ 26,927</u>	<u>\$ 1,767,078</u>

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City of Whitewater
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended December 31, 2010

	<u>Cable TV Fund</u>	<u>Fire Dept. Equipment Fund</u>	<u>DPW Equipment Revolving Fund</u>	<u>Police Vehicle Revolving Fund</u>	<u>Government Equipment Fund</u>	<u>Library Special Revenue Fund</u>	<u>Skate Park Fund</u>
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,190	\$ -
Fines, Forfeits and Penalties	-	-	-	-	-	17,183	-
Public Charges for Services	105,397	-	-	-	-	10,983	-
Interest Income	1,032	1,287	195	20	146	4,057	-
Miscellaneous Income	1,049	-	-	-	20,517	42,007	-
Total Revenues	<u>107,478</u>	<u>1,287</u>	<u>195</u>	<u>20</u>	<u>20,663</u>	<u>328,420</u>	<u>-</u>
EXPENDITURES							
Current:							
Public Safety	-	957,974	-	25,000	-	-	-
Culture, Recreation and Education	107,554	-	-	-	-	277,608	-
Capital Outlay	-	-	23,680	-	-	10,701	-
Total Expenditures	<u>107,554</u>	<u>957,974</u>	<u>23,680</u>	<u>25,000</u>	<u>-</u>	<u>288,309</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(76)</u>	<u>(956,687)</u>	<u>(23,485)</u>	<u>(24,980)</u>	<u>20,663</u>	<u>40,111</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	-	610,072	69,000	26,353	-	-	-
Transfers Out	(20,000)	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>(20,000)</u>	<u>610,072</u>	<u>69,000</u>	<u>26,353</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(20,076)	(346,615)	45,515	1,373	20,663	40,111	-
Fund Balances - Beginning	173,792	370,534	62,620	7,227	20,517	413,414	3,211
Fund Balances - Ending	<u>\$ 153,716</u>	<u>\$ 23,919</u>	<u>\$ 108,135</u>	<u>\$ 8,600</u>	<u>\$ 41,180</u>	<u>\$ 453,525</u>	<u>\$ 3,211</u>

City of Whitewater
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended December 31, 2010

	Solid Waste Recycling Fund	Taxicab Grant Program Fund	Parkland Acquisition Fund	Parkland Development Fund	Forestry Fund	Rescue Squad Equipment/ Educ. Fund	Sick Leave Severance Fund
REVENUES							
Intergovernmental	\$ 49,134	\$ 124,719	\$ -	\$ -	\$ -	\$ -	\$ -
Public Charges for Services	607	-	-	1,824	-	-	-
Intergovernmental Charges for Services	-	-	-	-	-	21,773	-
Interest Income	59	101	122	50	81	2,510	6,890
Miscellaneous Income	-	-	33	3,426	-	-	-
Total Revenues	<u>49,800</u>	<u>124,820</u>	<u>155</u>	<u>5,300</u>	<u>81</u>	<u>24,283</u>	<u>6,890</u>
EXPENDITURES							
Current:							
General Government	-	-	-	-	-	-	12,582
Public Safety	-	-	-	-	-	1,904	-
Public Works	398,430	132,333	-	-	-	-	-
Culture, Recreation and Education	-	-	97,572	-	-	10,621	-
Conservation and Development	-	-	-	-	-	-	-
Capital Outlay	-	-	-	42,399	-	-	-
Total Expenditures	<u>398,430</u>	<u>132,333</u>	<u>97,572</u>	<u>42,399</u>	<u>-</u>	<u>12,525</u>	<u>12,582</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(348,630)</u>	<u>(7,513)</u>	<u>(97,417)</u>	<u>(37,099)</u>	<u>81</u>	<u>11,758</u>	<u>(5,692)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	200,000	10,894	-	-	-	-	10,000
Transfers Out	-	-	-	-	(5,000)	-	-
Total Other Financing Sources and Uses	<u>200,000</u>	<u>10,894</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	(148,630)	3,381	(97,417)	(37,099)	(4,919)	11,758	4,308
Fund Balances - Beginning	173,737	38,499	106,839	41,612	32,831	275,166	306,114
Fund Balances - Ending	<u>\$ 25,107</u>	<u>\$ 41,880</u>	<u>\$ 9,422</u>	<u>\$ 4,513</u>	<u>\$ 27,912</u>	<u>\$ 286,924</u>	<u>\$ 310,422</u>

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City of Whitewater
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended December 31, 2010

	Parking Permit Fund	Lakes Improvement Fund	Street Repair Rev. Fund	Rescue Squad Trust Fund	Police Dept. Trust Fund	Rock River Storm Water Group	Non-Major Special Revenue Funds
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 428,043
License and Permits	-	-	-	-	-	37,000	37,000
Fines, Forfeits and Penalties	-	-	-	-	-	-	17,183
Public Charges for Services	26,188	-	-	-	-	-	144,999
Intergovernmental Charges for Services	-	-	-	-	-	-	21,773
Interest Income	81	-	1,091	1,058	41	47	18,868
Miscellaneous Income	-	31	-	-	4,473	-	71,536
Total Revenues	<u>26,269</u>	<u>31</u>	<u>1,091</u>	<u>1,058</u>	<u>4,514</u>	<u>37,047</u>	<u>739,402</u>
EXPENDITURES							
Current:							
General Government	-	-	253,298	-	3,618	30,208	299,706
Public Safety	4,550	-	-	-	-	-	989,428
Public Works	-	-	-	-	-	-	530,763
Culture, Recreation and Education	-	-	-	-	-	-	493,355
Capital Outlay	-	-	-	-	-	-	76,780
Total Expenditures	<u>4,550</u>	<u>-</u>	<u>253,298</u>	<u>-</u>	<u>3,618</u>	<u>30,208</u>	<u>2,390,032</u>
Excess (Deficiency) of Revenues Over Expenditures	21,719	31	(252,207)	1,058	896	6,839	(1,650,630)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	185,000	-	-	-	1,111,319
Transfers Out	(22,000)	-	-	-	-	-	(47,000)
Total Other Financing Sources and Uses	<u>(22,000)</u>	<u>-</u>	<u>185,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,064,319</u>
Net Change in Fund Balances	(281)	31	(67,207)	1,058	896	6,839	(586,311)
Fund Balances - Beginning	23,955	443	124,431	51,704	13,464	20,088	2,260,198
Fund Balances - Ending	<u>\$ 23,674</u>	<u>\$ 474</u>	<u>\$ 57,224</u>	<u>\$ 52,762</u>	<u>\$ 14,360</u>	<u>\$ 26,927</u>	<u>\$ 1,673,887</u>

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City of Whitewater
Whitewater, WI

Non-Major Capital Project Funds
Combining Balance Sheet
December 31, 2010

	TID #5	TID #6	TID #7	TID #8	TID #9	Tripp Lake Park Improvements	Other Capital Projects Funds	Non-Major Capital Project Funds
ASSETS								
Cash and Cash Equivalents	\$ 8,143	\$ 129,792	\$ (63)	\$ 17,684	\$ 2,131	\$ -	\$ 580,094	\$ 737,781
Receivables:								
Taxes	1,015	20,120	-	-	390	-	-	21,525
Due from Other Funds	-	-	-	-	-	-	46,320	46,320
Due from Other Governments	-	-	-	-	-	-	225,000	225,000
Total Assets	<u>\$ 9,158</u>	<u>\$ 149,912</u>	<u>\$ (63)</u>	<u>\$ 17,684</u>	<u>\$ 2,521</u>	<u>\$ -</u>	<u>\$ 851,414</u>	<u>\$ 1,030,626</u>
 LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,274	\$ 47,274
Due to Other Funds	-	-	-	-	-	-	16,990	16,990
Deferred Revenue	1,015	20,120	-	-	390	-	-	21,525
Total Liabilities	<u>1,015</u>	<u>20,120</u>	<u>-</u>	<u>-</u>	<u>390</u>	<u>-</u>	<u>64,264</u>	<u>85,789</u>
Fund Balance:								
Unreserved/Undesignated (deficit)	<u>8,143</u>	<u>129,792</u>	<u>(63)</u>	<u>17,684</u>	<u>2,131</u>	<u>-</u>	<u>787,150</u>	<u>944,837</u>
Total Fund Balance	<u>8,143</u>	<u>129,792</u>	<u>(63)</u>	<u>17,684</u>	<u>2,131</u>	<u>-</u>	<u>787,150</u>	<u>944,837</u>
Total Liabilities and Fund Balance	<u>\$ 9,158</u>	<u>\$ 149,912</u>	<u>\$ (63)</u>	<u>\$ 17,684</u>	<u>\$ 2,521</u>	<u>\$ -</u>	<u>\$ 851,414</u>	<u>\$ 1,030,626</u>

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City of Whitewater
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Capital Project Funds
For the Year Ended December 31, 2010

	TID #5	TID #6	TID #7	TID #8	TID #9	Tripp Lake Park Improvements	Other Capital Projects Funds	Non-Major Capital Projects Funds
REVENUES								
Property Taxes	\$ 8,361	\$ 14,582	\$ -	\$ 17,747	\$ 2,315	\$ -	\$ -	\$ 43,005
Intergovernmental	-	134	-	-	-	-	317,404	317,538
Interest Income	20	122	-	39	-	-	1,755	1,936
Miscellaneous Income	-	-	-	-	-	-	7	7
Total Revenues	<u>8,381</u>	<u>14,838</u>	<u>-</u>	<u>17,786</u>	<u>2,315</u>	<u>-</u>	<u>319,166</u>	<u>362,486</u>
EXPENDITURES								
Current:								
Conservation and Development	238	50,750	160	150	184	-	-	51,482
Capital Outlay	-	5,650	-	-	-	-	441,496	447,146
Total Expenditures	<u>238</u>	<u>56,400</u>	<u>160</u>	<u>150</u>	<u>184</u>	<u>-</u>	<u>441,496</u>	<u>498,628</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>8,143</u>	<u>(41,562)</u>	<u>(160)</u>	<u>17,636</u>	<u>2,131</u>	<u>-</u>	<u>(122,330)</u>	<u>(136,142)</u>
OTHER FINANCING SOURCES (USES)								
Proceeds from Long-Term Debt	-	282,500	-	-	-	-	860,270	1,142,770
Transfers In	-	-	-	-	-	-	447,943	447,943
Transfers Out	-	-	-	-	-	(52,728)	(763,016)	(815,744)
Total Other Financing Sources and Uses	<u>-</u>	<u>282,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(52,728)</u>	<u>545,197</u>	<u>774,969</u>
Net Change in Fund Balances	8,143	240,938	(160)	17,636	2,131	(52,728)	422,867	638,827
Fund Balances - Beginning	-	(111,146)	97	48	-	52,728	364,283	306,010
Fund Balances - Ending	<u>\$ 8,143</u>	<u>\$ 129,792</u>	<u>\$ (63)</u>	<u>\$ 17,684</u>	<u>\$ 2,131</u>	<u>\$ -</u>	<u>\$ 787,150</u>	<u>\$ 944,837</u>

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**City of Whitewater
Whitewater, WI
Combining Statement of Net Assets - Component Unit
December 31, 2010**

	Community Development Authority (Operating)	Community Development Authority (Program)	Total
ASSETS			
Cash and Investments	\$ 37,905	\$ 1,820,831	\$ 1,858,736
Due from City	129	-	129
Loans receivable	-	772,364	772,364
Due from other CDA funds	-	15,711	15,711
Advance receivable from City	-	750,000	750,000
Capital Assets			
Land, Improvements, and Construction in Progress	-	5,691,630	5,691,630
Other Capital Assets, net of depreciation	1,397	-	1,397
Total Capital Assets	<u>1,397</u>	<u>5,691,630</u>	<u>5,693,027</u>
Total Assets	<u>\$ 39,431</u>	<u>\$ 9,050,536</u>	<u>\$ 9,089,967</u>
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 4,290	\$ 899	\$ 5,189
Due to other CDA funds	15,711	-	15,711
Due to City	66	-	66
Total Liabilities	<u>20,067</u>	<u>899</u>	<u>20,966</u>
NET ASSETS			
Invested in Capital Assets	1,397	5,691,630	5,693,027
Restricted	-	3,358,007	3,358,007
Unrestricted	17,967	-	17,967
Total Net Assets	<u>19,364</u>	<u>9,049,637</u>	<u>9,069,001</u>
Total Liabilities and Net Assets	<u>\$ 39,431</u>	<u>\$ 9,050,536</u>	<u>\$ 9,089,967</u>

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**City of Whitewater
Whitewater, WI**

**Combining Statement of Revenues, Expenses and Changes in
Net Assets - Component Unit
For the Year Ended December 31, 2010**

	<u>Community Development Authority (Operating)</u>	<u>Community Development Authority (Program)</u>	<u>Total</u>
Operating Revenues	\$ -	\$ 18,620	\$ 18,620
Operating Expenses			
Operating Expenses	120,062	7,668	127,730
Depreciation	1,070	-	1,070
Total Operating Expenses	<u>121,132</u>	<u>7,668</u>	<u>128,800</u>
Operating Income (Loss)	(121,132)	10,952	(110,180)
Non Operating Revenues			
Investment Income	763	52,353	53,116
Miscellaneous	-	363	363
Intergovernmental and other	214	5,268	5,482
Total Non Operating Revenues	<u>977</u>	<u>57,984</u>	<u>58,961</u>
Transfer in from City	<u>60,209</u>	<u>5,288,537</u>	<u>5,348,746</u>
Change in Net Assets	(59,946)	5,357,473	5,297,527
Total Net Assets - Beginning	<u>79,310</u>	<u>3,692,164</u>	<u>3,771,474</u>
Total Net Assets - Ending	<u>\$ 19,364</u>	<u>\$ 9,049,637</u>	<u>\$ 9,069,001</u>

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City of Whitewater
Whitewater, WI

Combining Statement of Cash Flows - Component Unit
For the Year Ended December 31, 2010

	Community Development Authority (Operating)	Community Development Authority (Program)	Total
Cash Flows From Operating Activities			
Received from customers	\$ -	\$ 18,620	\$ 18,620
New loans issued	-	(14,543)	(14,543)
Loans repaid	-	128,733	128,733
Intergovernmental charges	214	5,268	5,482
Paid to suppliers for goods and services	(20,286)	(9,836)	(30,122)
Payments to employees for services	(98,500)	-	(98,500)
Net cash flows from operating activities	<u>(118,572)</u>	<u>128,242</u>	<u>9,670</u>
Cash Flows From Investing Activities			
Long-term investments purchased	-	(892,759)	(892,759)
Long-term investments sold	25,000	1,400,690	1,425,690
Investment income	763	52,353	53,116
Net cash flows from investing activities	<u>25,763</u>	<u>560,284</u>	<u>586,047</u>
Cash Flows From Non-Capital Financing Activities			
Transfers in from City	60,209	(642,573)	(582,364)
Net cash flow from noncapital financing activities	<u>60,209</u>	<u>(642,573)</u>	<u>(582,364)</u>
Net increase (decrease) in cash and cash equivalents	(32,600)	45,953	13,353
Cash And Cash Equivalents - Beginning Of Year	<u>70,505</u>	<u>882,118</u>	<u>952,623</u>
Cash And Cash Equivalents - End Of Year	<u>\$ 37,905</u>	<u>\$ 928,071</u>	<u>\$ 965,976</u>
Noncash Investing, Capital And Related Financing Activities			
None			

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City of Whitewater
Whitewater, WI

Combining Statement of Cash Flows - Component Unit
For the Year Ended December 31, 2010

	Community Development Authority (Operating)	Community Development Authority (Program)	Total
Reconciliation Of Operating Income (Loss) To Net			
Cash Flows From Operating Activities			
Operating income (loss)	\$ (121,132)	\$ 10,952	\$ (110,180)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities			
Miscellaneous	214	5,631	5,845
Noncash items included in income (loss)			
Depreciation	1,070	-	1,070
Change in Assets and Liabilities			
Other receivables	-	4,331	4,331
Loans receivable	-	114,190	114,190
Due from other funds	(129)	-	(129)
Accounts payable	1,363	(6,862)	(5,499)
Due to other funds	43	-	43
	<u>43</u>	<u>-</u>	<u>43</u>
Net Cash Flows From Operating Activities	<u>\$ (118,571)</u>	<u>\$ 128,242</u>	<u>\$ 9,671</u>
Reconciliation Of Cash And Cash Equivalents To The Statement Of Net Assets			
Cash and investments - statement of net assets - component unit	\$ 37,905	\$ 1,820,831	\$ 1,858,736
less: Non-cash equivalents	-	(892,758)	(892,758)
	<u>-</u>	<u>(892,758)</u>	<u>(892,758)</u>
Cash And Cash Equivalents - End Of Year	<u>\$ 37,905</u>	<u>\$ 928,073</u>	<u>\$ 965,978</u>

City of Whitewater

**Schedule of Long-Term Debt Principal Payments - Governmental Activities
December 31, 2010**

Year	Totals	2005 TIF #4 General Obligation Refunding Notes	2008 TIF #4 General Obligation Refunding	2009 General Obligation Refunding Bonds	2010 General Obligation Refunding Bonds	2010 Taxable General Obligation Community Development Bonds	2010 General Obligation Refunding Bonds	2010 Taxable General Obligation Community Development Bonds
2011	\$ 1,470,000	\$ 425,000	\$ 450,000	\$ 160,000	\$ 220,000	\$ -	\$ 185,000	\$ 30,000
2012	1,535,000	445,000	485,000	155,000	230,000	-	180,000	40,000
2013	1,805,000	460,000	665,000	150,000	230,000	50,000	180,000	70,000
2014	1,975,000	475,000	780,000	145,000	230,000	115,000	175,000	55,000
2015	2,025,000	495,000	835,000	145,000	190,000	165,000	135,000	60,000
2016	2,240,000	-	875,000	140,000	125,000	170,000	895,000	35,000
2017	2,115,000	-	910,000	-	40,000	175,000	915,000	75,000
2018	1,205,000	-	-	-	-	180,000	935,000	90,000
2019	970,000	-	-	-	-	185,000	690,000	95,000
2020	995,000	-	-	-	-	190,000	710,000	95,000
2021	415,000	-	-	-	-	195,000	-	220,000
2022	430,000	-	-	-	-	205,000	-	225,000
2023	445,000	-	-	-	-	210,000	-	235,000
2024	460,000	-	-	-	-	220,000	-	240,000
2025	480,000	-	-	-	-	230,000	-	250,000
2026	380,000	-	-	-	-	235,000	-	145,000
2027	395,000	-	-	-	-	245,000	-	150,000
2028	255,000	-	-	-	-	255,000	-	-
2029	265,000	-	-	-	-	265,000	-	-
Totals	\$ 19,860,000	\$ 2,300,000	\$ 5,000,000	\$ 895,000	\$ 1,265,000	\$ 3,290,000	\$ 5,000,000	\$ 2,110,000

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City of Whitewater

**Schedule of Long-Term Debt Interest Payments - Governmental Activities
December 31, 2010**

Year	Totals	2005	2008	2009	2010	2010 Taxable	2010	2010 Taxable
		TIF #4 General Obligation Refunding Notes	TIF #4 General Obligation Refunding	General Obligation Refunding Bonds	General Obligation Refunding Bonds	General Obligation Refunding Bonds	General Obligation Community Development Bonds	General Obligation Refunding Bonds
2011	\$ 668,612	\$ 82,800	\$ 187,500	\$ 21,850	\$ 23,845	163,300	\$ 117,150	\$ 72,167
2012	636,410	67,500	170,625	18,650	21,205	163,300	113,912	81,218
2013	592,292	51,480	152,437	15,550	17,985	163,300	110,762	80,778
2014	537,645	34,920	127,500	12,175	13,845	161,900	107,612	79,693
2015	475,151	17,820	98,250	8,188	9,015	158,680	104,550	78,648
2016	408,479	-	66,938	4,200	4,455	153,400	102,188	77,298
2017	343,161	-	34,125	-	1,080	147,280	84,288	76,388
2018	280,443	-	-	-	-	140,280	65,988	74,175
2019	244,155	-	-	-	-	132,630	40,275	71,250
2020	203,111	-	-	-	-	124,028	11,300	67,783
2021	178,937	-	-	-	-	114,812	-	64,125
2022	160,497	-	-	-	-	105,062	-	55,435
2023	151,043	-	-	-	-	104,608	-	46,435
2024	120,147	-	-	-	-	83,582	-	36,565
2025	97,827	-	-	-	-	71,702	-	26,125
2026	73,688	-	-	-	-	58,938	-	14,750
2027	53,042	-	-	-	-	45,542	-	7,500
2028	31,332	-	-	-	-	31,332	-	-
2029	16,032	-	-	-	-	16,032	-	-
Totals	\$ 5,272,004	\$ 254,520	\$ 837,375	\$ 80,613	\$ 91,430	\$ 2,139,708	\$ 858,025	\$ 1,010,333

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SINGLE AUDIT

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CITY OF WHITEWATER
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2010

Federal Awarding Agency Pass-Through Agency Award Description	Federal CFDA Number	Federal Expenditures
U.S. Department of Homeland Security Assistance to Firefighters Grant	94.044	\$ 225,000
U.S. Department of Transportation Passed through Wisconsin Department of Transportation Federal Small Urban Area and Rural Public Transportation Program	20.509	66,185
U.S. Environmental Protection Agency Passed through Wisconsin Department of Natural Resources Clean Water Fund Program (ARRA)	66.458	2,367,008
U.S. Department of Commerce Investments for Public Works and Economic Development Facilities	11.300	3,575,831
U.S. Department of Energy Passed through Wisconsin Department of Commerce Energy Efficiency and Conservation Block Grant (ARRA)	81.128	92,404
Passed through Wisconsin Department of Administration Energy Efficiency and Conservation Block Grant (ARRA)	81.128	9,632
U.S. Department of Justice Edward Byrne Memorial Justice Assistance Grant (ARRA)	16.804	25,535
U.S. Department of Commerce Passed through Wisconsin Department of Commerce Economic Adjustment Assistance (ARRA)	11.307	25,000
Total Expenditures of Federal Awards		<u>\$ 6,386,595</u>

State Awarding Agency Pass-through Agency Award Description	State ID Number	State Expenditures
Wisconsin Department of Natural Resources Urban Non-point Grants	unknown	\$ 10,000
Recycling Programs and Efficiency	unknown	49,134
Wisconsin Department of Transportation Transit Operating Aids	395.104	59,067
Wisconsin Department of Commerce Petroleum Environmental Cleanup Fund Award	unknown	9,050
Total Expenditures of State Awards		<u>\$ 127,251</u>

CITY OF WHITEWATER
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2010

Note 1 Reporting Entity

This Schedule of Expenditures of Federal and State Awards includes all federal and state awards of the City of Whitewater required to be included in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the Wisconsin State Single Audit Guidelines.

Note 2 Basis of Presentation

The accounting records for the grant program are maintained on the accrual or modified accrual basis of accounting, depending on the fund type the federal and state awards are recorded in. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the Wisconsin State Single Audit Guidelines.

Note 3 Commitments and Contingencies

The City participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable at December 31, 2010 may be impaired. In the opinion of management, no material adjustments will result from any such audits.

Certified Public Accountants

Quality service through our commitment to clients and staff

Millard W. Johnson & James L. Block & Alan L. Brey & Joseph G. Mohlmann & Kevin P. Krysinski & Janice L. Froelich

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

April 25, 2011

To the City Council
City of Whitewater
Whitewater, Wisconsin

We have audited the financial statements of the City of Whitewater as of and for the year ended December 31, 2010, and have issued our report thereon dated April 25, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Whitewater's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Whitewater's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Whitewater's internal control over financial reporting

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as 2010-1, that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



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**City of Whitewater
Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
with *Government Auditing Standards***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Whitewater's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not the objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the City of Whitewater in a separate letter dated April 25, 2011.

This report is intended solely for the information and use of the audit committee, management and federal awarding agencies and pass-through entities and is not intended and should not be used by anyone other than these specified parties.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
Madison, Wisconsin



Johnson & Block
AND COMPANY, INC.

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Certified Public Accountants

Quality service through our commitment to clients and staff

Millard W. Johnson ▲ James L. Block ▲ Alan L. Brey ▲ Joseph G. Mohlmann ▲ Kevin P. Kryszinski ▲ Janice L. Froelich

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR
A-133 AND THE STATE SINGLE AUDIT GUIDELINES**

April 25, 2011

To the City Council
City of Whitewater
Whitewater, Wisconsin

Compliance

We have audited the City of Whitewater's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010. The City of Whitewater's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal and state programs is the responsibility of the City of Whitewater's management. Our responsibility is to express an opinion on the City of Whitewater's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*. Those standards, OMB Circular A-133 and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Whitewater's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Whitewater's compliance with those requirements.

In our opinion, the City of Whitewater complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2010-2.



C-1

Internal Control Over Compliance

The management of the City of Whitewater is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the City of Whitewater's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Whitewater's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-2 to be a material weakness.

The City of Whitewater's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City of Whitewater's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the City Council, management, federal and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Johnson Block & Company, Inc.

Johnson Block and Company, Inc.
Madison, Wisconsin

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**CITY OF WHITEWATER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2010**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

* Material weakness identified? No
* Significant deficiency(ies) identified Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

* Material weakness identified? Yes
* Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Program</u>
66.458	Clean Water Fund Program (ARRA)
11.300	Investments for Public Works and Economic Development Facilities

Dollar threshold for distinguishing Types A and B programs: \$300,000

Auditee qualified as low-risk auditee? No

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**CITY OF WHITEWATER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

Section I - Summary of Auditor's Results (Continued)

State Awards

Internal control over major programs:

- * Material weakness identified? No
- * Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? No

Identification of major state programs:

<u>ID Number</u>	<u>Name of State Program or Cluster</u>
395.104	Transit Operating Aids

**CITY OF WHITEWATER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

Section II – Financial Statement Finding

2010-1

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

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

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

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

Grantee Response: The control deficiency has been discussed with the City’s management and they acknowledge their responsibility for the financial statements. Management will work with their auditor to implement changes to their internal control structure to address this.

Section III – Federal Award Findings and Questioned Costs

2010-2

U.S. Department of Commerce
Investments for Public Works and Economic Development Facilities – CFDA No. 11.300

Condition: The construction contractor for the Whitewater-Technology Park building portion of the project has not been awarded per EDA Standard Terms and Conditions. The construction contractor is also working as a construction project manager developing specifications, requirements, statements of work, and invitations for bids and/or requests for proposal.

Criteria: The *Code of Federal Regulations 15 Section 14.43 Competition* requires that “in order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements.”

Effect: By not complying with federal procurement requirements, the City cannot ensure contracts awarded were subject to open and free competition.

**CITY OF WHITEWATER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

Section III – Federal Award Findings and Questioned Costs (Continued)

Auditor's Recommendation: We recommend that the City establish and follow procedures to comply with CFR 15 Section 14.43.

Grantee Response: The City was notified of this federal regulation for the construction manager after approximately 70% of the construction had been completed. The City will ensure that any future projects comply with federal regulations regarding competition.

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**CITY OF WHITEWATER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2010**

Financial Statement Finding

2009-1

See current year finding 2010-1.



TO: KEVIN BRUNNER, CITY MANAGER
WHITEWATER COMMON COUNCIL

FROM: CAMERON CLAPPER, ASSISTANT TO THE CITY MANAGER

SUBJECT: MUNICIPAL BUILDING PERMIT FEE CHANGE

DATE: 04/28/2011

In March of this year, staff conducted a brief study of building permit fee rates in Whitewater and surrounding communities. The purpose of the study was to compare permit rates and determine whether or not an adjustment in the existing fee schedule for building permits was necessary to keep Whitewater rates competitive with those of neighboring jurisdictions. Based on the information collected, staff's recommendation is to change the calculation for a new construction building permit to a square footage based formula.

As displayed in Table 1, the formula used to calculate a building permit fee in Whitewater relies on an estimated value for proposed improvements. This formula leaves an element of uncertainty in the fee calculation that could result in the undervaluing of the permit. All other communities surveyed, with the exception of Elkhorn, base their permit value on the square footage of the new construction. Changing Whitewater's building permit fee formula will make the fee calculation more consistent with neighboring jurisdictions. The change will also eliminate the uncertainty and risk of providing undervalued permits due to contractor error. Staff recommends changing the formula to \$.15/Square Foot to reflect the current calculation used in Fort Atkinson.

The additional table identified as Table 2 in the packet materials shows the fees for the construction of a new home based on the stated assumptions. Whitewater's current fee schedule produces a total cost that is below the average for all communities in the study. The Column labeled "New WW" represents Whitewater's fees with the recommended change.

Table 1. - New Single & Two-Family Residential Permit Fees
Permit/Fee Type

	Whitewater	Burlington	Delavan	Elkhorn	Fort Atkinson	Jefferson	Lake Geneva	Oconomowoc
Building Permit	\$65 + \$2 per \$1000 estimated cost after \$1000.	\$.28 per sq.ft.	\$.31 per sq.ft.	\$100.00	\$.15 per sq.ft.	\$30 + \$.12 per sq.ft.	\$.31 per sq.ft.	\$.20 per sq.ft.
Plan Review & Inspection	Included	\$125.00	\$90 (up to 2000 sq.ft.) & \$105 (over 2000 sq.ft.)	\$175 + \$.27 per sq.ft.	\$75 (up to 2000 sq.ft.) & \$.15 per sq.ft. (over 2000 sq.ft.)	\$200.00	\$100.00	Included
Zoning Permit	\$65 per unit.	\$20 + \$10 for Certificate of Compliance	n/a	\$125.00	Included	n/a	\$50.00	\$50.00
Erosion Control	\$50 per month	\$125.00	\$75.00	\$130.00	\$50 per project	\$25 + \$.0025 per sq.ft. of disturbed ground.	\$100.00	\$75.00
Occupancy "Per Unit"	\$65.00	\$40.00	\$45.00	\$50.00	\$100.00	Included	\$50.00	Included
Electrical	\$65 + \$6 per \$1000 of estimated project cost.	\$50 + \$.08 per sq.ft.	\$50 + \$160 for 2001-4200 sq.ft.	\$40 + \$120 for 0-2000 sq.ft. or \$160 for 2001-4200 sq.ft.	\$100 per unit for 2001-3000 sq.ft. + \$25 for 200 amp service + \$5 per electric hook up + 14 fixtures + \$10 per AC unit.	\$30 + \$.03 per sq.ft. + \$35 for 200 amp service.	\$.10 per sq.ft. + \$75 for 200 amp service	\$35 + \$.03 per sq.ft.
HVAC	\$65 + \$6 per \$1000 of estimated project cost.	Equal to \$1.70 x every 100 sq.ft., or \$50 - which is higher.	\$45 + \$1 per 100 sq.ft.	\$40 + \$.04 per sq.ft.	\$60 for new furnace & duct work + \$45 for new air conditioning.	\$30 + \$.03 per sq.ft. - except in unheated garages.	\$2 per 100 sq.ft. or \$50 - whichever is greater + \$50 for AC unit.	\$35 AC unit + \$35 + \$.03 per sq.ft.
Plumbing	\$130 + \$6 per fixture	\$50 + \$.08 per sq.ft.	\$30 + \$9 per fixture	\$40 + \$.06 per sq.ft.	\$25 + \$6 per fixture	\$30 + \$.03 per sq.ft.	\$12 per fixture	\$35 + \$.03 per sq.ft.
State Seal	\$35.00	\$45.00	\$35.00	\$30.00	\$35.00	Included	\$35.00	\$30.00

New Construction Assumptions

Total Area is 2850 sq.ft. (finished space is 1500 sq.ft.; unfinished basement is 750 sq.ft.; attached garage is 600 sq.ft.)

Home Value: \$150,000

Electrical Work: \$4,000

HVAC Work: \$4,000

Electrical Fixtures: 96 (lights, switches, & outlets)

Plumbing Fixtures: 16

Erosion Control: 6 Months Project Duration

Other Comments: Dishwasher, Smoke Detectors (6), Garbage Disposal, Kitchen Hood, Central Air, Washer, Dryer, Hot Water Heater, and Bathroom Fan.

Table 2. - New Single & Two-Family Residential Permit Fees

Permit/Fee Type	Whitewater	New WW	Burlington	Delavan	Elkhorn	Fort Atkinson	Jefferson	Lake Geneva	Oconomowoc	Average
Building Permit	\$365.00	\$427.50	\$798.00	\$883.50	\$100.00	\$427.50	\$372.00	\$883.50	\$570.00	\$549.94
Plan Review & Inspection	Included	Included	\$125.00	\$105.00	\$944.50	\$427.50	\$200.00	\$100.00	Included	\$317.00
Zoning Permit	\$65.00	\$65.00	\$30.00	n/a	\$125.00	Included	n/a	\$50.00	\$50.00	\$64.00
Erosion Control	\$300.00	\$300.00	\$125.00	\$75.00	\$130.00	\$50.00	\$32.50	\$100.00	\$75.00	\$110.94
Occupancy	\$65.00	\$65.00	\$40.00	\$45.00	\$50.00	\$100.00	Included	\$50.00	Included	\$58.33
Electrical	\$89.00	\$89.00	\$278.00	\$210.00	\$200.00	\$205.00	\$150.50	\$360.00	\$120.50	\$201.63
HVAC	\$89.00	\$89.00	\$50.00	\$73.50	\$154.00	\$105.00	\$97.50	\$95.00	\$155.50	\$102.44
Plumbing	\$226.00	\$226.00	\$170.00	\$174.00	\$211.00	\$121.00	\$115.50	\$192.00	\$120.50	\$166.25
State Seal	\$35.00	\$35.00	\$45.00	\$35.00	\$30.00	\$35.00	Included	\$35.00	\$30.00	\$35.00
Estimated Total Cost	\$1,234.00	\$1,428.50	\$1,661.00	\$1,601.00	\$1,944.50	\$1,471.00	\$968.00	\$1,865.50	\$1,121.50	\$1,483.31

New Construction Assumptions

Total Area is 2850 sq.ft. (finished space is 1500 sq.ft.; unfinished basement is 750 sq.ft.; attached garage is 600 sq.ft.)

Home Value: \$150,000

Electrical Work: \$4,000

HVAC Work: \$4,000

Electrical Fixtures: 96 (lights, switches, & outlets)

Plumbing Fixtures: 16

Erosion Control: 6 Months Project Duration

Other Comments: Dishwasher, Smoke Detectors (6), Garbage Disposal, Kitchen Hood, Central Air, Washer, Dryer, Hot Water Heater, and Bathroom Fan.

Cars for City Council approval for auction.

Police Confiscated cars;

2001 Ford Truck- Vin. # 1FMCU70E51UA69200

1994 Car – Vin # 1Y1SK5282SZ060441

City owned Staff cars;

2000 Ford Crown Victoria- Vin. # 2FAFP71W5YX150805



Office of City Clerk
312 W. Whitewater Street
P.O. Box 178
Whitewater, Wisconsin 53190

www.ci.whitewater.wi.us
Telephone: (262)473-0500 Ext. 202
Fax: (262)473-0509

MEMORANDUM

TO: Common Council and City Manager

FROM: Michele Smith, Clerk

RE: 2011 Redistricting (Ward Reapportionment)

DATE: 5/12/2011

Every 10 years, after the Federal census is completed, the process of reapportioning of election districts takes place. Cities are required to develop "wards", which are units that are combined into election districts of equal population. Wards are to be reviewed and possibly adjusted to comply with the population ranges required by law, and to establish election districts of substantially equal population. Cities form wards by combining whole census blocks based on current Census data. Cities are not allowed to split federally- designated census blocks nor cross county lines (except in a circumstances).

The three-step process involves cooperation between municipalities and the County Boards. Each of the three steps takes 60 days. The County Boards adopt their supervisory plans then subsequently turn the process over to the municipalities, who then have 60 days to complete their ward amendments. Walworth County adopted their County Supervisor plan at their 5/10/11 meeting on a 6-4 vote. I have not yet received firm data from Jefferson County. The Counties will provide their City Clerks with website and password information so that Cities can begin the process of combining census blocks to create wards. For Cities in Whitewater's population range, wards will be created with a population range between 600 – 2,100. Once City staff completes the proposal, an ordinance will be brought before the Common Council. Although I have not yet received Whitewater's specific data from either County, our ordinance must be adopted by August. Information is then returned to the County for further action on their part. All three steps must be completed by October 1, 2011. The Wisconsin Legislature is given the entire 2011-12 session to establish their legislative districts. Commencing with any elections scheduled after 1/1/12, the new districts must be used.

Although there is additional time allowed to determine aldermanic district boundaries, Whitewater has traditionally completed all requirements at the same council meeting.