



City of Onalaska Meeting Notice

COMMITTEE/BOARD: Finance & Personnel Committee
DATE OF MEETING: June 3, 2020 (Wednesday)
PLACE OF MEETING: City Hall – 415 Main Street
TIME OF MEETING: 7:15 P.M. (no earlier than 7:15 p.m. or immediately following the Utilities Committee Meeting)

This meeting is being conducted via remote conferencing software due to a State of Emergency. Members of the public may call to listen in and provide public input at:

Meeting Link: <https://zoom.us/j/94073581507?pwd=WjRLRUdNLzhiVE5oT0ZlXzI3ejJKQT09>

- **Phone Number: 1-312-626-6799**
- **Meeting ID: 940 7358 1507**
- **Password: 54650**

PURPOSE OF MEETING

1. Call to Order and Roll Call
2. Approval of minutes from previous meeting
3. Public input: (limited to 3 minutes / individual)

Consideration And Possible Action On The Following Items:

FINANCE

4. 2019 Audit Presentation - City of Onalaska Financials
5. 2020 Omni Center Financials
6. 2020 General Fund Financials

PLEASE TAKE FURTHER NOTICE that members of the Common Council of the City of Onalaska who do not serve on the Committee may attend this meeting to gather information about a subject over which they have decision making responsibility.

Therefore, further notice is hereby given that the above meeting may constitute a meeting of the Common Council and is hereby noticed as such, even though it is not contemplated that the Common Council will take any formal action at this meeting.

Notices Mailed To:

Mayor Kim Smith	_____
*Ald. Jim Olson - Vice Chair	_____
Ald. Steven Nott	_____
*Ald. Dan Stevens - Chair	_____
Ald. Tom Smith	_____
Vacant	_____
*Ald. Diane Wulf	_____
City Administrator City Attorney	WPPA Steward IAFF Steward
Dept Heads La Crosse Tribune	_____
Coulee Courier	Onalaska Omni Center
FOX WKTY WLXR WLAX WKTW WXOW	Onalaska Public Library
*Committee Members	Date Notices Mailed and Posted: 5-28-20

In compliance with the Americans with Disabilities Act of 1990, the City of Onalaska will provide reasonable accommodations to qualified individuals with a disability to ensure equal access to public meetings provided notification is given to the City Clerk within seventy-two (72) hours prior to the public meeting and that the requested accommodation does not create an undue hardship for the City.

7. Collection on individual(s) fines deemed uncollectable
8. Authorization to use Special Project Account Designated Fund Balance in the amount of \$10,264.82 from account #204-34151 for purchase of police department items
9. Authorization to approve the 2021-2022 Transcription Services Agreement
10. **Resolution 26-2020** – Authorize the waiver of interest and penalties on property tax payment installments due on or before April 1, 2020

PERSONNEL

11. Update from Human Resources on staff vacancies – (For Information Only)
12. **Closed Session:** To consider a motion to convene in Closed Session under Section 19.85(1)(e) of the Wisconsin Statutes for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons require a closed session:

- IAFF, International Association of Firefighters, Local 127
- OPPA, Onalaska Professional Police Association, Memorandum of Understanding Recruits

And under Section 19.85(1)(g) of the Wisconsin Statutes for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved:

- IAFF, International Association of Firefighters, Local 127: Prohibited Practice Complaint –
RE: Part Time EMT's

If any action is required in Open Session, as the result of the Closed Session, the Committee will reconvene in Open Session to take the necessary action and/or continue on with the printed agenda.

13. Adjournment

CITY OF ONALASKA, WISCONSIN

**SUMMARY FINANCIAL REPORT
WITH INDEPENDENT AUDITORS'
REPORT**

DECEMBER 31, 2019

CITY OF ONALASKA, WISCONSIN

SUMMARY FINANCIAL REPORT

CONTENTS

DECEMBER 31, 2019

Page

2	Independent Auditors' Report
3	Combined Balance Sheet, Including Component Unit
	General Fund
4	Revenue
5	Expenditures
	Water, Sewer, and Storm Water Utility
6	Statement of Revenue, Expenses, and Changes in Net Assets
	Other Funds
7	Statement of Revenue, Expenditures, and Fund Equity
8	Other Financial Information

INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Onalaska, Wisconsin

The accompanying summary financial reports of the City of Onalaska, Wisconsin (the "City") as of and for the year ended December 31, 2019, as listed in the table of contents, are derived from the audited basic financial statements of governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Onalaska, Wisconsin, as of and for the year ended December 31, 2019. We expressed an unmodified audit opinion on those audited financial statements in our report dated May 4, 2020.

The summary financial reports do not contain all the disclosures required by accounting principles generally accepted in the United States of America. Reading the summary financial reports, therefore, is not a substitute for reading the audited financial statements of the City.

Management's Responsibility for the Summary Financial Reports

Management is responsible for the preparation of the summary financial reports on the basis described in the other financial information.

Auditor's Responsibility

Our responsibility is to express an opinion about whether the summary financial reports are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with auditing standards generally accepted in the United States of America. The procedures consisted principally of comparing the summary financial reports with the related information in the audited financial statements from which the summary financial reports have been derived, and evaluating whether the summary financial reports are prepared in accordance with the basis described in the other financial information.

Opinion

In our opinion, the summary financial reports of the City of Onalaska, Wisconsin as of and for the year ended December 31, 2019 referred to above are consistent, in all material respects, with the audited financial statements from which they have been derived, on the basis described in the other financial information.

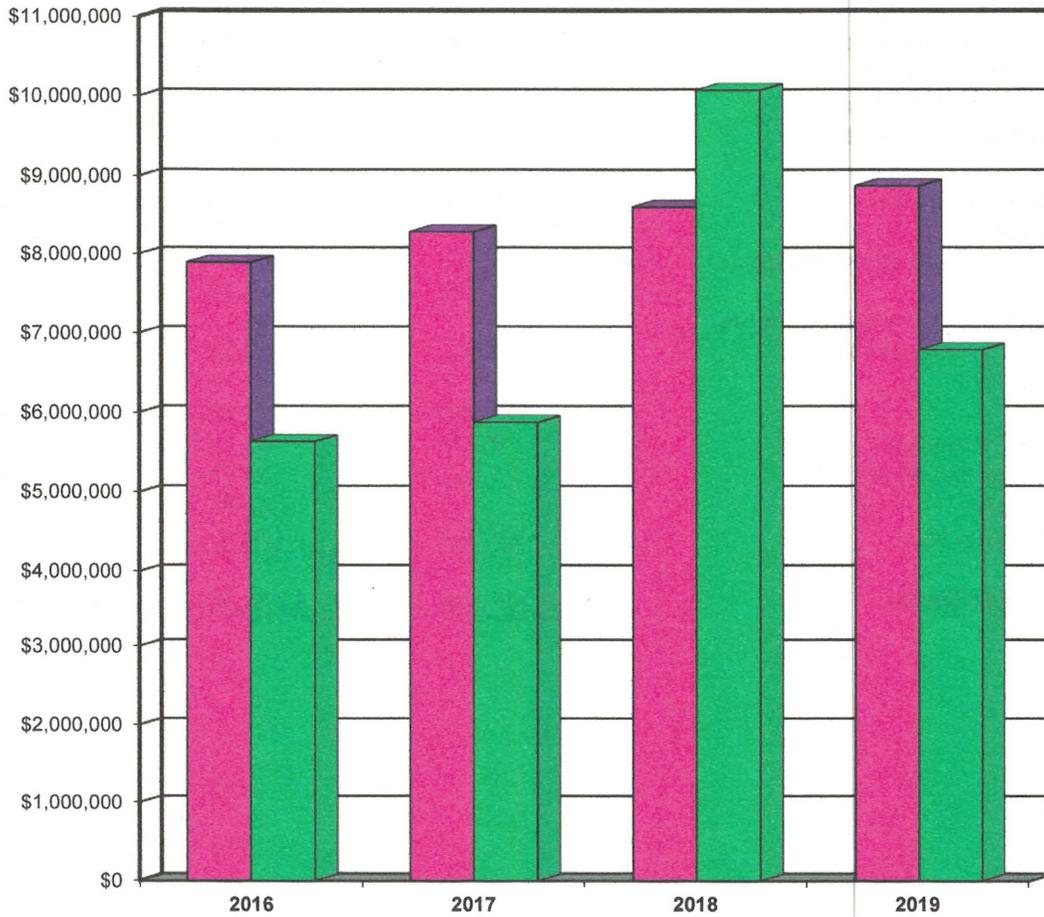
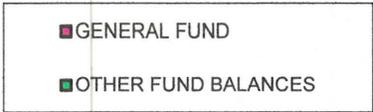
Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 4, 2020

CITY OF ONALASKA, WISCONSIN
COMBINED BALANCE SHEET
INCLUDING COMPONENT UNIT

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	DECEMBER 31,	
	2019	2018
ASSETS		
Cash and investments	\$ 42,065,837	\$ 42,017,273
Restricted cash	1,923,384	1,269,967
Receivables		
Taxes	24,601,880	22,919,940
Special assessments	644,951	599,029
Customers and other	1,437,080	1,411,612
Interfund	6,021,074	2,915,578
Intergovernmental	162,793	114,749
Inventories and prepaids	129,694	125,357
Capital assets, less accumulated depreciation	<u>56,710,065</u>	<u>53,392,644</u>
TOTAL ASSETS	<u>133,696,758</u>	<u>124,989,895</u>
DEFERRED OUTFLOWS OF RESOURCES		
Wisconsin Retirement System pension	1,232,485	653,808
Wisconsin Retirement System LRLIF	8,423	6,806
Loss on refunding	<u>330,546</u>	<u>381,833</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,571,454</u>	<u>1,042,447</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 135,268,212</u>	<u>\$ 126,032,342</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY</u>		
LIABILITIES		
Payables	\$ 1,811,351	\$ 1,388,635
Accrued interest expense	167,291	113,674
Interfund payables	6,021,074	2,915,578
Taxes and special assessments		
Due to other governments	16,787,928	28,908,720
Deferred revenue until next year	11,654,997	11,002,535
Net pension liability (Wisconsin Retirement System)	290,461	-
Net OPEB liability (LRLIF)	44,096	47,114
Compensated absences	172,604	187,062
Long-term debt	25,290,483	20,170,075
Premium on long-term debt	<u>2,557,310</u>	<u>66,149</u>
TOTAL LIABILITIES	<u>64,797,595</u>	<u>64,799,542</u>
DEFERRED INFLOWS OF RESOURCES		
Wisconsin Retirement System pension	841,593	711,236
Wisconsin Retirement System LRLIF	11,795	664
Unavailable revenue	<u>320,929</u>	<u>315,689</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,174,317</u>	<u>1,027,589</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>65,971,912</u>	<u>65,827,131</u>
EQUITY		
Net position	53,630,587	41,518,920
General fund balance	8,879,749	8,615,229
Other fund balances	<u>6,785,964</u>	<u>10,071,062</u>
TOTAL EQUITY	<u>69,296,300</u>	<u>60,205,211</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY	<u>\$ 135,268,212</u>	<u>\$ 126,032,342</u>

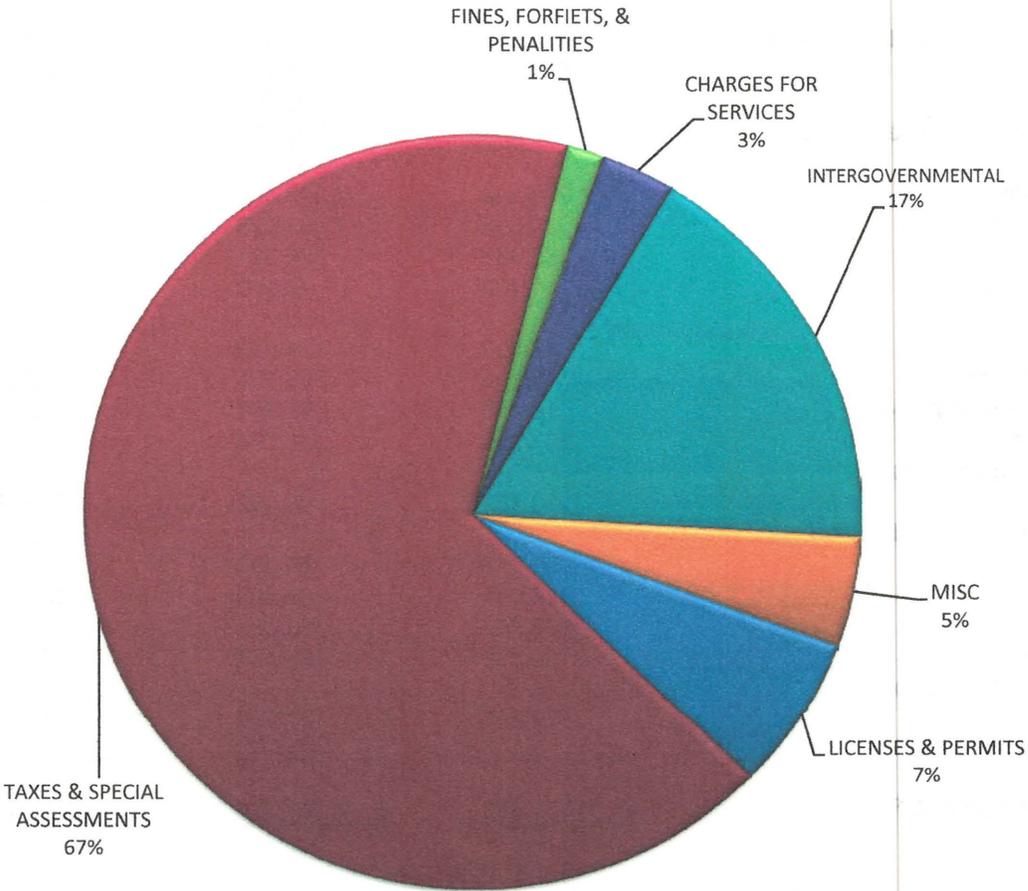
CITY OF ONALASKA, WISCONSIN 2016-2019 FUND BALANCES



CITY OF ONALASKA, WISCONSIN
REVENUE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

REVENUE	2019		2018
	BUDGET	ACTUAL	ACTUAL
Taxes			
Property	\$ 6,020,816	\$ 6,022,632	\$ 5,828,612
Payments in lieu of taxes	135,000	136,038	132,114
Special Assessments	15,743	59,877	100,634
Intergovernmental			
State shared taxes	742,567	753,100	793,014
State grants and payments	855,253	864,858	857,875
Licenses and Permits			
Business and occupational licenses	208,490	205,095	234,323
Nonbusiness licenses	-	78,783	76,517
Building permits and inspection fees	197,200	338,666	335,693
Zoning permits and fees	6,000	7,828	11,110
Fines, Forfeits, and Penalties			
Law and ordinance violations	157,084	148,133	163,403
Public Charges for Services			
General government	9,980	11,786	13,904
Public safety	3,500	6,954	5,076
Culture, recreation, and education	193,950	204,681	201,652
Other	500	225	2,277
Intergovernmental Charges for Services			
Other local governments	74,800	61,691	82,123
Miscellaneous			
Interest	110,416	319,693	182,765
Insurance recoveries	8,577	40,713	69,151
Donations/contributions	21,500	22,174	21,785
Miscellaneous	-	53,070	(250)
Operating Transfer In	440,000	438,207	430,846
TOTAL REVENUE	\$ 9,201,376	\$ 9,774,204	\$ 9,542,624

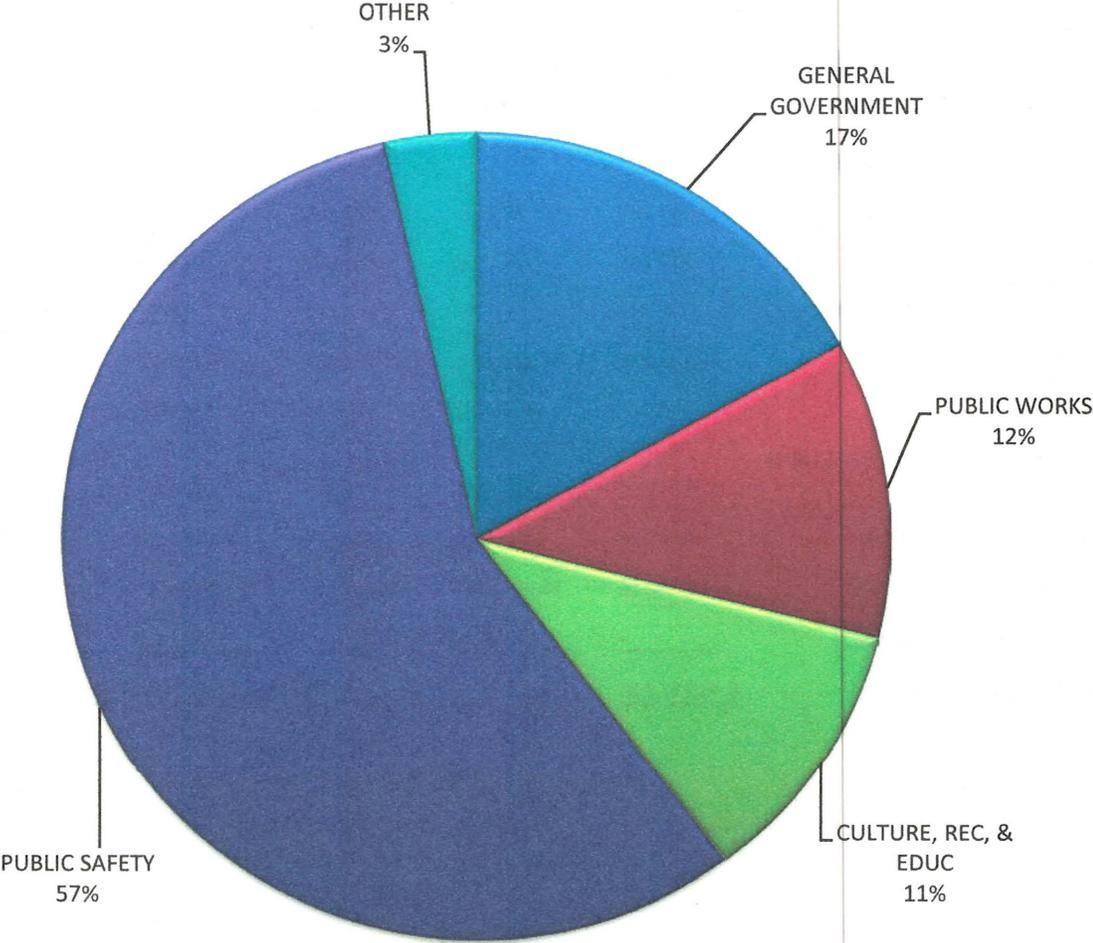
**CITY OF ONALASKA, WISCONSIN
2019 GENERAL FUND REVENUE**



CITY OF ONALASKA, WISCONSIN
EXPENDITURES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

EXPENDITURES	2019		2018
	BUDGET	ACTUAL	ACTUAL
General Government			
Common council	\$ 55,588	\$ 49,112	\$ 50,716
Municipal court	312	12	965
City attorney	151,792	118,452	118,262
Mayor	16,072	16,210	16,012
Finance	183,319	181,791	167,519
Clerk and elections	199,716	188,625	192,644
Auditing, personnel, and management	122,178	120,965	114,434
Assessor	400,066	398,193	322,287
City hall	303,775	293,060	172,509
Other general government	344,439	338,199	322,049
Public Safety			
Police department	2,939,142	2,912,430	2,939,146
Fire department	1,924,515	1,933,028	1,853,632
Inspections	385,460	376,221	458,162
Other	11,200	10,000	10,998
Public Works			
Engineering	113,803	114,036	122,034
Street department	746,190	753,105	723,303
Street signs and markings	19,100	16,761	12,765
Street lighting	212,955	211,794	209,334
Health and Human Services			
Animal pound	70,182	70,182	66,840
Culture, Recreation, and Education			
Library	96,778	83,390	89,962
Parks	329,481	332,257	333,144
Recreation	398,847	393,674	388,603
Swimming pool	190,185	192,173	179,494
Conservation and Development			
Planning	136,281	131,014	91,925
Operating Transfers Out	-	275,000	275,000
TOTAL EXPENDITURES	\$ 9,351,376	\$ 9,509,684	\$ 9,231,739

CITY OF ONALASKA, WISCONSIN 2019 GENERAL FUND EXPENDITURES

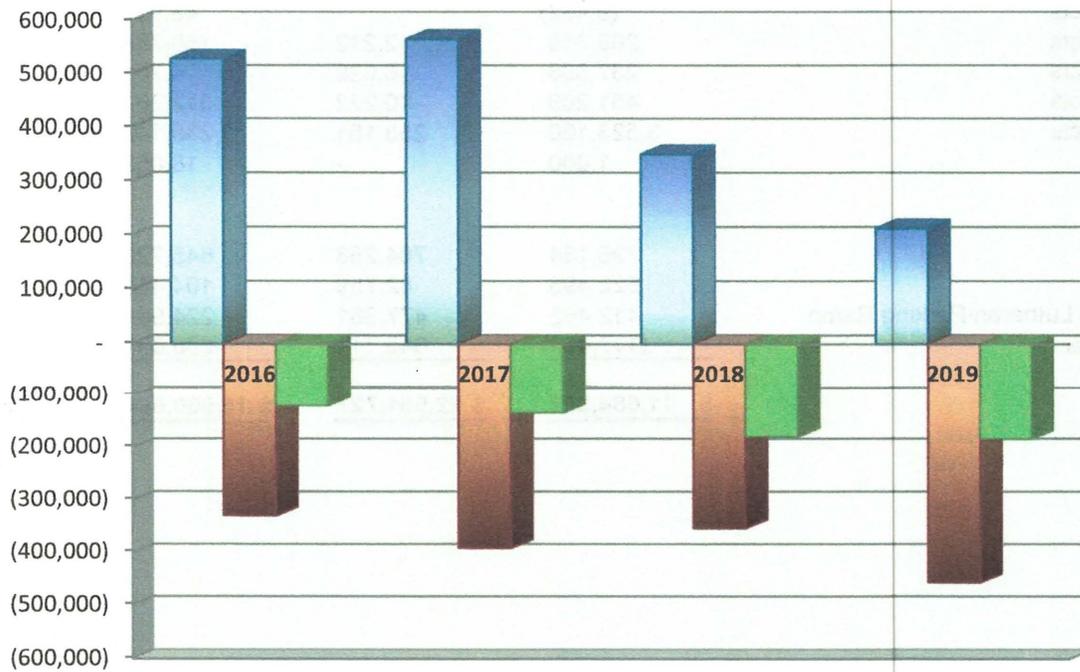


CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
WATER, SEWER, AND STORM WATER UTILITY

	YEAR ENDED DECEMBER 31,					
	WATER		SEWER		STORM WATER	
	2019	2018	2019	2018	2019	2018
OPERATING REVENUE						
Charges for services	<u>\$ 2,433,236</u>	<u>\$ 2,374,963</u>	<u>\$ 2,005,166</u>	<u>\$ 1,968,703</u>	<u>\$ 839,527</u>	<u>\$ 815,477</u>
OPERATING EXPENSES						
Operations	564,533	583,119	471,551	431,463	331,234	325,047
Maintenance	115,424	91,846	35,418	40,705	34,971	38,092
General and administration	773,489	609,389	1,368,130	1,287,607	88,827	83,995
Depreciation	723,795	705,108	553,212	531,420	554,966	534,539
Taxes	42,303	34,652	33,455	30,378	13,441	13,060
TOTAL OPERATING EXPENSES	<u>2,219,544</u>	<u>2,024,114</u>	<u>2,461,766</u>	<u>2,321,573</u>	<u>1,023,439</u>	<u>994,733</u>
OPERATING INCOME (LOSS)	<u>213,692</u>	<u>350,849</u>	<u>(456,600)</u>	<u>(352,870)</u>	<u>(183,912)</u>	<u>(179,256)</u>
NONOPERATING (EXPENSES) REVENUE						
Intergovernmental grants	-	1	-	-	26,759	173,992
Interest income	41,597	27,747	77,188	45,059	5,577	4,503
Contributions	-	-	180,116	8,029	-	-
Interest expense	(280,717)	(154,698)	(151,213)	(59,467)	(177,644)	(144,699)
Miscellaneous revenue	-	-	-	-	6,224	8,062
Gain (loss) on disposal of capital assets	180	4,772	2,841	2,841	(59,396)	376
Debt issuance costs	(32,602)	(861)	(20,883)	-	(57,535)	(4,992)
Amortization expense	(2,058)	(23,265)	1,401	(7,681)	-	-
Capital contributions	-	27,580	-	-	-	-
Transfer out	(408,071)	(400,734)	(30,136)	(30,089)	-	-
Transfer in	-	-	25,239	-	-	-
TOTAL NONOPERATING (EXPENSES) REVENUE	<u>(681,671)</u>	<u>(519,458)</u>	<u>84,553</u>	<u>(41,308)</u>	<u>(256,015)</u>	<u>37,242</u>
CHANGE IN NET POSITION	<u>(467,979)</u>	<u>(168,609)</u>	<u>(372,047)</u>	<u>(394,178)</u>	<u>(439,927)</u>	<u>(142,014)</u>
NET POSITION AT BEGINNING OF YEAR	15,505,577	15,687,607	10,454,853	10,860,657	13,716,058	13,862,955
CHANGE IN ACCOUNTING PRINCIPLE	-	(13,421)	-	(11,626)	-	(4,883)
NET POSITION AT END OF YEAR	<u>\$ 15,037,598</u>	<u>\$ 15,505,577</u>	<u>\$ 10,082,806</u>	<u>\$ 10,454,853</u>	<u>\$ 13,276,131</u>	<u>\$ 13,716,058</u>

CITY OF ONALASKA, WISCONSIN WATER, SEWER, AND STORM WATER UTILITY OPERATING INCOME (LOSS)

- WATER
- SEWER
- STORM WATER



CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENDITURES, AND FUND EQUITY
OTHER FUNDS

	FUND BALANCES/ NET POSITION JANUARY 1, 2019	REVENUE	EXPENDITURES	FUND BALANCES/ NET POSITION DECEMBER 31, 2019
Special Revenue				
Nonresident and park	\$ 508,818	\$ 144,739	\$ 37,011	\$ 616,546
Special projects/donations	1,753,094	300,441	446,285	1,607,250
Refuse and recycling	404,225	1,064,700	1,005,379	463,546
Shared ride taxi	297,993	800,531	783,850	314,674
Equipment replacement	1,405,883	191,161	16,310	1,580,734
Police reserves	3,580	9,176	8,703	4,053
Municipal court	191,391	403,738	400,613	194,516
Debt Service	710,289	7,854,176	7,822,387	742,078
Capital Projects				
1996-2005 Projects	55,558	1,329	-	56,887
2008 Projects	259,018	-	-	259,018
2009 Projects	25,239	-	25,239	-
2011 Projects	(14,119)	-	-	(14,119)
2015 Projects	(9,462)	-	48,910	(58,372)
2016 Projects	266,318	2,212	158,784	109,746
2017 Projects	237,868	6,029	4,701	239,196
2018 Projects	451,209	10,222	312,367	149,064
2019 Projects	3,523,160	253,181	3,238,142	538,199
TIF 5	1,000	-	18,052	(17,052)
Enterprise				
Tourism	796,134	704,258	645,729	854,663
Cemetery	522,495	82,759	104,485	500,769
Gundersen Lutheran Parking Ramp	412,462	477,361	224,964	664,859
Omni Center	(117,486)	645,714	658,653	(130,425)
TOTAL	\$ 11,684,667	\$ 12,951,727	\$ 15,960,564	\$ 8,675,830

CITY OF ONALASKA, WISCONSIN
OTHER FINANCIAL INFORMATION
DECEMBER 31, 2019

Independent Auditors' Report - An unmodified "clean" auditors' opinion was issued on the City's financial statements. Our opinion states that we found that your statements present fairly, in all material respects, the financial activity of the City.

Basis of Accounting - The combined balance sheet, general fund revenue, general fund expenditures, and statement of revenue, expenditures, and fund equity summary financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. The statement of revenue, expenses, and changes in net position financial statement is presented using the economic resources measurement focus and the accrual basis of accounting.

General Capital Assets - The City added \$5,112,208 of general capital assets during 2019, of which \$2,391,481 was infrastructure, \$1,553,495 was for DASH Park, \$232,035 was for building improvements, \$216,370 was for vehicles, \$169,949 was for equipment, \$84,000 was for land to access Sand Lake Road, and \$57,010 was for machinery.

	<u>Balances</u> 1/1/19	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> 12/31/19
General Capital Assets	\$ 86,811,289	\$ 5,112,208	\$ (857,024)	\$ 91,066,473
Less Accumulated Depreciation	<u>41,156,012</u>	<u>3,004,427</u>	<u>(833,362)</u>	<u>43,327,077</u>
General Capital Assets, net	<u>\$ 45,655,277</u>	<u>\$ 2,107,781</u>	<u>\$ (23,662)</u>	<u>\$ 47,739,396</u>

Water, Sewer, and Storm Water Utilities - The City added \$3,396,821 of water, sewer, and storm water fixed assets during 2019, of which \$1,650,620 was contributed by developers.

Long-Term Debt - General obligation long-term debt decreased \$6,097,949 to an outstanding general obligation debt balance of \$42,111,460, at December 31, 2019. The City is well below its debt limit of \$104,915,295.

	<u>Balances</u> 1/1/19	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> 12/31/19
General Obligation Long-Term Debt	<u>\$ 48,209,409</u>	<u>\$ 5,410,000</u>	<u>\$(11,507,949)</u>	<u>\$ 42,111,460</u>

Auditors' Reports on Compliance and Internal Control Over Financial Reporting - These reports conclude that the City's internal control appears adequate for a City of your size and we did not identify any material compliance violations.

Communications With the Those Charge With Governance - This report discusses the scope and limitations of a financial audit and communicates any problems we had during the audit process. No significant problems were identified.

CITY OF ONALASKA, WISCONSIN

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS'
REPORT**

DECEMBER 31, 2019

CITY OF ONALASKA, WISCONSIN

TABLE OF CONTENTS

DECEMBER 31, 2019

Page

3-5	Independent Auditors' Report
6-14	Management's Discussion and Analysis
	<u>BASIC FINANCIAL STATEMENTS</u>
	<u>Government-Wide Financial Statements</u>
15-16	Statement of Net Position
17	Statement of Activities
	<u>Fund Financial Statements</u>
18	Balance Sheet - Governmental Funds
19	Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
20	Statement of Revenue, Expenditures, and Changes in Fund Balance - Governmental Funds
21	Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities
22-23	Statement of Net Position - Proprietary Funds
24	Statement of Revenue, Expenses, and Changes in Net Position - Proprietary Funds
25-27	Statement of Cash Flows - Proprietary Funds
28	Statement of Net Position - Fiduciary Fund
29	Statement of Changes in Net Position - Fiduciary Fund
30-56	Notes to the Basic Financial Statements
	<u>REQUIRED SUPPLEMENTARY INFORMATION</u>
57	Budgetary Comparison Schedule - General Fund
58	Notes to Required Supplementary Information on Budgetary Accounting and Control
59	Wisconsin Retirement System Schedules
60	Local Retiree Life Insurance Fund Schedules

CITY OF ONALASKA, WISCONSIN

TABLE OF CONTENTS - Continued

DECEMBER 31, 2019

Page

OTHER SUPPLEMENTARY INFORMATION

61	Combining Balance Sheet - Nonmajor Governmental Funds
62	Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds
63-64	Combining Statement of Net Position - Nonmajor Enterprise Funds
65	Combining Statement of Revenue, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds
66-67	Combining Statement of Cash Flows - Nonmajor Enterprise Funds
68-69	Schedule of Information Required by 2015 Water and Sewer Revenue Bonds

OTHER REPORT

70-71	Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>
-------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Onalaska, Wisconsin

Report on the Financial Statements

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 Onalaska, Wisconsin (the "City"), as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 from material misstatement.

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Wisconsin Retirement System Schedules, and Local Retiree Life Insurance Fund Schedules on pages 6 through 14 and 57 through 60 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Onalaska's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of information required by 2015 water and sewer revenue bonds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedule of information required by 2015 water and sewer revenue bonds is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedule of information required by 2015 water and sewer revenue bonds is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2020, on our consideration of the City of Onalaska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Hawthorn Ash CPAs, LLP

La Crosse, Wisconsin
May 4, 2020

CITY OF ONALASKA, WISCONSIN
MANAGEMENT'S DISCUSSION & ANALYSIS

CITY OF ONALASKA, WISCONSIN Management's Discussion and Analysis

As management of the City of Onalaska, we offer readers of the City of Onalaska's financial statements this narrative overview and analysis of the financial activities of the City of Onalaska for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Onalaska exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$73,065,225 (*net position*).
- The City's total net position increased by \$307,392 during 2019.
- As of the close of the current fiscal year, the City of Onalaska's governmental funds reported combined ending fund balances of \$15,665,713, an decrease of \$3,020,578 in comparison with the prior year. Approximately \$8,368,390 of this total amount, or 53 percent, is available for spending at the City's discretion (*unassigned*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$8,879,749, or 96 percent of total General Fund expenditures for the fiscal year.
- The City of Onalaska's total debt increased by \$4,369,698, or 8 percent during the current fiscal year.
- The City of Onalaska maintains an Aa-2 bond rating.

OVERVIEW OF THE FINANCIAL STATEMENTS

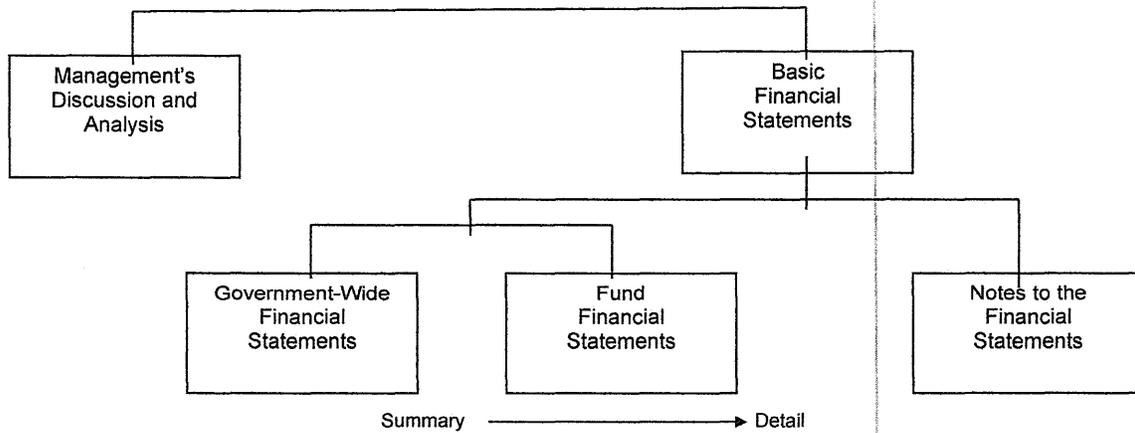
This discussion and analysis is intended to serve as an introduction to the City of Onalaska's basic financial statements, which consist of three components (see Diagram 1):

- (1) Government-wide financial statements, providing information for the City as a whole;
- (2) Fund financial statements, providing detailed information for the City's significant funds, and
- (3) Notes to the financial statements, providing additional information that is essential to understanding the government-wide and fund statements.

The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements.

In addition to the basic financial statements, this report contains other supplementary information that will enhance the reader's understanding of the financial condition of the City of Onalaska.

Diagram 1
Required Components of the Annual Financial Report



BASIC FINANCIAL STATEMENTS

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the City's financial status, in a manner similar to a private-sector business:

1. *Statement of Net Position*: presents information on all of the City's assets and deferred outflows of resources, and liabilities and deferred inflows of resources with the difference between the two groups reported as *net position*. Over time, increases or decreases in net position may serve as a useful gauge of whether the City's financial situation is improving or deteriorating.
2. *Statement of Activities*: presents information showing how the City's net position changed during the most recent fiscal year.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the City's Government. These statements provide more detail than the Government-wide statements mentioned above. There are three parts to the Fund Financial Statements:

1. Governmental fund statements;
2. Proprietary fund statements; and

3. Fiduciary fund statements.

The next section of the basic financial statements is the **Notes** section. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **Supplementary Information** is provided to show details about the City's individual funds. Budgetary information required by the Wisconsin State Statutes also can be found in this part of the statements.

A. Government-Wide Financial Statements

As noted above, the two Government-wide statements report the City's net position and how it has changed. Net position is the difference between the City's total assets and deferred outflows or resources, and total liabilities and deferred inflows of resources.

The Government-wide statements are divided into three categories:

1. Governmental activities, which include most of the City's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities.
2. Business-type activities, which are those that the City charges customers to provide. These include the water, sewer, and storm water services, cemetery, tourism, Gundersen Lutheran parking ramp, and Omni Center activities offered by the City of Onalaska.
3. Component units, which although are legally separate from the City, are fiscally dependent upon the City because the Council approves the budget, levies taxes, and issues general obligation debt for the unit. The City has one component unit, the Community Development Authority, which consists of the CDA Management Fund.

B. Fund Financial Statements

The fund financial statements provide a more detailed look at the City's most significant activities. 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 of Onalaska, like all other governmental entities in Wisconsin, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the State of Wisconsin Statutes or the City's budget ordinance.

All of the funds of the City of Onalaska can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental Funds**

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash, flow in and out, and what monies are left at year-end that will be available for spending the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*, which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between government activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The City of Onalaska adopts an annual budget for its General Fund, as required by the State of Wisconsin Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the Common Council about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities.

The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison schedule (see page 51) uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns:

1. The original budget as adopted by the Common Council;
2. The final budget as amended by the Common Council;
3. The actual resources, charges to appropriations, and ending balances in the General Fund; and
4. The difference or variance between the final budget and the actual resources and charges.

- **Proprietary Funds**

The City of Onalaska has one kind of proprietary fund, Enterprise Funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Onalaska uses enterprise funds to account for its water, sewer, and storm water activity, and for its cemetery, tourism, Gundersen Lutheran parking ramp, and Omni Center activity. These funds are the same as those functions shown in the business-type activities in the Statement of Net position and the Statement of Activities.

- **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 statement because the resources of those funds are not available to support the City of Onalaska's own programs. The City of Onalaska has a fiduciary fund in the Tax Agency Fund, which records the tax roll and tax collections for other taxing jurisdictions within the City of Onalaska.

C. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 30 through 56 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report includes the combining statements referred to earlier in connection with non-major government funds, non-major enterprise funds, and information required by the 2015 water and sewer revenue bonds.

Required supplementary information can be found beginning on pages 57 through 60 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Figure 1

CITY OF ONALASKA'S NET POSITION

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2019	2018	Change	2019	2018	Change	2019	2018	Change
Current & Other Assets	\$ 28,714,411	\$ 31,784,320	\$ (3,069,909)	\$ 12,119,404	\$ 8,923,446	\$ 3,195,958	\$ 40,833,815	\$ 40,707,766	\$ 126,049
Capital Assets	47,739,396	45,655,277	2,084,119	56,710,065	53,392,644	3,317,421	104,449,461	99,047,921	5,401,540
Deferred Outflows of Resources	6,525,932	3,902,584	2,623,348	1,571,454	1,042,447	529,007	8,097,386	4,945,031	3,152,355
Total Assets and Deferred Outflows of Resources	82,979,739	81,342,181	1,637,558	70,400,923	63,358,537	7,042,386	153,380,662	144,700,718	8,679,944
Long-Term Liabilities Outstanding	30,196,694	27,492,128	2,704,566	26,732,623	16,882,072	9,850,551	56,929,317	44,374,200	12,555,117
Other Liabilities	4,408,274	7,935,692	(3,527,418)	2,207,582	4,158,783	(1,951,201)	6,615,856	12,094,475	(5,478,619)
Deferred Inflows of Resources	15,595,947	14,446,621	1,149,326	1,174,317	1,027,589	146,728	16,770,264	15,474,210	1,296,054
Total Liabilities and Deferred Inflows of Resources	50,200,915	49,874,441	326,474	30,114,522	22,068,444	8,046,078	80,315,437	71,942,885	8,372,552
Net Position									
Net Investment in Capital									
Assets	18,598,946	18,268,626	330,320	33,809,745	35,276,099	(1,466,354)	52,408,691	53,544,725	(1,136,034)
Restricted	4,737,631	9,427,137	(4,689,506)	1,343,510	1,147,440	196,070	6,081,141	10,574,577	(4,493,436)
Unrestricted	9,442,247	3,771,977	5,670,270	5,133,146	4,866,554	266,592	14,575,393	8,638,531	5,936,862
Total Net Position	\$ 32,778,824	\$ 31,467,740	\$ 1,311,084	\$ 40,286,401	\$ 41,290,093	\$ (1,003,692)	\$ 73,065,225	\$ 72,767,833	\$ 307,392

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of the City of Onalaska exceeded liabilities and deferred inflows of resources by \$73,065,225 as of December 31, 2019 (See Figure 1). The City's net position increased by \$307,392 for the fiscal year ended December 31, 2019. By far, the largest portion (72%) reflects the City's investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt still outstanding that was issued to acquire those items. The City of Onalaska uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Onalaska's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Governmental Activities. Governmental activities increased the City's net position by \$1,311,084 (see Figure 1).

Business-type Activities. Business-type activities decreased the City's net position by \$1,003,692 (see Figure 1).

Figure 2

CITY OF ONALASKA'S CHANGE IN NET POSITION

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2019	2018	Change	2019	2018	Change	2019	2018	Change
REVENUE									
Program Revenue									
Charges for services	\$ 1,617,178	\$ 1,753,106	\$ (135,928)	\$ 5,764,006	\$ 5,638,756	\$ 125,250	\$ 7,381,184	\$ 7,391,862	\$ (10,678)
Operating grants and contributions	1,675,408	1,887,030	(211,622)	140,406	209,704	(69,298)	1,815,814	2,096,734	(280,920)
Capital grants and contributions	140,427	107,705	32,722	176,381	27,581	148,800	316,808	135,286	181,522
General Revenue									
Property taxes, levied for general purposes	10,724,752	10,517,719	207,033	315,689	314,329	1,360	11,040,441	10,832,048	208,393
Other taxes	314,707	310,677	4,030	691,810	688,505	3,305	1,006,517	999,182	7,335
Intergovernmental revenue not restricted to specific programs	780,012	741,926	38,086	79,236	78,505	731	859,248	820,431	38,817
Interest and investment income	570,375	250,171	320,204	130,598	82,869	47,729	700,973	333,040	367,933
Gain of sale of City property	-	-	-	3,021	8,023	(5,002)	3,021	8,023	(5,002)
Miscellaneous	1,885,199	248,529	1,636,670	50,086	25,104	24,982	1,935,265	273,633	1,661,632
TOTAL REVENUE	17,708,058	15,816,863	1,891,195	7,351,213	7,073,376	277,837	25,059,271	22,890,239	2,169,032
EXPENSES									
General government	3,021,363	2,427,222	594,141	-	-	-	3,021,363	2,427,222	594,141
Public safety	5,946,047	6,015,719	(69,672)	-	-	-	5,946,047	6,015,719	(69,672)
Public works	4,728,112	5,175,015	(446,903)	-	-	-	4,728,112	5,175,015	(446,903)
Health and human services	70,182	66,840	3,342	-	-	-	70,182	66,840	3,342
Culture, recreation, and education	1,899,881	1,846,401	53,480	-	-	-	1,899,881	1,846,401	53,480
Conservation and development	132,301	95,566	36,735	-	-	-	132,301	95,566	36,735
Interest and fiscal charges	941,382	805,658	135,724	-	-	-	941,382	805,658	135,724
Water	-	-	-	2,534,921	2,202,938	331,983	2,534,921	2,202,938	331,983
Sewer	-	-	-	2,632,481	2,388,721	243,740	2,632,481	2,388,721	243,740
Storm Water	-	-	-	1,318,014	1,144,458	173,556	1,318,014	1,144,458	173,556
Cemetery	-	-	-	104,485	102,346	2,139	104,485	102,346	2,139
Tourism	-	-	-	528,708	495,854	32,854	528,708	495,854	32,854
Gundersen Lutheran parking ramp	-	-	-	224,964	231,622	(6,658)	224,964	231,622	(8,658)
Omni Center	-	-	-	661,558	626,732	34,826	661,558	626,732	34,826
TOTAL EXPENSES	16,739,268	16,432,421	306,847	8,005,111	7,192,671	812,440	24,744,379	23,625,092	1,119,287
CHANGE IN NET POSITION BEFORE TRANSFERS	968,790	(615,558)	1,584,348	(653,898)	(119,295)	(534,603)	314,892	(734,853)	1,049,745
TRANSFERS	342,294	367,649	(25,355)	(349,794)	(367,649)	17,855	(7,500)	-	(7,500)
CHANGE IN NET POSITION	1,311,084	(247,909)	1,559,993	(1,003,692)	(485,944)	(516,748)	307,392	(734,853)	1,042,245
NET POSITION, BEGINNING OF YEAR 1/1	31,467,740	31,904,107	(436,367)	41,290,093	41,813,084	(522,991)	72,757,833	73,717,191	(959,358)
CHANGE IN ACCOUNTING PRINCIPLE	-	(168,458)	168,458	-	(36,047)	36,047	-	(224,505)	224,505
NET POSITION, END OF YEAR, 12/31	\$ 32,778,824	\$ 31,467,740	\$ 1,311,084	\$ 40,286,401	\$ 41,290,093	\$ (1,003,692)	\$ 73,065,225	\$ 72,757,833	\$ 307,392

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City of Onalaska uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Onalaska's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the City of Onalaska's financing requirements. Specifically, the unreserved fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the City of Onalaska. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$8,368,390, while the total fund balance reached \$8,879,749. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and the total fund balance to total fund expenditures. The unassigned fund balance represents 91 percent of the total General Fund expenditures, while total fund balance represents 96 percent of that same amount.

At December 31, 2019, the governmental funds of the City of Onalaska reported a combined fund balance of \$15,665,713, a 16.2 percent decrease over last year. Included in this change in fund balance is a decrease in Fund Balance for the Capital Projects Fund.

General Fund Budgetary Highlights: During the fiscal year, the City revised the budget on several occasions. Generally, budget amendments fall into one of three categories:

- (1) Amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available;
- (2) Amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and
- (3) Increases in appropriations that become necessary to maintain services.

Proprietary Funds. The City of Onalaska's proprietary funds provide the same type of information found in the government-wide statements, but in more detail. Unrestricted net position of the Water, Sewer, Storm Water and Gundersen Lutheran parking ramp departments at the end of the fiscal year amounted to \$4,663,724; the Cemetery, Tourism and Omni Center amounted to \$469,422. The total change in unrestricted net position was \$160,483 for Water, Sewer, Storm Water and Gundersen Lutheran parking ramp and \$106,109 for Cemetery, Tourism and Omni Center. Other factors concerning the finances of these funds have already been addressed in the discussion of the City of Onalaska's business-type activities.

Capital Asset and Debt Administration

Capital assets. The City of Onalaska's capital assets for its governmental and business-type activities as of December 31, 2019, totals \$104,449,461 (net of accumulated depreciation). These assets include buildings, roads, bridges, land, machinery and equipment, park facilities, and vehicles.

Major capital asset transactions during the year include the following additions and disposals:

Additions:

- Abby Road construction.
- 6th Avenue N. Sewer Lift reconstruction.
- Street reconstruction for Troy Street - Hwy 35 to 6th Avenue N.
- Purchase of several police vehicles.
- Addition to Public Work facility (156' x 60').
- Booster Station – French Road/Crestwood Lane.

Disposals:

- Trade-in and/or sale of vehicles and equipment.

Figure 3

CITY OF ONALASKA'S CAPITAL ASSETS

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2019	2018	Change	2019	2018	Change	2019	2018	Change
Land	\$ 3,627,961	\$ 3,548,248	\$ 79,713	\$ 1,421,641	\$ 1,284,641	\$ 137,000	\$ 5,049,602	\$ 4,832,889	\$ 216,713
Buildings	24,013,723	23,691,094	322,629	14,945,077	14,025,187	919,890	38,958,800	37,716,281	1,242,519
Infrastructure	47,331,012	45,666,847	1,664,165	65,777,655	63,280,354	2,497,301	113,108,667	108,947,201	4,161,466
Improvements	4,730,492	3,176,997	1,553,495	-	-	-	4,730,492	3,176,997	1,553,495
Machinery & Equipment	11,086,552	10,690,436	396,116	5,946,663	5,613,763	332,900	17,033,215	16,304,199	729,016
Construction in Progress	276,733	37,667	239,066	1,477,691	203,995	1,273,696	1,754,424	241,662	1,512,762
Less: Accumulated Depreciation	(43,327,077)	(41,156,012)	(2,171,065)	(32,858,662)	(31,015,296)	(1,843,366)	(76,185,739)	(72,171,308)	(4,014,431)
TOTAL	\$47,739,396	\$45,655,277	\$ 2,084,119	\$56,710,065	\$53,392,644	\$ 3,317,421	\$104,449,461	\$99,047,921	\$ 5,401,540

Additional information on the City's capital assets can be found in Note 4 of the Basic Financial Statements.

Figure 4

CITY OF ONALASKA'S OUTSTANDING LONG-TERM OBLIGATIONS

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2019	2018	Change	2019	2018	Change	2019	2018	Change
General Obligation Bonds/Notes	\$29,898,316	\$32,689,201	\$ (2,790,885)	\$12,213,144	\$15,620,208	\$ (3,307,064)	\$42,111,460	\$48,209,409	\$ (6,097,949)
Mortgage Revenue Bonds	-	-	-	15,158,791	4,619,108	10,539,683	15,158,791	4,619,108	10,539,683
Other Long-Term Obligations	732,288	788,261	(55,973)	191,783	207,846	(16,063)	924,071	996,107	(72,036)
TOTAL	\$30,630,604	\$33,477,462	\$ (2,846,858)	\$27,563,718	\$20,347,162	\$ 7,216,556	\$58,194,322	\$53,824,624	\$ 4,369,698

Long-Term Obligations. As of December 31, 2019, the City of Onalaska had total long-term obligations outstanding of \$58,194,322, of which \$42,111,460 is backed by the full faith and credit of the City. The remainder of the debt represents bonds secured solely by specified revenue sources, such as revenue bonds.

The City of Onalaska's total debt increased by \$4,369,698, or 8 percent during the past fiscal year.

State of Wisconsin statutes limit the amount of general obligation debt that a unit of government can issue to 5 percent of the total equalized valuation of taxable property located within the government's boundaries. The 2019 equalized valuation was \$2,098,305,900. The legal debt margin for the City of Onalaska is \$104,915,295. The City has a margin of indebtedness of \$63,545,913.

Additional information regarding the City of Onalaska's long-term debt can be found in Note 5 beginning on page 39 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following key economic indicators reflect the growth and prosperity of the City:

- Low unemployment. The Onalaska area's unemployment rate of 2.7 percent is below the State average of 3.2 percent.
- The City's population estimates indicate a 20-year projection of 25,000, a 32 percent increase over our current population (supported by a recent Geographic Information System study).
- The City's adjusted gross income per return is \$73,253, compared to the state average of \$59,423.
- The new construction valuation for 2019 was 41,789,058, down \$6,435,442 from 2018 which includes tax-exempt permits totaling \$3,329,478
- The City's portion of the mill rate decreased 6.93 percent.
- The City had a revaluation with an assessment ratio of 98.95 percent.
- The City created Tax Increment District #5 (TID #5) with a base value of \$-0-.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the City's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, City of Onalaska, 415 Main Street, Onalaska, WI 54650.

CITY OF ONALASKA, WISCONSIN
BASIC FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2019

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	PRIMARY GOVERNMENT			<u>COMPONENT UNIT</u>
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
ASSETS				
Cash and investments	\$ 21,220,564	\$ 3,614,483	\$ 24,835,047	\$ 443,172
Restricted cash and investments	-	1,923,384	1,923,384	-
Receivables				
Taxes	11,370,151	320,929	11,691,080	-
Delinquent personal property taxes	8,930	-	8,930	-
Accounts	2,916	1,193,112	1,196,028	-
Interest	-	2	2	-
Special assessments	18,266	5,081	23,347	-
Other, net of allowance for doubtful accounts	128,670	112,380	241,050	-
Internal balances	(4,461,082)	4,461,938	856	(856)
Due from other governments	101,906	60,887	162,793	-
Inventories	-	74,036	74,036	-
Prepaid items	47,863	7,795	55,658	-
Special assessments	276,227	345,377	621,604	-
Capital assets, net of accumulated depreciation				
Land and construction in progress	3,904,694	2,899,332	6,804,026	-
Buildings, systems, and equipment	43,834,702	53,810,733	97,645,435	-
TOTAL ASSETS	76,453,807	68,829,469	145,283,276	442,316
DEFERRED OUTFLOWS OF RESOURCES				
Loss on refunding	381,216	330,546	711,762	-
Wisconsin Retirement System pension	6,103,007	1,232,485	7,335,492	-
Wisconsin Retirement System LRLIF	41,709	8,423	50,132	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	6,525,932	1,571,454	8,097,386	-
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 \$ 82,979,739	 \$ 70,400,923	 \$ 153,380,662	 \$ 442,316

(Continued on page 16)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION - Continued
DECEMBER 31, 2019

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
LIABILITIES				
Accounts payable	\$ 1,102,810	\$ 313,883	\$ 1,416,693	\$ -
Accrued payroll and fringe benefits	290,099	82,614	372,713	-
Accrued interest	217,554	82,345	299,899	-
Accrued liabilities	1,752	20,193	21,945	-
Due to other governments	310	-	310	-
Unearned revenue - other	-	1,270	1,270	-
Current portion of long-term obligations	2,795,749	1,029,505	3,825,254	-
Payable from restricted assets				
Accrued interest	-	84,946	84,946	-
Current portion of long-term debt	-	592,826	592,826	-
Long-term obligations				
General obligation bonds and notes	27,250,711	11,237,187	38,487,898	-
Mortgage revenue bonds	-	14,565,965	14,565,965	-
Premium on long-term debt	630,275	422,310	1,052,585	-
Net pension liability (Wisconsin Retirement System)	1,438,304	290,461	1,728,765	-
Net OPEB liability (Wisconsin Retirement System LRLIF)	218,345	44,096	262,441	-
Compensated absences	659,059	172,604	831,663	-
TOTAL LIABILITIES	34,604,968	28,940,205	63,545,173	-
DEFERRED INFLOWS OF RESOURCES				
Wisconsin Retirement System pension	4,167,392	841,593	5,008,985	-
Wisconsin Retirement System LRLIF	58,404	11,795	70,199	-
Unavailable revenue - tax roll	11,370,151	320,929	11,691,080	-
TOTAL DEFERRED INFLOWS OF RESOURCES	15,595,947	1,174,317	16,770,264	-
NET POSITION				
Net investment in capital assets	18,598,946	33,809,745	52,408,691	-
Restricted for:				
Debt service	742,078	1,341,510	2,083,588	-
Capital projects	1,262,567	-	1,262,567	-
Special revenue	2,732,986	-	2,732,986	-
Other	-	2,000	2,000	-
Unrestricted	9,442,247	5,133,146	14,575,393	442,316
TOTAL NET POSITION	32,778,824	40,286,401	73,065,225	442,316
TOTAL LIABILITIES, DEFERRED INFLOWS OR RESOURCES, AND NET POSITION	\$ 82,979,739	\$ 70,400,923	\$ 153,380,662	\$ 442,316

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

FUNCTIONS/PROGRAMS	PROGRAM REVENUE				NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION			COMPONENT UNIT
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTALS	
PRIMARY GOVERNMENT								
GOVERNMENTAL ACTIVITIES								
General government	\$ 3,021,363	\$ 973,914	\$ -	\$ -	\$ (2,047,449)		\$ (2,047,449)	
Public safety	5,946,047	212,389	123,712	73,298	(5,536,646)		(5,536,646)	
Public works	4,728,112	74,211	1,386,336	67,129	(3,198,436)		(3,198,436)	
Health and human services	70,182	-	-	-	(70,182)		(70,182)	
Culture, recreation, and education	1,899,881	356,664	160,659	-	(1,382,558)		(1,382,558)	
Conservation and development	132,301	-	2,701	-	(129,600)		(129,600)	
Interest and fiscal charges	941,382	-	-	-	(941,382)		(941,382)	
TOTAL GOVERNMENTAL ACTIVITIES	<u>16,739,268</u>	<u>1,617,178</u>	<u>1,675,408</u>	<u>140,427</u>	<u>(13,306,255)</u>		<u>(13,306,255)</u>	
BUSINESS-TYPE ACTIVITIES								
Water	2,534,921	2,402,764	-	-		\$ (132,157)	(132,157)	
Sewer	2,632,461	1,996,589	3,735	176,381		(455,756)	(455,756)	
Storm water	1,318,014	839,527	6,224	-		(472,263)	(472,263)	
Cemetery	104,485	81,980	505	-		(22,000)	(22,000)	
Tourism	528,708	4,819	-	-		(523,889)	(523,889)	
Gundersen Lutheran parking ramp	224,964	-	109,195	-		(115,769)	(115,769)	
Omni Center	661,558	438,327	20,747	-		(202,484)	(202,484)	
TOTAL BUSINESS-TYPE ACTIVITIES	<u>8,005,111</u>	<u>5,764,006</u>	<u>140,406</u>	<u>176,381</u>		<u>(1,924,318)</u>	<u>(1,924,318)</u>	
TOTAL PRIMARY GOVERNMENT	<u>\$ 24,744,379</u>	<u>\$ 7,381,184</u>	<u>\$ 1,815,814</u>	<u>\$ 316,808</u>	<u>\$ (13,306,255)</u>	<u>\$ (1,924,318)</u>	<u>\$ (15,230,573)</u>	
COMPONENT UNIT								
Community Development Authority	<u>\$ 45,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				<u>\$ (45,363)</u>
GENERAL REVENUE								
Property taxes, levied for general purposes					\$ 10,724,752	\$ 315,689	\$ 11,040,441	\$ -
Other taxes					314,707	691,810	1,006,517	-
Intergovernmental revenue not restricted to specific programs					780,012	79,236	859,248	-
Interest and investment income					570,375	130,598	700,973	4,353
Sale of property					-	3,021	3,021	-
Miscellaneous					1,885,199	50,066	1,935,265	246,999
TRANSFERS					<u>342,294</u>	<u>(349,794)</u>	<u>(7,500)</u>	<u>7,500</u>
TOTAL GENERAL REVENUE AND TRANSFERS					<u>14,617,339</u>	<u>920,626</u>	<u>15,537,965</u>	<u>258,852</u>
CHANGE IN NET POSITION					<u>1,311,084</u>	<u>(1,003,602)</u>	<u>307,392</u>	<u>213,469</u>
NET POSITION - BEGINNING OF YEAR					<u>31,467,740</u>	<u>41,290,093</u>	<u>72,757,833</u>	<u>228,827</u>
NET POSITION - END OF YEAR					<u>\$ 32,778,824</u>	<u>\$ 40,286,401</u>	<u>\$ 73,065,225</u>	<u>\$ 442,316</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF ONALASKA, WISCONSIN
FUND FINANCIAL STATEMENTS**

CITY OF ONALASKA, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

<u>ASSETS</u>	GENERAL FUND	DEBT SERVICE	2019 CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and investments	\$ 9,040,177	\$ 744,042	\$ 5,217,750	\$ 6,218,595	\$ 21,220,564
Receivables					
Taxes	6,587,164	3,500,103		1,282,884	11,370,151
Delinquent personal property taxes	8,930	-	-	-	8,930
Special assessments	294,493	-	-	-	294,493
Other, net of allowance for doubtful accounts	98,791	-	-	32,795	131,586
Due from other governments	-	-	54,940	46,966	101,906
Prepaid items	47,863	-	-	-	47,863
Due from other funds	113,989	-	-	59,813	173,802
TOTAL ASSETS	\$ 16,191,407	\$ 4,244,145	\$ 5,272,690	\$ 7,641,053	\$ 33,349,295
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 155,677	\$ -	\$ 661,901	\$ 285,232	\$ 1,102,810
Accrued payroll and fringe benefits	283,179	-	-	6,920	290,099
Accrued liabilities	1,752	-	-	-	1,752
Due to other funds	-	1,964	4,072,590	560,330	4,634,884
Due to other governments	310	-	-	-	310
TOTAL LIABILITIES	440,918	1,964	4,734,491	852,482	6,029,855
 DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue					
Tax roll	6,587,164	3,500,103	-	1,282,884	11,370,151
Special assessments	283,576	-	-	-	283,576
TOTAL DEFERRED INFLOWS OF RESOURCES	6,870,740	3,500,103	-	1,282,884	11,653,727
 FUND BALANCES					
Nonspendable	47,863	-	-	-	47,863
Restricted	-	742,078	538,199	3,457,354	4,737,631
Committed	-	-	-	2,048,333	2,048,333
Assigned	463,496	-	-	-	463,496
Unassigned	0,300,390	-	-	-	8,368,390
TOTAL FUND BALANCES	8,879,749	742,078	538,199	5,505,687	15,665,713
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 16,191,407	\$ 4,244,145	\$ 5,272,690	\$ 7,641,053	\$ 33,349,295

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019

Fund balances - total governmental funds		\$ 15,665,713
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		47,739,396
Deferred charges for loss on refunding are recognized as an expense in the funds but deferred on the statement of net position.		381,216
Some revenue is unavailable in the funds because they are not available to pay current period's expenditures.		283,576
Wisconsin Retirement System net pension asset, deferred outflows of resources, and deferred inflows of resources are not current financial resources and are not reported in fund statements.		1,935,615
Other post employment benefits deferred inflows of resources and deferred outflows of resources are not current financial resources and are not reported in the fund statements.		(16,695)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.		
Accrued interest payable	\$ (217,554)	
Bonds and notes payable	(29,898,316)	
Premium	(705,190)	
Wisconsin Retirement System net pension liability	(1,438,304)	
LRLIF OPEB liability	(218,345)	
Compensated absences	<u>(732,288)</u>	
		<u>(33,209,997)</u>
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 32,778,824</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	GENERAL FUND	DEBT SERVICE	2019 CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUE					
Taxes	\$ 6,158,670	\$ 3,525,569	\$ -	\$ 1,355,220	\$ 11,039,459
Special assessment	59,877	-	-	-	59,877
Intergovernmental	1,617,958	4,327	54,940	664,362	2,341,587
Licenses and permits	630,372	-	-	356	630,728
Fines, forfeits, and penalties	148,133	-	-	283,434	431,567
Public charges for services	223,646	-	-	208,068	431,714
Intergovernmental charges for services	61,691	-	-	113,164	174,855
Miscellaneous	435,650	20,496	198,241	309,674	964,061
TOTAL REVENUE	<u>9,335,997</u>	<u>3,550,392</u>	<u>253,181</u>	<u>2,934,278</u>	<u>16,073,848</u>
EXPENDITURES					
Current					
General government	1,576,644	-	-	388,009	1,964,653
Public safety	5,231,679	-	-	43,537	5,275,216
Public works	1,095,696	-	-	1,675,141	2,770,837
Health and human services	70,182	-	-	-	70,182
Culture, recreation, and education	1,001,494	-	-	156,252	1,157,746
Conservation and development	131,014	-	-	-	131,014
Capital outlay	127,975	-	3,238,142	1,182,352	4,548,469
Debt service					
Principal	-	2,730,397	-	-	2,730,397
Interest and fiscal charges	-	936,502	-	-	936,502
TOTAL EXPENDITURES	<u>9,234,684</u>	<u>3,666,899</u>	<u>3,238,142</u>	<u>3,445,291</u>	<u>19,585,016</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>101,313</u>	<u>(116,507)</u>	<u>(2,984,961)</u>	<u>(511,013)</u>	<u>(3,511,168)</u>
OTHER FINANCING SOURCES (USES)					
Issuance of refunding debt	-	4,095,000	-	-	4,095,000
Transfer in	438,207	-	-	275,000	713,207
Transfer out	(275,000)	-	-	(95,913)	(370,913)
Payment to refunding bond escrow agent	-	(4,155,488)	-	-	(4,155,488)
Premium on long-term debt	-	208,784	-	-	208,784
TOTAL OTHER FINANCING SOURCES	<u>163,207</u>	<u>148,296</u>	<u>-</u>	<u>179,087</u>	<u>490,590</u>
NET CHANGE IN FUND BALANCE	<u>264,520</u>	<u>31,789</u>	<u>(2,984,961)</u>	<u>(331,926)</u>	<u>(3,020,578)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>8,615,229</u>	<u>710,289</u>	<u>3,523,160</u>	<u>5,837,613</u>	<u>18,686,291</u>
FUND BALANCE AT END OF YEAR	<u>\$ 8,879,749</u>	<u>\$ 742,078</u>	<u>\$ 538,199</u>	<u>\$ 5,505,687</u>	<u>\$ 15,665,713</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
RECONCILIATION OF STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

Net change in fund balances - total governmental funds		\$(3,020,578)
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital outlay reported in governmental fund statements	\$ 4,548,469	
Depreciation expense reported in the statement of activities	<u>(3,004,427)</u>	
Amount by which capital outlays are greater than depreciation in the current period:		1,544,042
The net effect of various miscellaneous transactions involving capital assets (i.e., noncapitalized outlay and contributions) is to decrease net position:		540,077
Some capital assets acquired during the year were financed with long-term debt. The amount of the long-term debt is reported in the governmental funds as a source of financing. In the statement of net position however, long-term debt is not reported as a financing source, but rather constitutes a long-term liability. The amount of long-term debt issued in the governmental funds statement is:		(4,095,000)
Wisconsin Retirement System net pension liability (asset), deferred outflows of resources, and deferred inflows of resources changes.		(372,216)
Wisconsin Retirement System LRLIF OPEB liability, deferred inflows of resources, and deferred outflows of resources changes:		(20,839)
Certain employee benefits are reported in the government funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits decreased by:		55,973
Certain revenue is unavailable in the governmental funds because they are not available to pay current period expenditures. In the statement of activities, these are recorded as revenue in the current year.		7,252
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of long-term debt principal payments in the current year:		6,885,885
Governmental funds report the effect of premiums, discounts, and loss on refunding when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities. The net effect of these differences in the current year:		(201,496)
In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities, interest is reported as it accrues. The amount of interest and other debt costs paid during the current period	\$ 936,502	
The amount of interest and other debt costs accrued during the current period	<u>(948,518)</u>	
Interest and other debt costs paid is less than interest and other debt costs accrued by:		<u>(12,016)</u>
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 1,311,084</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	WATER	SEWER	STORM WATER	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
ASSETS						
CURRENT ASSETS						
Cash and investments	\$ -	\$ 2,416,444	\$ 515,702	\$ -	\$ 682,337	\$ 3,614,483
Restricted cash and investments						
Revenue bond special redemption fund	201,227	103,313	-	-	-	304,540
Revenue bond depreciation fund	475,000	400,000	-	-	-	875,000
Reserve fund	462,369	279,475	-	-	-	741,844
Other	-	-	-	-	2,000	2,000
Accounts receivable						
Customer	485,606	456,779	216,242	-	34,485	1,193,112
Taxes	-	-	-	320,929	-	320,929
Other	9,283	50,343	-	-	52,754	112,380
Interest receivable	-	-	-	-	2	2
Due from other funds	3,678,657	1,530,852	638,619	-	-	5,848,128
Due from other governments	-	-	60,887	-	-	60,887
Inventories	70,123	-	-	-	3,913	74,036
Prepaid expense	-	-	-	-	7,795	7,795
TOTAL CURRENT ASSETS	<u>5,382,265</u>	<u>5,237,206</u>	<u>1,431,450</u>	<u>320,929</u>	<u>783,286</u>	<u>13,155,136</u>
NONCURRENT ASSETS						
CAPITAL ASSETS						
Land	107,877	2,002	1,096,975	-	214,787	1,421,641
Construction work in progress	812,968	446,253	218,470	-	-	1,477,691
Buildings	1,236,702	2,473,018	3,269,543	5,560,530	2,405,284	14,945,077
Improvements other than buildings	27,195,912	15,760,228	22,416,668	-	404,846	65,777,654
Machinery and equipment	2,828,367	2,408,393	635,012	-	74,892	5,946,664
TOTAL CAPITAL ASSETS	<u>32,181,826</u>	<u>21,089,894</u>	<u>27,636,668</u>	<u>5,560,530</u>	<u>3,099,809</u>	<u>89,568,727</u>
Less accumulated depreciation	<u>11,492,972</u>	<u>9,357,974</u>	<u>10,385,272</u>	<u>1,112,106</u>	<u>510,338</u>	<u>32,858,662</u>
NET CAPITAL ASSETS	<u>20,688,854</u>	<u>11,731,920</u>	<u>17,251,396</u>	<u>4,448,424</u>	<u>2,589,471</u>	<u>56,710,065</u>
OTHER ASSETS						
Special assessments	198,260	152,198	-	-	-	350,458
TOTAL NONCURRENT ASSETS	<u>20,887,114</u>	<u>11,884,118</u>	<u>17,251,396</u>	<u>4,448,424</u>	<u>2,589,471</u>	<u>57,060,523</u>
TOTAL ASSETS	<u>26,269,379</u>	<u>17,121,324</u>	<u>18,682,846</u>	<u>4,769,353</u>	<u>3,372,757</u>	<u>70,215,659</u>
DEFERRED OUTFLOWS OF RESOURCES						
Wisconsin Retirement System pension	480,363	388,498	154,249	-	209,375	1,232,485
Wisconsin Retirement System LRLIF	3,283	2,655	1,054	-	1,431	8,423
Loss on refunding	54,630	10,007	30,029	225,090	-	330,340
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>538,276</u>	<u>411,050</u>	<u>186,232</u>	<u>225,090</u>	<u>210,806</u>	<u>1,571,454</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 26,807,655</u>	<u>\$ 17,532,374</u>	<u>\$ 18,869,078</u>	<u>\$ 4,994,443</u>	<u>\$ 3,583,563</u>	<u>\$ 71,787,113</u>

(Continued on page 23)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION - Continued
PROPRIETARY FUNDS
DECEMBER 31, 2019

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	WATER	SEWER	STORM WATER	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
LIABILITIES						
CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS						
Accounts payable	\$ 88,273	\$ 110,955	\$ 40,856	\$ -	\$ 73,799	\$ 313,883
Accrued liabilities						
Payroll and fringe benefits	30,808	24,475	9,222	-	18,109	82,614
Interest	11,118	10,379	21,069	28,655	11,124	82,345
Other	-	-	-	-	20,193	20,193
Due to other funds	-	1,230,296	-	-	155,894	1,386,190
Unearned revenue - other	646	624	-	-	-	1,270
Current portion of long-term obligations	177,454	132,890	241,938	375,000	102,223	1,029,505
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	<u>308,299</u>	<u>1,509,619</u>	<u>313,085</u>	<u>403,655</u>	<u>381,342</u>	<u>2,916,000</u>
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS						
Accrued revenue bond interest	44,696	22,352	17,898	-	-	84,946
Current portion of revenue bonds	390,326	122,500	80,000	-	-	592,826
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	<u>435,022</u>	<u>144,852</u>	<u>97,898</u>	<u>-</u>	<u>-</u>	<u>677,772</u>
TOTAL CURRENT LIABILITIES	<u>743,321</u>	<u>1,654,471</u>	<u>410,983</u>	<u>403,655</u>	<u>381,342</u>	<u>3,593,772</u>
NONCURRENT LIABILITIES						
Revenue bonds	8,690,965	3,740,000	2,135,000	-	-	14,565,965
General obligation bonds	1,662,621	1,525,464	2,727,645	3,605,000	1,716,457	11,237,187
Premium on long-term debt	161,139	102,112	137,678	-	21,381	422,310
Net pension liability (Wisconsin Retirement System)	113,208	91,558	36,352	-	49,343	290,461
Net OPEB liability (Wisconsin Retirement System LRLIF)	17,186	13,899	5,519	-	7,492	44,096
Compensated absences	49,008	53,063	32,966	-	37,567	172,604
TOTAL NONCURRENT LIABILITIES	<u>10,694,127</u>	<u>5,526,096</u>	<u>5,075,160</u>	<u>3,605,000</u>	<u>1,832,240</u>	<u>26,732,623</u>
TOTAL LIABILITIES	<u>11,437,448</u>	<u>7,180,567</u>	<u>5,486,143</u>	<u>4,008,655</u>	<u>2,213,582</u>	<u>30,326,395</u>
DEFERRED INFLOWS OF RESOURCES						
Wisconsin Retirement System pension	328,012	265,283	105,328	-	142,970	841,593
Wisconsin Retirement System LRLIF	4,597	3,718	1,476	-	2,004	11,795
Unavailable revenue - tax roll	-	-	-	320,929	-	320,929
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>332,609</u>	<u>269,001</u>	<u>106,804</u>	<u>320,929</u>	<u>144,974</u>	<u>1,174,317</u>
NET POSITION						
Net investment in capital assets	12,371,790	7,644,529	12,571,417	468,424	753,585	33,809,745
Restricted	703,574	637,936	-	-	2,000	1,343,510
Unrestricted	1,962,234	1,800,341	704,714	196,435	469,422	5,133,146
TOTAL NET POSITION	<u>15,037,598</u>	<u>10,082,806</u>	<u>13,276,131</u>	<u>664,859</u>	<u>1,225,007</u>	<u>40,286,401</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 26,807,655</u>	<u>\$ 17,532,374</u>	<u>\$ 18,869,078</u>	<u>\$ 4,994,443</u>	<u>\$ 3,583,563</u>	<u>\$ 71,787,113</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2019

	WATER	SEWER	STORM WATER	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
OPERATING REVENUE						
Charges for services	\$ 1,949,321	\$ 1,934,102	\$ 838,027	\$ -	\$ 503,080	\$ 5,224,530
Interdepartmental sales	415,170	-	-	-	-	415,170
Miscellaneous	88,745	71,064	1,500	-	28,689	169,998
TOTAL OPERATING REVENUE	<u>2,433,236</u>	<u>2,005,166</u>	<u>839,527</u>	<u>-</u>	<u>531,769</u>	<u>5,809,698</u>
OPERATING EXPENSES						
Plant and maintenance expenses:						
Operations	564,533	471,551	331,234	-	508,267	1,875,585
Maintenance	115,424	35,418	34,971	-	5,076	190,899
General and administrative	773,489	1,368,130	88,827	5,422	580,948	2,816,816
Depreciation	723,795	553,212	554,966	74,141	144,647	2,050,761
Taxes	42,303	33,455	13,441	-	10,012	99,211
TOTAL OPERATING EXPENSES	<u>2,219,544</u>	<u>2,461,766</u>	<u>1,023,439</u>	<u>79,563</u>	<u>1,248,950</u>	<u>7,033,262</u>
OPERATING INCOME (LOSS)	<u>213,692</u>	<u>(456,600)</u>	<u>(183,912)</u>	<u>(79,563)</u>	<u>(717,181)</u>	<u>(1,223,564)</u>
NONOPERATING REVENUE (EXPENSE)						
Taxes	-	-	-	315,689	-	315,689
Intergovernmental	-	-	26,759	161,672	-	188,431
Room tax	-	-	-	-	691,810	691,810
Interest income	41,597	77,188	5,577	-	6,236	130,598
Contributions	-	3,735	-	-	505	4,240
Miscellaneous revenue	-	-	6,224	-	-	29,440
Interest expense	(280,717)	(151,213)	(177,644)	(117,265)	(44,423)	(771,262)
Gain on disposal of capital assets	180	2,841	(59,396)	-	-	(56,375)
Debt issuance costs	(32,602)	(20,883)	(57,535)	-	-	(111,020)
Amortization of bond premium	12,849	6,830	-	-	-	19,679
Amortization of loss on refunding	(14,907)	(5,429)	-	(28,136)	1,527	(46,945)
TOTAL NONOPERATING (EXPENSE) REVENUE	<u>(273,600)</u>	<u>(86,931)</u>	<u>(256,015)</u>	<u>331,960</u>	<u>677,871</u>	<u>393,285</u>
(LOSS) INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	<u>(59,908)</u>	<u>(543,531)</u>	<u>(439,927)</u>	<u>252,397</u>	<u>(39,310)</u>	<u>(830,279)</u>
TRANSFERS IN	<u>-</u>	<u>25,239</u>	<u>-</u>	<u>-</u>	<u>178,668</u>	<u>203,907</u>
TRANSFERS (OUT)	<u>(408,071)</u>	<u>(30,136)</u>	<u>-</u>	<u>-</u>	<u>(115,494)</u>	<u>(553,701)</u>
CAPITAL CONTRIBUTIONS	<u>-</u>	<u>176,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>176,381</u>
CHANGE IN NET POSITION	<u>(467,979)</u>	<u>(372,047)</u>	<u>(439,927)</u>	<u>252,397</u>	<u>23,864</u>	<u>(1,003,692)</u>
TOTAL NET POSITION - BEGINNING	<u>15,505,577</u>	<u>10,454,853</u>	<u>13,716,058</u>	<u>412,462</u>	<u>1,201,143</u>	<u>41,290,093</u>
TOTAL NET POSITION - ENDING	<u>\$ 15,037,598</u>	<u>\$ 10,082,806</u>	<u>\$ 13,276,131</u>	<u>\$ 664,859</u>	<u>\$ 1,225,007</u>	<u>\$ 40,286,401</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2019

	WATER	SEWER	STORM WATER	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash from sales and services	\$ 2,070,910	\$ 2,011,223	\$ 836,774	\$ -	\$ 541,068	\$ 5,459,975
Cash from public fire protection	415,170	-	-	-	-	415,170
Cash paid from quasi-external operating transactions with other funds	-	-	-	-	(12,328)	(12,328)
Cash paid to suppliers for goods and service	(1,026,949)	(1,517,397)	(254,751)	(5,522)	(774,414)	(3,579,033)
Cash paid to employees for services	(541,328)	(439,951)	(186,083)	-	(303,996)	(1,471,358)
Cash paid for quasi-external operating transactions with other funds	(1,897,925)	(634,377)	(422,533)	-	-	(2,954,835)
NET CASH (USED IN) OPERATING ACTIVITIES	<u>(980,122)</u>	<u>(580,502)</u>	<u>(26,593)</u>	<u>(5,522)</u>	<u>(549,670)</u>	<u>(2,142,409)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfer from other funds	-	25,239	-	-	178,668	203,907
Transfer (to) other funds	(408,071)	(30,136)	-	-	(115,494)	(553,701)
Contributions	-	3,735	-	-	505	4,240
Room tax	-	-	-	-	681,839	681,839
NET CASH (USED IN) PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>(408,071)</u>	<u>(1,162)</u>	<u>-</u>	<u>-</u>	<u>745,518</u>	<u>336,285</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(1,899,839)	(1,869,017)	(1,478,105)	-	(24,240)	(5,271,201)
Debt principal payment	(1,734,844)	(919,151)	(1,844,341)	(355,000)	(99,045)	(4,952,381)
Interest paid	(283,615)	(152,543)	(228,624)	(118,940)	(44,943)	(828,665)
Nonoperating income	-	-	32,987	161,673	22,216	216,876
Proceeds from debt	5,373,142	3,552,874	3,673,908	-	-	12,599,924
Tax revenue received	-	-	-	315,689	-	315,689
Special assessments received	(18,941)	(16,984)	-	-	-	(35,925)
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	<u>1,435,903</u>	<u>595,179</u>	<u>155,825</u>	<u>3,422</u>	<u>(146,012)</u>	<u>2,044,317</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	41,597	77,188	(4,775)	-	6,236	120,246
Proceeds from sale of fixed assets	180	2,841	20,000	-	-	23,021
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>41,777</u>	<u>80,029</u>	<u>15,225</u>	<u>-</u>	<u>6,236</u>	<u>143,267</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	89,487	93,544	144,457	(2,100)	56,072	381,460
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,049,109</u>	<u>3,105,688</u>	<u>371,245</u>	<u>2,100</u>	<u>628,265</u>	<u>5,156,407</u>
CASH AND CASH EQUIVALENTS AT END AT YEAR	<u>\$ 1,138,596</u>	<u>\$ 3,199,232</u>	<u>\$ 515,702</u>	<u>\$ -</u>	<u>\$ 684,337</u>	<u>\$ 5,537,867</u>

(Continued on page 26)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2019

	WATER	SEWER	STORM WATER	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH (USED IN) OPERATING ACTIVITIES						
Operating income (loss)	\$ 213,692	\$ (456,600)	\$ (183,912)	\$ (79,563)	\$ (717,181)	\$ (1,223,564)
Adjustments to reconcile operating income (loss) to net cash (used in) operating activities						
Depreciation	723,795	553,212	554,966	74,141	144,647	2,050,761
Depreciation charged to sewer	83,432	(83,432)	-	-	-	-
Changes in assets and liabilities						
(Increase) decrease in assets						
Accounts receivable	(30,487)	6,145	(2,753)	(5,240)	706	(31,629)
Due from other funds	(1,897,925)	(780,314)	(422,533)	-	-	(3,100,772)
Due from other governments	-	-	-	-	8,593	8,593
Inventories	(2,149)	-	-	-	-	(2,149)
(Decrease) increase in liabilities						
Accounts payable	(93,605)	8,367	26,019	(100)	3,313	(56,006)
LRLIF net OPEB liability and deferred inflows/outflows	3,247	1,748	391	-	1,110	6,496
WRS net pension liability/asset and deferred inflows/outflows	22,777	21,984	9,959	-	11,167	65,887
Due to other funds	-	145,937	-	-	(12,328)	133,609
Unearned revenue - other	(101)	(88)	-	5,240	-	5,051
Other accrued expenses	(2,798)	2,539	(8,730)	-	10,303	1,314
NET CASH (USED IN) OPERATING ACTIVITIES	\$ (980,122)	\$ (580,502)	\$ (26,593)	\$ (5,522)	\$ (549,670)	\$ (2,142,409)

(Continued on page 27)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2019

RECONCILIATION OF CASH AND CASH EQUIVALENTS PER STATEMENT OF CASH FLOWS TO THE STATEMENT OF NET POSITION

	WATER			SEWER		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	\$ -	\$ 1,138,596	\$ 1,138,596	\$ 2,416,444	\$ 782,788	\$ 3,199,232
	STORM SEWER			GUNDERSEN LUTHERAN PARKING RAMP		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	\$ 515,702	\$ -	\$ 515,702	\$ -	\$ -	\$ -
	NONMAJOR ENTERPRISE FUNDS			TOTALS		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	\$ 682,337	\$ 2,000	\$ 684,337	\$ 3,614,483	\$ 1,923,384	\$ 5,537,867

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Water Utility

During 2019, \$57,740 of fixed assets were retired.

During 2019, \$12,849 of bond premium amortization and \$14,907 of loss on refunding amortization were recorded.

Sewer Utility

During 2019, \$1,661 of fixed assets were retired.

During 2019, \$6,830 of bond premium was amortized and \$5,429 of loss on refunding amortization were recorded.

Storm Water Utility

During 2019, \$227,394 of fixed assets were retired.

During 2019, \$2,811 of loss on refunding was recorded

Gundersen Lutheran Parking Ramp

During 2019, \$28,136 of loss on refunding amortization were recorded.

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2019

	<u>TAX CUSTODIAL FUND</u>
<u>ASSETS</u>	
Cash and investments	\$ 16,787,618
Taxes receivable	<u>12,901,870</u>
TOTAL ASSETS	<u>\$ 29,689,488</u>
<u>LIABILITIES AND NET POSITION</u>	
LIABILITIES	
Due to other governments	\$ 16,787,618
NET POSITION	
Restricted for other governments	<u>12,901,870</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 29,689,488</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2019

	TAX CUSTODIAL FUND
ADDITIONS	
Collections from other governments	\$ 29,689,488
DEDECUTIONS	
Payments to other governments	<u>28,667,117</u>
CHANGE IN NET POSITION	1,022,371
NET POSITION - BEGINNING OF YEAR	-
CHANGE IN ACCOUNTING PRINCIPLE	<u>11,879,499</u>
NET POSITION - END OF YEAR	<u>\$ 12,901,870</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies

The financial statements of the City of Onalaska, Wisconsin (the "City") have been prepared in conformity with generally accepted accounting principles (GAAP), as applied to government units. The Governmental Accounting Standards Boards (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below.

Reporting City

The City of Onalaska, Wisconsin was incorporated in 1887, under the provisions of Chapter 280, Laws of Wisconsin, 1883. The City operates under a Council-Mayor form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The City's basic financial statements include the Community Development Authority, a component unit, as defined in GASB 14 and amended by GASB 39 and GASB 61. The criterion for including a legally separate organization as a component unit is the degree of financial accountability and fiscal dependency the City has with the organization. A financial benefit or burden relationship needs to be present between the primary government and that organization for it to be included in the reporting City as a component unit.

The following circumstances set forth the City's financial accountability for a legally separate organization: the City is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the City. The City may be financially accountable if an organization is fiscally dependent on the City regardless of whether the organization has (1) a separately-elected governing body, (2) a governing body appointed by a higher level of government, or (3) a jointly-appointed governing body. In addition, the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting City's financial statements from being misleading.

Component Unit

The Common Council appoints the governing body of the Community Development Authority of the City of Onalaska (CDA). The CDA is fiscally dependent upon the City because the Council approves the CDA's budget and can levy taxes for the CDA. The CDA and City have entered into a "Cooperation Agreement" to aid in the development and renewal of the "Redevelopment Area". The CDA is discretely presented as a proprietary fund type in the City's financial statements. Current audited financial information is included in the City's financial statements. A separate audited financial statement was not issued.

Related Organization

The Common Council is responsible for appointing a minority of the members of the governing board of the Onalaska Enhancement Foundation Inc., but the City's accountability for this organization does not extend beyond making the appointments.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Basis of Presentation

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has one discretely presented component unit. The Community Development Authority is not considered to be a major component unit and is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. 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 revenue includes 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 revenue are reported as general revenue.

Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenue, 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
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. 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.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

The City reports the following 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.

Debt Service Fund - Accounts for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

2019 Capital Projects Fund - Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

The City reports the following major enterprise funds:

Water - Accounts for all activities necessary to provide water services to residents of the City and outlying areas. Fund activities include administration, billing and collection, operations, maintenance, and financing.

Sewer - Accounts for the maintenance of the City's sewer system. Wisconsin State Statutes Section 66.076, permits municipalities to implement sewer fees to recover the costs of operation, maintenance, repair, and depreciation of sewer collection and transportation facilities. Sewer maintenance costs are recovered through a user fee rather than through the property tax.

Storm Water - Accounts for the storm water management services of the City.

Gundersen Lutheran Parking Ramp - Accounts for the accumulation of resources for and payment of debt related to the construction costs of the parking ramp.

In addition, the City reports the following fund type:

Fiduciary - Tax Custodial Fund - This fund accounts for taxes and deposits collected by the City, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Accounts Receivable

Accounts receivable are recorded at gross amounts less an allowance for doubtful accounts of \$833,216. No provision for uncollectible accounts receivable has been made in the accompanying proprietary fund financial statements because the water and sewer has the right to place delinquent bills on the tax roll.

Due To/From Advance To/From Other Funds

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. 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. Eliminations have been made for amounts due to/from and advance to/from within the same fund type on the government-wide statements.

Interfund Transactions

Non-exchange transactions which are not borrowing/lending (will not be repaid) are recorded as operating transfers, and exchange transactions are recorded as revenues and expenses. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Inventory

Inventory is priced at the lower of cost (first-in, first-out) or market. The cost of governmental fund-type inventories are recorded as expenditures when purchased.

Prepaid Items

Cash payments benefiting future periods have been recorded as prepaid items. They will be reflected as expenditures or expenses when incurred in the subsequent year. Prepaid items in governmental funds are reserved for in nonspendable fund balance, because prepaids are not expendable available financial resources.

Restricted Cash and Investments

Restricted cash and investments include the following restricted asset accounts:

Revenue Bond Special Redemption Account - Segregated resources accumulated for future debt service payments.

Revenue Bond Reserve Account - Resources set aside to secure payment of principal and interest on the outstanding bonds.

Depreciation Fund - Resources set aside to meet deficiencies in the reserve or redemption accounts and for repairs or additions to utility systems.

Other - Deposits made by customers which are to be used for specific purposes.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes are recorded in the year levied as receivables and unavailable revenue. They are recognized as revenue in the succeeding year when services financed by the levy are being provided. Special assessments are recorded as revenue when they become measurable and available as current assets. Sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Grants are recorded as revenue when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary and fiduciary funds are reported using the economic resource management focus and the accrual basis of accounting.

The proprietary funds distinguish *operating* revenue and expenses from *nonoperating* items. Operating revenue 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 revenue of the water and sewer utilities is a charge 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 revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Cash and Cash Equivalents

Cash and cash equivalents, as classified in the statement of cash flows, consist of all highly liquid investments with an initial maturity of three months or less.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Accounts Receivable

Accounts receivable are recorded at gross amounts less an allowance for doubtful accounts of \$833,216. No provision for uncollectible accounts receivable has been made in the accompanying proprietary fund financial statements because the water and sewer has the right to place delinquent bills on the tax roll.

Due To/From Advance To/From Other Funds

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. 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. Eliminations have been made for amounts due to/from and advance to/from within the same fund type on the government-wide statements.

Interfund Transactions

Non-exchange transactions which are not borrowing/lending (will not be repaid) are recorded as operating transfers, and exchange transactions are recorded as revenues and expenses. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Inventory

Inventory is priced at the lower of cost (first-in, first-out) or market. The cost of governmental fund-type inventories are recorded as expenditures when purchased.

Prepaid Items

Cash payments benefiting future periods have been recorded as prepaid items. They will be reflected as expenditures or expenses when incurred in the subsequent year. Prepaid items in governmental funds are reserved for in nonspendable fund balance, because prepaids are not expendable available financial resources.

Restricted Cash and Investments

Restricted cash and investments include the following restricted asset accounts:

Revenue Bond Special Redemption Account - Segregated resources accumulated for future debt service payments.

Revenue Bond Reserve Account - Resources set aside to secure payment of principal and interest on the outstanding bonds.

Depreciation Fund - Resources set aside to meet deficiencies in the reserve or redemption accounts and for repairs or additions to utility systems.

Other - Deposits made by customers which are to be used for specific purposes.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure, are reported at cost or estimated historical cost. Contributed assets are reported at estimated fair value at the time received. General infrastructure assets, such as roads, bridges, curbs, gutters, streets, sidewalks and drainage and lighting systems, acquired prior to January 1, 2003, are reported at estimated historical cost using deflated replacement cost. Capital assets are depreciated using the straight-line method. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Water, sewer, and storm water utility assets are being depreciated using rates prescribed by the Wisconsin Public Service Commission.

Major capital outlays for capital assets of business-type activities are included as part of the capitalized value of the assets constructed. Interest expenses incurred during construction were not capitalized as part of the additions to capital assets.

Capitalization thresholds and the estimated useful lives for the City and component unit are as follows:

Capital Asset Category	Capitalization Threshold	Estimated Useful Life
Infrastructure	\$ 5,000	20-50
Land	-	N/A
Land improvements	5,000	20-75
Buildings/structures/building improvements	5,000	5-50
Machinery and equipment	5,000	3-15
Vehicles	5,000	5-20

Debt Premiums and Discounts

In the government-wide and proprietary fund financial statements, debt premiums and discounts are deferred and amortized over the life of the debt. Long-term debt is reported net of the applicable debt premium or discount.

In the fund financial statements, governmental fund types recognize premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation pay accumulates and vests and sick pay accumulates and vests with certain limitations. Upon retirement or death, one-half of an employee's sick leave, up to a maximum of 120 days, is paid to the retiree or the employee's spouse or estate, and one-half is used to pay for health and dental insurance.

Accumulated unpaid vacation and sick leave for employees is recorded as an expense and liability in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Pensions

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

Other Post-Employment Benefits (OPEB)

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

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three items that qualify for reporting in this category: deferred loss on refunding, Wisconsin Retirement System pension, and Wisconsin Retirement System Local Retiree Life Insurance Fund. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The Wisconsin Retirement System pension results from changes in the pension plan. The Wisconsin Retirement System Local Retiree Life Insurance Fund results from changes in the life insurance fund.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. The separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The City has three items that qualify for reporting in this category: unavailable revenue, Wisconsin Retirement System pension, and Wisconsin Retirement System Local Retiree Life Insurance Fund. A deferred inflow from unavailable revenue arises under a modified accrual basis of accounting. The unavailable revenue is from property taxes and special assessments. This amount is deferred and recognized as an inflow in the period the amount becomes available. The Wisconsin Retirement System pension results from changes in the pension plan. The Wisconsin Retirement System Local Retiree Life Insurance Fund results from changes in the life insurance fund.

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.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Net Position Classifications

Net position represents the difference between the total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement for those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balance Classifications

The City classifies its fund equity as follows:

1. Nonspendable fund balance consists of equity not in a spendable form or is legally or contractually required to be maintained intact.
2. Restricted fund balance consists of equity constrained to specific purposes by their providers, externally imposed by creditors, constitutional provisions or by enabling legislation.
3. Committed fund balance consists of equity constrained to specific purposes by the City itself, using its highest level of decision making authority - Common Council policies.
4. Assigned fund balance consists of equity the governing body intends to use for a specific purpose, intent can be expressed by the governing body. The Common Council has authorized the Finance Director to assign fund balances through its financial management policy.
5. Unassigned fund balance consists of equity available for any purpose.

When net losses occur, it is the City's policy to record the net loss against committed fund balance, then assigned fund balance, and lastly to unassigned fund balance. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position area available.

State and Federal Aids

State general and categorical aids are recognized as revenue in the entitlement year. Federal aids and certain state aids for reimbursable programs are recognized as revenue in the year related program expenditures are incurred. Aids received prior to meeting revenue recognition criteria are recorded as deferred revenue.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenue and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 1 - Summary of Significant Accounting Policies - Continued

Change in Accounting Principle

The City has implemented GASB Statement No. 84, *Fiduciary Activities* in 2019.

NOTE 2 - Cash and Investments

State statutes permit the City and the Component Unit to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, state obligations, U.S. Treasury obligations, U.S. agency issues, repurchase agreements and other investments secured by federal securities, high grade commercial paper, and the local government pooled-investment fund administered by the state investment board. Available balances in the Debt Service Fund may be invested in municipal obligations, obligations of the United States and the local government pooled-investment fund. No significant violations of these restrictions occurred during the year.

As of December 31, 2019, the City had the following investments:

<u>INVESTMENT</u>	<u>WEIGHTED AVERAGE MATURITIES</u>	<u>FAIR VALUE</u>
State of Wisconsin Investment Pool	Less than one year	<u>\$ 704,792</u>

Determining Fair Value - The City categorizes its fair value measurements with in the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurement:

- 1) State of Wisconsin Local Government Investment Pool fair value is determined by the Pool's investment board based on published market quotations (level 2 inputs).
- 2) Deposits and investments with stated interest rates (savings accounts, CD) are stated at cost.

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the City's position in the Pool is the same as the value of the Pool shares. At December 31, 2019, the Pool's fair value was 100 percent of book value.

Income Allocation - Interest income is generally allocated to the fund which owns the checking account, savings account, money market, certificate of deposit, and investment.

Interest Rate Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to mature or may be tendered for purchase at the option of the holder within not more than seven years of the date acquired. The City and the Component Unit have formal investment policies that would further limit investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City and the Component Unit's investment policies do not further limit investment choices. The State of Wisconsin Investment Pool is not rated; however, the investments at all times consist solely of securities and instruments in which municipalities are permitted to invest.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 2 - Cash and Investments - Continued

Custodial Credit Risk - Deposits - Custodial credit is the risk that, in the event of a bank failure, the City and the Component Unit's deposits may not be returned. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects designated public depositories against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of December 31, 2019, \$20,753,270 of the City's bank balance of \$42,251,125 was exposed to custodial credit risk as follows:

Uninsured, collateral pledged by bank \$ 20,753,270

NOTE 3 - Property Taxes

Property taxes attach as an enforceable lien on property in December when the tax roll is certified. Taxes are levied in December and payable in two installments on January 31 and July 31, or payable in full on January 31. Special assessments, charges, and personal property taxes are payable in full on January 31. The City bills and collects its own property taxes and also taxes for the State, County, Technical College, and Public Schools until February 1, at which time all uncollected real estate taxes are turned over to the County for collection. Collection of the taxes and remittance of them to the appropriate entities are accounted for in the Tax Agency Fund. City property tax revenue is recognized in the year they are levied for and available for use. The 2019 tax roll has been set up as a receivable and offset by the amounts due to other governmental units and deferred income tax revenue for the City's portion. Advance tax collections are offset against the receivable.

NOTE 4 - Capital Assets

Capital asset balances and activity for the year ended December 31, 2019, are as follows:

	<u>BALANCES</u> <u>1/1/19</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENTS/ TRANSFERS</u>	<u>BALANCES</u> <u>12/31/19</u>
<u>GOVERNMENTAL ACTIVITIES</u>					
<i>Capital assets not being depreciated:</i>					
Land	\$ 3,548,248	\$ 84,000	\$ 4,287	\$ -	\$ 3,627,961
Construction in progress	<u>37,667</u>	<u>252,205</u>	<u>-</u>	<u>(13,139)</u>	<u>276,733</u>
Total capital assets not being depreciated	<u>3,585,915</u>	<u>336,205</u>	<u>4,287</u>	<u>(13,139)</u>	<u>3,904,694</u>
<i>Capital assets being depreciated</i>					
Buildings	23,691,094	322,629	-	-	24,013,723
Infrastructure	45,666,847	2,391,481	727,316	-	47,331,012
Improvements other than buildings	3,176,997	1,553,495	-	-	4,730,492
Machinery and equipment	<u>10,690,436</u>	<u>508,398</u>	<u>112,282</u>	<u>-</u>	<u>11,086,552</u>
Total capital assets being depreciated	<u>83,225,374</u>	<u>4,776,003</u>	<u>839,598</u>	<u>-</u>	<u>87,161,779</u>
<i>Less accumulated depreciation for:</i>					
Buildings	9,906,520	574,039	-	-	10,480,559
Infrastructure	22,560,085	1,784,828	727,316	-	23,617,597
Improvements other than buildings	1,304,561	129,497	-	-	1,434,058
Machinery and equipment	<u>7,384,846</u>	<u>516,063</u>	<u>106,046</u>	<u>-</u>	<u>7,794,863</u>
Total accumulated depreciation	<u>41,156,012</u>	<u>3,004,427</u>	<u>833,362</u>	<u>-</u>	<u>43,327,077</u>
Total capital assets being depreciated, net	<u>42,069,362</u>	<u>1,771,576</u>	<u>6,236</u>	<u>-</u>	<u>43,834,702</u>
GOVERNMENTAL ACTIVITIES - CAPITAL ASSETS, NET	<u>\$ 45,655,277</u>	<u>\$ 2,107,781</u>	<u>\$ 10,523</u>	<u>\$ (13,139)</u>	<u>\$ 47,739,396</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 4 - Capital Assets - Continued

Depreciation expense for governmental activities was charged to functions as follows:

General government	\$ 123,449
Public safety	292,006
Public works	1,942,656
Culture, recreation, and education	645,520
Conservation and development	796
Total	<u>\$ 3,004,427</u>

	<u>BALANCES</u> 1/1/19	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>ADJUSTMENTS/ TRANSFERS</u>	<u>BALANCES</u> 12/31/19
<u>BUSINESS-TYPE ACTIVITIES</u>					
<i>Capital assets not being depreciated:</i>					
Land	\$ 1,284,641	\$ 137,000	\$ -	\$ -	\$ 1,421,641
Construction in progress	203,995	1,354,368	-	(80,672)	1,477,691
Total capital assets not being depreciated	<u>1,488,636</u>	<u>1,491,368</u>	<u>-</u>	<u>(80,672)</u>	<u>2,899,332</u>
<i>Capital assets being depreciated</i>					
Buildings	14,025,187	919,890	-	-	14,945,077
Infrastructure	63,280,354	2,524,926	108,297	80,672	65,777,655
Machinery and equipment	5,613,763	511,398	178,498	-	5,946,663
Total capital assets being depreciated	<u>82,919,304</u>	<u>3,956,214</u>	<u>286,795</u>	<u>80,672</u>	<u>86,669,395</u>
<i>Less accumulated depreciation for:</i>					
Buildings	3,070,850	346,693	-	-	3,417,543
Infrastructure	23,977,226	1,369,492	104,264	-	25,242,454
Machinery and equipment	3,967,220	334,576	103,131	-	4,198,665
Total accumulated depreciation	<u>31,015,296</u>	<u>2,050,761</u>	<u>207,395</u>	<u>-</u>	<u>32,858,662</u>
Total capital assets being depreciated, net	<u>51,904,008</u>	<u>1,905,453</u>	<u>79,400</u>	<u>80,672</u>	<u>53,810,733</u>
<u>BUSINESS-TYPE ACTIVITIES</u>					
CAPITAL ASSETS, NET	<u>\$ 53,392,644</u>	<u>\$ 3,396,821</u>	<u>\$ 79,400</u>	<u>\$ -</u>	<u>\$ 56,710,065</u>

Depreciation expense for business-type activities was charged to functions as follows:

Water	\$ 723,795
Sewer	553,212
Storm Water	554,966
Parking Ramp	74,141
Cemetery	25,536
Tourism	119,111
Total	<u>\$ 2,050,761</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 5 - Long-Term Obligations

Details of the City's long-term obligations are as follows:

Summary of Long-Term Obligations

	<u>BALANCES</u> 1/1/19	<u>ADDITIONS</u>	<u>PAYMENTS</u>	<u>BALANCES</u> 12/31/19	<u>DUE WITHIN</u> <u>ONE YEAR</u>
<u>GOVERNMENTAL ACTIVITIES:</u>					
State Trust Fund Loans	\$ 794,409	\$ -	\$ (382,947)	\$ 411,462	\$ 283,561
General Obligation Bonds	31,894,792	4,095,000	(6,502,938)	29,486,854	2,364,044
Premium	571,321	208,784	(74,915)	705,190	74,915
Employee benefits:					
Vacation pay	253,661	-	(76,822)	176,839	17,684
Sick pay	534,600	20,849	-	555,449	55,545
WRS net pension liability	-	1,438,304	-	1,438,304	-
Local retiree life insurance fund	246,310	-	(27,965)	218,345	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$34,295,093</u>	<u>\$ 5,762,937</u>	<u>\$ (7,065,587)</u>	<u>\$32,992,443</u>	<u>\$ 2,795,749</u>
<u>BUSINESS-TYPE ACTIVITIES:</u>					
Mortgage Revenue Bonds	\$ 4,619,108	\$10,870,000	\$ (330,317)	\$15,158,791	\$ 592,826
General Obligations Bonds	15,520,208	1,315,000	(4,622,064)	12,213,144	975,957
Premium	76,124	414,924	(34,369)	456,679	34,369
Employee Benefits:					
Vacation pay	70,959	-	(23,174)	47,785	4,779
Sick pay	136,887	7,111	-	143,998	14,400
WRS net pension liability	-	290,461	-	290,461	-
Local retiree life insurance fund	47,114	-	(3,018)	44,096	-
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$20,470,400</u>	<u>\$12,897,496</u>	<u>\$ (5,012,942)</u>	<u>\$28,354,954</u>	<u>\$ 1,622,331</u>

Interest cost incurred during the year totaled \$893,748 for governmental activities and \$768,987 for business-type activities. Total interest paid during the year aggregated \$881,732 for governmental activities and \$715,371 for business-type activities. Zero interest was capitalized in governmental-type and business-type capital assets.

Governmental Fund Debt

All Governmental Fund debt is secured by the full faith and credit and unlimited taxing powers of the City. The Governmental Fund debt is expected to be repaid with general property taxes and special assessments. Governmental Fund debt at December 31, 2019, is comprised of the following issues:

<u>ISSUE DESCRIPTION</u>	<u>RATES (%)</u>	<u>DATES OF</u> <u>MATURITY</u>	<u>BALANCE</u> <u>12/31/19</u>
<u>State Trust Fund Loans</u>			
2015 Issues	3.000%	2020	\$ 208,516
2016 Issues	2.500%	2021	55,174
2017 Issues	3.000%	2022	147,772
			<u>411,462</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 5 - Long-Term Obligations - Continued

Governmental Fund Debt - Continued

<u>ISSUE DESCRIPTION</u>	<u>RATES (%)</u>	<u>DATES OF MATURITY</u>	<u>BALANCE 12/31/19</u>
<u>General Obligation Bonds</u>			
2008 Issues	2.750 - 4.050%	2027	\$ 175,311
2009 Issue	3.000 - 4.625%	2028	273,810
2011 Issues	2.000 - 4.000%	2030	253,542
2012 Issues	2.000 - 3.000%	2031	5,312,712
2013 Issues	2.000 - 3.000%	2032	1,356,923
2014 Issues	2.000 - 4.000%	2033	1,906,724
2015 Issues	2.000 - 4.000%	2034	6,114,359
2016 Issues	1.000 - 3.000%	2027	1,848,473
2017 Issues	2.000 - 3.000%	2031	4,525,000
2018 Issues	2.850 - 4.000%	2037	3,625,000
2019 Issues	3.000 - 4.000%	2039	4,095,000
			<u>29,486,854</u>
TOTAL GOVERNMENTAL FUND DEBT			<u>\$ 29,898,316</u>

Enterprise Debt

Enterprise Fund debt is expected to be repaid with Enterprise Fund revenue. Enterprise Fund debt at December 31, 2019, is comprised of the following issues:

<u>ISSUE DESCRIPTION</u>	<u>RATES (%)</u>	<u>DATES OF MATURITY</u>	<u>BALANCE 12/31/19</u>
<u>General Obligation Bonds</u>			
2008 Issues	2.750 - 4.050%	2027	\$ 29,689
2009 Issue	3.000 - 4.625%	2028	41,189
2011 Issue	2.000 - 4.000%	2030	251,456
2012 Issues	0.650 - 3.300%	2031	4,597,289
2013 Issues	2.000 - 3.000%	2032	603,077
2014 Issues	2.000 - 4.000%	2033	503,276
2015 Issue	2.000 - 4.000%	2034	626,527
2016 Issues	1.000 - 3.000%	2027	2,965,641
2017 Issues	2.000 - 3.000%	2031	1,280,000
2019 Issues	3.000 - 4.000%	2039	1,315,000
			<u>12,213,144</u>
<u>Mortgage Revenue Bonds</u>			
2015 Issue	2.000 - 3.000%	2027	1,670,000
2016 Issues	1.650%	2035	2,618,791
2019 Issues	3.000 - 4.000%	2039	10,870,000
			<u>15,158,791</u>
TOTAL ENTERPRISE DEBT			<u>\$ 27,371,935</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 5 - Long-Term Obligations - Continued

Mortgage Revenue Bond Requirements

The City's Mortgage Revenue Bonds require that cash be set aside in separate funds and restricted for specific purposes. Required and actual amounts as of December 31, 2019, are as follows:

	<u>WATER UTILITY</u>		<u>SEWER UTILITY</u>	
	<u>REQUIRED</u>	<u>ACTUAL</u>	<u>REQUIRED</u>	<u>ACTUAL</u>
Special Redemption Fund	\$ 201,227	\$ 201,227	\$ 103,313	\$ 103,313
Reserve Fund	462,369	462,369	279,475	279,475
Depreciation Fund	475,000	475,000	400,000	400,000

The City is in compliance with all material funding requirements of its mortgage revenue bonds.

General Obligation Debt Limit Calculation

The 2019 equalized valuation of the City as certified by the Wisconsin Department of Revenue is \$2,098,305,900. The legal debt limit and margin of indebtedness as of December 31, 2019, in accordance with Section 67.03(1)(b) of the Wisconsin Statutes follows:

Debt limit (5% of \$2,098,305,900)	\$104,915,295
Applicable long-term debt	(42,111,460)
Amount available in debt service fund	742,078
MARGIN OF INDEBTEDNESS	<u>\$ 63,545,913</u>

Maturities of Long-Term Obligations

Maturities of the long-term debt to maturity, at December 31, 2019, are:

<u>YEARS</u>	<u>GOVERNMENTAL FUND DEBT</u>		<u>ENTERPRISE FUND DEBT</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2020	\$ 2,647,605	\$ 983,456	\$ 1,568,783	\$ 833,081
2021	2,398,775	862,861	1,608,785	788,702
2022	2,470,840	749,232	1,632,865	741,223
2023	2,486,861	683,930	1,698,765	698,158
2024	2,374,350	595,552	1,743,970	628,468
2025-2029	8,971,738	2,062,456	8,586,974	2,328,531
2030-2034	6,098,147	942,953	6,105,473	1,161,238
2035-2039	2,450,000	153,755	4,426,320	334,820
TOTAL	<u>\$ 29,898,316</u>	<u>\$ 7,034,195</u>	<u>\$ 27,371,935</u>	<u>\$ 7,514,221</u>

The General Fund, Water Fund, Sewer Fund, Storm Water, Cemetery Fund, Tourism Fund, Gundersen Lutheran Parking Ramp Fund, and Omni Center Fund are used to liquidate vacation and sick pay.

Current Refunding - The City issued \$5,410,000 of refunding bonds for a current refunding of \$7,840,000 of outstanding 2010 Build America Bonds, 2018 note anticipation notes, and 2019 note anticipation notes. The transaction resulted in an economic gain of \$119,220 and a reduction of \$133,933 in future debt service payments.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 6 - Defeasance of Debt

The original accounting loss on a prior year advance refunding transaction was \$180,000. This loss is being amortized over 15 years using the straight-line method. At December 31, 2019, there are two remaining years of amortization and the unamortized balance is \$13,583.

The original accounting loss on two prior year advance refunding transactions was \$409,978 and \$422,044. These losses were being amortized over 12 and 15 years using the straight-line method. At December 31, 2019, there five and eight remaining years of amortization and the unamortized balances are \$170,824 and \$204,989, respectively.

The original accounting loss on a prior year advance refunding transaction was \$196,731. This loss is being amortized over twelve years using the straight-line method. At December 31, 2019, there are seven remaining years of amortization and the unamortized balance is \$74,528.

The original accounting loss on a prior year advance refunding transaction was \$138,712. This loss is being amortized over ten years using the straight-line method. At December 31, 2019, there are six remaining years of amortization and the unamortized balance is \$83,227.

The original accounting loss on a current year advance refunding transaction was \$183,923. This loss is being amortized over fourteen years using the straight-line method. At December 31, 2019, there are eleven remaining years of amortization and the unamortization balance is \$144,511.

In prior years, the City defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's financial statements.

At December 31, 2019, \$1,135,000 of bonds outstanding are considered defeased.

NOTE 7 - Wisconsin Retirement System

Plan Description - The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 7 - Wisconsin Retirement System - Continued

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

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

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 7 - Wisconsin Retirement System - Continued

During the reporting period, the WRS recognized \$525,997 in contributions from the employer.

Contribution rates as of December 31, 2019 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, the City reported a liability (asset) of \$1,728,765 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.04859241%, which was a decrease of 0.00165896% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2019, the City recognized pension expense of \$1,161,331.

At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$1,346,446	\$(2,380,033)
Net differences between projected and actual earnings on pension plan investments	291,408	-
Changes in assumptions	5,145,407	(2,620,664)
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,339	(8,288)
Employer contributions subsequent to the measurement date	550,892	-
Total	\$7,335,492	\$(5,008,985)

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 7 - Wisconsin Retirement System - Continued

\$550,892 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflows of Resources	Deferred Inflows of Resources
2020	\$2,443,267	\$(1,803,415)
2021	1,612,204	(1,451,788)
2022	1,580,753	(1,297,525)
2023	1,148,376	(456,257)

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

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

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

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

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 7 - Wisconsin Retirement System - Continued

Asset Allocation Targets and Expected Returns (as of December 31, 2018)

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>			
Global Equities	49	8.1	5.5
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4
New England Pension Consultants Long-Term US CPI (Inflation) Forecast : 2.5%			
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations			

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

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1% Decrease to Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase To Discount Rate (8.0%)
City of Onalaska's proportionate share of the net pension liability (asset)	\$6,870,295	\$1,728,765	(\$2,094,360)

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 7 - Wisconsin Retirement System - Continued

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

Payables to the Pension Plan

At December 31, 2019, the City reported a payable of \$39,734 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2019.

NOTE 8 - Local Retiree Life Insurance Fund - OPEB

General Information about the Other Post-Employment Benefits

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

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

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

Contributions

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

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

Contribution rates as of December 31, 2019 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2018 are as listed below:

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 8 - Local Retiree Life Insurance Fund - OPEB - Continued

Life Insurance Employee Contribution Rates* For the year ended December 31, 2018		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57
*Disabled members under 70 receive a waiver-of-premium benefit		

During the reporting period, the LRLIF recognized \$1,959 in contributions from the employer.

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

At December 31, 2019, the City reported a liability (asset) of \$262,441 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the City's proportion was 0.10170800%, which was an increase of 0.004179% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2019, the City recognized OPEB expense of \$29,296.

At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$(13,313)
Net differences between projected and actual earnings on OPEB investments	6,272	-
Changes in assumptions	25,041	(56,886)
Changes in proportion and differences between employer contributions and proportionate share of contributions	18,819	-
Employer contributions subsequent to the measurement date	-	-
Total	\$50,132	\$(70,199)

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 8 - Local Retiree Life Insurance Fund - OPEB - Continued

\$-0- reported as deferred outflows related to OPEB resulting from the City's Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources
2020	\$9,540	\$(11,481)
2021	9,540	(11,481)
2022	9,540	(11,481)
2023	8,660	(11,481)
2024	7,752	(11,481)
2025	4,859	(11,171)
2026	241	(1,623)

Actuarial Assumptions - The total OPEB liability in the January 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net OPEB Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	4.10%
Long-Term Expected Rate of Return:	5.00%
Discount Rate:	4.22%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.10% - 5.60%
Mortality:	Wisconsin 2018 Mortality Table

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

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 8 - Local Retiree Life Insurance Fund - OPEB - Continued

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2018

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Government Bonds	Barclays Government	1%	1.44%
US Credit Bonds	Barclays Credit	40%	2.69%
US Long Credit Bonds	Barclays Long Credit	4%	3.01%
US Mortgages	Barclays MBS	54%	2.25%
US Municipal Bonds	Bloomberg Barclays Muni	1%	1.68%
Inflation			2.30%
Long-Term Expected Rate of Return			5.00%

Single Discount Rate - A single discount rate of 4.22% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.63% for the prior year. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the Plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the Plan's fiduciary net position is projected to be insufficient. The Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.22 percent, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase To Discount Rate (5.22%)
City of Onalaska's proportionate share of the net pension liability (asset)	\$373,340	\$262,441	\$176,908

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

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 9 - Interfund Receivables, Payables, Advances, and Transfers

Individual interfund receivable and payable balances at December 31, 2019, are as follows:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General	TIF #5	\$ 17,052
General	CDA	856
General	Omni-Center	96,081
Water	Debt Service	791
Water	Sewer	1,230,296
Water	2008 Capital Projects	19,218
Water	2015 Capital Projects	63,155
Water	2016 Capital Projects	40,118
Water	2017 Capital Projects	6,609
Water	2019 Capital Projects	2,341,476
Sewer	Debt Service	1,173
Sewer	2015 Capital Projects	12,504
Sewer	2016 Capital Projects	27,786
Sewer	2017 Capital Projects	73,807
Sewer	2018 Capital Projects	107,001
Sewer	2019 Capital Projects	1,308,581
Storm Water	2011 Capital Projects	90,696
Storm Water	2015 Capital Projects	3,112
Storm Water	2017 Capital Projects	99,866
Storm Water	2018 Capital Projects	22,412
Storm Water	2019 Capital Projects	422,533
2018 Capital Projects	Cemetery	59,813
		<u>\$ 6,044,936</u>

The above balances resulted from the timing differences 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.

Individual fund transfers during 2019 are as follows:

<u>FUND TRANSFERRED TO</u>	<u>FUND TRANSFERRED FROM</u>	<u>AMOUNT</u>
Equipment Replacement	General Fund	\$ 275,000
General Fund	Water Fund	408,071
General Fund	Sewer Fund	30,136
Omni Center	Special Projects/Donations	63,174
Omni Center	Tourism	115,494
Sewer	Capital Projects	25,239
Component Unit	Special Projects/Donations	7,500
		<u>\$ 924,614</u>

Generally, transfers are used to move revenue from the fund that collects them to the fund that the budget requires to expend them and use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 10 - Net Position and Fund Balances

Portions of fund balances and net position are not available for current appropriation or expenditures as follows:

<u>FUND</u>	<u>PURPOSE/REASON</u>	<u>AMOUNT</u>
<u>Nonspendable</u>		
General Fund	Prepaid Expenses	<u>\$ 47,863</u>
<u>Restricted</u>		
Capital Projects		
Debt Service	Debt Service	\$ 742,078
Capital Projects	1996-2005 Debt Referendums	56,887
Capital Projects	2008 Debt Referendum	259,018
Capital Projects	2011 Debt Referendum	(14,119)
Capital Projects	2015 Debt Referendum	(58,372)
Capital Projects	2016 Debt Referendum	109,746
Capital Projects	2017 Debt Referendum	239,196
Capital Projects	2018 Debt Referendum	149,064
Capital Projects	2019 Debt Referendum	538,199
Capital Projects	TIF #5	(17,052)
Special Revenue	Nonresident Park & Recreation	616,546
Special Revenue	Special Projects/Donations	1,607,250
Special Revenue	Shared Ride Taxi	314,674
Special Revenue	Municipal Court	194,516
	TOTAL RESTRICTED FUND BALANCES	<u>\$ 4,737,631</u>
<u>Committed</u>		
Special Revenue	Refuse and Recycling	\$ 463,546
Special Revenue	Equipment Replacement	1,580,734
Special Revenue	Police Reserves	4,053
	TOTAL COMMITTED	<u>\$ 2,048,333</u>
<u>Assigned</u>		
General	Street Department Equipment	\$ 36,236
General	S.I.R. Insurance Deductible	146,990
General	Downtown Redevelopment	18,500
General	Computer Hardware/Software Update	15,000
General	Health/Dental/Vacation Former Employee	4,000
General	Street Maintenance Shop4	29,000
General	Street Snow & Ice	142,000
General	Street Lights	10,000
General	City Study	45,270
General	Tree Brush	4,500
General	City Hall Vehicle	3,000
General	Recreation/Parks	9,000
	TOTAL ASSIGNED FUND BALANCE	<u>\$ 463,496</u>
<u>Restrictions - Enterprise Funds</u>		
Water	Water Bond Requirements	\$ 703,574
Sewer	Sewer Bond Requirements	637,936
Cemetery	Cemetery Restricted Donations	2,000
	TOTAL RESTRICTED NET POSITION	<u>\$ 1,343,510</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 10 - Net Position and Fund Balances - Continued

The Sewer Utility collects hook-up fees per City ordinance. At December 31, 2019, \$637,929 of the unrestricted net position balance has been designated for these collections.

Per City ordinance, the Cemetery allocates 20 percent of current year lot sales for perpetual care and capital improvements. At December 31, 2019, \$404,155 of unrestricted net position balance has been designated for these purposes.

The following funds had fund balance deficits at December 31, 2019:

<u>FUND</u>	<u>PURPOSE/REASON</u>	<u>AMOUNT</u>
<u>Deficit</u>		
Omni Center	Operating expenses exceed operating income	\$ 130,425
TIF #5	Awaiting future TIF revenue	17,052
		<u>\$ 147,477</u>

NOTE 11 - Tax Incremental Finance District

Tax increment financing, as authorized by Section 66.1105 of the Wisconsin Statutes, is a method by which the City can recover its development and public improvement costs in Tax Incremental Finance (TIF) District designated areas. These costs are recovered from the increased valuation in the designated area. The City has financed development and public improvement costs in its Districts through general fund advances and through the issuance of general obligation long-term debt. Project costs have been reported primarily as Capital Projects Funds expenditures. Tax increments will be used to repay general fund advances and to meet maturing debt obligations incurred to provide financing for development and public improvement costs within each District. Each District is allowed to collect tax increments until its termination date. Any over-collections are returned to the various taxing entities of the District. The City becomes liable for any cost not recovered by the termination date.

The City has three Tax Incremental Financing Districts. The following is a project summary of the activity and status of the TIF Districts through December 31, 2019:

	<u>TIF #5</u>
SOURCES OF FUNDS	<u>\$ 1,000</u>
USES OF FUNDS	
Admin costs	1,180
Project costs	<u>16,872</u>
TOTAL USES	<u>18,052</u>
FUND BALANCE, DECEMBER 31, 2019	<u>\$ (17,052)</u>
FUTURE REQUIREMENTS	
Due to General Fund	<u>\$ 17,052</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2019

NOTE 12 - Risk Management

The City is exposed to various risks of loss to torts; theft, damage, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There has been no significant reduction in insurance coverage from the previous year. There have been no settlements in excess of coverage in any of the prior three fiscal years.

The City's liability insurance coverage is provided by Cities and Villages Mutual Insurance Company. This policy has a \$17,500 retained limit per occurrence and \$70,000 in aggregate. These policies are written as participating policies. To the extent actual losses and loss adjustment expenses vary from recorded amounts, policyholders may receive additional dividends or may be required to make additional premium payments at such times as any excess of deficiency of losses and loss adjustment expenses is known.

The City had no material outstanding claims liability at December 31, 2019. Estimates for claims liabilities are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

NOTE 13 - Change in Accounting Principle

The change in accounting principle adjustments of \$11,879,499 on the statement of change in net position-fiduciary fund is due to the adoption of Governmental Accounting Standards Board Statement No. 84 *Fiduciary Activities*.

NOTE 14 - Subsequent Event

In April 2020, the City issued \$4,680,000 in General Obligation Bonds. These bonds are for capital projects for the City.

CITY OF ONALASKA, WISCONSIN
REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ONALASKA, WISCONSIN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
REVENUE				
Taxes	\$ 6,155,816	\$ 6,155,816	\$ 6,158,670	\$ 2,854
Special assessment	15,743	15,743	59,877	44,134
Intergovernmental	1,597,820	1,597,820	1,617,958	20,138
Licenses and permits	411,690	411,690	630,372	218,682
Fines, forfeits, and penalties	157,084	157,084	148,133	(8,951)
Public charges for services	207,930	207,930	223,646	15,716
Intergovernmental charges for services	74,800	74,800	61,691	(13,109)
Miscellaneous	140,493	140,493	435,650	295,157
TOTAL REVENUE	<u>8,761,376</u>	<u>8,761,376</u>	<u>9,335,997</u>	<u>574,621</u>
EXPENDITURES				
Current				
General government	1,630,157	1,649,282	1,576,644	72,638
Public safety	5,397,917	5,260,317	5,231,679	28,638
Public works	1,087,548	1,092,048	1,095,696	(3,648)
Health and human services	70,182	70,182	70,182	-
Culture, recreation, and education	1,029,291	1,015,291	1,001,494	13,797
Conservation and development	136,281	136,281	131,014	5,267
TOTAL EXPENDITURES	<u>9,351,376</u>	<u>9,351,376</u>	<u>9,234,684</u>	<u>116,692</u>
EXCESS OF REVENUE (UNDER) OVER EXPENDITURES	<u>(590,000)</u>	<u>(590,000)</u>	<u>101,313</u>	<u>691,313</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	440,000	440,000	438,207	(1,793)
Transfers out	-	-	(275,000)	(275,000)
TOTAL OTHER FINANCING SOURCES	<u>440,000</u>	<u>440,000</u>	<u>163,207</u>	<u>(276,793)</u>
NET CHANGE IN FUND BALANCE	(150,000)	(150,000)	264,520	414,520
FUND BALANCE AT BEGINNING OF YEAR	<u>8,615,229</u>	<u>8,615,229</u>	<u>8,615,229</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 8,465,229</u>	<u>\$ 8,465,229</u>	<u>\$ 8,879,749</u>	<u>\$ 414,520</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
YEAR ENDED DECEMBER 31, 2019

Budgets are adopted each fiscal year in accordance with Section 65.90 of the Wisconsin Statutes. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to October 15, the Financial Services Director and Mayor submit to the Common Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted in the Council Chambers to obtain taxpayer comments.
3. Prior to December 1, the budget is legally enacted through passage of an ordinance.
4. The Financial Services Director is authorized to transfer budget amounts within departments upon committee approval; however, any revisions that alter the total expenditures of any fund must be approved by the Common Council by resolution.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (except the Police Reserve Fund) and Debt Service Fund. Capital Projects Funds are budgeted on a project basis, rather than an annual basis.
6. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
7. Budgetary expenditure control is exercised at the department level within the fund.
8. Budgeted amounts are as authorized in the original budget resolution and subsequent revisions authorized by the Common Council.
9. Appropriations lapse at year end, except those specifically carried forward by Council action.
10. Encumbrance accounting is not used.

Excess of Actual Expenditures Over Budget in Individual Funds

Public works expenditures exceed budget in general government by \$3,648 for the year ended December 31, 2019.

CITY OF ONALASKA, WISCONSIN
WISCONSIN RETIREMENT SYSTEM SCHEDULES
YEAR ENDED DECEMBER 31, 2019

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Last 10 Fiscal Years

	2015	2016	2017	2018	2019
City's proportion of the net pension liability (asset)	0.04502789%	0.04546990%	0.04563095%	0.04693345%	0.04859241%
City's proportionate share of the net pension liability (asset)	\$ (1,106,008)	\$ 738,877	\$ 376,108	\$ (1,393,509)	\$ 1,728,765
City's covered employee payroll	\$ 5,070,926	\$ 5,252,029	\$ 5,116,725	\$ 5,435,874	\$ 5,752,577
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	-21.81%	14.07%	7.35%	-25.64%	30.05%
Plan fiduciary net position as a percentage of the total pension liability	102.74%	98.20%	99.12%	102.93%	96.45%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2015	2016	2017	2018	2019
Contractually required contribution	\$ 447,721	\$ 446,306	\$ 429,225	\$ 499,613	\$ 525,997
Contributions in relation to the contractually required contribution	(447,721)	(446,306)	(429,225)	(499,613)	(525,997)
Contribution deficiency (excess)	\$ -				
City's covered employee payroll	\$ 5,070,926	\$ 5,252,029	\$ 5,116,725	\$ 5,435,874	\$ 5,752,577
Contributions as a percentage of covered employee payroll	8.83%	8.50%	8.39%	9.19%	9.14%

The City implemented the Government Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 5 preceding years.

Notes to Required Supplementary Information for the Year Ended December 31, 2019

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

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

CITY OF ONALASKA, WISCONSIN
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
YEAR ENDED DECEMBER 31, 2019

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Last 10 Fiscal Years

	2018	2019
Proportion of the net OPEB liability (asset)	0.09752900%	0.10170800%
Proportionate share of the net OPEB liability (asset)	\$ 293,424	\$ 262,441
Covered payroll	\$ 4,101,373	\$ 4,990,000
Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	7.15%	5.26%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	44.81%	48.69%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2018	2019
Contractually required contribution	\$ 1,852	\$ 1,959
Contributions in relation to the contractually required contribution	(1,852)	(1,959)
Contribution deficiency (excess)	\$ -	\$ -
Covered employee payroll	\$ 4,101,373	\$ 4,990,000
Contributions as a percentage of covered employee payroll	0.05%	0.04%

The City implemented the Government Accounting Standards Board Statement No. 75 for the year ended December 31, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 8 preceding years.

Notes to Required Supplementary Information for the Year Ended December 31, 2019

Changes of benefit terms - there were no changes of benefit terms for any participating employer in the local retiree life insurance fund.

Changes of assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total OPEB Liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

CITY OF ONALASKA, WISCONSIN
OTHER SUPPLEMENTARY INFORMATION

**CITY OF ONALASKA, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

ASSETS	SPECIAL REVENUE FUNDS								TOTAL NONMAJOR GOVERNMENTAL FUNDS	
	NONRESIDENT AND PARK	SPECIAL PROJECTS/ DONATIONS	REFUSE AND RECYCLING	SHARED RIDE TAXI	EQUIPMENT REPLACEMENT	POLICE RESERVES	MUNICIPAL COURT SYSTEM	TIF #5		CAPITAL PROJECTS
Cash and investments	\$ 646,546	\$ 1,610,730	\$ 587,815	\$ 359,893	\$ 1,609,822	\$ 4,053	\$ 163,805	\$ -	\$ 1,235,931	\$ 6,218,595
Taxes receivable	-	-	952,055	196,532	55,707	-	78,590	-	-	1,282,884
Other receivables	-	5,914	23,243	3,638	-	-	-	-	-	32,795
Due from other funds	-	-	-	-	-	-	-	-	59,813	59,813
Due from other governments	-	-	-	-	-	-	46,966	-	-	46,966
TOTAL ASSETS	\$ 646,546	\$ 1,616,644	\$ 1,563,113	\$ 560,063	\$ 1,665,529	\$ 4,053	\$ 289,361	\$ -	\$ 1,295,744	\$ 7,641,053
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accounts payable	\$ 30,000	\$ 9,394	\$ 146,611	\$ 48,857	\$ 29,088	\$ -	\$ 10,236	\$ -	\$ 11,046	\$ 285,232
Accrued payroll and fringe benefits	-	-	901	-	-	-	6,019	-	-	6,920
Due to other funds	-	-	-	-	-	-	-	17,052	543,278	560,330
TOTAL LIABILITIES	30,000	9,394	147,512	48,857	29,088	-	16,255	17,052	554,324	852,482
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenue - tax roll	-	-	952,055	196,532	55,707	-	78,590	-	-	1,282,884
FUND BALANCES										
Restricted	616,546	1,607,250	-	314,674	-	-	194,516	(17,052)	741,420	3,457,354
Committed	-	-	463,546	-	1,580,734	4,053	-	-	-	2,048,333
TOTAL FUND BALANCES	616,546	1,607,250	463,546	314,674	1,580,734	4,053	194,516	(17,052)	741,420	5,505,687
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 646,546	\$ 1,616,644	\$ 1,563,113	\$ 560,063	\$ 1,665,529	\$ 4,053	\$ 289,361	\$ -	\$ 1,295,744	\$ 7,641,053

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	SPECIAL REVENUE FUNDS								TOTAL NONMAJOR GOVERNMENTAL FUNDS	
	NONRESIDENT AND PARK	SPECIAL PROJECTS/ DONATIONS	REFUSE AND RECYCLING	SHARED RIDE TAXI	EQUIPMENT REPLACEMENT	POLICE RESERVES	MUNICIPAL COURT SYSTEM	TIF #5		CAPITAL PROJECTS
REVENUE										
Taxes	\$ -	\$ 77,816	\$ 937,218	\$ 186,010	\$ 82,326	\$ -	\$ 71,850	\$ -	\$ -	\$ 1,355,220
Intergovernmental	-	-	40,506	550,558	73,298	-	-	-	-	664,362
Licenses and permits	-	356	-	-	-	-	-	-	-	356
Fines, forfeits, and penalties	-	-	-	-	-	-	-	-	-	283,434
Public charges for services	141,136	3,162	63,770	-	-	-	283,434	-	-	208,068
Intergovernmental charges for services	-	-	-	63,963	-	1,235	47,966	-	-	113,164
Miscellaneous	3,603	219,107	23,206	-	35,537	7,941	488	-	19,792	309,674
TOTAL REVENUE	144,739	300,441	1,064,700	800,531	191,161	9,176	403,738	-	19,792	2,934,278
EXPENDITURES										
Current										
General government	-	-	-	-	1,151	-	368,806	18,052	-	388,009
Public safety	-	34,834	-	-	-	8,703	-	-	-	43,537
Public works	-	268	1,005,379	669,494	-	-	-	-	-	1,675,141
Culture, recreation, and education	-	156,252	-	-	-	-	-	-	-	156,252
Capital outlay	37,011	184,257	-	114,356	290,159	-	31,807	-	524,762	1,182,352
TOTAL EXPENDITURES	37,011	375,611	1,005,379	783,850	291,310	8,703	400,613	18,052	524,762	3,445,291
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	107,728	(75,170)	59,321	16,681	(100,149)	473	3,125	(18,052)	(504,970)	(511,013)
OTHER FINANCING (USES) SOURCES										
Transfers in	-	-	-	-	275,000	-	-	-	-	275,000
Transfers out	-	(70,674)	-	-	-	-	-	-	(25,239)	(95,913)
TOTAL OTHER FINANCING (USES) SOURCES	-	(70,674)	-	-	275,000	-	-	-	(25,239)	179,087
NET CHANGE IN FUND BALANCE	107,728	(145,844)	59,321	16,681	174,851	473	3,125	(18,052)	(530,209)	(331,926)
FUND BALANCE AT BEGINNING OF YEAR	508,818	1,753,094	404,225	297,993	1,405,883	3,580	191,391	1,000	1,271,629	5,837,613
FUND BALANCE AT END OF YEAR	\$ 616,546	\$ 1,607,250	\$ 463,546	\$ 314,674	\$ 1,580,734	\$ 4,053	\$ 194,516	\$ (17,052)	\$ 741,420	\$ 5,505,687

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2019

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>TOURISM</u>	<u>CEMETERY</u>	<u>OMNI CENTER</u>	<u>TOTAL NONMAJOR ENTERPRISE FUNDS</u>
ASSETS				
CURRENT ASSETS				
Cash and investments	\$ 671,011	\$ 11,326	\$ -	\$ 682,337
Restricted cash and investments	-	2,000	-	2,000
Accounts receivable				
Customer	-	-	34,485	34,485
Other	52,604	150	-	52,754
Interest receivable	-	2	-	2
Inventories	-	-	3,913	3,913
Prepaid expense	-	-	7,795	7,795
TOTAL CURRENT ASSETS	<u>723,615</u>	<u>13,478</u>	<u>46,193</u>	<u>783,286</u>
NONCURRENT ASSETS				
CAPITAL ASSETS				
Land	-	214,787	-	214,787
Buildings	2,388,247	17,037	-	2,405,284
Improvements other than buildings	-	404,846	-	404,846
Machinery and equipment	3,217	71,675	-	74,892
TOTAL CAPITAL ASSETS	<u>2,391,464</u>	<u>708,345</u>	<u>-</u>	<u>3,099,809</u>
Less accumulated depreciation	358,727	151,611	-	510,338
NET CAPITAL ASSETS	<u>2,032,737</u>	<u>556,734</u>	<u>-</u>	<u>2,589,471</u>
TOTAL ASSETS	<u>2,756,352</u>	<u>570,212</u>	<u>46,193</u>	<u>3,372,757</u>
DEFERRED OUTFLOWS OF RESOURCES				
Wisconsin Retirement System pension	42,530	34,061	132,784	209,375
Wisconsin Retirement System LRLIF	291	233	907	1,431
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>42,821</u>	<u>34,294</u>	<u>133,691</u>	<u>210,806</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 2,799,173</u>	<u>\$ 604,506</u>	<u>\$ 179,884</u>	<u>\$ 3,583,563</u>

(Continued on page 64)

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2019

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	<u>TOURISM</u>	<u>CEMETERY</u>	<u>OMNI CENTER</u>	<u>TOTAL NONMAJOR ENTERPRISE FUNDS</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 38,246	\$ 299	\$ 35,254	\$ 73,799
Accrued liabilities				
Payroll and fringe benefits	4,239	1,999	11,871	18,109
Interest	11,124	-	-	11,124
Other	-	-	20,193	20,193
Due to other funds	-	59,813	96,081	155,894
Current portion of long-term obligations	99,450	880	1,893	102,223
TOTAL CURRENT LIABILITIES	<u>153,059</u>	<u>62,991</u>	<u>165,292</u>	<u>381,342</u>
NONCURRENT LIABILITIES				
General obligation bonds	1,716,457	-	-	1,716,457
Premium on long-term debt	21,381	-	-	21,381
Compensated absences	12,620	7,915	17,032	37,567
Net pension liability (Wisconsin Retirement System)	10,023	8,027	31,293	49,343
Net OPEB liability (Wisconsin Retirement System LRLIF)	1,522	1,219	4,751	7,492
TOTAL NONCURRENT LIABILITIES	<u>1,762,003</u>	<u>17,161</u>	<u>53,076</u>	<u>1,832,240</u>
TOTAL LIABILITIES	<u>1,915,062</u>	<u>80,152</u>	<u>218,368</u>	<u>2,213,582</u>
DEFERRED INFLOWS OF RESOURCES				
Wisconsin Retirement System pension	29,041	23,259	90,670	142,970
Wisconsin Retirement System LRLIF	407	326	1,271	2,004
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>29,448</u>	<u>23,585</u>	<u>91,941</u>	<u>144,974</u>
NET POSITION				
Net investment in capital assets	196,851	556,734	-	753,585
Restricted	-	2,000	-	2,000
Unrestricted	657,812	(57,965)	(130,425)	469,422
TOTAL NET POSITION	<u>854,663</u>	<u>500,769</u>	<u>(130,425)</u>	<u>1,225,007</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 2,799,173</u>	<u>\$ 604,506</u>	<u>\$ 179,884</u>	<u>\$ 3,583,563</u>

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENSES, AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2019

	TOURISM	CEMETERY	OMNI CENTER	TOTAL NONMAJOR ENTERPRISE FUNDS
OPERATING REVENUE				
Charges for service	\$ -	\$ 72,792	\$ 430,288	\$ 503,080
Miscellaneous	4,819	9,188	14,682	28,689
TOTAL OPERATING REVENUE	<u>4,819</u>	<u>81,980</u>	<u>444,970</u>	<u>531,769</u>
OPERATING EXPENSES				
Operations	66,072	46,688	395,507	508,267
Maintenance	-	5,076	-	5,076
General and administrative	296,549	21,253	263,146	580,948
Depreciation	119,111	25,536	-	144,647
Taxes	4,080	5,932	-	10,012
TOTAL OPERATING EXPENSES	<u>485,812</u>	<u>104,485</u>	<u>658,653</u>	<u>1,248,950</u>
OPERATING (LOSS)	<u>(480,993)</u>	<u>(22,505)</u>	<u>(213,683)</u>	<u>(717,181)</u>
NONOPERATING REVENUE (EXPENSE)				
Room tax	691,810	-	-	691,810
Interest income	5,935	274	27	6,236
Contributions	-	505	-	505
Miscellaneous revenue	167	-	22,049	22,216
Loss on refunding amortization	1,527	-	-	1,527
Interest expense	(44,423)	-	-	(44,423)
TOTAL NONOPERATING REVENUE	<u>655,016</u>	<u>779</u>	<u>22,076</u>	<u>677,871</u>
GAIN (LOSS) BEFORE TRANSFERS	174,023	(21,726)	(191,607)	(39,310)
TRANSFERS IN	-	-	178,668	178,668
TRANSFERS (OUT)	<u>(115,494)</u>	<u>-</u>	<u>-</u>	<u>(115,494)</u>
CHANGE IN NET POSITION	58,529	(21,726)	(12,939)	23,864
TOTAL NET POSITION - BEGINNING	<u>796,134</u>	<u>522,495</u>	<u>(117,486)</u>	<u>1,201,143</u>
TOTAL NET POSITION - ENDING	<u>\$ 854,663</u>	<u>\$ 500,769</u>	<u>\$ (130,425)</u>	<u>\$ 1,225,007</u>

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2019

	TOURISM	CEMETERY	OMNI CENTER	TOTAL NONMAJOR ENTERPRISE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash from sales and services	\$ 13,412	\$ 81,830	\$ 445,826	\$ 541,068
Cash from quasi-external operating transactions with other funds	-	(4,907)	(7,421)	(12,328)
Cash paid to suppliers for goods and services	(314,932)	(32,148)	(427,334)	(774,414)
Cash paid to employees for services	(48,139)	(44,042)	(211,815)	(303,996)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(349,659)</u>	<u>733</u>	<u>(200,744)</u>	<u>(549,670)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	-	178,668	178,668
Transfers (to) other funds	(115,494)	-	-	(115,494)
Contributions	-	505	-	505
Room tax	681,839	-	-	681,839
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>566,345</u>	<u>505</u>	<u>178,668</u>	<u>745,518</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(24,240)	-	-	(24,240)
Debt principal payments	(99,045)	-	-	(99,045)
Interest paid	(44,943)	-	-	(44,943)
Nonoperating income	167	-	22,049	22,216
NET CASH (USED IN) PROVIDED BY CAPITAL AND RELATED ACTIVITIES	<u>(168,061)</u>	<u>-</u>	<u>22,049</u>	<u>(146,012)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	5,935	274	27	6,236
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	54,560	1,512	-	56,072
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>616,451</u>	<u>11,814</u>	<u>-</u>	<u>628,265</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 671,011</u>	<u>\$ 13,326</u>	<u>\$ -</u>	<u>\$ 684,337</u>

(Continued on page 67)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS - Continued
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2019

	TOURISM	CEMETERY	OMNI CENTER	TOTAL NONMAJOR ENTERPRISE FUNDS
<u>RECONCILIATION OF OPERATING (LOSS) TO CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES</u>				
Operating (loss)	\$ (480,993)	\$ (22,505)	\$ (213,683)	\$ (717,181)
Adjustments to reconcile operating (loss) to net cash (used in) provided by operating activities				
Depreciation	119,111	25,536	-	144,647
Changes in assets and liabilities				
Decrease (increase) in assets				
Accounts receivable	-	(150)	856	706
Due from other governments	8,593	-	-	8,593
(Decrease) increase in liabilities				
Accounts payable	(1,277)	113	4,477	3,313
Other accrued expenses	3,602	255	6,446	10,303
LRLIF net OPEB liability, asset, and deferred inflows/outflows	613	52	445	1,110
WRS net pension liability and deferred inflows/outflows	692	2,339	8,136	11,167
Due to other funds	-	(4,907)	(7,421)	(12,328)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>\$ (349,659)</u>	<u>\$ 733</u>	<u>\$ (200,744)</u>	<u>\$ (549,670)</u>

**RECONCILIATION OF CASH AND CASH EQUIVALENTS PER STATEMENT OF CASH FLOWS TO THE STATEMENT OF NET
POSITION**

	TOURISM		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 671,011</u>	<u>\$ -</u>	<u>\$ 671,011</u>
	CEMETERY		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 11,326</u>	<u>\$ 2,000</u>	<u>\$ 13,326</u>
	OMNI CENTER		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTALS		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 682,337</u>	<u>\$ 2,000</u>	<u>\$ 684,337</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
SCHEDULE OF INFORMATION REQUIRED
BY 2015 WATER AND SEWER REVENUE BONDS
DECEMBER 31, 2019

1. System connections at December 31, 2019:

	<u>WATER</u>	<u>SEWER</u>
Residential	6,107	6,005
Commercial	447	411
Public Authority	40	28
Industrial	7	7
Multifamily	104	102
Irrigation	135	10
	<u>6,840</u>	<u>6,563</u>

2. Volume of water used to compute the water and sewer charge for 2019 is as follows:

	<u>GALLONS (000's)</u>
Residential	358,035
Commercial	151,079
Public Authority	36,156
Industrial	5,342
Multifamily	59,942
Irrigation	36,302

3. Insurance policies in force at December 31, 2019:

<u>NAME OF INSURER</u>	<u>AMOUNT OF POLICY</u>	<u>RISKS COVERED</u>	<u>POLICY EXPIRATION</u>
Cities and Villages Mutual Insurance Company Policy CWC 23-028	\$100,000 Each Accident \$500,000 Policy Limit \$100,000 Each Employee	Workers' Compensation	1-1-20
Cities and Villages Mutual Insurance Company Policy PEL110	\$5,000,000 Excess of \$17,500/\$70,000 Retained Limit	Excess Liability	1-1-20
Old Republic Union Ins. Policy PEM0000120-00	\$8,000,000 Excess of \$2,000,000	Second Layer Excess Liability	1-1-20
Evanston Insurance Company Policy CAP-13-028	\$10,000,000 per Occurrence \$1,000 deductible	Automobile Physical Damage	1-1-20
Hanover Insurance Company Policy BDF 1041122	\$2,000,000 Policy Limit/ \$20,000 deductible \$250,000 Policy Limit/ \$5,000 deductible	Employee Theft and Dishonesty/Robbery/Fraud Money Orders and Counterfeit Paper Currency	1-1-20
XL Insurance America Boiler Insurance Policy US00074147PR18A	\$100,000,000 \$2,500 deductible	Boiler Breakdown (Library, Omni Center, City Hall & Public Works Facility)	1-1-20

(Continued on page 69)

CITY OF ONALASKA, WISCONSIN
SCHEDULE OF INFORMATION REQUIRED
BY 2015 WATER AND SEWER REVENUE BONDS - Continued
DECEMBER 31, 2019

3. Insurance policies in force at December 31, 2019 - Continued:

<u>NAME OF INSURER</u>	<u>AMOUNT OF POLICY</u>	<u>RISKS COVERED</u>	<u>POLICY EXPIRATION</u>
Municipal Property Property Insurance Policy MP-5000074-3	\$78,814,802	Buildings, Personal Property, Inland Marine, and Property in the Open	1-1-20
	\$2,335,760	Contractor Equipment	1-1-20
	\$53,000	Monies and Securities	1-1-20
	\$600,000	Monies and Securities - Increased Coverage	1-1-20
	\$25,000	Special Limit Endorsement	1-1-20
Ironshore Spec. Insurance Company Policy 002590601	\$25,000 deductible \$1,000,000 each insured event	Employment Practice Liability	1-1-20
Berkley Life & Health Insurance Company Policy PAIL111020051801	\$3.70/Individual	Volunteer Liability	1-1-20

CITY OF ONALASKA, WISCONSIN
OTHER REPORT

**INDEPENDENT AUDITORS' 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**

To the Common Council
City of Onalaska, Wisconsin

We have audited, 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, the 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 Onalaska, Wisconsin ("the City") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 4, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 an 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 4, 2020

CITY OF ONALASKA, WISCONSIN

**INDEPENDENT AUDITORS' REPORT
ON COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE**

DECEMBER 31, 2019

CITY OF ONALASKA, WISCONSIN

CONTENTS

DECEMBER 31, 2019

Page

2-5	Independent Auditors' Report on Communications With Those Charged With Governance
6-15	Adjusting Journal Entries
	Attachment - Management Representation Letter



INDEPENDENT AUDITORS' REPORT ON COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE

To the Common Council
City of Onalaska, Wisconsin

We have audited the financial statements of the City of Onalaska, Wisconsin as of and for the year ended December 31, 2019, and have issued our report thereon dated May 4, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 20, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Onalaska ("the City") solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Onalaska is included in Note 1 to the financial statements. The City changed accounting policies by adopting Governmental Standards board Statement Board Statement No. 84 *Fiduciary Activities* in 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- The allowance for doubtful accounts for accounts receivable is based on the status of court penalty collections.
- The amortization of loss on refunding and premium on long-term debt is based on using the straight-line method over the life of the loan.
- Depreciation is based on using the straight-line method over the estimated useful life of the asset.
- The net Local Retiree Life Insurance Fund (LRLIF) OPEB liability is based on an actuarial review of the LRLIF. The net LRLIF OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net LRLIF OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net LRLIF OPEB liability was based on the District's share of contributions to the LRLIF OPEB plan relative to the contributions of all participating employers.
- The net pension asset (WRS) is based on an actuarial review of the statewide retirement system (WRS). The net pension asset was measured as of December 31, 2018, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers.

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. The audit adjustments listed on pages 6 through 15 were detected as a result of audit procedures and have been corrected by management.

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, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated May 4, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of Onalaska's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

Applied certain limited procedures to the budgetary comparison schedule - general fund and Wisconsin Retirement System Schedules, and Local Retiree Life Insurance Fund Schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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

Hawthorn Ash CPAs, LLP

La Crosse, Wisconsin
May 4, 2020

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
Adjusting Journal Entry #1			
To record contribution of Irving Street Parking Lot for Dash Park and other private installations.			
910-18207	IMPROVEMENTS OTHER THAN BLDGS	229,120	
910-18700	INFRASTRUCTURE	97,125	
910-41000-000	CONTRIBUTION FROM PRIVATE DEVELOPLER		326,245
	TOTAL	326,245	326,245

Adjusting Journal Entry #2			
To record sewer depreciation expense.			
620-53690-403	DEPRECIATION	469,780	
620-18917	RES. DEPRECIATION - LIFT STATIONS		15,002
620-18917	RES. DEPRECIATION - LIFT STATIONS		30,682
620-18918	ACCUMULATED DEPRECIATION - SERVICE CONN		37,830
620-18919	RES. DEPRECIATION - INTERCEPTORS		10,639
620-18920	RES. DEPRECIATION - FLOW METERS		727
620-18921	RES. DEPRECIATION - SEWAGE SYSTEM		238,192
620-18922	RES. DEPRECIATION - OFFICE FURNITURE		22,705
620-18923	RES. DEPRECIATION - TRANSPORTATION EQUIP		89,944
620-18925	RES. DEPRECIATION - EQUIP MISC.		7,930
620-18925	RES. DEPRECIATION - EQUIP MISC.		68
620-18926	RES. DEPRECIATION - UTILITY BLDG		16,061
	TOTAL	469,780	469,780

Adjusting Journal Entry #3			
To record water depreciation expense.			
610-53790-403	DEPRECIATION EXPENSE	592,633	
610-53790-404	DEPRECIATION EXPENSE - CONTRIBUTED	214,594	
610-18540	ACCUMULATED DEPRECIATION - TOOLS, SHOP & GARAGE		11,670
610-18558	ACCUMULATED DEPRECIATION - TANS & DIST MAI		53,340
610-18560	ACCUMULATED DEPRECIATION - MAINS CONTRIBUTED		102,914
610-18561	ACCUMULATED DEPRECIATION - HYDRANTS		11,477
610-18599	ACCUMULATED DEPRECIATION - STRUCTURES & IMPRO		31,024
610-18601	ACCUMULATED DEPRECIATION - STRUCTURES CONTRIBUTED		8,551
610-18603	ACCUMULATED DEPRECIATION - E-OTHER POWER PROD		2,003
610-18604	ACCUMULATED DEPRECIATION - ELECTRIC PUMPING EQUIP		43,591
610-18605	ACCUMULATED DEPRECIATION - WELLS & SPRINGS		143,226
610-18606	ACCUMULATED DEPRECIATION - DIST RES & STAND		28,396
610-18607	ACCUMULATED DEPRECIATION - RESERVOIRS CONTRIBUTED		9,606
610-18890	ACCUMULATED DEPRECIATION - SERVICES		17,815
610-18891	ACCUMULATED DEPRECIATION - SERVICES CONTRIBUTED		66,567
610-18901	ACCUMULATED DEPRECIATION - HYDRANTS CONTRIBUTED		26,957
610-18903	ACCUMULATED DEPRECIATION - OTHER TRANS & DIST		499
610-18905	ACCUMULATED DEPRECIATION - COMMUNICATION EQUIP		6,471
610-18906	ACCUMULATED DEPRECIATION - COM EQUIP SCADA		41,406
610-18907	ACCUMULATED DEPRECIATION - ELECTRIC PUMPING EQUIPMENT		5,304
610-18909	ACCUMULATED DEPRECIATION - WATER TREATMENT EQUIP		8,491
610-18910	ACCUMULATED DEPRECIATION - METERS		166,864
610-18911	ACCUMULATED DEPRECIATION - COMPUTER EQUIP		14,149
610-18914	ACCUMULATED DEPRECIATION - TRANSPORTAION EQUIP		6,907
610-18908	ACCUMULATED DEPRECIATION - OTHER PUMBING EQUIP		6,907
	TOTAL	807,227	807,227

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
Adjusting Journal Entry #4			
To record current year JMA charge to sewer.			
610-14207	DUE FROM SEWER	145,937	
610-00000-46459	MISC SERVICE REVENUE		18,789
610-53790-403	DEPRECIATION EXPENSE		83,432
610-57400-120	WAGES REGULAR		7,277
610-57400-150	FICA		557
610-57400-151	RETIREMENT (WRS)		844
610-57400-151	RETIREMENT (WRS)		150
610-57400-476	MAINT OF METERS		2,355
610-57500-120	WAGES REGULAR		2,253
610-57500-150	FICA		144
610-57600-302	TAXES		30,136
	TOTAL	145,937	145,937
Adjusting Journal Entry #5			
To record current year JMA charge from water.			
620-53690-403	DEPRECIATION	83,432	
620-58200-150	FICA	557	
620-58200-151	RETIREMENT (WRS)	844	
620-58200-481	MAINT OF SEWAGE COLLECTION SYSTEM	2,355	
620-58200-481	MAINT OF SEWAGE COLLECTION SYSTEM	7,277	
620-58300-110	SALARIES - REGULAR	2,253	
620-58300-150	FICA	144	
620-58300-151	RETIREMENT (WRS)	150	
620-58400-302	TAXES	30,136	
620-58400-340	OPERATING SUPPLIES	18,789	
620-25600	DUE TO WATER		145,937
	TOTAL	145,937	145,937
Adjusting Journal Entry #6			
To record contribution for DASH Park.			
910-18207	IMPROVEMENTS OTHER THAN BLDGS	1,324,375	
910-41000-000	CONTRIBUTION FROM PRIVATE DEVELOPLER		1,324,375
	TOTAL	1,324,375	1,324,375
Adjusting Journal Entry #7			
To record water portion of capital outlay.			
418-25600	DUE TO WATER	24,488	
419-25600	DUE TO WATER	1,635,635	
610-18150	CONSTRUCTION WORK IN PROGRESS	24,488	
610-18150	CONSTRUCTION WORK IN PROGRESS	445,668	
610-18150	CONSTRUCTION WORK IN PROGRESS	215,723	
610-18526	TRANSMISSION & DISTRIBUTION - MAI	582,266	
610-18528	HYDRANTS	208,138	
610-18538	TRANSPORTATION EQUIPMENT	19,729	
610-18850	SERVICES	202,564	
418-51000-001	GREENS COULEE		23,057
418-57000-001	GREEN COULEE		1,431
419-57000-022	ABBEY RE. RECONSTR.		446,007
419-57000-046	STR. RECONSTR. TROY ST/HWY 35		196,716
419-57000-073	FRENCH RD. PROJECT		757,461
419-57000-093	BOPW FAC./EQUIP		235,451
610-14211	DUE FROM CAPITAL PROJECTS		1,660,123
610-18150	CONSTRUCTION WORK IN PROGRESS		38,453
	TOTAL	3,358,699	3,358,699

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
Adjusting Journal Entry #8			
To record sewer portion of capital outlay.			
418-25610	DUE TO SEWER	3,506	
419-25610	DUE TO SEWER	1,959,319	
620-18150	CONSTRUCTION WORK IN PROGRESS	215,722	
620-18150	CONSTRUCTION WORK IN PROGRESS	230,531	
620-18205	BLDG & LIFT STATIONS	885,405	
620-18509	TRANSPORATION EQUIP	16,681	
620-18511	SERV CONNECTIONS TRAPS & ACCESS	25,518	
620-18511	SERV CONNECTIONS TRAPS & ACCESS	114,528	
620-18513	SEWAGE SYSTEM	57,227	
620-18513	SEWAGE SYSTEM	156,178	
620-18513	SEWAGE SYSTEM	300,206	
620-18517	EQUIPMENT - MISC	3,048	
418-58000-086	SEWER LIFT STATIONS		3,506
419-58000-006	11TH AVE N STR.RECONSTR.		64
419-58000-022	ABBAY RE. RECONSTR.		372,515
419-58000-046	STR. RECONSTR. - TROY/HWY 35		57,227
419-58000-073	FRENCH RD. PROJECT		156,178
419-58000-073	FRENCH RD. PROJECT		25,518
419-58000-086	SEWER UTIL. LIFT STATION		881,835
419-58000-088	SEWER LIFT - COURT ST		230,531
419-58000-093	BOPW FAC./EQUIP		19,729
419-58000-093	BOPW FAC./EQUIP		215,722
620-14211	DUE FROM CAPITAL PROJECTS		1,962,825
620-18150	CONSTRUCTION WORK IN PROGRESS		42,219
620-18511	SERV CONNECTIONS TRAPS & ACCESS		
	TOTAL	<u>3,967,869</u>	<u>3,967,869</u>
Adjusting Journal Entry #9			
To record storm portion of capital outlay.			
419-25620	DUE TO STORM WATER	1,405,540	
660-18100	LAND	137,000	
660-18150	CONSTRUCTION WORK IN PROGRESS	218,471	
660-18545	STORM WATER MACHINERY/EQUIP	8,471	
660-18575	STORM WATER INFRASTRUCTURE	820,386	
660-18598	VEHICLES	221,212	
419-53440-022	ABBAY RE. RECONSTR.		246,410
419-53440-046	STR. RECONSTR. - TROY/HWY 35		573,976
419-53440-071	STORM WTR./SAND LAKE RD.		137,000
419-53440-093	BOPW FAC./EQUIPMENT		448,154
660-14212	STORM WATER DUE FROM CIP		1,405,540
	TOTAL	<u>2,811,080</u>	<u>2,811,080</u>
Adjusting Journal Entry #10			
To record storm water disposals.			
660-18945	STORM WATER MACH./EQUIP ACC DEPR	103,131	
660-18975	STORM WATER ACCUMULATED DEPRECIATION -	44,866	
660-59910-000	GAIN/LOSS ON FIXED ASSETS	79,396	
660-18545	STORM WATER MACHINERY/EQUIP		178,497
660-18575	STORM WATER INFRASTRUCTURE		48,896
	TOTAL	<u>227,393</u>	<u>227,393</u>

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
Adjusting Journal Entry #11			
To record storm water depreciation expense.			
660-57000-000	STORM WATER DEPRECIATION EXPENSE	554,966	
660-18945	STORM WATER MACHINE/EQUIPMENT ACCUMULATED DEPRECIATION		52,088
660-18975	STORM WATER ACCUMULATED DEPRECIATION		436,323
660-18976	STORM WATER BUILDING STRT/ACCUMULATED DEPRECIATION		66,555
	TOTAL	554,966	554,966
Adjusting Journal Entry #12			
To record fixed asset disposals and loss on disposal.			
910-0000-49401	LOSS ON DISPOSAL OF FIXED ASSETS	23,662	
910-18600	ACCUMULATED DEPRECIATION - VEHICLES	68,596	
910-18701	ACCUMULATED DEPRECIATION - INFRASTRUCTURE	727,316	
910-18960	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT	37,450	
910-18100	LAND		4,287
910-18559	CONSTRUCTION WORK IN PROGRESS		13,139
910-18559	MACHINERY AND EQUIPMENT		37,450
910-18598	VEHICLES		74,832
910-18700	INFRASTRUCTURE		727,316
	TOTAL	857,024	857,024
Adjusting Journal Entry #13			
To record current year fixed asset additions.			
910-18100	LAND	84,000	
910-18150	CONSTRUCTION WORK IN PROGRESS	252,205	
910-18211	BUILDINGS/STRUCTURES/BUILDING IMPROVEMENTS	322,629	
910-18515	OFFICE FURNITURE & EQUIPMENT	235,018	
910-18559	MACHINERY AND EQUIPMENT	57,010	
910-18598	VEHICLES	216,370	
910-18700	INFRASTRUCTURE	2,294,356	
910-18150	CONSTRUCTION WORK IN PROGRESS		13,139
910-34100	FUND BALANCE		3,448,449
	TOTAL	3,461,588	3,461,588
Adjusting Journal Entry #14			
To record current year depreciation expense.			
910-56990-540	DEPRECIATION - GENERAL GOVERNMENT	123,449	
910-57000-002	DEPRECIATION - PUBLIC SAFETY	292,006	
910-57000-003	DEPRECIATION - PUBLIC WORKS	1,942,656	
910-57000-004	DEPRECIATION - CULTURE/RECREATION/EDUCATION	645,520	
910-57000-005	DEPRECIATION - CONSERVATION/DEVELOPMENT	796	
910-18600	ACCUMULATED DEPRECIATION - VEHICLES		285,593
910-18701	ACCUMULATED DEPRECIATION - INFRASTRUCTURE		1,784,828
910-18960	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT		172,683
910-18961	ACCUMULATED DEPRECIATION - OFFICE FURNITURE/EQUIPMENT		57,787
910-18962	ACCUMULATED DEPRECIATION - BLDGS/STRUCTURES/BLDG IMP		574,039
910-18963	ACCUMULATED DEPRECIATION - IMPROVEMENTS OTHER THAN BLDGS		129,497
	TOTAL	3,004,427	3,004,427
Adjusting Journal Entry #15			
To record sewer disposals.			
620-18921	RES. DEPRECIATION - SEWAGE SYSTEM	1,661	
620-18513	SEWAGE SYSTEM		1,661
	TOTAL	1,661	1,661

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
Adjusting Journal Entry #16			
To record water disposals.			
610-18558	ACCUMULATED DEPRECIATION - TANS & DIST MAI	28,500	
610-18561	ACCUMULATED DEPRECIATION - HYDRANTS	4,500	
610-18890	ACCUMULATED DEPRECIATION - SERVICES	1,400	
610-18910	ACCUMULATED DEPRECIATION - METERS	23,340	
610-18526	TRANSMISSION & DISTRIBUTION - MAIN		28,500
610-18528	HYDRANTS		4,500
610-18537	METERS		23,340
610-18850	SERVICES		1,400
	TOTAL	57,740	57,740
Adjusting Journal Entry #17			
To record contributed assets for lift station.			
419-00000-48000	MISC INCOME	157,000	
620-14211	DUE FROM CAPITAL PROJECTS	157,000	
419-25610	DUE TO SEWER		157,000
620-00000-46427	DEVELOPER CONTRIBUTIONS		157,000
	TOTAL	314,000	314,000
Adjusting Journal Entry #18			
To adjust cemetery wages for entry made incorrectly.			
100-53311-126	WAGES - TEMP/SEAS	8,000	
100-53311-150	FICA	612	
630-11100	CASH	8,612	
100-11100	CASH		8,612
630-53981-124	WAGES - PERM PT		8,000
630-53981-150	FICA		612
	TOTAL	17,224	17,224
Adjusting Journal Entry #19			
To remove legal accrued payable relating to a settled court case.			
100-21100	ACCOUNTS PAYABLE	53,971	
100-00000-48000	MISCELLANEOUS INCOME		53,971
	TOTAL	53,971	53,971
Adjusting Journal Entry #20			
To reclassify prior year governmental activities WRS contributions made prior to measurement date (Jan-Dec of prior year).			
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT	36,833	
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY	351,514	
920-53000-000	ALLOCATED WRS - PUBLIC WORKS	31,094	
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION	26,621	
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT	2,779	
920-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		448,841
	TOTAL	448,841	448,841

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
Adjusting Journal Entry #21			
To reclassify prior year proprietary WRS contributions made prior to measurement date (Jan-Dec of prior year).			
610-57500-686	ALLOCATED WRS	31,963	
620-58200-686	ALLOCATED WRS	27,689	
630-53981-686	ALLOCATED WRS	2,640	
640-55450-686	ALLOCATED WRS	9,785	
650-58900-686	ALLOCATED WRS	2,146	
660-53440-686	ALLOCATED WRS	11,629	
610-19200	DEFERRED OUTFLOW-WRS-CONTRIBUTIONS		31,963
620-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		27,689
630-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		2,640
640-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		9,785
650-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		2,146
660-19200	DEFERRED OUTFLOW-WRS PENSION -CONTRIBUTION		11,629
	TOTAL	85,852	85,852
Adjusting Journal Entry #22			
To reclassify governmental activities current year WRS contributions made after measurement date (Jan-Dec current year).			
920-18200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTIONS	458,333	
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT		33,618
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY		353,681
920-53000-000	ALLOCATED WRS - PUBLIC WORKS		31,831
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION		34,679
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT		4,524
	TOTAL	458,333	458,333
Adjusting Journal Entry #23			
To reclassify proprietary current year WRS contributions made after measurement date (Jan-Dec current year).			
610-19200	DEFERRED OUTFLOW-WRS-CONTRIBUTIONS	36,075	
620-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	29,176	
630-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	2,558	
640-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	9,972	
650-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	3,194	
660-19200	DEFERRED OUTFLOW-WRS PENSION -CONTRIBUTION	11,584	
610-57500-686	ALLOCATED WRS		36,075
620-58200-686	ALLOCATED WRS		29,176
630-53981-686	ALLOCATED WRS		2,558
640-55450-686	ALLOCATED WRS		9,972
650-58900-686	ALLOCATED WRS		3,194
660-53440-686	ALLOCATED WRS		11,584
	TOTAL	92,559	92,559
Adjusting Journal Entry #24			
To record governmental activities current year changes in net pension accounts.			
920-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	2,675,352	
920-34300	RESTRICTED FOR WRS PENSIONS	2,429,341	
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT	27,998	
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY	294,552	
920-53000-000	ALLOCATED WRS - PUBLIC WORKS	26,509	
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION	28,881	
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT	3,768	
920-19000	WRS NET PENSION ASSET		1,169,763
920-23900	WRS NET PENSION LIAB.		1,438,304
920-25200	DEFERRED INFLOW-WRS PENSION		448,993
920-34100	FUND BALANCE		2,429,341
	TOTAL	5,486,401	5,486,401

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
Adjusting Journal Entry #25			
To record proprietary current year changes in net pension accounts.			
610-19200	DEFERRED OUTFLOW-WRS-CONTRIBUTIONS	232,836	
610-34300	RESTRICTED FOR WRS PENSION	154,728	
610-57500-686	ALLOCATED WRS	26,889	
620-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	176,145	
620-34300	RESTRICTED FOR WRS PENSION	128,503	
620-58200-686	ALLOCATED WRS	23,471	
630-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	14,038	
630-34300	RESTRICTED FOR WRS PENSION	13,386	
630-53981-686	ALLOCATED WRS	2,257	
640-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	58,079	
640-34300	RESTRICTED FOR WRS PENSION	48,469	
640-55450-686	ALLOCATED WRS	8,323	
650-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	25,139	
650-34300	RESTRICTED FOR WRS PENSION	8,063	
650-58900-686	ALLOCATED WRS	1,740	
660-19200	DEFERRED OUTFLOW-WRS PENSION -CONTRIBUTION	65,733	
660-34300	RESTRICTED FOR WRS PENSION	56,024	
660-53440-686	ALLOCATED WRS	9,914	
610-19000	WRS NET PENSION ASSET		83,301
610-23900	WRS NET PENSION LIAB.		113,208
610-25200	DEFERRED INFLOW-WRS PENSION		63,216
610-34100	FUND BALANCE		154,728
620-19000	WRS NET PENSION		72,163
620-23900	WRS NET PENSION LIAB.		91,558
620-25200	DEFERRED INFLOW-WRS PENSION		35,895
620-34100	FUND BALANCE		128,503
630-19000	WRS NET PENSION ASSET		6,880
630-23900	WRS NET PENSION LIAB.		8,027
630-25200	DEFERRED INFLOW-WRS PENSION		1,388
630-34100	FUND BALANCE		13,386
640-19000	WRS NET PENSION ASSET		25,502
640-23900	WRS NET PENSION LIAB.		31,293
640-25200	DEFERRED INFLOW-WRS PENSION		9,607
640-34100	FUND BALANCE		48,469
650-19000	WRS NET PENSION ASSET		5,593
650-23900	WRS PENSION LIAB.		10,023
650-25200	DEFERRED INFLOW-WRS PENSION		11,263
650-34100	FUND BALANCE		8,063
660-19000	WRS NET PENSION ASSET		30,307
660-23900	WRS PENSION LIAB.		36,352
660-25200	DEFERRED INFLOW-WRS PENSION		8,988
660-34100	FUND BALANCE		56,024
	TOTAL	1,053,737	1,053,737

Adjusting Journal Entry #26

To record change in governmental activities WRS LRLIF accounts.

920-19201	DEFERRED OUTFLOW - WRS LRLIF	6,130	
920-23901	WRS LRLIF LIABILITY	27,965	
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT	1,528	
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY	16,081	
920-53000-000	ALLOCATED WRS - PUBLIC WORKS	1,447	
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION	1,577	
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT	206	
920-25201	DEFERRED INFLOW - WRS LRLIF		54,934
	TOTAL	54,934	54,934

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
<u>Adjusting Journal Entry #27</u>			
To record change in proprietary funds WRS LRLIF accounts.			
610-19201	DEFERRED OUTFLOW WRS LRLIF	749	
610-23901	WRS LRLIF LIABILITY	354	
610-57500-686	ALLOCATED WRS	3,247	
620-19201	DEFERRED OUTFLOW WRS LRLIF	460	
620-23901	WRS LRLIF LIABILITY	1,296	
620-58200-686	ALLOCATED WRS	1,748	
630-19201	DEFERRED OUTFLOW WRS LRLIF	24	
630-23901	WRS LRLIF LIABILITY	230	
630-53981-686	ALLOCATED WRS	52	
640-19201	DEFERRED OUTFLOW WRS LRLIF	131	
640-23901	WRS LRLIF LIABILITY	619	
640-55450-686	ALLOCATED WRS	445	
650-19201	DEFERRED OUTFLOW WRS LRLIF	121	
650-58900-686	ALLOCATED WRS	613	
660-19201	DEFERRED OUTFLOW WRS LRLIF	132	
660-23901	WRS LRLIF LIABILITY	863	
660-53440-686	ALLOCATED WRS	391	
610-25201	DEFERRED INFLOWS WRS LRLIF		4,350
620-25201	DEFERRED INFLOWS WRS LRLIF		3,504
630-25201	DEFERRED INFLOWS WRS LRLIF		306
640-25201	DEFERRED INFLOWS WRS LRLIF		1,195
650-23901	WRS LRLIF LIABILITY		344
650-25201	DEFERRED INFLOWS WRS LRLIF		390
660-25201	DEFERRED INFLOWS WRS LRLIF		1,386
	TOTAL	11,475	11,475
<u>Adjusting Journal Entry #28</u>			
To gross up revenue for BOTs grant.			
100-00000-43690	STATE AID OTHER PAYMENTS	3,368	
100-52100-290	OTHER CONTRACTUAL SERVICES	5,996	
100-00000-43522	BOTS GRANT REVENUE - STATE AID		9,364
	TOTAL	9,364	9,364
<u>Adjusting Journal Entry #29</u>			
To record proceeds from trade in on storm sewer asset.			
660-18598	VEHICLES	20,000	
660-59910-000	GAIN/LOSS ON FIXED ASSETS		20,000
	TOTAL	20,000	20,000
<u>Adjusting Journal Entry #30</u>			
To adjust Sewer Interfund for transfer from CP 2009.			
620-14211	DUE FROM CAPITAL PROJECTS	25,239	
620-00000-49201	OPERATING TRANSFERS IN		25,239
	TOTAL	25,239	25,239
<u>Adjusting Journal Entry #31</u>			
To adjust to correct pooled cash adjustment.			
100-34100	FUND BALANCE	5,000	
100-51100-310	OFFICE SUPPLIES		5,000
	TOTAL	5,000	5,000

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
Adjusting Journal Entry #32			
To correct appropriate account for Liquor sales.			
640-29000	LOAN PAYABLE TO TOURISM	433	
640-21900	LIQUOR SALES		433
	TOTAL	433	433

Adjusting Journal Entry #33
To expense immaterial amounts that were recorded in fixed asset accounts in the current year, but should have been expensed.

610-53740-672	MAINTENANCE OF RESERVOIRS & STAND	56,550	
610-57600-290	OTHER CONTRACTUAL SERVICES	23,073	
610-57600-290	OTHER CONTRACTUAL SERVICES	3,000	
620-18509	TRANSPORATION EQUIP	2,277	
620-18511	SERV CONNECTIONS TRAPS & ACCESS	1,750	
620-58400-290	OTHER CONTRACTUAL SERVICES	14,420	
660-53440-290	OTHER CONTRACTUAL SERVICES	12,670	
610-18150	CONSTRUCTION WORK IN PROGRESS		5,111
610-18501	TOOLS, SHOP & GARAGE EQUIP		1,873
610-18520	COMPUTER EQUIPMENT		6,735
610-18520	COMPUTER EQUIPMENT		298
610-18524	WELLS & SPRINGS		56,550
610-18526	TRANSMISSION & DISTRIBUTION - MAI		1
610-18532	COMMUNICATION EQUIPMENT		1,419
610-18536	WATER TREATMENT EQUIP		905
610-18537	METERS		4,948
610-18538	TRANSPORTATION EQUIPMENT		1,832
610-18541	STRUCTURES & IMPROVEMENTS (PUMP HO		425
610-18541	STRUCTURES & IMPROVEMENTS (PUMP HO		2,526
620-18205	BLDG & LIFT STATIONS		3,670
620-18206	UTILITY BLDG		1,845
620-18206	UTILITY BLDG		1,750
620-18513	SEWAGE SYSTEM		2,277
620-18517	EQUIPMENT - MISC		1,872
620-18520	COMPUTER EQUIPMENT		7,033
660-18150	CONSTRUCTION WORK IN PROGRESS		150
660-18545	STORM WATER MACHINERY/EQUIP		7,068
660-18575	STORM WATER INFRASTRUCTURE		4,000
660-18576	STORM WATER BLDG STRT/BLDG IMPROVEMENTS		1,372
660-18598	VEHICLES		80
	TOTAL	113,740	113,740

Adjusting Journal Entry #34
To record amortization of current year bond premium.

610-18982	UNAMORTIZED PREMIUM ON DEBT	7,769	
620-18982	UNAMORTIZED BOND PREMIUM	5,137	
660-18982	UNAMORTIZED PREMIUM	11,488	
920-17121	UNAMORTIZED BOND PREMIUM	11,171	
610-57600-692	AMORTIZED BOND COSTS		7,769
620-58400-692	AMORTIZED BOND COSTS		5,137
660-53440-692	AMORTIZED BOND COSTS		11,488
920-56950-692	AMORTIZED BOND COSTS		11,171
	TOTAL	35,565	35,565

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2019

Account	Description	Debit	Credit
<u>Adjusting Journal Entry #35</u>			
To move storm water fixed asset addition that was put into CWIP, but should be part of machinery and equipment.			
660-18545	STORM WATER MACHINERY/EQUIPMENT	5,629	
660-18150	CONSTRUCTION WORK IN PROGRESS		5,629
	TOTAL	5,629	5,629

<u>Adjusting Journal Entry #36</u>			
To record contributed asset from special assessment.			
610-18851	SERVICES-CONTRIBUTED	25,378	
610-18850	SERVICES		25,378
	TOTAL	25,378	25,378



CITY OF ONALASKA

415 Main Street • Onalaska, WI 54650 • (608) 781-9530 • fax (608) 781-9534 • www.cityofonalaska.com

Hawkins Ash CPAs, LLP
500 South Second Street, Suite 200
La Crosse, WI 54602-1508

Dear Hawkins Ash CPAs, LLP,

This representation letter is provided in connection with your audit of the City of Onalaska as of December 31, 2019, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, and results of operations, of the various opinion units of City of Onalaska in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 4, 2020.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 20, 2019, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- 2) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 4) We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- 5) We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- 6) We have a process to track the status of audit findings and recommendations.
- 7) We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 8) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 9) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 10) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 11) We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- 12) The effects of uncorrected misstatements and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and the financial statements as a whole.
- 13) We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards

Codification 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.

- 14) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- 15) All funds and activities are properly classified.
- 16) All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- 17) All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- 18) Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- 19) All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 20) All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- 21) All interfund and intra-entity transactions and balances have been properly classified and reported.
- 22) Special items and extraordinary items have been properly classified and reported.
- 23) Deposit and investment risks have been properly and fully disclosed.
- 24) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- 25) All required supplementary information is measured and presented within the prescribed guidelines.
- 26) With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- 27) With respect to the nonattest services provided, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.
- 28) With respect to the supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the presentation of the supplementary information with U.S. GAAP.
 - We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - We acknowledge our responsibility to include the auditors' report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
 - We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited

financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.

- 29) With respect to the required supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Information Provided

- 30) We have provided you with:
- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 31) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 32) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 33) We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- 34) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- 35) We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- 36) We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- 37) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- 38) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 39) The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 40) We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
- 41) We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- 42) For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

- 43) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- 44) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- 45) There are no:
- Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- 46) The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 47) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 48) We believe that the actuarial assumptions and methods used to measure the pension for financial accounting purposes are appropriate in the circumstances.


Finance Director

#F5

Balance Sheet

Account Summary

As Of 05/21/2020



City of Onalaska

Handwritten signature and date: Fred 5-21-2020

Account	Name	Balance
Fund: 640 - OMNI CENTER		
Assets		
640-11100	CASH	-172,082.48
640-11104	TEMPORARY CASH	0.00
640-11300	INVESTMENTS	0.00
640-11302	INVESTMENTS 95 & 96	0.00
640-11304	C.D.A. - INVESTMENT-RINK EXPANSION	0.00
640-11370	INVESTMENTS (BOND ACCT)	0.00
640-11501	RESERVE FUND 1992	0.00
640-11505	SPEC TRUST (ADOPT-A-PRO)	0.00
640-11800	PETTY CASH	9,030.00
640-12100	TAXES RECEIVABLE	0.00
640-13000	ACCOUNTS RECEIVABLE	506.38
640-16202	PREPAID INSURANCE	7,794.82
640-16500	INVENTORY	3,912.88
640-18100	LAND	0.00
640-18104	LAND IMPROVEMENT	0.00
640-18150	CONSTRUCTION WORK IN PROGRESS	0.00
640-18152	C.W.I.P. - CAMPAIGN FUNDING	0.00
640-18153	C.W.I.P. CAMP FUND CDA	0.00
640-18201	BUILDING #1	0.00
640-18202	BUILDING #2	0.00
640-18203	BUILDING #3	0.00
640-18500	EQUIPMENT	0.00
640-18502	OFFICE EQUIPMENT	0.00
640-18504	C.D.A. - TRANSPORTATION EQUIP	0.00
640-18595	LEASE EQUIPMENT	0.00
640-18931	PROVISION FOR DEPRECIATION	0.00
640-18980	UNAMORTIZED BOND COSTS	0.00
640-19000	WRS NET PENSION ASSET	0.00
640-19001	WRS LIFE ASSET	0.00
640-19200	DEF. OUTFLOW-WRS PENSION-CONTRIBL	132,784.00
640-19201	DEFERRED OUTFLOW WRS LRLIF	907.00
	Total Assets:	-17,147.40
		-17,147.40
Liability		
640-21100	ACCOUNTS PAYABLE	0.00
640-21110	AP PENDING (DUE TO POOL)	-379.63
640-21111	PAYROLL CORRECTIONS	0.00
640-21112	SALES TAX PAYABLE	-4,472.97
640-21511	FICA W/H	0.00
640-21512	FEDERAL W/H	0.00
640-21513	STATE W/H - WI	0.00
640-21515	FICA W/H - MEDICARE	0.00
640-21520	RETIREMENT W/H	0.00
640-21528	BC/BS HEALTH INS	0.00
640-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00
640-21530	HEALTH INS	0.00
640-21531	CANCER INS	0.00
640-21532	LIFE INSURANCE W/H	0.00
640-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00
640-21534	MEDICAL & DEP CARE - SECT. 125	0.00
640-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00
640-21540	UNITED WAY	0.00
640-21560	COMMUNITY CREDIT UNION W/H	0.00

Balance Sheet

As Of 05/21/2020

Account	Name	Balance
640-21570	UNION DUES	0.00
640-21571	LOCAL 150 UNION DUES W/H	0.00
640-21572	1ST FINANCIAL SVGS.	0.00
640-21573	DEFERRED COMPENSATION	0.00
640-21581	SUPPORT PAYMENTS	0.00
640-21700	ACCRUED WAGES	0.00
640-21800	ACCUMULATED EMPLOYEE BENEFIT (VAC	4,176.87
640-21820	ACCUMULATED EMPLOYEE BENEFIT (SICK	14,748.46
640-21900	LIQUOR SALES	2,742.58
640-22403	INTEREST ACCRUED - RESTRICTED ASSETS	0.00
640-22408	INTEREST ACCRUED - G.O.	0.00
640-22409	INTEREST ACCRUED - CITY	0.00
640-22901	CURRENT PORTION REDEV.	0.00
640-22903	CURRENT PORTION G.O. ISSUE	0.00
640-22905	CURRENT PORTION CITY LOAN	0.00
640-22906	CURRENT PORT.-CITY LOAN RLC	0.00
640-22907	CURRENT PORTION OF LEASE PAYABLE	0.00
640-23415	SECURITY DEPOSITS	3,525.00
640-23421	SEC DEP - SPRING	9,015.00
640-23422	SEC DEP - FALL	9,505.00
640-23423	SEC DEP- SPORTS & ADVENT.	0.00
640-23424	SEC DEP- WEDDING EXPO	0.00
640-23425	SEC DEP - SERV./EQUIP./PRODUCT	0.00
640-23900	WRS NET PENSION LIAB.	31,293.00
640-23901	WRS LRLIF LIABILITY	4,751.00
640-25100	DUE TO GENERAL FUND	0.00
640-25200	DEFERRED INFLOW-WRS PENSION	91,941.00
640-26101	DEFERRED REVENUE	0.00
640-29000	LOAN PAYABLE TO TOURISM	0.00
640-29001	LOAN PAYABLE TO CITY	0.00
640-29002	LEASE PAYABLE	0.00
640-29204	BONDS PAYABLE 1993	0.00
640-29207	BONDS PAYABLE 1994	0.00
640-29210	BONDS PAYABLE 1995	0.00
640-29213	BONDS PAYABLE 1996	0.00
640-29216	BONDS PAYABLE 1997	0.00
640-29219	BONDS PAYABLE 1998	0.00
640-29221	DEF. LOSS ON EARLY RET.	0.00
640-29222	1998 REFUNDING L.R.B.I.	0.00
640-29224	BONDS PAYABLE - 2002	0.00
640-29225	BONDS PAYABLE - 2006	0.00
640-29226	S.T.F.L. LOAN - 2007	0.00
640-29227	C.D.A. G.O. BONDS PAYABLE-2010	0.00
Total Liability:		166,845.31

ok
|

Equity		
640-31202	CONTRIBUTIONS FROM OTHERS	0.00
640-31203	DEPR./CHARGEBACK	0.00
640-31204	CONTRIBUTIONS FROM MUNIC.	0.00
640-32000	INVESTMENT IN CAPITAL ASSETS	0.00
640-34100	FUND BALANCE	-107,458.88
640-34141	SURPLUS/DEFICIT	0.00
640-34148	RESERVED RETAINED EARNINGS	0.00
640-34300	RESTRICTED FOR WRS PENSION	-22,967.00
Total Beginning Equity:		-130,425.88
Total Revenue		175,313.99
Total Expense		228,880.82
Revenues Over/Under Expenses		-53,566.83
Total Equity and Current Surplus (Deficit):		-183,992.71
Total Liabilities, Equity and Current Surplus (Deficit):		-17,147.40



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 640 - OMNI CENTER							
Revenue							
640-00000-41110	GENERAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-41210	ROOM TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46716	RECR FEES >AGE 18	2,200.00	2,200.00	0.00	395.85	-1,804.15	82.01 %
640-00000-46741	ICE RENTAL INCOME (NONTAXABLE)	175,314.00	175,314.00	0.00	83,349.30	-91,964.70	52.46 %
640-00000-46742	ICE RENTAL INCOME (TAXABLE)	27,100.00	27,100.00	0.00	5,159.53	-21,940.47	80.96 %
640-00000-46744	CONCESSION REV. (TAXABLE)	60,000.00	60,000.00	0.00	16,523.14	-43,476.86	72.46 %
640-00000-46745	CATERING REVENUE -(TAXABLE)	2,500.00	2,500.00	0.00	481.00	-2,019.00	80.76 %
640-00000-46746	CONCESSION REVENUE (VENING)	1,000.00	1,000.00	0.00	5,446.84	4,446.84	544.68 %
640-00000-46747	CONCESSION REVENUE (EVENTS)	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46748	CONCESSION REVENUE - NON-ALC	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46749	VENDING INCOME (NONTAXABLE)	2,000.00	2,000.00	0.00	819.49	-1,180.51	59.03 %
640-00000-46751	PRO SHOP REVENUE	6,000.00	6,000.00	0.00	1,815.17	-4,184.83	69.75 %
640-00000-46752	RENTALS INC. (ARENA) TAXAB	15,000.00	15,000.00	0.00	422.01	-14,577.99	97.19 %
640-00000-46754	RENTAL INC. (ARENA NON-TAX.)	10,000.00	10,000.00	0.00	7,516.00	-2,484.00	24.84 %
640-00000-46755	RENTAL INC. (SHELTER - TAXABLE)	4,500.00	4,500.00	0.00	325.00	-4,175.00	92.78 %
640-00000-46756	RENTAL INC. (MEETING NON-TAX.)	6,000.00	6,000.00	0.00	199.50	-5,800.50	96.68 %
640-00000-46757	RENTAL INC. (SPACE/ST-TAX.)	47,000.00	47,000.00	0.00	0.00	-47,000.00	100.00 %
640-00000-46758	RENTAL INC. (SUPPLIES - TAXABLE)	5,600.00	5,600.00	0.00	112.00	-5,488.00	98.00 %
640-00000-46759	LABOR INC. (HOUSEPERSON NON-T	2,500.00	2,500.00	0.00	450.00	-2,050.00	82.00 %
640-00000-46760	RENTAL INC. (SHELTER NON-TAXAB	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
640-00000-46761	ADVERTISING INCOME	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46763	ADMISSION SALES - TAXABLE	2,500.00	2,500.00	0.00	0.00	-2,500.00	100.00 %
640-00000-46765	ADMISSION SALES - NONTAXABLE	7,500.00	7,500.00	0.00	1,322.80	-6,177.20	82.36 %
640-00000-46766	RENTAL INC. (MTG. ROOM - TAX)	5,500.00	5,500.00	0.00	2,120.03	-3,379.97	61.45 %
640-00000-46767	RENTAL INC. SUPPLIES - NONTAX	2,500.00	2,500.00	0.00	42.00	-2,458.00	98.32 %
640-00000-46768	LABOR INC. - HOUSEPERSON TAX	9,723.00	9,723.00	0.00	0.00	-9,723.00	100.00 %
640-00000-46769	CATERING REVENUE-(NON TAX.)	3,500.00	3,500.00	0.00	728.00	-2,772.00	79.20 %
640-00000-48001	MISC. INCOME (NONTAXABLE)	3,500.00	3,500.00	0.00	685.00	-2,815.00	80.43 %
640-00000-48002	MISC INCOME TAXABLE	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
640-00000-48100	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48102	INTEREST INC/RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48103	GAIN ON REFUNDING	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48203	RENTAL LEASE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48205	RENTAL INCOME (CITY)	42,500.00	42,500.00	0.00	9,755.41	-32,744.59	77.05 %
640-00000-48401	INS. RE-IMBURSEMENT CLAIMS - O	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48500	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48513	DONATIONS (O.E.C. LIQ.AGR)	18,000.00	18,000.00	0.00	0.00	-18,000.00	100.00 %
640-00000-48515	DONATIONS (SPONSORSHIPS)	9,000.00	9,000.00	0.00	1,950.00	-7,050.00	78.33 %
640-00000-49201	OPERATING TRANSFER IN	179,324.00	179,324.00	0.00	35,695.92	-143,628.08	80.09 %
640-00000-49221	TRANSFER FROM CITY (TOURI)	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-49406	SALE OF CITY PROPERTY - OMNI	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-49900	DEPRECIATION/CHARGEBACK	0.00	0.00	0.00	0.00	0.00	0.00 %
	Revenue Total:	652,261.00	652,261.00	0.00	175,313.99	-476,947.01	73.12 %
Expense							
640-55450-110	SALARIES - REGULAR	148,535.00	148,535.00	11,436.52	55,444.27	93,090.73	62.67 %
640-55450-120	WAGES - REGULAR	17,357.00	17,357.00	1,109.15	5,378.87	11,978.13	69.01 %
640-55450-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-124	WAGES - PERM PT	0.00	0.00	53.20	79.20	-79.20	0.00 %
640-55450-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-126	WAGES - TEMP/SEAS	72,310.00	72,310.00	0.00	19,986.67	52,323.33	72.36 %

① 1st Q+R 16,277.42 }
 Towne Add: 7,675 } 35,695.92
 Spec Proj. 15,793.50 }

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
640-55450-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-150	FICA	18,223.00	18,223.00	864.25	5,756.40	12,466.60	68.41 %
640-55450-151	RETIREMENT (WRS)	11,198.00	11,198.00	855.54	4,081.06	7,116.94	63.56 %
640-55450-152	HEALTH INSURANCE	61,081.00	61,081.00	4,008.88	20,044.41	41,036.59	67.18 %
640-55450-153	DENTAL INSURANCE	3,467.00	3,467.00	111.70	1,000.70	2,466.30	71.14 %
640-55450-154	LIFE INSURANCE	46.00	46.00	3.21	16.50	29.50	64.13 %
640-55450-211	BOILER CONTRACTUAL	750.00	750.00	0.00	0.00	750.00	100.00 %
640-55450-213	HVAC CONTRACTUAL	5,000.00	5,000.00	0.00	2,202.22	2,797.78	55.96 %
640-55450-214	FIRE CONTRACTUAL	1,560.00	1,560.00	1,587.60	1,917.60	-357.60	-22.92 %
640-55450-220	WATER/SEWER/STORM WATER	8,073.00	8,073.00	0.00	4,824.00	3,249.00	40.25 %
640-55450-221	ELECTRIC & GAS	173,286.00	173,286.00	0.00	50,916.68	122,369.32	70.62 %
640-55450-225	PHONE/INTERNET/CABLE	9,676.00	9,676.00	512.78	2,381.88	7,294.12	75.38 %
640-55450-240	SOFTWARE MAINTENANCE CONTR	3,320.00	3,320.00	0.00	600.00	2,720.00	81.93 %
640-55450-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	60.00	60.00	-60.00	0.00 %
640-55450-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-243	LEASES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-244	WEBSITE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-290	OTHER CONTRACTUAL SERVICES	14,475.00	14,475.00	69.45	9,775.11	4,699.89	32.47 %
640-55450-291	TRANSCRIPTION CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-301	SALES TAX	0.00	0.00	98.64	98.64	-98.64	0.00 %
640-55450-310	OFFICE SUPPLIES	400.00	400.00	0.00	0.00	400.00	100.00 %
640-55450-311	POSTAGE	25.00	25.00	0.00	13.65	11.35	45.40 %
640-55450-312	COPY USAGE & PAPER	2,350.00	2,350.00	0.00	437.80	1,912.20	81.37 %
640-55450-320	SUBSCRIPTIONS & DUES	500.00	500.00	0.00	400.00	100.00	20.00 %
640-55450-323	GENERAL ADVERTISING	15,000.00	15,000.00	300.00	1,055.00	13,945.00	92.97 %
640-55450-324	RECRUITMENT	100.00	100.00	0.00	7.00	93.00	93.00 %
640-55450-330	SEMINARS, CONF & TRAVEL	2,000.00	2,000.00	-186.07	632.60	1,367.40	68.37 %
640-55450-340	OPERATING SUPPLIES	12,537.00	12,537.00	534.79	11,639.39	897.61	7.16 %
640-55450-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-342	CLEANING & SANITARY SUPPLIES	5,500.00	5,500.00	0.00	1,969.29	3,530.71	64.19 %
640-55450-343	CONCESSIONS SUPPLIES	28,000.00	28,000.00	0.00	11,980.83	16,019.17	57.21 %
640-55450-344	VENDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-345	BAR SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-346	CATERING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-347	PRO SHOP	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-350	BLDG & GRDS MAINT & REPAIRS	9,750.00	9,750.00	1,342.36	3,481.08	6,268.92	64.30 %
640-55450-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	0.00	0.00	500.00	100.00 %
640-55450-361	REGULAR FUEL	375.00	375.00	0.00	0.00	375.00	100.00 %
640-55450-362	OFF ROAD FUEL	50.00	50.00	0.00	2.17	47.83	95.66 %
640-55450-363	EQUIPMENT MAINT & REPAIRS	5,500.00	5,500.00	112.98	1,776.29	3,723.71	67.70 %
640-55450-510	INS - WORKERS COMP	5,737.00	5,737.00	0.00	2,866.00	2,871.00	50.04 %
640-55450-511	INS - FIRE, COMP/COLL, BOILER	13,247.00	13,247.00	0.00	12,761.00	486.00	3.67 %
640-55450-512	INS - VEHICLES	144.00	144.00	0.00	40.00	104.00	72.22 %
640-55450-513	INS - CVMIC, LIABILITY, PROF	2,078.00	2,078.00	0.00	2,078.00	0.00	0.00 %
640-55450-514	SIR	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-515	INS - MONIES & SECURITIES	50.00	50.00	0.00	62.00	-12.00	-24.00 %
640-55450-516	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-517	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-540	DEPR - GENERAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-541	DEPR - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-542	DEPR - OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-543	DEPR - BLDG, STRUCTURE, BLDG I	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-544	DEPR - IMPROV OTHER THAN LAND	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-620	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-686	ALLOCATED - WRS	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-690	OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>640-5450-692</u>	AMORTIZED BOND COSTS	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>640-55450-693</u>	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>640-55450-720</u>	DONATIONS	0.00	0.00	0.00	250.00	-250.00	0.00 %
<u>640-57600-699</u>	PRIOR PERIOD ADJUSTMENT LRLIF	0.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	652,200.00	652,200.00	22,874.98	236,016.31	416,183.69	63.81 %
	Fund: 640 - OMNI CENTER Surplus (Deficit):	61.00	61.00	-22,874.98	-60,702.32	-60,763.32	19,612.00 %
	Report Surplus (Deficit):	61.00	61.00	-22,874.98	-60,702.32	-60,763.32	19,612.00 %

Balance Sheet
Account Summary
As Of 05/19/2020



City of Onalaska

*Final
5-19-20 20*

Account	Name	Balance
Fund: 100 - GENERAL FUND		
Assets		
100-11100	CASH	-301,925.97
100-11103	CASH-CAFE PLAN	12,602.08
100-11305	TEMPORARY INVESTMENTS	13,323,858.40
100-11400	ONAL FIRE DEPT. (CARINS IRIS)	0.00
100-11510	DONATIONS SAVINGS ACCT	5,132.98
100-11511	NON-CITY INVESTMENTS	142.76
100-11800	PETTY CASH	6,544.00
100-12101	R/E & P/P TAXES REC.	0.00
100-12110	DELQ. S/A FROM COUNTRY-2008	0.00
100-12111	DELQ. S/A FROM COUNTY-2009	0.00
100-12112	DELQ S/A FROM CO.-2010	0.00
100-12113	DELQ. S/A FROM CO.-2011	1,043.82
100-12114	DELQ.S/A FROM CO.-2012	883.16
100-12115	DELQ,S/A FROM CO.-2013	407.07
100-12116	DELQ. S/A FROM CO. - 2014	635.32
100-12117	DELQ.S/A FROM CO. - 2015	393.37
100-12118	DELQ. S/A FROM CO. 2016	1,181.65
100-12119	DELQ. S/A FROM CO. - 2017	1,322.76
100-12120	DELQ. S/A FROM CO. 2018	4,219.57
100-12332	2017-18 Delq. / PP TAXES	0.00
100-12333	2018-19 DELQ. P/P TAXES	3,432.04
100-12334	2019-20 DELQ. P/P TAXES	13,535.26
100-12335	2007/08 DELQ. P/P TAXES	0.00
100-12336	2008/09 DELQ P/P TAXES	0.00
100-12337	2009-10 DELQ. P/P TAXES	0.00
100-12338	2010-11 DELQ P/P TAXES	0.00
100-12339	2011-12 DELQ. P/P TAXES	0.00
100-12340	2012-13 DELQ. P/P TAXES	0.00
100-12341	2013-14 DELQ. P/P TAXES	0.00
100-12342	2014-15 DELQ. P/P TAXES	0.00
100-12343	2015-16 DELQ. P/P TAXES	0.00
100-12344	2016-17 DELQ. P/P TAXES	0.00
100-12609	S/A STORM SEWER	0.00
100-12611	S/A STREET CONSTRUCTION	120,629.65
100-12613	S/A CURB & GUTTER	64,852.64
100-12626	S/A SIDEWALK	70,979.25
100-12632	S/A ALLEY PAVING	7,916.00
100-13100	OTHER ACCOUNTS RECEIVABLE	20,017.81
100-13102	A/REC. - CDA/OMNI NOTE	0.00
100-13113	A/ REC. - OMNI	0.00
100-13115	ACCOUNTS RECEIVABLE - G. LUTH	0.00
100-13122	ALLOWANCE FOR UNCOLLECTIBLE ACCOL	0.00
100-13125	ACCOUNTS RECEIVABLE - C.D.A. MGMT	56.12
100-13300	INTEREST RECEIVABLE	0.00
100-14000	DUE FROM OTHER GOVERNMENTS	0.00
100-14207	DUE FROM SEWER	0.00
100-14209	DUE FROM CEMETERY	0.00
100-14210	DUE FROM OMNI CENTER	0.00
100-14213	DUE FROM TAX AGENCY FUND	0.00
100-14215	DUE FROM S/R-O.S.R.	0.00
100-14216	DUE FROM DEBT SERVICE	0.00

Balance Sheet

As Of 05/19/2020

Account	Name	Balance	
100-16200	PRE-PAID INSURANCE	51,944.69	
	Total Assets:	13,409,804.43	<u>13,409,804.43</u>
Liability			
100-21100	ACCOUNTS PAYABLE	1,948.44	
100-21110	AP PENDING (DUE TO POOL)	10,232.95	
100-21111	CORRECTIONS PAYABLE	0.00	
100-21112	G.F. SALES TAX PAYABLE	310.21	
100-21405	DOT-PARKING TICKETS	-2,916.00	
100-21511	FICA W/H	0.00	
100-21512	FEDERAL W/H	0.00	
100-21513	STATE W/H - WI	0.00	
100-21515	FICA W/H - MEDICARE	0.00	
100-21520	RETIREMENT W/H	0.00	
100-21528	BC/BS HEALTH INS	0.00	
100-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00	
100-21530	HEALTH INS	0.00	
100-21531	CANCER INS	0.00	
100-21532	LIFE INSURANCE W/H	20.08	
100-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00	
100-21534	MEDICAL & DEP CARE - SECT. 125	0.00	
100-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00	
100-21540	UNITED WAY	0.00	
100-21560	COMMUNITY CREDIT UNION W/H	0.00	
100-21570	UNION DUES	0.00	
100-21571	LOCAL 150 UNION DUES W/H	0.00	
100-21572	1ST FINANCIAL SVGS.	0.00	
100-21573	DEFERRED COMPENSATION	0.00	
100-21574	DUE TO EMPLOYEES CAFE PLAN	12,020.64	
100-21581	SUPPORT PAYMENTS	0.00	
100-21700	ACCRUED WAGES	0.00	
100-21901	PAYABLE TO SHARED RIDE	0.00	
100-23420	ANTI-ANNEXATION FEES	1,008.53	
100-24220	BAIL BOND DEPOSITS	0.00	
100-24230	PARTIAL PMT. - POLICE CITATIONS	0.00	
100-24330	DOG LICENSES DUE CO	847.00	
100-24600	MOBILE HOME TAX DUE - OSD	3,813.40	
100-25600	DUE TO WATER	0.00	
100-26000	DEFERRED REVENUE	0.00	
100-26151	DEFERRED REVENUE- C.D.A. MGMT.	0.00	
100-26209	POSTPONED S/A -STORM SEWER	0.00	
100-26210	POSTPONED S/A-STREET	120,629.65	
100-26220	POSTPONED S/A-CURB & GUTTER	64,852.64	
100-26230	POSTPONED S/A-SIDEWALK	71,051.73	
100-26260	POSTPONED S/A-ALLEY PAVING	8,775.60	
100-28000	NON-CITY FUNDS	142.24	
	Total Liability:	292,737.11	
Equity			
100-32000	INVESTMENT IN CAPITAL ASSETS	0.00	
100-34100	FUND BALANCE	8,416,252.99	
100-34142	RESERVED FUND BALANCE	0.00	
100-34207	STREET DEPT-STREET DEPT EQUIPMENT	36,236.00	
100-34208	STORM SWR EQUIPMENTS	0.00	
100-34209	LIBRARY CONTRACTUAL	0.00	
100-34210	ENG. STATION WAGON	0.00	
100-34211	LACROSSE CO. HWY. STR. MAINT.	0.00	
100-34212	F. DEPT. TURN-OUT GEAR/VEH. EQUIP.	0.00	
100-34213	S.I.R INS. DEDUCTIBLE	146,990.00	
100-34214	DOWNTOWN REDEVELOPMENT	18,500.00	
100-34215	COMPUTER HDWR./SOFTWARE UPDATE	15,000.00	

Balance Sheet

As Of 05/19/2020

Account	Name	Balance
100-34216	HEA./DENTAL/VAC. FORMER EMPLOYEE	4,000.00
100-34217	ILLEGAL ASSESSMENTS	0.00
100-34218	TREE BRUSH	4,500.00
100-34219	ENGINEERING EQUIPMENT	0.00
100-34220	PROP/COLLISION	0.00
100-34221	DIRECT PAYROLL SOFTWARE	0.00
100-34222	CARIN IRIS EQUIP	0.00
100-34223	CITY LIBRARY REPAIRS	0.00
100-34224	STREET SEALING	0.00
100-34225	STREET (MAINT. SHOP)	29,000.00
100-34226	STREET SNOW & ICE	142,000.00
100-34227	STREET LIGHTS	10,000.00
100-34228	RECR./PARKS/C.CTR./POOL	9,000.00
100-34229	CITY STUDY	45,270.00
100-34230	CITY ATTORNEY	0.00
100-34231	CITY HALL EQUIPMENT	0.00
100-34232	FIRE DEPT REPAIRS	0.00
100-34233	CITY HALL VEHICLE	3,000.00
100-34234	FIRE DEPT TRAINING EQUIP	0.00
100-34235	FIRE DEPT ATV	0.00
	Total Beginning Equity:	8,879,748.99
Total Revenue		7,595,137.27
Total Expense		3,357,818.94
Revenues Over/Under Expenses		4,237,318.33
	Total Equity and Current Surplus (Deficit):	13,117,067.32
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,409,804.43</u>



City of Onalaska

Budget Report

Account Summary

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND							
Revenue							
Department: 00000 - NON DEPARTMENTAL							
100-00000-41110	GENERAL PROPERTY TAXES	6,587,164.00	6,587,164.00	0.00	6,587,164.00	0.00	0.00 %
100-00000-41111	OMITTED TAXES (R/E & P/P)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-41140	MOBILE HOME TAXES	57,000.00	57,000.00	3,251.71	36,549.88	-20,450.12	35.88 %
100-00000-41141	P/P CHARGEBACK TAXES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-41210	ROOM TAX REVENUE	38,576.00	38,576.00	871.34	5,912.84	-32,663.16	84.67 %
100-00000-41300	PAYMENTS IN LIEU OF TAXES	127,000.00	127,000.00	0.00	103,646.88	-23,353.12	18.39 %
100-00000-41320	TAXES ON MUNICIPAL OWNED UTIL	420,000.00	420,000.00	0.00	0.00	-420,000.00	100.00 %
100-00000-41800	INTEREST ON TAXES	1,000.00	1,000.00	148.71	454.70	-545.30	54.53 %
100-00000-42010	S/A STREET	7,000.00	7,000.00	0.00	7,581.17	581.17	108.30 %
100-00000-42020	S/A CURB & GUTTER	1,500.00	1,500.00	0.00	2,501.36	1,001.36	166.76 %
100-00000-42030	S/A SIDEWALK	7,000.00	7,000.00	0.00	7,070.06	70.06	101.00 %
100-00000-42050	S/A ALLEY	1,200.00	1,200.00	0.00	1,113.61	-86.39	7.20 %
100-00000-42060	S/A STORM SEWER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43211	FEDERAL LAW ENFORCEMENT GRA	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43221	FEDERAL GRANT - HIGHWAY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43300	FED GOV'T REVENUE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43307	FEMA MONEY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43309	SHARED REVENUE FROM STATE	594,451.00	594,451.00	0.00	0.00	-594,451.00	100.00 %
100-00000-43401	STATE AID COMPUTERS	56,000.00	56,000.00	0.00	0.00	-56,000.00	100.00 %
100-00000-43420	FIRE INSURANCE FOR STATE	82,000.00	82,000.00	0.00	0.00	-82,000.00	100.00 %
100-00000-43521	LAW ENFORCEMENT TRAINING AID	4,000.00	4,000.00	0.00	0.00	-4,000.00	100.00 %
100-00000-43530	STATE AID ROAD ALLOTMENT	860,000.00	860,000.00	0.00	430,663.74	-429,336.26	49.92 %
100-00000-43541	STATE AID FOR CONNECTING STREE	48,000.00	48,000.00	0.00	24,085.98	-23,914.02	49.82 %
100-00000-43610	PAYMENT FOR MUNICIPAL SERVICE	3,000.00	3,000.00	0.00	3,238.18	238.18	107.94 %
100-00000-43620	STATE AID IN LIEU OF TAXES	100.00	100.00	0.00	111.01	11.01	111.01 %
100-00000-43625	STATE AID - PERSONNAL PROPERTY	54,537.00	54,537.00	0.00	0.00	-54,537.00	100.00 %
100-00000-43690	STATE AID OTHER PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44110	LIQUOR & MALT BEVERAGE LICENS	22,800.00	22,800.00	8,685.00	19,310.00	-3,490.00	15.31 %
100-00000-44120	OPERATOR LICENSE	4,200.00	4,200.00	125.00	1,117.00	-3,083.00	73.40 %
100-00000-44160	CIGARETTE LICENSE	1,200.00	1,200.00	0.00	1,200.00	0.00	0.00 %
100-00000-44170	CABLE TV LICENSE	150,000.00	150,000.00	0.00	2,706.46	-147,293.54	98.20 %
100-00000-44171	CELL TOWER FEES	14,000.00	14,000.00	0.00	4,985.48	-9,014.52	64.39 %
100-00000-44175	MOBILE HOME LICENSE	990.00	990.00	720.00	990.00	0.00	0.00 %
100-00000-44185	TAXIE CAB LICENSE	600.00	600.00	125.00	250.00	-350.00	58.33 %
100-00000-44190	SOLICITERS LICENSE	100.00	100.00	40.00	40.00	-60.00	60.00 %
100-00000-44193	ELECTRICAL LICENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44194	HTG/GAS PIPING LICENCES	1,000.00	1,000.00	0.00	1,510.00	510.00	151.00 %
100-00000-44195	OTHER LICENCES	12,000.00	12,000.00	1,150.00	9,088.00	-2,912.00	24.27 %
100-00000-44196	MOTEL/HOTEL PERMITS	0.00	0.00	0.00	30.00	30.00	0.00 %
100-00000-44210	BICYCLE LICENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44215	DOG LICENSE	44,000.00	44,000.00	42.00	6,685.00	-37,315.00	84.81 %
100-00000-44220	CAT LICENSE	31,000.00	31,000.00	721.00	18,845.65	-12,154.35	39.21 %
100-00000-44300	INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44310	BUILDING PERMITS	120,000.00	120,000.00	1,273.75	39,301.35	-80,698.65	67.25 %
100-00000-44311	PLAN REVIEW	500.00	500.00	0.00	80.00	-420.00	84.00 %
100-00000-44315	ELECTRICAL PERMITS	45,000.00	45,000.00	997.50	11,645.69	-33,354.31	74.12 %
100-00000-44320	HEATING & A/C PERMITS	20,000.00	20,000.00	650.00	6,560.00	-13,440.00	67.20 %
100-00000-44323	PLUMBING PERMIT FEES	20,000.00	20,000.00	1,197.00	10,665.50	-9,334.50	46.67 %
100-00000-44325	STREET OPENING PERMITS	750.00	750.00	0.00	400.00	-350.00	46.67 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1	000-44330						
	SIDEWALK PERMIT	750.00	750.00	55.00	135.00	-615.00	82.00 %
100-00000	44335	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	44336	11,000.00	11,000.00	1,560.00	7,240.00	-3,760.00	34.18 %
100-00000	44340	200.00	200.00	0.00	45.00	-155.00	77.50 %
100-00000	44345	0.00	0.00	850.00	2,250.00	2,250.00	0.00 %
100-00000	44347	2,000.00	2,000.00	0.00	1,875.00	-125.00	6.25 %
100-00000	44410	6,000.00	6,000.00	300.00	3,494.74	-2,505.26	41.75 %
100-00000	45110	105,000.00	105,000.00	0.00	29,942.79	-75,057.21	71.48 %
100-00000	45112	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	45115	62,000.00	62,000.00	-5.00	35,542.90	-26,457.10	42.67 %
100-00000	46100	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46105	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46110	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46115	450.00	450.00	220.00	420.00	-30.00	6.67 %
100-00000	46120	9,500.00	9,500.00	283.61	4,044.61	-5,455.39	57.43 %
100-00000	46121	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46210	20,000.00	20,000.00	0.00	12,210.00	-7,790.00	38.95 %
100-00000	46220	400.00	400.00	12.00	279.00	-121.00	30.25 %
100-00000	46221	2,500.00	2,500.00	230.00	930.00	-1,570.00	62.80 %
100-00000	46222	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46300	500.00	500.00	0.00	8,496.37	7,996.37	1,699.27 %
100-00000	46427	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46440	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46490	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46710	1,800.00	1,800.00	0.00	551.82	-1,248.18	69.34 %
100-00000	46711	14,000.00	14,000.00	0.00	5,357.55	-8,642.45	61.73 %
100-00000	46715	70,000.00	70,000.00	10.00	5,678.47	-64,321.53	91.89 %
100-00000	46716	7,000.00	7,000.00	0.00	490.00	-6,510.00	93.00 %
1	000-46725	78,190.00	78,190.00	0.00	223.54	-77,966.46	99.71 %
100-00000	46726	6,720.00	6,720.00	0.00	0.00	-6,720.00	100.00 %
100-00000	46727	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46728	28,570.00	28,570.00	0.00	0.00	-28,570.00	100.00 %
100-00000	46729	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	46840	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	47310	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	47320	35,000.00	35,000.00	0.00	19,800.60	-15,199.40	43.43 %
100-00000	47330	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48000	0.00	0.00	-1,080.59	5,788.93	5,788.93	0.00 %
100-00000	48100	250,000.00	250,000.00	0.00	86,832.35	-163,167.65	65.27 %
100-00000	48130	0.00	0.00	0.00	18.98	18.98	0.00 %
100-00000	48131	0.00	0.00	0.00	0.52	0.52	0.00 %
100-00000	48150	2,000.00	2,000.00	0.00	2,038.68	38.68	101.93 %
100-00000	48155	500.00	500.00	0.00	1,245.37	745.37	249.07 %
100-00000	48160	1,500.00	1,500.00	0.00	1,760.75	260.75	117.38 %
100-00000	48170	500.00	500.00	0.00	436.03	-63.97	12.79 %
100-00000	48180	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48190	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48200	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48210	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48211	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48302	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48403	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48404	0.00	0.00	7,161.00	7,161.00	7,161.00	0.00 %
100-00000	48405	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48406	8,600.00	8,600.00	0.00	0.00	-8,600.00	100.00 %
100-00000	48408	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000	48500	0.00	0.00	0.00	0.00	0.00	0.00 %
1	000-48510	21,600.00	21,600.00	0.00	5,343.73	-16,256.27	75.26 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1_ 000-48530	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49000	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49201	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49224	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49402	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49403	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49997	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 00000 - NON DEPARTMENTAL Total:	10,183,948.00	10,183,948.00	29,594.03	7,595,137.27	-2,588,810.73	25.42 %
Revenue Total:	10,183,948.00	10,183,948.00	29,594.03	7,595,137.27	-2,588,810.73	25.42 %

Expense

Department: 51100 - COMMON COUNCIL

100-51100-110	SALARIES - REGULAR	37,000.00	37,000.00	0.00	7,556.14	29,443.86	79.58 %
100-51100-150	FICA	2,831.00	2,831.00	0.00	581.40	2,249.60	79.46 %
100-51100-240	Software Contractual	3,250.00	3,250.00	0.00	138.00	3,112.00	95.75 %
100-51100-291	TRANSCRIPTION CONTRACTUAL	7,200.00	7,200.00	265.33	1,074.97	6,125.03	85.07 %
100-51100-310	OFFICE SUPPLIES	700.00	700.00	15.43	285.79	414.21	59.17 %
100-51100-311	POSTAGE	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51100-312	COPY USAGE & PAPER	1,000.00	1,000.00	87.80	316.48	683.52	68.35 %
100-51100-320	SUBSCRIPTIONS & DUES	6,368.00	6,368.00	0.00	6,377.99	-9.99	-0.16 %
100-51100-322	LEGAL NOTICES	12,140.00	12,140.00	25.00	1,545.89	10,594.11	87.27 %
100-51100-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51100 - COMMON COUNCIL Total:	70,689.00	70,689.00	393.56	17,876.66	52,812.34	74.71 %	

Department: 51110 - POLICE & FIRE COMMISSION

100-51110-290	OTHER CONTRACTUAL SERVICES	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51110-291	TRANSCRIPTION CONTRACTUAL	0.00	0.00	31.84	31.84	-31.84	0.00 %
100-51110-310	OFFICE SUPPLIES	0.00	0.00	0.00	100.00	-100.00	0.00 %
100-51110-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
1 110-312	COPY USAGE & PAPER	175.00	175.00	0.00	0.00	175.00	100.00 %
Department: 51110 - POLICE & FIRE COMMISSION Total:	275.00	275.00	31.84	131.84	143.16	52.06 %	

Department: 51200 - MUNICIPAL COURT

100-51200-290	OTHER CONTRACTUAL SERVICES	100.00	100.00	0.00	50.00	50.00	50.00 %
100-51200-340	OPERATING SUPPLIES	212.00	212.00	0.00	99.00	113.00	53.30 %
Department: 51200 - MUNICIPAL COURT Total:	312.00	312.00	0.00	149.00	163.00	52.24 %	

Department: 51300 - LEGAL

100-51300-110	SALARIES REGULAR	70,051.00	70,051.00	2,658.17	23,415.60	46,635.40	66.57 %
100-51300-120	WAGES - REGULAR	40,376.00	40,376.00	0.00	1,508.28	38,867.72	96.26 %
100-51300-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51300-124	WAGES PERM. PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51300-150	FICA	8,448.00	8,448.00	179.46	1,691.94	6,756.06	79.97 %
100-51300-151	RETIREMENT (WRS)	7,454.00	7,454.00	179.42	1,682.31	5,771.69	77.43 %
100-51300-152	HEALTH INSURANCE	36,084.00	36,084.00	0.00	0.00	36,084.00	100.00 %
100-51300-153	DENTAL INSURANCE	2,048.00	2,048.00	0.00	301.28	1,746.72	85.29 %
100-51300-154	LIFE INSURANCE	21.00	21.00	1.20	6.00	15.00	71.43 %
100-51300-225	PHONE/INTERNET/CABLE	1,100.00	1,100.00	0.00	164.07	935.93	85.08 %
100-51300-240	HDWR/SOFTWR MAINT	1,254.00	1,254.00	0.00	0.00	1,254.00	100.00 %
100-51300-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51300-290	OTHER CONTRACTUAL SERVICES	20,000.00	20,000.00	0.00	7,650.08	12,349.92	61.75 %
100-51300-310	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	176.77	823.23	82.32 %
100-51300-311	POSTAGE	270.00	270.00	0.00	3.70	266.30	98.63 %
100-51300-312	COPY USAGE & PAPER	500.00	500.00	10.29	10.29	489.71	97.94 %
100-51300-320	SUBSCRIPTIONS & DUES	650.00	650.00	0.00	440.00	210.00	32.31 %
100-51300-321	CERTIFICATIONS & LICENSES	600.00	600.00	0.00	0.00	600.00	100.00 %
100-51300-330	SEMINARS,CONF.& TRAVEL	3,000.00	3,000.00	0.00	789.61	2,210.39	73.68 %
100-51300-340	OPERATING SUPPLIES	3,000.00	3,000.00	768.85	768.85	2,231.15	74.37 %
100-51300-341	PRINTING & FORMS	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 51300 - LEGAL Total:	196,256.00	196,256.00	3,797.39	38,608.78	157,647.22	80.33 %	

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 51408 - CITY ADMINISTRATOR							
100-51408-110	SALARIES REGULAR	100,530.00	100,530.00	3,797.55	33,418.45	67,111.55	66.76 %
100-51408-150	FICA	7,691.00	7,691.00	284.67	2,508.71	5,182.29	67.38 %
100-51408-151	RETIREMENT (WRS)	6,786.00	6,786.00	256.33	2,255.71	4,530.29	66.76 %
100-51408-152	HEALTH INSURANCE	5,980.00	5,980.00	498.36	2,491.80	3,488.20	58.33 %
100-51408-153	DENTAL INSURANCE	835.00	835.00	0.00	278.44	556.56	66.65 %
100-51408-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51408-225	PHONE/INTERNET/CABLE	1,100.00	1,100.00	0.00	145.15	954.85	86.80 %
100-51408-241	EQUIPMENT MAINT. CONTRACTUA	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51408-290	OTHER CONTRACTUAL SERVICES	750.00	750.00	0.00	0.00	750.00	100.00 %
100-51408-310	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	324.19	675.81	67.58 %
100-51408-311	POSTAGE	270.00	270.00	0.00	28.70	241.30	89.37 %
100-51408-312	COPY USAGE/PAPER	400.00	400.00	1.77	3.01	396.99	99.25 %
100-51408-320	SUBSCRIPTIONS & DUES	600.00	600.00	0.00	175.00	425.00	70.83 %
100-51408-321	CERTIFICATIONS & LICENSES	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51408-330	SEMINARS, CONF. & TRAVEL	4,000.00	4,000.00	0.00	615.54	3,384.46	84.61 %
100-51408-340	OPERATING SUPPLIES	3,000.00	3,000.00	693.89	693.89	2,306.11	76.87 %
100-51408-341	PRINTING & FORMS	400.00	400.00	10.29	10.29	389.71	97.43 %
Department: 51408 - CITY ADMINISTRATOR Total:		133,792.00	133,792.00	5,542.86	42,948.88	90,843.12	67.90 %
Department: 51410 - MAYOR							
100-51410-110	SALARIES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-124	WAGES - PERM PT	12,980.00	12,980.00	504.30	4,221.23	8,758.77	67.48 %
100-51410-150	FICA	993.00	993.00	38.57	322.96	670.04	67.48 %
100-51410-151	RETIREMENT (WRS)	757.00	757.00	0.00	-6.43	763.43	100.85 %
100-51410-152	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-153	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-225	PHONE/INTERNET/CABLE	492.00	492.00	0.00	217.35	274.65	55.82 %
100-51410-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-310	OFFICE SUPPLIES	340.00	340.00	0.00	90.48	249.52	73.39 %
100-51410-311	POSTAGE	60.00	60.00	0.00	0.00	60.00	100.00 %
100-51410-312	COPY USAGE & PAPER	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51410-320	SUBSCRIPTIONS & DUES	800.00	800.00	0.00	175.00	625.00	78.13 %
100-51410-330	SEMINARS, CONF & TRAVEL	400.00	400.00	0.00	0.00	400.00	100.00 %
100-51410-340	OPERATING SUPPLIES	50.00	50.00	0.00	0.00	50.00	100.00 %
100-51410-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51410 - MAYOR Total:		16,972.00	16,972.00	542.87	5,020.59	11,951.41	70.42 %
Department: 51411 - FINANCE							
100-51411-110	SALARIES - REGULAR	73,404.00	73,404.00	3,062.69	26,951.68	46,452.32	63.28 %
100-51411-120	WAGES - REGULAR	45,673.00	45,673.00	1,752.75	15,309.89	30,363.11	66.48 %
100-51411-121	WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51411-124	WAGES - PERM PT	16,500.00	16,500.00	102.00	9,004.14	7,495.86	45.43 %
100-51411-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51411-126	WAGES - TEMP./SEAS.	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51411-150	FICA	10,371.00	10,371.00	355.75	3,754.06	6,616.94	63.80 %
100-51411-151	RETIREMENT (WRS)	8,038.00	8,038.00	325.04	2,819.78	5,218.22	64.92 %
100-51411-152	HEALTH INSURANCE	16,885.00	16,885.00	1,502.71	7,513.54	9,371.46	55.50 %
100-51411-153	DENTAL INSURANCE	1,640.00	1,640.00	0.00	553.28	1,086.72	66.26 %
100-51411-154	LIFE INSURANCE	87.00	87.00	7.27	36.35	50.65	58.22 %
100-51411-225	PHONE/INTERNET/CABLE	570.00	570.00	0.00	341.81	228.19	40.03 %
100-51411-241	EQUIPMENT MAINTENANCE CONT	500.00	500.00	0.00	0.00	500.00	100.00 %
100-51411-290	OTHER CONTRACTUAL SERVICES	4,500.00	4,500.00	0.00	1,581.04	2,918.96	64.87 %
100-51411-310	OFFICE SUPPLIES	1,200.00	1,200.00	619.13	1,194.75	5.25	0.44 %
100-51411-311	POSTAGE	1,500.00	1,500.00	13.20	624.88	875.12	58.34 %
100-51411-312	COPY USAGE & PAPER	1,000.00	1,000.00	68.92	903.52	96.48	9.65 %
100-51411-320	SUBSCRIPTIONS & DUES	275.00	275.00	0.00	55.00	220.00	80.00 %
100-51411-322	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51411-330	SEMINARS, CONF & TRAVEL	2,325.00	2,325.00	-460.00	591.11	1,733.89	74.58 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-511-340	OPERATING SUPPLIES	2,015.00	2,015.00	183.65	250.64	1,764.36	87.56 %
100-51411-341	PRINTING & FORMS	500.00	500.00	0.00	0.00	500.00	100.00 %
Department: 51411 - FINANCE Total:		186,983.00	186,983.00	7,533.11	71,485.47	115,497.53	61.77 %
Department: 51420 - CITY CLERK							
100-51420-110	SALARIES - REGULAR	79,238.00	79,238.00	3,018.57	26,563.42	52,674.58	66.48 %
100-51420-120	WAGES - REGULAR	56,882.00	56,882.00	2,159.03	18,994.64	37,887.36	66.61 %
100-51420-121	OVERTIME - REGULAR	286.00	286.00	0.00	1,621.87	-1,335.87	-467.09 %
100-51420-124	WAGES - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-150	FICA	10,435.00	10,435.00	363.76	3,346.11	7,088.89	67.93 %
100-51420-151	RETIREMENT (WRS)	9,207.00	9,207.00	349.48	3,184.60	6,022.40	65.41 %
100-51420-152	HEALTH INSURANCE	25,199.00	25,199.00	2,099.88	10,499.40	14,699.60	58.33 %
100-51420-153	DENTAL INSURANCE	2,574.00	2,574.00	0.00	858.16	1,715.84	66.66 %
100-51420-154	LIFE INSURANCE	104.00	104.00	8.64	43.20	60.80	58.46 %
100-51420-225	PHONE/INTERNET/CABLE	1,200.00	1,200.00	0.00	81.28	1,118.72	93.23 %
100-51420-241	EQUIPMENT MAINTENANCE CONT	435.00	435.00	0.00	0.00	435.00	100.00 %
100-51420-291	TRANSCRIPTION CONTRATUAL	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51420-310	OFFICE SUPPLIES	1,230.00	1,230.00	0.00	30.80	1,199.20	97.50 %
100-51420-311	POSTAGE	2,800.00	2,800.00	0.00	790.25	2,009.75	71.78 %
100-51420-312	COPY USAGE & PAPER	1,400.00	1,400.00	40.77	231.39	1,168.61	83.47 %
100-51420-320	SUBSCRIPTIONS & DUES	380.00	380.00	0.00	130.00	250.00	65.79 %
100-51420-321	CERTIFICATIONS & LICENSES	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51420-322	LEGAL NOTICES	420.00	420.00	0.00	0.00	420.00	100.00 %
100-51420-324	RECRUITMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-51420-330	SEMINARS, CONF & TRAVEL	2,360.00	2,360.00	82.00	82.00	2,278.00	96.53 %
100-51420-340	OPERATING SUPPLIES	805.00	805.00	11.56	11.56	793.44	98.56 %
100-51420-341	PRINTING & FORMS	500.00	500.00	0.00	0.00	500.00	100.00 %
100-51420-381	EMPLOYMENT TESTING	80.00	80.00	0.00	0.00	80.00	100.00 %
Department: 51420 - CITY CLERK Total:		196,935.00	196,935.00	8,133.69	66,468.68	130,466.32	66.25 %
Department: 51440 - ELECTIONS							
100-51440-126	WAGES - TEMP/SEAS	30,502.00	30,502.00	0.00	8,903.98	21,598.02	70.81 %
100-51440-150	FICA	964.00	964.00	0.00	460.62	503.38	52.22 %
100-51440-241	EQUIPMENT MAINTENANCE CONT	1,400.00	1,400.00	0.00	1,283.56	116.44	8.32 %
100-51440-310	OFFICE SUPPLIES	700.00	700.00	0.00	862.83	-162.83	-23.26 %
100-51440-311	POSTAGE	1,500.00	1,500.00	0.00	8,334.70	-6,834.70	-455.65 %
100-51440-312	COPY USAGE & PAPER	1,000.00	1,000.00	145.00	468.50	531.50	53.15 %
100-51440-322	LEGAL NOTICES	2,200.00	2,200.00	0.00	581.03	1,618.97	73.59 %
100-51440-324	RECRUITMENT	0.00	0.00	49.00	91.00	-91.00	0.00 %
100-51440-330	SEMINARS, CONF & TRAVEL	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51440-340	OPERATING SUPPLIES	9,040.00	9,040.00	21.16	6,873.04	2,166.96	23.97 %
100-51440-341	PRINTING & FORMS	1,600.00	1,600.00	0.00	0.00	1,600.00	100.00 %
Department: 51440 - ELECTIONS Total:		49,006.00	49,006.00	215.16	27,859.26	21,146.74	43.15 %
Department: 51500 - AUDIT							
100-51500-290	OTHER CONTRACTUAL SERVICES	19,660.00	19,660.00	0.00	9,860.00	9,800.00	49.85 %
Department: 51500 - AUDIT Total:		19,660.00	19,660.00	0.00	9,860.00	9,800.00	49.85 %
Department: 51510 - HUMAN RESOURCES							
100-51510-110	SALARIES - REGULAR	44,280.00	44,280.00	1,694.52	14,911.77	29,368.23	66.32 %
100-51510-120	WAGES - REGULAR	27,791.00	27,791.00	1,061.69	9,034.88	18,756.12	67.49 %
100-51510-124	WAGES - PERM. PT	0.00	0.00	691.60	1,029.60	-1,029.60	0.00 %
100-51510-150	FICA	5,514.00	5,514.00	191.31	1,606.35	3,907.65	70.87 %
100-51510-151	RETIREMENT (WRS)	4,866.00	4,866.00	299.60	1,785.44	3,080.56	63.31 %
100-51510-152	HEALTH INSURANCE	25,199.00	25,199.00	2,099.88	10,499.40	14,699.60	58.33 %
100-51510-153	DENTAL INSURANCE	1,430.00	1,430.00	0.00	476.76	953.24	66.66 %
100-51510-154	LIFE INSURANCE	19.00	19.00	1.41	7.05	11.95	62.89 %
100-51510-225	PHONE/INTERNET/CABLE	150.00	150.00	0.00	10.16	139.84	93.23 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-510-241	EQUIPMENT MAINTENANCE CONT	190.00	190.00	0.00	0.00	190.00	100.00 %
100-51510-290	OTHER CONTRACTUAL SERVICES	5,304.00	5,304.00	0.00	1,893.00	3,411.00	64.31 %
100-51510-310	OFFICE SUPPLIES	450.00	450.00	0.00	133.70	316.30	70.29 %
100-51510-311	POSTAGE	150.00	150.00	0.00	12.70	137.30	91.53 %
100-51510-312	COPY USAGE & PAPER	600.00	600.00	9.56	75.24	524.76	87.46 %
100-51510-320	SUBSCRIPTIONS & DUES	550.00	550.00	0.00	667.00	-117.00	-21.27 %
100-51510-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	169.00	-169.00	0.00 %
100-51510-330	SEMINARS, CONF & TRAVEL	2,000.00	2,000.00	0.00	399.00	1,601.00	80.05 %
100-51510-340	OPERATING SUPPLIES	2,200.00	2,200.00	11.69	209.90	1,990.10	90.46 %
100-51510-341	PRINTING & FORMS	300.00	300.00	30.85	30.85	269.15	89.72 %
Department: 51510 - HUMAN RESOURCES Total:		120,993.00	120,993.00	6,092.11	42,951.80	78,041.20	64.50 %
Department: 51530 - ASSESSOR							
100-51530-120	WAGES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-128	WAGES - BOR	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51530-150	FICA	23.00	23.00	0.00	0.00	23.00	100.00 %
100-51530-151	RETIREMENT (WRS)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-152	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-153	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-225	PHONE/INTERNET/CABLE	1,500.00	1,500.00	0.00	30.45	1,469.55	97.97 %
100-51530-240	SOFTWARE MAINTENANCE-CONTR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-290	OTHER CONTRACTUAL SERVICES	134,500.00	134,500.00	0.00	44,833.33	89,666.67	66.67 %
100-51530-291	TRANSCRIPTION CONTRACTUAL	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51530-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-311	POSTAGE	0.00	0.00	0.00	3.40	-3.40	0.00 %
100-51530-312	COPY USAGE & PAPER	250.00	250.00	0.00	6.06	243.94	97.58 %
100-51530-340	OPERATING SUPPLIES	2,500.00	2,500.00	0.00	37.87	2,462.13	98.49 %
100-51530-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51530 - ASSESSOR Total:		139,323.00	139,323.00	0.00	44,911.11	94,411.89	67.76 %
Department: 51540 - IT							
100-51540-110	SALARIES - REGULAR	51,918.00	51,918.00	643.46	5,662.44	46,255.56	89.09 %
100-51540-120	WAGES-REGULAR	13,943.00	13,943.00	530.85	5,082.61	8,860.39	63.55 %
100-51540-124	WAGES - PERM. PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-126	WAGES TEMP./SEAS.	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-150	FICA	5,038.00	5,038.00	83.07	766.91	4,271.09	84.78 %
100-51540-151	RETIREMENT (WRS)	4,446.00	4,446.00	79.26	725.26	3,720.74	83.69 %
100-51540-152	HEALTH INSURANCE	20,802.00	20,802.00	708.77	3,543.85	17,258.15	82.96 %
100-51540-153	DENTAL INSURANCE	1,384.00	1,384.00	0.00	154.56	1,229.44	88.83 %
100-51540-154	LIFE INSURANCE	13.00	13.00	0.32	1.60	11.40	87.69 %
100-51540-225	PHONE/INTERNET/CABLE	1,540.00	1,540.00	0.00	1,115.84	424.16	27.54 %
100-51540-240	SOFTWARE MAINTENANCE CONTR	61,305.00	61,305.00	2,214.77	19,779.71	41,525.29	67.74 %
100-51540-241	EQUIPMENT MAINTENANCE CONT	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-51540-244	WEBSITE	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00 %
100-51540-290	OTHER CONTRACTUAL SERVICES	11,808.00	11,808.00	187.50	53,567.33	-41,759.33	-353.65 %
100-51540-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-320	SUBSCRIPTIONS & DUES	1,000.00	1,000.00	400.00	400.00	600.00	60.00 %
100-51540-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-330	SEMINARS, CONF & TRAVEL	1,000.00	1,000.00	0.00	495.00	505.00	50.50 %
100-51540-340	OPERATING SUPPLIES	2,660.00	2,660.00	18.00	1,717.22	942.78	35.44 %
100-51540-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-363	EQUIPMENT MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-399	ADD'L SOFTWARE & UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51540 - IT Total:		180,607.00	180,607.00	4,866.00	93,012.33	87,594.67	48.50 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 51600 - CITY HALL						
100-51600-110	SALARIES - REGULAR	47,115.00	47,115.00	1,810.71	15,830.80	31,284.20 66.40 %
100-51600-124	WAGES - PERM PT	9,489.00	9,489.00	414.57	3,529.48	5,959.52 62.80 %
100-51600-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51600-126	WAGES - TEMP/SEAS	3,450.00	3,450.00	0.00	0.00	3,450.00 100.00 %
100-51600-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51600-150	FICA	4,594.00	4,594.00	159.07	1,386.98	3,207.02 69.81 %
100-51600-151	RETIREMENT (WRS)	3,180.00	3,180.00	122.22	1,064.77	2,115.23 66.52 %
100-51600-152	HEALTH INSURANCE	5,241.00	5,241.00	436.77	2,183.86	3,057.14 58.33 %
100-51600-153	DENTAL INSURANCE	995.00	995.00	0.00	331.80	663.20 66.65 %
100-51600-154	LIFE INSURANCE	20.00	20.00	1.68	8.40	11.60 58.00 %
100-51600-211	BOILER CONTRACTUAL	670.00	670.00	0.00	0.00	670.00 100.00 %
100-51600-212	ELEVATORS	5,748.00	5,748.00	0.00	5,874.48	-126.48 -2.20 %
100-51600-213	HVAC CONTRACTUAL	6,400.00	6,400.00	522.25	1,332.74	5,067.26 79.18 %
100-51600-214	FIRE CONTRACTUAL	2,910.00	2,910.00	221.79	441.79	2,468.21 84.82 %
100-51600-220	WATER/SEWER/STORM WATER	7,754.00	7,754.00	0.00	2,670.53	5,083.47 65.56 %
100-51600-221	ELECTRIC & GAS	39,000.00	39,000.00	0.00	11,222.49	27,777.51 71.22 %
100-51600-225	PHONE/INTERNET/CABLE	5,868.00	5,868.00	0.00	1,524.05	4,343.95 74.03 %
100-51600-240	SOFTWARE MAINT. CONTRACTUAL	600.00	600.00	0.00	600.00	0.00 0.00 %
100-51600-241	EQUIPMENT MAINTENANCE CONT	1,350.00	1,350.00	0.00	179.00	1,171.00 86.74 %
100-51600-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51600-243	LEASES	750.00	750.00	0.00	450.00	300.00 40.00 %
100-51600-290	OTHER CONTRACTUAL SERVICES	1,748.00	1,748.00	40.13	689.59	1,058.41 60.55 %
100-51600-292	ELECTRICAL CONTRACTUAL	300.00	300.00	0.00	0.00	300.00 100.00 %
100-51600-293	PLUMBING CONTRACTUAL	300.00	300.00	0.00	0.00	300.00 100.00 %
100-51600-310	OFFICE SUPPLIES	275.00	275.00	0.00	0.00	275.00 100.00 %
100-51600-311	POSTAGE	500.00	500.00	0.00	0.00	500.00 100.00 %
100-51600-312	COPY USAGE & PAPER	0.00	0.00	82.12	82.12	-82.12 0.00 %
100-51600-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	42.75	-42.75 0.00 %
100-51600-324	RECRUITMENT	50.00	50.00	0.00	0.00	50.00 100.00 %
100-51600-330	SEMINARS, CONF & TRAVEL	100.00	100.00	0.00	0.00	100.00 100.00 %
100-51600-340	OPERATING SUPPLIES	7,000.00	7,000.00	678.54	2,121.50	4,878.50 69.69 %
100-51600-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51600-342	CLEANING & SANITARY SUPPLIES	3,800.00	3,800.00	453.25	3,113.99	686.01 18.05 %
100-51600-350	BLDG & GRDS MAINT & REPAIRS	7,000.00	7,000.00	291.24	525.54	6,474.46 92.49 %
100-51600-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	0.00	26.11	473.89 94.78 %
100-51600-361	REGULAR FUEL	775.00	775.00	0.00	130.26	644.74 83.19 %
100-51600-362	OFF ROAD FUEL	300.00	300.00	0.00	0.00	300.00 100.00 %
100-51600-363	EQUIPMENT MAINT & REPAIRS	1,400.00	1,400.00	100.00	100.00	1,300.00 92.86 %
100-51600-381	EMPLOYMENT TESTING	50.00	50.00	0.00	0.00	50.00 100.00 %
Department: 51600 - CITY HALL Total:		169,232.00	169,232.00	5,334.34	55,463.03	113,768.97 67.23 %
Department: 51900 - OTHER GOVERNMENT						
100-51900-290	Other General Contractual	8,800.00	8,800.00	0.00	0.00	8,800.00 100.00 %
100-51900-339	LOSS	0.00	0.00	0.00	0.00	0.00 0.00 %
100-51900-397	MISCELLANEOUS EXPENSE	0.00	0.00	48.04	-1,687.31	1,687.31 0.00 %
Department: 51900 - OTHER GOVERNMENT Total:		8,800.00	8,800.00	48.04	-1,687.31	10,487.31 119.17 %
Department: 51938 - SICK LEAVE PAYOUT						
100-51938-516	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00 0.00 %
Department: 51938 - SICK LEAVE PAYOUT Total:		0.00	0.00	0.00	0.00	0.00 0.00 %
Department: 51939 - WORKER'S COMPENSATION						
100-51939-510	INS - WORKERS COMP	80,502.00	80,502.00	0.00	38,966.00	41,536.00 51.60 %
Department: 51939 - WORKER'S COMPENSATION Total:		80,502.00	80,502.00	0.00	38,966.00	41,536.00 51.60 %
Department: 51940 - UNEMPLOYMENT COMPENSATION						
100-51940-517	UNEMPLOYMENT	3,000.00	3,000.00	84.48	169.59	2,830.41 94.35 %
Department: 51940 - UNEMPLOYMENT COMPENSATION Total:		3,000.00	3,000.00	84.48	169.59	2,830.41 94.35 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 51941 - SALES TAX							
100-51941-301	SALES TAX	9,700.00	9,700.00	0.00	333.91	9,366.09	96.56 %
Department: 51941 - SALES TAX Total:		9,700.00	9,700.00	0.00	333.91	9,366.09	96.56 %
Department: 51942 - ILLEGAL ASSESSMENTS							
100-51942-397	MISCELLANEOUS EXPENSE	1,200.00	1,200.00	0.00	0.00	1,200.00	100.00 %
Department: 51942 - ILLEGAL ASSESSMENTS Total:		1,200.00	1,200.00	0.00	0.00	1,200.00	100.00 %
Department: 51943 - INS - FIRE, COMP / COLL, BOILER							
100-51943-511	INS - FIRE, COMP/COLL, BOILER	49,122.00	49,122.00	0.00	47,942.00	1,180.00	2.40 %
Department: 51943 - INS - FIRE, COMP / COLL, BOILER Total:		49,122.00	49,122.00	0.00	47,942.00	1,180.00	2.40 %
Department: 51944 - INS - VEHICLES							
100-51944-512	INS - VEHICLES	22,560.00	22,560.00	0.00	21,927.00	633.00	2.81 %
Department: 51944 - INS - VEHICLES Total:		22,560.00	22,560.00	0.00	21,927.00	633.00	2.81 %
Department: 51945 - PROPERTY & LIABILITY VEHICLE INSURANCE							
100-51945-513	INS - CVMIC, LIABILITY, PROF	35,768.00	35,768.00	0.00	33,237.00	2,531.00	7.08 %
Department: 51945 - PROPERTY & LIABILITY VEHICLE INSURANCE		35,768.00	35,768.00	0.00	33,237.00	2,531.00	7.08 %
Department: 51946 - SIR							
100-51946-514	SIR	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
Department: 51946 - SIR Total:		2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
Department: 51947 - MONIES & SECURITIES INSURANCE MISC							
100-51947-515	INS - MONIES & SECURITIES	1,300.00	1,300.00	0.00	971.00	329.00	25.31 %
Department: 51947 - MONIES & SECURITIES INSURANCE MISC Tot		1,300.00	1,300.00	0.00	971.00	329.00	25.31 %
Department: 51980 - UNCOLLECTABLE ACCOUNTS							
100-51980-398	UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51980 - UNCOLLECTABLE ACCOUNTS Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 52100 - POLICE							
100-52100-110	SALARIES - REGULAR	235,594.00	235,594.00	9,002.51	79,096.30	156,497.70	66.43 %
100-52100-120	WAGES - REGULAR	1,879,800.00	1,879,800.00	66,422.77	696,555.82	1,183,244.18	62.95 %
100-52100-121	OVERTIME - REGULAR	70,120.00	70,120.00	1,019.45	15,694.93	54,425.07	77.62 %
100-52100-122	OVERTIME - SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-124	WAGES - PERM PT	12,747.00	12,747.00	138.19	3,115.00	9,632.00	75.56 %
100-52100-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-126	WAGES - TEMP/SEAS	24,244.00	24,244.00	0.00	4,522.68	19,721.32	81.35 %
100-52100-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-140	SHIFT DIFFERENTIAL	0.00	0.00	258.83	2,308.57	-2,308.57	0.00 %
100-52100-141	ON CALL	9,200.00	9,200.00	200.00	1,757.14	7,442.86	80.90 %
100-52100-150	FICA	170,725.00	170,725.00	5,463.10	58,009.10	112,715.90	66.02 %
100-52100-151	RETIREMENT (WRS)	295,148.00	295,148.00	10,926.19	95,778.23	199,369.77	67.55 %
100-52100-152	HEALTH INSURANCE	577,675.00	577,675.00	38,602.72	190,965.61	386,709.39	66.94 %
100-52100-153	DENTAL INSURANCE	31,015.00	31,015.00	0.00	8,845.90	22,169.10	71.48 %
100-52100-154	LIFE INSURANCE	586.00	586.00	43.31	215.43	370.57	63.24 %
100-52100-221	ELECTRIC & GAS	16,000.00	16,000.00	0.00	4,080.90	11,919.10	74.49 %
100-52100-225	PHONE/INTERNET/CABLE	6,984.00	6,984.00	137.92	3,966.33	3,017.67	43.21 %
100-52100-226	MOBILE DATA AIR CARDS	10,000.00	10,000.00	0.00	2,440.03	7,559.97	75.60 %
100-52100-240	SOFTWARE MAINTENANCE CONTR	44,689.00	44,689.00	0.00	30,541.50	14,147.50	31.66 %
100-52100-241	EQUIPMENT MAINTENANCE CONT	3,020.00	3,020.00	0.00	2,836.80	183.20	6.07 %
100-52100-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-290	OTHER CONTRACTUAL SERVICES	2,744.00	2,744.00	484.57	1,025.57	1,718.43	62.63 %
100-52100-310	OFFICE SUPPLIES	1,300.00	1,300.00	489.77	725.95	574.05	44.16 %
100-52100-311	POSTAGE	3,200.00	3,200.00	11.47	659.05	2,540.95	79.40 %
100-52100-312	COPY USAGE & PAPER	1,550.00	1,550.00	1.32	505.23	1,044.77	67.40 %
100-52100-320	SUBSCRIPTIONS & DUES	2,960.00	2,960.00	0.00	2,700.00	260.00	8.78 %
100-52100-321	CERTIFICATIONS & LICENSES	714.00	714.00	0.00	0.00	714.00	100.00 %
100-52100-324	RECRUITMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-52100-330	SEMINARS, CONF & TRAVEL	15,400.00	15,400.00	257.00	3,008.15	12,391.85	80.47 %
100-52100-340	OPERATING SUPPLIES	12,000.00	12,000.00	1,372.71	8,065.80	3,934.20	32.79 %
100-52100-341	PRINTING & FORMS	1,800.00	1,800.00	0.00	161.39	1,638.61	91.03 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-00-342	CLEANING & SANITARY SUPPLIES	150.00	150.00	50.46	99.39	50.61	33.74 %
100-52100-350	BLDG & GRDS MAINT & REPAIRS	1,300.00	1,300.00	0.00	0.00	1,300.00	100.00 %
100-52100-360	VEHICLE MAINT. & REPAIRS	11,049.00	11,049.00	1,021.30	2,811.00	8,238.00	74.56 %
100-52100-361	REGULAR FUEL	41,423.00	41,423.00	0.00	9,626.07	31,796.93	76.76 %
100-52100-363	EQUIPMENT MAINT & REPAIRS	1,400.00	1,400.00	277.24	370.96	1,029.04	73.50 %
100-52100-380	PUBLIC EDUCATION	500.00	500.00	0.00	0.00	500.00	100.00 %
100-52100-381	EMPLOYMENT TESTING	4,000.00	4,000.00	299.99	480.51	3,519.49	87.99 %
100-52100-382	UNIFORMS & SAFETY ATTIRE	14,000.00	14,000.00	506.38	4,027.73	9,972.27	71.23 %
100-52100-390	AMMUNITION	6,000.00	6,000.00	0.00	567.97	5,432.03	90.53 %
100-52100-391	ERT SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-52100-392	NON LETHAL SUPPLIES	2,000.00	2,000.00	0.00	298.49	1,701.51	85.08 %
100-52100-399	ADD'L SOFTWARE & UPGRADES	1,000.00	1,000.00	0.00	748.80	251.20	25.12 %
Department: 52100 - POLICE Total:		3,514,537.00	3,514,537.00	136,987.20	1,236,612.33	2,277,924.67	64.81 %
Department: 52200 - FIRE							
100-52200-110	SALARIES - REGULAR	187,087.00	187,087.00	13,448.05	68,773.34	118,313.66	63.24 %
100-52200-120	WAGES - REGULAR	790,161.00	790,161.00	21,883.55	208,824.28	581,336.72	73.57 %
100-52200-121	OVERTIME - REGULAR	46,000.00	46,000.00	2,351.26	31,031.89	14,968.11	32.54 %
100-52200-123	OVERTIME - DOUBLE TIME	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-124	WAGES - PERM PT	71,380.00	71,380.00	3,234.25	15,300.00	56,080.00	78.57 %
100-52200-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-141	ON CALL	0.00	0.00	15.00	635.36	-635.36	0.00 %
100-52200-150	FICA	21,826.00	21,826.00	826.78	5,854.80	15,971.20	73.18 %
100-52200-151	RETIREMENT (WRS)	189,012.00	189,012.00	5,884.31	58,427.50	130,584.50	69.09 %
100-52200-152	HEALTH INSURANCE	292,061.00	292,061.00	16,116.32	90,319.92	201,741.08	69.07 %
100-52200-153	DENTAL INSURANCE	17,420.00	17,420.00	0.00	4,530.00	12,890.00	74.00 %
100-52200-154	LIFE INSURANCE	219.00	219.00	8.39	62.88	156.12	71.29 %
100-52200-212	ELEVATORS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-221	ELECTRIC & GAS	16,000.00	16,000.00	0.00	5,101.13	10,898.87	68.12 %
100-52200-225	PHONE/INTERNET/CABLE	3,250.00	3,250.00	0.00	1,088.95	2,161.05	66.49 %
100-52200-226	MOBILE DATA AIR CARDS	2,400.00	2,400.00	0.00	1,175.04	1,224.96	51.04 %
100-52200-240	SOFTWARE MAINTENANCE CONTR	12,091.00	12,091.00	0.00	6,421.82	5,669.18	46.89 %
100-52200-241	EQUIPMENT MAINTENANCE CONT	3,339.00	3,339.00	0.00	2,339.80	999.20	29.93 %
100-52200-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-290	OTHER CONTRACTUAL SERVICES	8,609.00	8,609.00	351.18	3,801.18	4,807.82	55.85 %
100-52200-310	OFFICE SUPPLIES	500.00	500.00	4.03	202.64	297.36	59.47 %
100-52200-311	POSTAGE	200.00	200.00	9.70	30.60	169.40	84.70 %
100-52200-312	COPY USAGE & PAPER	300.00	300.00	0.44	159.02	140.98	46.99 %
100-52200-320	SUBSCRIPTIONS & DUES	1,150.00	1,150.00	0.00	365.00	785.00	68.26 %
100-52200-321	CERTIFICATIONS & LICENSES	3,000.00	3,000.00	0.00	680.00	2,320.00	77.33 %
100-52200-324	RECRUITMENT	250.00	250.00	0.00	0.00	250.00	100.00 %
100-52200-330	SEMINARS, CONF & TRAVEL	5,000.00	5,000.00	0.00	785.64	4,214.36	84.29 %
100-52200-340	OPERATING SUPPLIES	7,041.00	7,041.00	766.70	4,981.41	2,059.59	29.25 %
100-52200-341	PRINTING & FORMS	200.00	200.00	0.00	0.00	200.00	100.00 %
100-52200-342	CLEANING & SANITARY SUPPLIES	2,000.00	2,000.00	0.00	200.35	1,799.65	89.98 %
100-52200-350	BLDG & GRDS MAINT & REPAIRS	1,000.00	1,000.00	0.00	1,419.18	-419.18	-41.92 %
100-52200-360	VEHICLE MAINT. & REPAIRS	7,000.00	7,000.00	382.43	3,283.09	3,716.91	53.10 %
100-52200-361	REGULAR FUEL	7,000.00	7,000.00	0.00	1,555.34	5,444.66	77.78 %
100-52200-362	OFF ROAD FUEL	200.00	200.00	0.00	0.00	200.00	100.00 %
100-52200-363	EQUIPMENT MAINT & REPAIRS	1,100.00	1,100.00	0.00	0.00	1,100.00	100.00 %
100-52200-380	PUBLIC EDUCATION	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
100-52200-381	EMPLOYMENT TESTING	2,000.00	2,000.00	900.00	1,432.00	568.00	28.40 %
100-52200-382	UNIFORMS & SAFETY ATTIRE	4,500.00	4,500.00	894.99	1,433.99	3,066.01	68.13 %
100-52200-394	EMS - SUPPLIES	4,000.00	4,000.00	328.39	2,464.88	1,535.12	38.38 %
100-52200-399	ADD'L SOFTWARE & UPGRADES	150.00	150.00	0.00	247.50	-97.50	-65.00 %
Department: 52200 - FIRE Total:		1,709,446.00	1,709,446.00	67,405.77	522,928.53	1,186,517.47	69.41 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 52210 - HYDRANTS							
100-52210-290	OTHER CONTRACTUAL SERVICES	366,651.00	366,651.00	0.00	0.00	366,651.00	100.00 %
Department: 52210 - HYDRANTS Total:		366,651.00	366,651.00	0.00	0.00	366,651.00	100.00 %
Department: 52400 - INSPECTIONS							
100-52400-110	SALARIES - REGULAR	6,615.00	6,615.00	249.77	2,246.84	4,368.16	66.03 %
100-52400-120	WAGES - REGULAR	259,620.00	259,620.00	9,939.42	88,412.85	171,207.15	65.95 %
100-52400-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-124	WAGES - PERM. P.T.	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-126	WAGES - TEMP./SEAS.	500.00	500.00	0.00	0.00	500.00	100.00 %
100-52400-150	FICA	20,405.00	20,405.00	723.01	6,490.78	13,914.22	68.19 %
100-52400-151	RETIREMENT (WRS)	17,971.00	17,971.00	687.76	6,119.49	11,851.51	65.95 %
100-52400-152	HEALTH INSURANCE	62,234.00	62,234.00	5,315.66	25,650.62	36,583.38	58.78 %
100-52400-153	DENTAL INSURANCE	3,381.00	3,381.00	0.00	1,126.84	2,254.16	66.67 %
100-52400-154	LIFE INSURANCE	206.00	206.00	16.98	84.90	121.10	58.79 %
100-52400-225	PHONE/INTERNET/CABLE	3,000.00	3,000.00	0.00	875.12	2,124.88	70.83 %
100-52400-240	Hdwr/softwr. Maint.	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
100-52400-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-290	OTHER CONTRACTUAL SERVICES	19,420.00	19,420.00	1,511.38	6,837.41	12,582.59	64.79 %
100-52400-294	WEIGHTS & MEASURES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-310	OFFICE SUPPLIES	500.00	500.00	0.00	93.27	406.73	81.35 %
100-52400-311	POSTAGE	500.00	500.00	0.00	74.15	425.85	85.17 %
100-52400-312	COPY USAGE & PAPER	600.00	600.00	0.12	56.15	543.85	90.64 %
100-52400-320	SUBSCRIPTIONS & DUES	585.00	585.00	0.00	642.06	-57.06	-9.75 %
100-52400-321	CERTIFICATIONS & LICENSES	844.00	844.00	0.00	75.50	768.50	91.05 %
100-52400-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-330	SEMINARS, CONF & TRAVEL	2,500.00	2,500.00	0.00	160.07	2,339.93	93.60 %
100-52400-340	OPERATING SUPPLIES	700.00	700.00	0.00	147.88	552.12	78.87 %
100-52400-341	PRINTING & FORMS	1,125.00	1,125.00	0.00	0.00	1,125.00	100.00 %
100-52400-360	VEHICLE MAINT. & REPAIRS	300.00	300.00	449.96	479.72	-179.72	-59.91 %
100-52400-361	REGULAR FUEL	1,500.00	1,500.00	0.00	349.67	1,150.33	76.69 %
100-52400-381	EMPLOYMENT TESTING	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 52400 - INSPECTIONS Total:		407,006.00	407,006.00	18,894.06	139,923.32	267,082.68	65.62 %
Department: 52601 - EMERGENCY GOVERNMENT							
100-52601-290	OTHER CONTRACTUAL SERVICES	10,000.00	10,000.00	0.00	600.00	9,400.00	94.00 %
100-52601-340	OPERATING SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Department: 52601 - EMERGENCY GOVERNMENT Total:		11,000.00	11,000.00	0.00	600.00	10,400.00	94.55 %
Department: 52700 - JAIL							
100-52700-290	OTHER CONTRACTUAL SERVICES	200.00	200.00	0.00	0.00	200.00	100.00 %
Department: 52700 - JAIL Total:		200.00	200.00	0.00	0.00	200.00	100.00 %
Department: 53100 - ENGINEERING							
100-53100-110	SALARIES - REGULAR	83,908.00	83,908.00	3,225.67	28,139.34	55,768.66	66.46 %
100-53100-120	WAGES - REGULAR	2,409.00	2,409.00	94.09	810.91	1,598.09	66.34 %
100-53100-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-150	FICA	6,603.00	6,603.00	235.19	2,063.72	4,539.28	68.75 %
100-53100-151	RETIREMENT (WRS)	5,826.00	5,826.00	224.08	1,954.10	3,871.90	66.46 %
100-53100-152	HEALTH INSURANCE	19,151.00	19,151.00	3,339.77	16,698.85	2,452.15	12.80 %
100-53100-153	DENTAL INSURANCE	1,137.00	1,137.00	0.00	410.00	727.00	63.94 %
100-53100-154	LIFE INSURANCE	19.00	19.00	1.58	7.90	11.10	58.42 %
100-53100-225	PHONE/INTERNET/CABLE	2,326.00	2,326.00	0.00	661.13	1,664.87	71.58 %
100-53100-240	SOFTWARE MAINTENANCE CONTR	400.00	400.00	0.00	400.00	0.00	0.00 %
100-53100-241	EQUIPMENT MAINTENANCE CONT	400.00	400.00	0.00	0.00	400.00	100.00 %
100-53100-310	OFFICE SUPPLIES	1,300.00	1,300.00	210.63	392.10	907.90	69.84 %
100-53100-311	POSTAGE	500.00	500.00	0.00	54.36	445.64	89.13 %
100-53100-312	COPY USAGE & PAPER	650.00	650.00	0.00	430.90	219.10	33.71 %
100-53100-320	SUBSCRIPTIONS & DUES	250.00	250.00	0.00	223.00	27.00	10.80 %
100-53100-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-322	LEGAL NOTICES	0.00	0.00	0.00	169.56	-169.56	0.00 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1G	00-323	GENERAL ADVERTISING	0.00	0.00	0.00	0.00	0.00 %
100-53100-330		SEMINARS, CONF & TRAVEL	700.00	700.00	0.00	299.00	401.00 57.29 %
100-53100-340		OPERATING SUPPLIES	1,000.00	1,000.00	23.08	1,381.38	-381.38 -38.14 %
100-53100-341		PRINTING & FORMS	125.00	125.00	0.00	0.00	125.00 100.00 %
100-53100-360		VEHICLE MAINT. & REPAIRS	500.00	500.00	0.00	0.00	500.00 100.00 %
100-53100-361		REGULAR FUEL	700.00	700.00	0.00	107.81	592.19 84.60 %
100-53100-399		ADD'L SOFTWARE & UPGRADES	550.00	550.00	0.00	0.00	550.00 100.00 %
Department: 53100 - ENGINEERING Total:		128,454.00	128,454.00	7,354.09	54,204.06	74,249.94	57.80 %
Department: 53310 - BOARD OF PUBLIC WORKS							
100-53310-291		TRANSCRIPTION CONTRACTUAL	1,200.00	1,200.00	0.00	205.79	994.21 82.85 %
100-53310-311		POSTAGE	50.00	50.00	0.00	46.58	3.42 6.84 %
100-53310-312		COPY USAGE & PAPER	600.00	600.00	0.00	7.87	592.13 98.69 %
100-53310-322		LEGAL NOTICES	400.00	400.00	0.00	0.00	400.00 100.00 %
Department: 53310 - BOARD OF PUBLIC WORKS Total:		2,250.00	2,250.00	0.00	260.24	1,989.76	88.43 %
Department: 53311 - STREET							
100-53311-110		SALARIES - REGULAR	37,104.00	37,104.00	1,830.11	15,894.53	21,209.47 57.16 %
100-53311-120		WAGES - REGULAR	318,568.00	318,568.00	12,892.05	114,854.25	203,713.75 63.95 %
100-53311-121		OVERTIME - REGULAR	19,500.00	19,500.00	192.93	5,142.07	14,357.93 73.63 %
100-53311-124		WAGES - PERM PT	4,056.00	4,056.00	44.70	391.63	3,664.37 90.34 %
100-53311-125		OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00 0.00 %
100-53311-126		WAGES - TEMP/SEAS	5,070.00	5,070.00	421.20	826.80	4,243.20 83.69 %
100-53311-127		OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00 0.00 %
100-53311-150		FICA	29,399.00	29,399.00	1,098.11	9,855.21	19,543.79 66.48 %
100-53311-151		RETIREMENT (WRS)	25,324.00	25,324.00	1,006.78	9,172.26	16,151.74 63.78 %
100-53311-152		HEALTH INSURANCE	117,576.00	117,576.00	9,595.11	47,975.57	69,600.43 59.20 %
100-53311-153		DENTAL INSURANCE	7,287.00	7,287.00	0.00	2,489.12	4,797.88 65.84 %
100-53311-154		LIFE INSURANCE	194.00	194.00	13.69	68.45	125.55 64.72 %
100-53311-211		BOILER CONTRACTUAL	100.00	100.00	0.00	0.00	100.00 100.00 %
100-53311-213		HVAC CONTRACTUAL	800.00	800.00	0.00	0.00	800.00 100.00 %
100-53311-214		FIRE CONTRACTUAL	650.00	650.00	147.86	202.86	447.14 68.79 %
100-53311-220		WATER/SEWER/STORM WATER	2,100.00	2,100.00	0.00	1,180.45	919.55 43.79 %
100-53311-221		ELECTRIC & GAS	8,662.00	8,662.00	0.00	2,548.88	6,113.12 70.57 %
100-53311-225		PHONE/INTERNET/CABLE	2,694.00	2,694.00	0.00	628.96	2,065.04 76.65 %
100-53311-230		COUNTY HWY DEPT SERVICES	250.00	250.00	83.63	83.63	166.37 66.55 %
100-53311-240		SOFTWARE MAINTENANCE CONTR	710.00	710.00	27.42	1,197.42	-487.42 -68.65 %
100-53311-241		EQUIPMENT MAINTENANCE CONT	100.00	100.00	0.00	0.00	100.00 100.00 %
100-53311-242		EQUIPMENT RENTAL	11,500.00	11,500.00	2,760.00	11,190.00	310.00 2.70 %
100-53311-243		LEASES	0.00	0.00	0.00	0.00	0.00 0.00 %
100-53311-290		OTHER CONTRACTUAL SERVICES	16,000.00	16,000.00	269.55	3,810.25	12,189.75 76.19 %
100-53311-310		OFFICE SUPPLIES	200.00	200.00	0.00	19.99	180.01 90.01 %
100-53311-311		POSTAGE	300.00	300.00	0.00	0.00	300.00 100.00 %
100-53311-312		COPY USAGE & PAPER	50.00	50.00	0.28	51.11	-1.11 -2.22 %
100-53311-320		SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00 0.00 %
100-53311-322		LEGAL NOTICES	100.00	100.00	0.00	0.00	100.00 100.00 %
100-53311-324		RECRUITMENT	50.00	50.00	0.00	0.00	50.00 100.00 %
100-53311-330		SEMINARS, CONF & TRAVEL	500.00	500.00	0.00	612.23	-112.23 -22.45 %
100-53311-340		OPERATING SUPPLIES	4,850.00	4,850.00	741.97	3,244.25	1,605.75 33.11 %
100-53311-341		PRINTING & FORMS	100.00	100.00	0.00	0.00	100.00 100.00 %
100-53311-342		CLEANING & SANITARY SUPPLIES	600.00	600.00	86.60	157.70	442.30 73.72 %
100-53311-350		BLDG & GRDS MAINT & REPAIRS	1,500.00	1,500.00	0.00	69.35	1,430.65 95.38 %
100-53311-360		VEHICLE MAINT. & REPAIRS	5,500.00	5,500.00	619.24	1,699.18	3,800.82 69.11 %
100-53311-361		REGULAR FUEL	20,800.00	20,800.00	203.20	3,296.66	17,503.34 84.15 %
100-53311-362		OFF ROAD FUEL	5,000.00	5,000.00	87.78	952.67	4,047.33 80.95 %
100-53311-363		EQUIPMENT MAINT & REPAIRS	12,000.00	12,000.00	392.27	707.94	11,292.06 94.10 %
100-53311-370		SALT & SAND	86,105.00	86,105.00	0.00	55,759.66	30,345.34 35.24 %
100-53311-371		TREE & BRUSH MAINTENANCE	2,500.00	2,500.00	0.00	343.76	2,156.24 86.25 %
100-53311-375		STREET MAINT & REPAIRS	5,000.00	5,000.00	0.00	0.00	5,000.00 100.00 %
100-53311-381		EMPLOYMENT TESTING	500.00	500.00	0.00	100.80	399.20 79.84 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
1C	11-382						
	UNIFORMS & SAFETY ATTIRE	1,000.00	1,000.00	0.00	530.60	469.40	46.94 %
100-53311-399	ADD'L SOFTWARE & UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 53311 - STREET Total:	754,299.00	754,299.00	32,514.48	295,058.24	459,240.76	60.88 %
	Department: 53312 - STREET SIGNS & SIGNALS						
100-53312-221	ELECTRIC & GAS	5,800.00	5,800.00	0.00	1,181.23	4,618.77	79.63 %
100-53312-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53312-292	ELECTRICAL CONTRACTUAL	800.00	800.00	0.00	0.00	800.00	100.00 %
100-53312-372	STREET SIGN MAINT & REPAIRS	11,000.00	11,000.00	0.00	741.16	10,258.84	93.26 %
100-53312-373	STREET SIGNAL MAINT & REPAIRS	1,500.00	1,500.00	0.00	6,787.40	-5,287.40	-352.49 %
	Department: 53312 - STREET SIGNS & SIGNALS Total:	19,100.00	19,100.00	0.00	8,709.79	10,390.21	54.40 %
	Department: 53315 - STREET LIGHTS						
100-53315-221	ELECTRIC & GAS	210,928.00	210,928.00	12,778.62	62,822.06	148,105.94	70.22 %
100-53315-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53315-292	ELECTRICAL CONTRACTUAL	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
100-53315-374	STREET LIGHT MAINT & REPAIRS	2,000.00	2,000.00	1,918.10	2,662.54	-662.54	-33.13 %
	Department: 53315 - STREET LIGHTS Total:	224,928.00	224,928.00	14,696.72	65,484.60	159,443.40	70.89 %
	Department: 53440 - STORM WATER						
100-53440-200	GF STORM WATER ERU	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 53440 - STORM WATER Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 54110 - ANIMAL CONTROL						
100-54110-290	OTHER CONTRACTUAL SERVICES	73,691.00	73,691.00	6,140.93	24,563.72	49,127.28	66.67 %
	Department: 54110 - ANIMAL CONTROL Total:	73,691.00	73,691.00	6,140.93	24,563.72	49,127.28	66.67 %
	Department: 55110 - LIBRARY						
100-55110-110	SALARIES - REGULAR	27,819.00	27,819.00	1,069.36	9,346.74	18,472.26	66.40 %
100-55110-124	WAGES - PERM PT	12,480.00	12,480.00	0.00	2,835.10	9,644.90	77.28 %
100-55110-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
1C 110-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
1C 110-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-150	FICA	3,083.00	3,083.00	75.20	876.30	2,206.70	71.58 %
100-55110-151	RETIREMENT (WRS)	1,878.00	1,878.00	72.18	626.16	1,251.84	66.66 %
100-55110-152	HEALTH INSURANCE	3,225.00	3,225.00	268.78	1,343.90	1,881.10	58.33 %
100-55110-153	DENTAL INSURANCE	584.00	584.00	0.00	194.52	389.48	66.69 %
100-55110-154	LIFE INSURANCE	12.00	12.00	1.02	5.10	6.90	57.50 %
100-55110-211	BOILER CONTRACTUAL	635.00	635.00	0.00	0.00	635.00	100.00 %
100-55110-213	HVAC CONTRACTUAL	4,060.00	4,060.00	0.00	62.00	3,998.00	98.47 %
100-55110-214	FIRE CONTRACTUAL	1,249.00	1,249.00	92.41	312.41	936.59	74.99 %
100-55110-220	WATER/SEWER/STORM WATER	2,858.00	2,858.00	0.00	1,420.31	1,437.69	50.30 %
100-55110-221	ELECTRIC & GAS	24,421.00	24,421.00	0.00	5,018.21	19,402.79	79.45 %
100-55110-225	PHONE/INTERNET/CABLE	750.00	750.00	125.66	257.41	492.59	65.68 %
100-55110-240	SOFTWARE MAINTENANCE CONTR	750.00	750.00	0.00	600.00	150.00	20.00 %
100-55110-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-290	OTHER CONTRACTUAL SERVICES	1,320.00	1,320.00	0.00	227.07	1,092.93	82.80 %
100-55110-291	TRANSCRIPTION CONTRACTUAL	75.00	75.00	0.00	0.00	75.00	100.00 %
100-55110-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-340	OPERATING SUPPLIES	3,150.00	3,150.00	17.46	389.53	2,760.47	87.63 %
100-55110-342	CLEANING & SANITARY SUPPLIES	2,100.00	2,100.00	85.29	794.60	1,305.40	62.16 %
100-55110-350	BLDG & GRDS MAINT & REPAIRS	1,750.00	1,750.00	556.51	808.11	941.89	53.82 %
100-55110-360	VEHICLE MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-363	EQUIPMENT MAINT. & REPAIRS	300.00	300.00	195.65	195.65	104.35	34.78 %
	Department: 55110 - LIBRARY Total:	92,499.00	92,499.00	2,559.52	25,313.12	67,185.88	72.63 %
	Department: 55200 - PARKS						
1 200-110	SALARIES - REGULAR	67,744.00	67,744.00	2,593.93	22,826.58	44,917.42	66.30 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-120	WAGES - REGULAR	83,445.00	83,445.00	3,153.76	28,002.06	55,442.94	66.44 %
100-55200-121	OVERTIME - REGULAR	1,000.00	1,000.00	0.00	17.89	982.11	98.21 %
100-55200-124	WAGES - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-126	WAGES - TEMP/SEAS	31,206.00	31,206.00	0.00	0.00	31,206.00	100.00 %
100-55200-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-150	FICA	14,029.00	14,029.00	407.45	3,631.83	10,397.17	74.11 %
100-55200-151	RETIREMENT (WRS)	10,778.00	10,778.00	387.97	3,432.15	7,345.85	68.16 %
100-55200-152	HEALTH INSURANCE	40,446.00	40,446.00	3,370.52	16,852.60	23,593.40	58.33 %
100-55200-153	DENTAL INSURANCE	2,232.00	2,232.00	0.00	744.08	1,487.92	66.66 %
100-55200-154	LIFE INSURANCE	67.00	67.00	5.61	28.05	38.95	58.13 %
100-55200-214	FIRE CONTRACTUAL	200.00	200.00	184.82	184.82	15.18	7.59 %
100-55200-220	WATER/SEWER/STORM WATER	18,364.00	18,364.00	0.00	6,863.61	11,500.39	62.62 %
100-55200-221	ELECTRIC & GAS	18,750.00	18,750.00	0.00	5,059.65	13,690.35	73.02 %
100-55200-225	PHONE/INTERNET/CABLE	4,200.00	4,200.00	583.22	1,198.03	3,001.97	71.48 %
100-55200-240	SOFTWARE MAINTENANCE CONTR	600.00	600.00	0.00	600.00	0.00	0.00 %
100-55200-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-290	OTHER CONTRACTUAL SERVICES	640.00	640.00	0.00	139.75	500.25	78.16 %
100-55200-291	TRANSCRIPTION CONTRACTUAL	750.00	750.00	0.00	119.21	630.79	84.11 %
100-55200-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-310	OFFICE SUPPLIES	0.00	0.00	0.00	67.92	-67.92	0.00 %
100-55200-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-320	SUBSCRIPTIONS & DUES	400.00	400.00	0.00	100.00	300.00	75.00 %
100-55200-321	CERTIFICATIONS & LICENSES	150.00	150.00	0.00	0.00	150.00	100.00 %
100-55200-330	SEMINARS, CONF & TRAVEL	600.00	600.00	0.00	0.00	600.00	100.00 %
100-55200-340	OPERATING SUPPLIES	11,570.00	11,570.00	1,344.68	3,628.36	7,941.64	68.64 %
100-55200-342	CLEANING & SANITARY SUPPLIES	5,000.00	5,000.00	185.68	1,520.78	3,479.22	69.58 %
100-55200-350	BLDG & GRDS MAINT & REPAIRS	12,000.00	12,000.00	0.00	1,654.00	10,346.00	86.22 %
100-55200-360	VEHICLE MAINT. & REPAIRS	3,000.00	3,000.00	26.25	431.38	2,568.62	85.62 %
100-55200-361	REGULAR FUEL	6,500.00	6,500.00	0.00	1,246.87	5,253.13	80.82 %
100-55200-362	OFF ROAD FUEL	4,000.00	4,000.00	87.78	1,062.17	2,937.83	73.45 %
100-55200-363	EQUIPMENT MAINT & REPAIRS	7,500.00	7,500.00	316.49	3,410.86	4,089.14	54.52 %
100-55200-371	TREE & BRUSH MAINTENANCE	1,000.00	1,000.00	0.00	530.96	469.04	46.90 %
100-55200-381	EMPLOYMENT TESTING	75.00	75.00	7.00	7.00	68.00	90.67 %
100-55200-382	UNIFORMS & SAFETY ATTIRE	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 55200 - PARKS Total:		346,246.00	346,246.00	12,655.16	103,360.61	242,885.39	70.15 %
Department: 55300 - RECREATION							
100-55300-110	SALARIES - REGULAR	193,317.00	193,317.00	7,402.35	65,130.49	128,186.51	66.31 %
100-55300-120	WAGES - REGULAR	28,398.00	28,398.00	1,072.22	9,435.54	18,962.46	66.77 %
100-55300-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-124	WAGES - PERM PT	0.00	0.00	0.00	84.65	-84.65	0.00 %
100-55300-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-126	WAGES - TEMP/SEAS	68,483.00	68,483.00	0.00	4,769.59	63,713.41	93.04 %
100-55300-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-150	FICA	22,200.00	22,200.00	597.56	5,668.39	16,531.61	74.47 %
100-55300-151	RETIREMENT (WRS)	14,966.00	14,966.00	572.03	5,025.03	9,940.97	66.42 %
100-55300-152	HEALTH INSURANCE	60,605.00	60,605.00	5,050.42	25,252.11	35,352.89	58.33 %
100-55300-153	DENTAL INSURANCE	3,376.00	3,376.00	0.00	1,125.48	2,250.52	66.66 %
100-55300-154	LIFE INSURANCE	51.00	51.00	4.25	21.25	29.75	58.33 %
100-55300-225	PHONE/INTERNET/CABLE	3,900.00	3,900.00	0.00	931.48	2,968.52	76.12 %
100-55300-240	SOFTWARE MAINTENANCE CONTR	500.00	500.00	0.00	0.00	500.00	100.00 %
100-55300-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-310	OFFICE SUPPLIES	1,100.00	1,100.00	36.35	193.05	906.95	82.45 %
100-55300-311	POSTAGE	3,650.00	3,650.00	0.00	237.85	3,412.15	93.48 %
100-55300-312	COPY USAGE & PAPER	3,600.00	3,600.00	171.03	1,102.54	2,497.46	69.37 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
100-300-320	SUBSCRIPTIONS & DUES	1,000.00	1,000.00	0.00	1,025.00	-25.00	-2.50 %
100-55300-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-330	SEMINARS, CONF & TRAVEL	3,000.00	3,000.00	118.00	243.41	2,756.59	91.89 %
100-55300-340	OPERATING SUPPLIES	31,000.00	31,000.00	1,474.57	9,353.49	21,646.51	69.83 %
100-55300-341	PRINTING & FORMS	6,325.00	6,325.00	3,294.24	5,029.05	1,295.95	20.49 %
100-55300-381	EMPLOYMENT TESTING	75.00	75.00	0.00	0.00	75.00	100.00 %
Department: 55300 - RECREATION Total:		445,546.00	445,546.00	19,793.02	134,628.40	310,917.60	69.78 %
Department: 55420 - AQUATIC CENTER							
100-55420-120	WAGES - REGULAR	22,289.00	22,289.00	829.44	7,449.14	14,839.86	66.58 %
100-55420-121	OVERTIME - REGULAR	0.00	0.00	0.00	11.92	-11.92	0.00 %
100-55420-126	WAGES - TEMP/SEAS	86,889.00	86,889.00	0.00	0.00	86,889.00	100.00 %
100-55420-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55420-150	FICA	8,352.00	8,352.00	57.03	519.42	7,832.58	93.78 %
100-55420-151	RETIREMENT (WRS)	1,505.00	1,505.00	55.99	503.62	1,001.38	66.54 %
100-55420-152	HEALTH INSURANCE	8,064.00	8,064.00	671.96	3,359.80	4,704.20	58.34 %
100-55420-153	DENTAL INSURANCE	458.00	458.00	0.00	152.56	305.44	66.69 %
100-55420-154	LIFE INSURANCE	6.00	6.00	0.52	2.60	3.40	56.67 %
100-55420-220	WATER/SEWER/STORM WATER	8,130.00	8,130.00	0.00	3,327.38	4,802.62	59.07 %
100-55420-221	ELECTRIC & GAS	16,750.00	16,750.00	0.00	1,737.67	15,012.33	89.63 %
100-55420-225	PHONE/INTERNET/CABLE	700.00	700.00	0.00	446.57	253.43	36.20 %
100-55420-290	OTHER CONTRACTUAL SERVICES	13,020.00	13,020.00	36.96	4,286.96	8,733.04	67.07 %
100-55420-321	CERTIFICATIONS & LICENSES	735.00	735.00	0.00	0.00	735.00	100.00 %
100-55420-330	SEMINARS, CONF & TRAVEL	250.00	250.00	0.00	0.00	250.00	100.00 %
100-55420-340	OPERATING SUPPLIES	4,600.00	4,600.00	336.24	1,388.17	3,211.83	69.82 %
100-55420-342	CLEANING & SANITARY SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55420-343	CONCESSIONS SUPPLIES	15,580.00	15,580.00	0.00	0.00	15,580.00	100.00 %
100-55420-350	BLDG & GRDS MAINT & REPAIRS	4,500.00	4,500.00	0.00	36.24	4,463.76	99.19 %
100-55420-363	EQUIPMENT MAINT & REPAIRS	1,200.00	1,200.00	60.00	60.00	1,140.00	95.00 %
Department: 55420 - AQUATIC CENTER Total:		193,028.00	193,028.00	2,048.14	23,282.05	169,745.95	87.94 %
Department: 56600 - URBAN PLANNING							
100-56600-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56600-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56600 - URBAN PLANNING Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56610 - CITY STUDY							
100-56610-295	CITY STUDY	37,286.00	37,286.00	0.00	0.00	37,286.00	100.00 %
Department: 56610 - CITY STUDY Total:		37,286.00	37,286.00	0.00	0.00	37,286.00	100.00 %
Department: 56700 - ECONOMIC DEVELOPMENT							
100-56700-290	OTHER CONTRACTUAL SERVICES	13,517.00	13,517.00	13,516.50	13,516.50	0.50	0.00 %
Department: 56700 - ECONOMIC DEVELOPMENT Total:		13,517.00	13,517.00	13,516.50	13,516.50	0.50	0.00 %
Department: 56900 - PLANNING & ZONING							
100-56900-110	SALARIES - REGULAR	67,072.00	67,072.00	2,534.51	22,506.29	44,565.71	66.44 %
100-56900-120	WAGES - REGULAR	23,512.00	23,512.00	895.99	7,874.54	15,637.46	66.51 %
100-56900-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-124	WAGES - PERM. P.T.	500.00	500.00	0.00	0.00	500.00	100.00 %
100-56900-126	WAGES - TEMP/SEAS.	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-150	FICA	6,968.00	6,968.00	229.31	2,072.57	4,895.43	70.26 %
100-56900-151	RETIREMENT (WRS)	6,114.00	6,114.00	231.56	2,050.74	4,063.26	66.46 %
100-56900-152	HEALTH INSURANCE	26,296.00	26,296.00	2,739.94	11,225.94	15,070.06	57.31 %
100-56900-153	DENTAL INSURANCE	1,355.00	1,355.00	0.00	482.60	872.40	64.38 %
100-56900-154	LIFE INSURANCE	18.00	18.00	1.30	6.50	11.50	63.89 %
100-56900-225	PHONE/INTERNET/CABLE	600.00	600.00	0.00	266.18	333.82	55.64 %
100-56900-240	SOFTWARE MAINTENANCE CONTR	400.00	400.00	0.00	400.00	0.00	0.00 %
100-56900-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-291	TRANSCRIPTION CONTRACTUAL	3,000.00	3,000.00	0.00	218.40	2,781.60	92.72 %
100-56900-310	OFFICE SUPPLIES	850.00	850.00	0.00	117.99	732.01	86.12 %
100-56900-311	POSTAGE	1,000.00	1,000.00	0.00	158.95	841.05	84.11 %

Budget Report

For Fiscal: 2020 Period Ending: 05/31/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-312	2,745.00	2,745.00	370.71	1,046.40	1,698.60	61.88 %
100-56900-320	847.00	847.00	0.00	524.00	323.00	38.13 %
100-56900-322	3,600.00	3,600.00	0.00	602.90	2,997.10	83.25 %
100-56900-324	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-330	2,800.00	2,800.00	0.00	614.00	2,186.00	78.07 %
100-56900-340	700.00	700.00	11.69	545.49	154.51	22.07 %
100-56900-360	300.00	300.00	0.00	0.00	300.00	100.00 %
100-56900-361	600.00	600.00	0.00	53.32	546.68	91.11 %
Department: 56900 - PLANNING & ZONING Total:	149,277.00	149,277.00	7,015.01	50,766.81	98,510.19	65.99 %
Department: 59200 - TRANSFERS						
100-59200-590	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 59200 - TRANSFERS Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:	10,183,948.00	10,183,948.00	384,196.05	3,357,818.94	6,826,129.06	67.03 %
Fund: 100 - GENERAL FUND Surplus (Deficit):	0.00	0.00	-354,602.02	4,237,318.33	4,237,318.33	0.00 %
Report Surplus (Deficit):	0.00	0.00	-354,602.02	4,237,318.33	4,237,318.33	0.00 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - GENERAL FUND	0.00	0.00	-354,602.02	4,237,318.33	4,237,318.33
Report Surplus (Deficit):	0.00	0.00	-354,602.02	4,237,318.33	4,237,318.33

The following individuals have balances near or exceeding \$5000.00.

T.H.- \$10,527.43
Years: 2006 – 2009
Currently at SDC

A.L.S. - \$9,348.40
Years: 2001 – 2019
Currently at SDC

S.L. - \$5,156.14
Years: 2012 – 2019 – no payments since 2018 and that was from SDC
Currently at SDC

#F8



Onalaska Police Department
415 Main Street
Onalaska, WI 54650
608-781-9550

Memo

To: Director Buehler
From: Chief Charles Ashbeck
Date: 05/27/20
Re: 204-34151 Special Projects Fund

Per our discussion I am requesting the use of money in our Special Project Fund Account 204-34151. We intend to utilize the funds towards the purchase of an enclosed trailer. This trailer will contain our range instruction material that frequently needs to be transported to Holmen Rod and Gun Club. The remaining funds will be utilized to purchase exterior ballistic vest carriers, along with the required under shirts and accessories for patrol staff. Total expenditures will not exceed \$10,264.82.

If you need any further information, please let me know. Thank you for your time and consideration of this matter.

Respectfully submitted,

Chief C. Ashbeck

TRANSCRIPTION SERVICES AGREEMENT

This Agreement is entered into this 1st day of January, 2021, by and between the City of Onalaska (hereinafter "City"), and Kirk Bey, 1008 Well Street, Onalaska, Wisconsin.

WHEREAS, the City desires to retain Kirk Bey to perform transcription services and Kirk Bey desires to perform said services.

NOW, THEREFORE, in consideration of the mutual agreements herein contained, the parties agree as follows:

1. The City agrees to retain Kirk Bey and Kirk Bey agrees to perform those services for the City to provide transcription services.
2. All services shall be performed in a timely manner.
3. The City agrees to pay Kirk Bey thirteen (13) cents per typewritten line (12 point Times New Roman font on standard 8.5" x 11" paper with one inch right and left margins, left justified) with a minimum charge of \$10 if applicable.
4. Kirk Bey shall not assign this Agreement to any other person, firm, or business, without the prior written approval of the City, it being the express intention of the parties that all services to be performed shall only be performed by Kirk Bey.
5. Kirk Bey shall hold in strict confidence all information about the proceedings and actions of the City that he receives in the course the performance of the Agreement and shall not disclose any such information to any person, firm or business without the prior written consent of the City.
6. The parties intend that any dispute or controversy arising out of or relating to the Agreement be resolved informally, if possible, through good faith negotiation. Therefore, in the event of a dispute or controversy, the parties shall promptly notify each other, in writing, of the specifics of such dispute or controversy and arrange to meet in an attempt to reach a resolution of the dispute or controversy.

7. Kirk Bey will be using the City of Onalaska's flash drive for transfer of data through the term of said contract.
8. This agreement may not be modified except in writing signed by both parties.
9. Billing will be done on the calendar month basis, on the 1st day of each month.
The City sends out payment on or before the 20th of the month.
10. Kirk Bey agrees to prevent expiration of antivirus software on his computer system that he uses for transcribing purposes.
11. This Agreement shall be in full force and effect commencing on the date herein stated and ending December 31, 2022.
12. This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Wisconsin.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the date in here first written above.

CITY OF ONALASKA, by

Kim Smith, Mayor

Kirk Bey

Caroline Burmaster, City Clerk

Approved as to content, form, and execution, this ___ day of June, 2020.

Amanda Jackson, City Attorney

Burmester, Cari

From: Kirk Bey <beykirk@yahoo.com>
Sent: Friday, May 15, 2020 2:41 PM
To: Burmester, Cari
Subject: Bid submission for 2021, 2022 transcription contract

Cari:

Here is my bid for both 2021 and 2022. I also have included the details of my past contracts, as well as some background information about who I am because the alderpersons -- and perhaps some city staffers -- likely do not know me very well. Please let me know if you or anyone else has questions or concerns, or if you would like additional information.

Thanks.

Kirk

KIRK BEY'S BID FOR THE 2021 AND 2022 TRANSCRIPTION CONTRACTS:

2021: 13 cents per line, \$10 minimum
2022: 13 cents per line, \$10 minimum

PAST CONTRACTS:

2012: Assumed transcription responsibilities in October upon Theresa Eckart's departure, as well as the contract Theresa had with the city. The rate was 13 cents per line, with a \$20 minimum.
2014: New, one-year contract went into effect January 1. The rate was 13 cents per line, with a \$15 minimum.
2015: New, two-year contract went into effect January 1. The rate was 13 cents per line, with a \$15 minimum.
2017: New, two-year contract went into effect January 1. The rate was 13 cents per line, with a \$10 minimum.
2019: New, one-year contract went into effect January 1. The rate was 13 cents per line, with a \$10 minimum.
2020: New, one-year contract went into effect January 1. The current rate is 13 cents per line, with a \$10 minimum.

BACKGROUND INFORMATION:

I am a La Crosse native who graduated from Logan High School in 1989, and with a Bachelor's Degree in Mass Communications from UW-La Crosse in December 1993.

I served as a sportswriter/copy editor at the La Crosse Tribune from August 1988-October 1994 (part-time), and from October 1997-June 2010 (full-time). I also served as a sportswriter/copy editor at the Ottumwa (Iowa) Courier from October 1994-September 1995; the Winona Daily News from September 1995-May 1996; and the Eau Claire Leader-Telegram from May 1996-September 1997.

I am married (wife Cindy is a 1995 Onalaska High School graduate) with a 14-year-old son (Nolan) who has Autism and is nonverbal.



#F10

RESOLUTION NO. 26-2020

**A RESOLUTION TO AUTHORIZE THE WAIVER OF INTEREST AND PENALTIES ON PROPERTY TAX PAYMENT
INSTALLMENTS DUE ON OR BEFORE APRIL 1, 2020**

WHEREAS, in December, 2019, a novel strain of coronavirus known as COVID-19 was detected, and COVID-19 has continued to spread throughout the world, including to the United States and the State of Wisconsin ("COVID-19 Pandemic"); and

WHEREAS, on January 31, 2020, the United States Department of Health and Human Services declared a Public Health Emergency, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic, on March 12, 2020 the Governor of the State of Wisconsin declared a Health Emergency in the State, and on March 19, 2020 La Crosse County (the "County") declared a state of emergency under authority granted by Wis. Stats. Chap. 323; and

WHEREAS, the federal, state, local and individual responses to the COVID-19 Pandemic and the uncertainty as to the effectiveness of those responses in mitigating the duration of the COVID-19 Pandemic have created economic hardship and uncertainty in both the City of Onalaska and La Crosse County's business community, households and for every property taxpayer; and

WHEREAS, prominent economists have predicted record level unemployment rates for the coming months and this prediction suggests that Onalaska residents will also experience record level unemployment rates in the coming months, and an unprecedented number of businesses and employers throughout the State and in the County have been required to suspend operations; and

WHEREAS, on April 15, 2020, the Wisconsin Legislature enacted 2019 Wisconsin Act 185 ("Act 185"), which Governor Evers signed on April 16, 2020 and which authorizes, among other things, the County to adopt a resolution enabling taxation districts in the County to waive interest and penalties; and

WHEREAS, La Crosse County passed a resolution on May 21, 2020 enabling taxation districts such as the City of Onalaska to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020; and

WHEREAS, the County's authorization for a taxation district to implement the above referenced waiver is contingent upon a taxation district adopting a resolution in similar form and content as to the County's resolution; and

WHEREAS, this Resolution is intended to (1) serve as the City of Onalaska's resolution approving the waiver of interest and penalties on installment payments of property taxes due and payable after April 1, 2020, in a manner consistent with Act 185 and (2) declare that all property taxpayers in the City of Onalaska are experiencing hardship as a result of the economic conditions associated with the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185; and



WHEREAS, while the plain language of Section 105(25) of Act 185 allows for either a general or a “case-by-case” finding of hardship to qualify for the above referenced waiver of interest and penalties, the City of Onalaska intends by this Resolution to waive interest and penalties for all property taxpayers in the City of Onalaska otherwise eligible for waiver under Section 105(25) of Act 185 on a finding of general hardship based upon the economic conditions described in this Resolution, which the Common Council determines has adversely affected taxpayers in the City; and

WHEREAS, this Resolution is intended to allow the City of Onalaska to waive the penalty imposed by County Ordinance § 4.05 for property taxpayers qualifying for the waiver of interest and penalties as provided in Section 105(25) of Act 185 and this Resolution.

NOW THEREFORE BE IT RESOLVED that the City of Onalaska by its Common Council hereby finds and authorizes the following:

1. The County of La Crosse’s enabling resolution is hereby made a part of this legislation.
2. The City of Onalaska is authorized to waive interest and penalties for property taxes payable in 2020 for an installment payment that is due and payable after April 1, 2020. This Resolution authorizes the City of Onalaska to waive interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the taxation district such that if a taxation district authorizes the waiver under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation district. Notwithstanding the foregoing, nothing in this Resolution authorizes the waiver of interest and penalties for property taxes payable in 2020 for an installment payment that was due and payable prior to April 1, 2020, except as otherwise permitted under applicable law.
3. City of Onalaska staff is authorized and directed to implement this resolution.

Dated this ____ day of June, 2020.

CITY OF ONALASKA

BY: _____
Kim Smith, Mayor

Caroline Burmaster, City Clerk

Passed:
Approved:
Published:



RESOLUTION # 2-5/20

TO: HONORABLE MEMBERS OF THE LA CROSSE COUNTY
BOARD OF SUPERVISORS

ITEM # 5-23

BOARD ACTION

Adopted:
For: 2
Against: 0
Abstain: 0
Abs/Excd: 0
Vote Req: 0
Other Action: 0

**EXECUTIVE
COMMITTEE
ACTION**

Adopted:
For: 9
Against: 0
Abstain: 0
Abs/Excd: 0

**RE: AUTHORIZING THE WAIVER OF INTEREST AND PENALTIES ON PROPERTY TAX
PAYMENT INSTALLMENTS DUE ON OR AFTER APRIL 1, 2020**

WHEREAS, in December, 2019, a novel strain of coronavirus known as COVID-19 was detected, and COVID-19 has continued to spread throughout the world, including to the United States and the State of Wisconsin ("COVID-19 Pandemic"); and

WHEREAS, on January 31, 2020, the United States Department of Health and Human Services declared a Public Health Emergency, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic, on March 12, 2020 the Governor of the State of Wisconsin declared a Health Emergency in the State, and on March 19, 2020 La Crosse County (the "County") declared a state of emergency under authority granted by Wis. Stats. Chap. 323; and

WHEREAS, the federal, state, local and individual responses to the COVID-19 Pandemic and the uncertainty as to the effectiveness of those responses in mitigating the duration of the COVID-19 Pandemic have created economic hardship and uncertainty in the County's business community, households throughout the County and for every County property taxpayer; and

WHEREAS, prominent economists have predicted record level unemployment rates for the coming months and this prediction suggests that County residents will also experience record level unemployment rates in the coming months, and an unprecedented number of businesses and employers throughout the State and in the County have been required to suspend operations; and

WHEREAS, on April 15, 2020, the Wisconsin Legislature enacted 2019 Wisconsin Act 185 ("Act 185"), which Governor Evers signed on April 16, 2020 and which authorizes, among other things, the County to adopt a resolution enabling taxation districts in the County to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020; and

WHEREAS, a resolution authorizing the above referenced waiver must also establish criteria for determining hardship that would qualify a property tax payer for the waiver; and

WHEREAS, the County's authorization for a taxation district to implement the above referenced waiver is contingent upon a taxation district adopting a resolution in similar form and content as to the County's resolution; and

WHEREAS, County Ordinance §4.05 imposes a penalty on delinquent general property taxes, special assessments, special charges and special taxes in the amount of 0.5% per month or fraction of the month; and

WHEREAS, this Resolution is intended to (1) serve as the County's enabling resolution for purposes of Section 105(25) of Act 185; (2) authorize any taxation district located in the County to waive interest and penalties on installment payments of property taxes due and payable after April 1, 2020, in a manner consistent with Act 185 provided the taxation district adopts a similar

RE: AUTHORIZING THE WAIVER OF INTEREST AND PENALTIES ON PROPERTY TAX PAYMENT INSTALLMENTS DUE ON OR AFTER APRIL 1, 2020

resolution and otherwise satisfies all conditions precedent to waiver contained in Act 185 and this Resolution; and (3) declare that all property taxpayers in the County are experiencing hardship as a result of the economic conditions associated with the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185; and

WHEREAS, while the plain language of Section 105(25) of Act 185 allows for either a general or a "case-by-case" finding of hardship to qualify for the above referenced waiver of interest and penalties, the County intends by this Resolution to authorize a taxation district to waive interest and penalties for all property taxpayers in the County otherwise eligible for waiver under Section 105(25) of Act 185 on a finding of general hardship based upon the economic conditions described in this Resolution, which the Board determines has adversely affected taxpayers in the County; and

WHEREAS, this Resolution is not intended to be construed as authorizing any sort of "case-by-case" finding of hardship by a taxation district; and

WHEREAS, this Resolution is intended to allow a taxation district to waive the penalty imposed by County Ordinance § 4.05 for property taxpayers qualifying for the waiver of interest and penalties as provided in Section 105(25) of Act 185 and this Resolution.

NOW THEREFORE BE IT RESOLVED that pursuant to Section 105(25) of Act 185, the Board hereby finds and authorizes the following:

1. Because of the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185, the Board finds that many property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.
2. A taxation district is authorized to waive interest and penalties for property taxes payable in 2020 for an installment payment that is due and payable after April 1, 2020. This Resolution authorizes a taxation district to waive interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the taxation district such that if a taxation district authorizes the waiver under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation district. Notwithstanding the foregoing, nothing in this Resolution authorizes a taxation district to waive interest and penalties for property taxes payable in 2020 for an installment payment that was due and payable prior to April 1, 2020, except as otherwise permitted under applicable law.
3. The terms of County Ordinance § 4.05 imposing a penalty on delinquent property tax payments are hereby modified for purposes of implementing the terms of this Resolution and Section 105(25) of Act 185.
4. The County will continue to follow the settlement procedure set forth in Wis. Stat. §74.29 and will pay in full all property taxes to the underlying taxing jurisdictions on August 20, 2020.
5. Notwithstanding Wis. Stat. § 74.57, the County Treasurer is authorized, but not required, to omit from the tax certificate delivered to the County on September 1, 2020, all parcels of real property for which a taxation district has waived interest and penalties as provided in this Resolution.

RE: AUTHORIZING THE WAIVER OF INTEREST AND PENALTIES ON PROPERTY TAX PAYMENT INSTALLMENTS DUE ON OR AFTER APRIL 1, 2020

6. The County Treasurer is directed to consult with the Wisconsin Department of Revenue, all taxation districts in the County, and corporation counsel regarding the implementation of this Resolution and the procedures associated with, or contemplated by, this Resolution.

7. Other County officers are authorized and directed to assist the Treasurer in the interpretation, application and implementation of this Resolution and Section 105(25) of Act 185.

FISCAL NOTE: No fiscal impact.

Date: 5/13/2020
[Signature]
COMMITTEE CHAIR

Date: May 13, 2020
[Signature]
RECORDING CLERK

	Reviewed Only	Recommended	Not Recommended	
Co. Admin.	_____	_____	_____	Requested By: Amy Twitchell Date Requested: May 4, 2020 Drafted By: Corporation Counsel
Fin. Director	<u>SPD</u>	<u>SO</u>	_____	
Corp. Counsel	<u>[Signature]</u>	_____	_____	
Board Chair	<u>[Signature]</u>	_____	_____	

Adopted by the La Crosse County Board this 21 Day of May, 2020

STATE OF WISCONSIN
COUNTY OF LA CROSSE

I, Ginny Dankmeyer, County Clerk of La Crosse County do hereby certify that this document is a true and correct copy of the original resolution required by law to be in my custody and which the County Board of Supervisors of La Crosse County adopted at a meeting held on the 21st day of May 2020.

[Signature]
Ginny Dankmeyer, La Crosse County Clerk



CITY OF ONALASKA

415 Main Street • Onalaska, WI 54650 • (608) 781-9530 • fax (608) 781-9504 • www.cityofonalaska.com

To: Common Council

From: Hope Burchell, PHR, SHRM-CP
HR Director

Date: May 28, 2020

RE: Update on Recruitment and Open Positions within the City of Onalaska

Fire Chief – With the resignation of the Fire Chief we are now in the process of recruiting for a new Fire Chief. The Police and Fire Commission (PFC) have approved the hiring timeline to complete the process as open until filled with a first review of applications June 1st. Meetings with PFC will be on June 2nd to give the first review of applications. Advertising will be completed through various methods such as: International and Regional Chief's Association's, League of Municipalities, and other various online advertising.

City Clerk – With the upcoming retirement of the City Clerk we have posted the position and are looking to conduct interviews on Monday, June 1st.

Police Department Openings – Currently we are down one officer and are working to establish an eligibility list. The testing at the Technical College for physical readiness has been scheduled for May 22nd (along with the written exam) and the recruitment process is again moving forward. This does not include the three additional positions that were approved to fill in 2020.

Fire Department Openings – Currently we are down two firefighters. The PFC completed interviews last week and in coordination with Acting Chief Gudie made selections for the candidates. We have made conditional offers to the top two applicants and the remaining seven (7) have been placed on an eligibility list. This does not include the three additional positions that were approved to fill in 2020.

Administrative Assistant/Paralegal – Due to the COVID-19 pandemic we have postponed the interviewing and hiring process for this position as there is no way to train when staff aren't in the building to do so. This continues to be postponed until the building opens again.

Office Clerical Support – Finance – This position is posted and we have conducted interviews. We are doing testing the week after Memorial Day and then will hopefully make a final hiring decision from there.

Building Inspector – Mac's last day working in the office was June 1st. I would like to thank him for his 25 years of service with the City of Onalaska. Mac didn't want any fanfare when he left and wanted to leave quietly. Thank you again for all your contributions to the City.

Computer Support Specialist – Ben has given his notice with the City and his last day will be June 5th. We wish Ben well and will miss having him at the City. For now, MCS will be handling the additional workload until we have time to review the job duties and description.

We have various seasonal and part-time positions opening right now, but some of this is delayed due to COVID-19. What this means is that when COVID-19 "lets up" we will have an influx of applications and recruitment in the Parks & Recreation, Police, Fire, Clerk, Finance, Administration and the HR department will be overwhelmed with recruitments.