



136 North Monroe Street  
Waterloo, WI 53594  
Phone: (920) 478-3025  
Fax: (920) 478-2021  
[www.waterloowi.us](http://www.waterloowi.us)

**CITY OF WATERLOO COUNCIL AGENDA**  
**COUNCIL CHAMBER OF THE MUNICIPAL BUILDING – 136 N. MONROE STREET**  
**Thursday, April 15, 2021 – 7:00 p.m.**  
**Participate Remotely Or In-Person**

Pursuant to Section 19.84 Wisconsin Statutes, notice is hereby given to the public and news media, that a public meeting will be held to consider the following:

Remote Meeting Information		
Join Zoom Meeting: <a href="https://us02web.zoom.us/j/83996245187?pwd=WFP1andldWRnQ09LaExoZXBQQWtwZDZ09">https://us02web.zoom.us/j/83996245187?pwd=WFP1andldWRnQ09LaExoZXBQQWtwZDZ09</a>	Meeting ID: 839 9624 5187	Passcode: 009825
Dial-in By Phone +1 312 626 6799 US (Chicago)	Meeting ID: 839 9624 5187	Passcode: 009825

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE & ROLL CALL
2. MEETING MINUTES APPROVAL: April 1, 2021
3. CITIZEN INPUT / PUBLIC COMMENT
4. MEETING SUMMARIES (since last Council meeting)

a. 4/6 Utility Commission	d. 4/14 Cable TV Regulatory Board
b. 4/13 Library Board	e. 4/15 Finance, Insurance & Personnel Comm.
c. 4/14 Parks Commission	

5. CONSENT AGENDA ITEMS

c. March Reports Of City Officials And Contract Service Providers

i. Parks	iv. Public Works	vii. Water & Light Utility Commission
ii. Fire & EMS	v. Police	viii. Watertown Humane Society
iii. Building Inspections	vi. Library Board	

6. RECOMMENDATION OF BOARDS, COMMITTEES AND COMMISSIONS

c. Finance, Insurance & Personnel Committee

i. February 2021 Financial Statements

1. General Disbursements, \$231,254.55 \*\*\*
2. Payroll, \$73,668.80 \*\*\*
3. Treasurer's Report & Budget Reports \*\*\*

ii. Ordinance #2021-03 Rescinding Ordinance #2020-02 And Amending Section §53-4 Budget Reverting To An Annual Budget Process With Anticipated Future Process Modifications

d. Public Works & Property Committee

i. Resolution #2021-12 Authorizing The Purchase Of, And Directing The Creation Of A Budget Amendment For, A Public Works Department Skid Steer Equipment Purchase In An Amount Not To Exceed \$17,900

e. Public Safety & Health Committee

i. Ordinance #2021-02 Amending Section § 278 Peace and Good Order Of The Municipal Code As It Relates To Trapping

7. NEW BUSINESS

c. 2020 Audit Presentation, Baker Tilly

8. UNFINISHED BUSINESS

c. Resolution #2021-10 Entering Into A Developer Agreement, City of Waterloo And JGP Land Development LLC, DeYoung Farm Subdivision (Remainder)

9. FUTURE AGENDA ITEMS AND ANNOUNCEMENTS

10. ADJOURNMENT



Mo Hansen  
Clerk/Treasurer

Posted & Emailed: 04/09/2021

PLEASE NOTE: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above meeting(s) to gather information. No action will be taken by any governmental body other than that specifically noticed. Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request such services please contact the clerk's office at the above location

**CITY OF WATERLOO COMMON COUNCIL MEETING MINUTES: April 1, 2021**

Digital audio files are archived with these written minutes additionally serving as the official record.

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE & ROLL CALL. Mayor Quimby called the meeting to order at 7:00 p.m. Alderpersons present: Rhynes, Schoenwetter, Kuhl, Griffin, Thomas, Stinnett and Petts. Others attending remotely or in-person: Jennifer Meinhardt; Officer David Warner; Officer Ben Brickey; Officer Randy Bollig; Mark Herbst; Amber Gerber with the Courier; Fire Chief Wes Benisch; Public Works Director Chad Yerges; Utility Superintendent Barry Sorenson; Police Chief Denis Sorenson; WLOO videographers; and Clerk/Treasurer Hansen. The pledge of allegiance was recited.
1. MEETING MINUTES APPROVAL: March 18, 2021. MOTION: Moved by Schoenwetter, seconded by Griffin to approve the minutes. VOICE VOTE: Motion carried.
2. CITIZEN INPUT / PUBLIC COMMENT. None.
3. MAYORAL AWARD PRESENTATION
  - a. Recognizing City Of Waterloo Police Officers Randy Bollig, Ben Brickey and David Warner For Life Saving Heroism. DISCUSSION/ACTION: Chief Benisch read a statement commending each officer. A Mayoral letter recognizing the heroism of each was presented to Officers Bollig, Brickey and Warner.
4. MEETING SUMMARIES. Brief verbal summaries were provided by attendees. No action taken.

a. 3/22 Fire/EMS Library Board	b. 3/23 Plan Commission
c. 4/1 Public Safety & Health Committee	d. 4/1 Public Works & Property Committee

5. RECOMMENDATION OF BOARDS, COMMITTEES AND COMMISSIONS
  - a. Plan Commission
    - i. Conditional Use Application, Matthew Frankey, Prospective Owner Of 255 Jefferson Street. (H2Owners LLC, a light manufacturing/assembly company producing outdoor specialty products seeks to operate out of the ground floor of 255 Jefferson St. It seeks a conditional use to allow for uses similar in character with the permitted uses and the manufacture or treatment of products clearly incidental to the conduct of a retail business on the premises.). DISCUSSION: Hansen said the 3/23 Plan Commission public hearing and meeting addressed questions posed by one attending neighbor. Kuhl described the business's products. In reply to a Griffin question, Hansen described treatment of products as painting, staining, resurfacing or similar. MOTION: Moved by Thomas, seconded by Kuhl to grant the conditional use application. VOICE VOTE: Motion carried.
6. UNFINISHED BUSINESS
  - a. Resolution #2021-07 Revising The Employee Handbook As It Relates To Sick Leave And The Start Of Health Insurance. DISCUSSION: Hansen described the changes as presented in the meeting material. MOTION: Moved by Schoenwetter, seconded by Thomas to approve the resolution as presented. VOICE VOTE: Motion carried.
7. NEW BUSINESS
  - a. Resolution #2021-10 Entering Into A Developer Agreement, City of Waterloo And JGP Land Development LLC, DeYoung Farm Subdivision (Remainder). DISCUSSION: The Mayor said the agreement was still being negotiated. No action taken.
  - b. Resolution #2021-09 Appointing Jeanne Ritter As A Deputy Clerk For Election Administration Purposes. MOTION: Moved by Petts, seconded by Griffin to approve the resolution as presented. VOICE VOTE: Motion carried.
  - c. Resolution #2021-11 Recognizing Angie Stinnett For Her Municipal Service As A Member Of The Waterloo Common Council. DISCUSSION: The Mayor thanked Angie Stinnett for her service. MOTION: Resolution adopted by acclamation.
8. FUTURE AGENDA ITEMS AND ANNOUNCEMENTS
  - a. Ordinance #2021-03 Rescinding Ordinance #2020-02 And Amending Section §53-4 Budget Reverting To An Annual Budget Process With Anticipated Future Process Modifications. Noted.
  - b. 2020 Audit Presentation, Baker Tilly. Noted.

c. The Mayor referenced the Firemen's Park Easter Hunt.

9. ADJOURNMENT. Moved by Petts, seconded by multiple to adjourn. Motion carried. Approximate time: 7:20 p.m.



Attest:

Mo Hansen, Clerk/Treasurer





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## **PARKS COORDINATOR REPORT**

**December 2020 – April 2021**

### **EVENTS AND HIGHLIGHTS**

- HOLIDAY OF LIGHTS
  - Good showing – Lower numbers from past years
- HOLIDAY PARADE
  - Good Success – better timing of parade participants
- EASTER EGG HUNT
  - Good turnout – still needs some tweaks

### **ONGOING PROJECTS**

- Lower Pavilion Work
  - Work completed to fill cracks
    - Waiting for spring melt to see what needs to be done

### **FINISHED PROJECTS**

#### **CAROUSEL**

- Will be Opened for 2021 with CDC Guidelines for Amusement Rides
  - Memorial Day weekend

#### **PROJECTS FOR 2020**

- LIFT STATION
  - Work to be completed by Waterloo Utilities
- DUG-OUT/PRESS BOX RENOVATIONS
  - Quote received – RFP to follow
- ROUNDHOUSE CONCRETE
  - Quote received – Work to be completed Spring 2021
- BATHROOM RENOVATION
  - Quote received for outside work and doors – Waiting on quotes for indoor areas to include stalls, toilet wares and new sink areas
- PARK FENCE RENOVATION
  - New fencing arrived – Work to be completed Spring 2021
- 203 E. MADISON STREET
  - Lot Acquisition complete – Work to be started in 2021 with other projects

### **DONATION CAMPAIGNS**

- 50/50 RAFFLE – Friends of Firemen’s Park
  - Raffle tickets will be sold for a portion of the year – Drawing July 4, 2021

#### **GRANT OPPORTUNITIES**














- 203 EAST MADISON STREET PROJECT
  - DNR Grants
    - River conditions and land acquisition for 203 East Madison Street
      - Land Acquisition winner
  - GWHF
    - Possible finishing grant for project
    - New Grant opportunities through new trail/path projects

City of Waterloo Parks

Progress Report

4/7/2021 10:50 AM

**MONTHLY REVENUE (ALL REVENUE SOURCES)**

	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	TOTAL 2021
Current YR Revenue (all sources) [1]	\$835	\$70,025	\$5,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,202
GOAL: Monthly Rev.	\$2,250	\$55,000	\$3,000	\$6,500	\$55,000	\$5,750	\$175,000	\$30,000	\$30,500	\$5,000	\$3,000	\$1,500	\$372,500
% of Goal	 37%	 127%	 178%	 0%	 0%	 0%	 0%	 0%	 0%	 0%	 0%	 0%	 20%

Prior Yr Receipts	\$2,211	\$69,356	\$6,360	\$6,222	\$16,202	\$4,919	\$21,662	\$30,622	\$16,998	\$5,007	\$7,095	\$3,972	\$190,626
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**SCHEDULED/PLANNED EVENTS (EVENT COUNT)**

	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	TOTAL 2021
WRT	1	1	1	2	4	2		1					12
FP - Outdoor Event				1			1		1				3
FP - Full Pavilion													0
FP - Upper Pavilion	1	1	1	4	6	4	5	2	4	4	4	1	37
FP - Lower Pavilion											1		1
FP - Bingo Hall				1	1	3	3	1	1				10
FP - Reunion Hall													0
FP - Roundhouse					2	1	2	1					6
FP - Bandstand Other													0
FP - Concession Bldg.				1	2	1			1				5
Baseball/Softball				2	6	9	10	1					28
Other Park				3									
Current YR Event- Days Count	2	2	2	14	21	20	21	6	7	4	5	1	102
Prior Yr Event Count	0	1	1	0	0	0	0	0	0	0	0	0	2
Yr/Yr Percent Comparison	#DIV/0!	200%	200%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5100%
Canceled Events					1		3			3			

**NOTES:**

[1] The bulk of budgeted property tax (\$62,750) is recognized in February & September [2] Computer Aid recognized in July - \$140,000

\*\*April - August do not yet include any baseball games played on main diamond or WYSO Events in Park.

Average Losses for  
each location Event

WRT													\$ -
Pavilion					\$1,350		\$3,700			3,700			\$ 8,750
Park Event													\$ -
Other													\$ -
Total													\$ 8,750

## REPORTS OF CITY OFFICIALS AND CONTRACT SERVICE PROVIDERS

Report not provided by time of meeting  
material distribution (4/9/2021 12:36 PM)

- FIRE DEPARTMENT
- The primary Fire Department staff person responsible for reports has been out on sick leave. A report is expected next month.



## Invoice

Invoice Number: 0076642-IN

Invoice Date: 03/31/21

Terms: Net 30 Days

Due Date: 04/30/21

Salesperson: 0000

Customer Number: 11-WATERL2

Customer P.O.:

CITY OF WATERLOO  
136 N MONROE STREET  
Waterloo, WI 53594-1198

WI - Invoicing

Fee Type	Amount Paid	Paid Date	% Due to 3rd Party	Amount Due to 3rd Party
<b>Permit # 21WTRC-0004-21-03Bvoid</b>	<b>325 East Madison Street, Waterloo, WI 53594</b>			<b>Fence</b>
Other Fee- Residential	50.00	03/31/21	60.00	30.00
Other Fee- Residential	(50.00)	03/31/21	60.00	(30.00)
<b>21WTRC-0004-21-03Bvoid Subtotal</b>				<b>0.00</b>
<b>Permit # 21WTRC-0034-21-02BEPHOS</b>	<b>620-630 Bluegrass Trail, Waterloo, WI 53594</b>			<b>SINGLE FAMILY DWELLING</b>
Erosion Control - New - Residen	125.00	03/11/21	60.00	75.00
Residential New Dwelling/Additc	1,364.58	03/11/21	60.00	818.75
New Home OS Sewer & Water L	60.00	03/11/21	60.00	36.00
Occupancy Permit- Residential	60.00	03/11/21	60.00	36.00
Occupancy Permit- Residential	60.00	03/11/21	60.00	36.00
Plumbing- New Building/Additior	402.39	03/11/21	60.00	241.43
Electrical- New Building/Additon	402.39	03/11/21	60.00	241.43
Electrical- Replacement & Misc.	50.00	03/11/21	60.00	30.00
HVAC- New Building/Additon/Alt	402.39	03/11/21	60.00	241.43
State Seal Fee	41.00	03/11/21	60.00	24.60
<b>21WTRC-0034-21-02BEPHOS Subtotal</b>				<b>1,780.64</b>
<b>Permit # 21WTRC-0035-21-03ESOS</b>	<b>640-644 McKay Way, Waterloo, WI 53594</b>			<b>arly Start (Residential Misc.</b>
Erosion Control - New - Residen	125.00	03/09/21	60.00	75.00
Early Start Permit- Residential	135.00	03/09/21	60.00	81.00
New Home OS Sewer & Water L	60.00	03/09/21	60.00	36.00
<b>21WTRC-0035-21-03ESOS Subtotal</b>				<b>192.00</b>
<b>Permit # 21WTRC-0036-21-03ESOS</b>	<b>660 McKay Way &amp; 670 Julia Way, Waterloo, WI</b>			<b>arly Start (Residential Misc.</b>
New Home OS Sewer & Water L	60.00	03/09/21	60.00	36.00
Early Start Permit- Residential	135.00	03/09/21	60.00	81.00
Erosion Control - New - Residen	125.00	03/09/21	60.00	75.00
<b>21WTRC-0036-21-03ESOS Subtotal</b>				<b>192.00</b>
<b>Permit # 21WTRC-0037-21-03B</b>	<b>312 Henry Court, Waterloo, WI 53594</b>			<b>Deck</b>
Remodel- Residential	125.00	03/11/21	60.00	75.00
<b>21WTRC-0037-21-03B Subtotal</b>				<b>75.00</b>
<b>Permit # 21WTRC-0038-21-03EP</b>	<b>937 East Madison Street, Waterloo, WI 53594</b>			<b>Plumbing Permit</b>
Plumbing- Replacement & Misc.	50.00	03/16/21	60.00	30.00
Electrical- Replacement & Misc.	50.00	03/16/21	60.00	30.00

Continued



CITY OF WATERLOO

Invoice Number: 0076642-IN

Invoice Date: 03/31/21

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Fee Type	Amount Paid	Paid Date	% Due to 3rd Party	Amount Due to 3rd Party
<b>21WTRC-0038-21-03EP Subtotal</b>				<b>60.00</b>
<hr/>				
<b>Permit # 21WTRC-0039-21-03ESOS</b>	<b>675-681 Julia Way, Waterloo, WI 53594</b>		<b>Early Start (Residential Misc.</b>	
Erosion Control - New - Residen	125.00	03/17/21	60.00	75.00
Erosion Control - New - Residen	125.00	03/17/21	60.00	75.00
Early Start Permit- Residential	135.00	03/17/21	60.00	81.00
Early Start Permit- Residential	135.00	03/17/21	60.00	81.00
New Home OS Sewer & Water L	60.00	03/17/21	60.00	36.00
New Home OS Sewer & Water L	60.00	03/17/21	60.00	36.00
<b>21WTRC-0039-21-03ESOS Subtotal</b>				<b>384.00</b>
<hr/>				
<b>Permit # 21WTRC-0040-21-03ESOS</b>	<b>650-654 McKay Way, Waterloo, WI 53594</b>		<b>Early Start (Residential Misc.</b>	
Plumbing- Replacement & Misc.	60.00	03/18/21	60.00	36.00
Early Start Permit- Residential	135.00	03/18/21	60.00	81.00
Erosion Control - New - Residen	125.00	03/18/21	60.00	75.00
<b>21WTRC-0040-21-03ESOS Subtotal</b>				<b>192.00</b>
<hr/>				
<b>Permit # 21WTRC-0041-21-03ESOS</b>	<b>655-661 McKay Way, Waterloo, WI 53594</b>		<b>Early Start (Residential Misc.</b>	
New Home OS Sewer & Water L	60.00	03/17/21	60.00	36.00
Early Start Permit- Residential	135.00	03/17/21	60.00	81.00
Early Start Permit- Residential	135.00	03/17/21	60.00	81.00
Erosion Control - New - Residen	125.00	03/17/21	60.00	75.00
Erosion Control - New - Residen	125.00	03/17/21	60.00	75.00
New Home OS Sewer & Water L	60.00	03/17/21	60.00	36.00
<b>21WTRC-0041-21-03ESOS Subtotal</b>				<b>384.00</b>
<hr/>				
<b>Permit # 21WTRC-0042-21-03EP</b>	<b>103 North Monroe Street, Waterloo, WI 53594</b>		<b>ctrical Permit - Commercial</b>	
Plumbing- Replacement & Misc.	100.00	03/22/21	60.00	60.00
Electrical- Replacement & Misc.	100.00	03/22/21	60.00	60.00
<b>21WTRC-0042-21-03EP Subtotal</b>				<b>120.00</b>
<hr/>				
<b>Permit # 21WTRC-0043-21-03E</b>	<b>205 Mill Street, Waterloo, WI 53594</b>		<b>Electrical Permit</b>	
Electrical- Replacement & Misc.	85.00	03/22/21	60.00	51.00
<b>21WTRC-0043-21-03E Subtotal</b>				<b>51.00</b>
<hr/>				
<b>Permit # 21WTRC-0044-21-03PLOS</b>	<b>532 East Madison Street, Waterloo, WI 53594</b>		<b>Outside Sewer</b>	
New Home OS Sewer & Water L	60.00	03/22/21	60.00	36.00
<b>21WTRC-0044-21-03PLOS Subtotal</b>				<b>36.00</b>
<hr/>				
<b>Permit # 21WTRC-0045-21-03PLOS</b>	<b>206 North Monroe Street, Waterloo, WI 53594</b>		<b>Outside Sewer</b>	
New Home OS Sewer & Water L	60.00	03/24/21	60.00	36.00
<b>21WTRC-0045-21-03PLOS Subtotal</b>				<b>36.00</b>
<hr/>				
<b>Permit # 21WTRC-0046-21-03B</b>	<b>325 East Madison Street, Waterloo, WI 53594</b>		<b>Fence</b>	
Other Fee- Residential	50.00	03/24/21	60.00	30.00
<b>21WTRC-0046-21-03B Subtotal</b>				<b>30.00</b>
<hr/>				
<b>Permit # 21WTRC-P00001</b>	<b>937 East Madison Street, Waterloo, WI 53594</b>		<b>Plumbing Permit</b>	
Plumbing- Replacement & Misc.	50.00	03/16/21	60.00	30.00

Please remit to: SAFEbuilt, LLC Lockbox# 88135  
P.O. Box 88135, Chicago, IL, 60680-1135

Net Invoice:	3,562.64
Freight:	0.00
Sales Tax:	0.00
<b>Invoice Total:</b>	<b>3,562.64</b>



CITY OF WATERLOO

Invoice Number: 0076642-IN

Invoice Date: 03/31/21

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Fee Type	Amount Paid	Paid Date	% Due to 3rd Party	Amount Due to 3rd Party
21WTRC-P00001 Subtotal				30.00

WI - Invoicing

Summary Fee Type		
ItemCode	Description	Amount
/PERMITS	Building Permits	3,562.64
Total		3,562.64

Please remit to: SAFEbuilt, LLC Lockbox# 88135  
P.O. Box 88135, Chicago, IL, 60680-1135

Net Invoice:	3,562.64
Freight:	0.00
Sales Tax:	0.00
Invoice Total:	3,562.64

# MONTHLY TIME REPORT

2021

MARCH

JOB	DPW	Chad	Ryan	Chris	Travis
Police Adm		0	2	0	1
Fire Dept		0	0	0	1
Mach/Equip		26	74	52	46
Garage/Shed		14	13	58	20
Meeting/Seminars		17	1	7	2
Street Repair/Maintenance		17.5	17	8	21
Street Cleaning		2	36	0	8
Snow & Ice	Reg Hrs	13	5	14	5
	OT Hrs	1	0	0	0
Storm Sewer		17	0	12	1
Traffic Control		5	0	0	0
Bridges/Culvers		0	0	0	0
Tree/Brush		1	14	3	37
Refuse Collection		2	0	1	0
Sanitary Sewer		0	0	0	0
Insect Control		0	0	0	0
Animal Control		0	0	0	0
Cemetery		0	0	0	0
Library		0	0	0	3.5
Firemans Park		22	17	8	15
Other Parks		5	5	4	15.5
Trail Head		0	0	0	0
Celeb/Enter		4	0	6	0
Weed Control		0	0	0	0
Vac/Holiday/SL		40	0	16	11



# Machinery and Equipment Maintenance

2021 DPW

MARCH

		Mileage / Hours			TTI Fuel	GPH
Equipment		Start	End	Total		
End loader	544	3926	3932	6	12.688	0.47
John Deere Tractor	2555	4725	4725	0	0	#DIV/0!
Wood Chipper	Chipper	2762	2764	2	0	#DIV/0!
John Deere Lawn Tractor	1025R	135	149	14	45.762	0.31
John Deere	X750	1557	1557	0	45.762	0.31
John Deere	X750-1	1324	1324	0	45.762	0.31
Wacker Roller	Roller	409	409	0	0	#DIV/0!
2010 International Truck	#1	23113	23141	28	6.582	4.25
2020 International Truck	#2	4269	4294	25	7.279	3.43
	#3	0	0	0	0	#DIV/0!
2017 Chevrolet Truck	#4	40300	41057	757	84.74	8.93
2018 Freightliner Truck	#5	9989	10014	25	7.138	3.50
2006 Elgin Pelican Street Sweeper	Sweeper	9854	9875	21	46.598	0.45
2011 Ford F-550 Truck	#6	37854	38088	234	51.226	4.57
2015 Freightliner Truck	#7	12301	12364	63	11.55	5.45
Bobcat	S595	570	589	19	0	#DIV/0!

# WATERLOO POLICE DEPARTMENT

## Report For Month Of March

### COMPLAINTS

Family:	4
Off Road Vehicles:	0
Vandalism:	1
Minor Theft - Less Than \$500:	3
Major Theft - More Than \$500:	0
Burglary:	2
Doors Found Open:	5
Animal Case:	6
Late Bar Closing:	0
Alarms:	0
Lous Music/Parties:	0
Tavern Complaints:	0
Prowler Complaints:	0
Battery To Person:	4
Domestic Abuse:	3
Sexual Assault:	2
Runaways:	0
Worthless Checks:	0
All Other Complaints:	55

**TOTAL COMPLAINTS** 85

### INQUIRIES/CHECKS

Registration Checks:	529
Drivers License Checks:	235
NCIC/CIB/VIN Checks:	5
Check Welfare:	7

**TOTAL INQUIRIES/CHECKS** 776

### ACCIDENTS

More Than \$1,000:	1
Less Than \$1,000:	1
Pedestrian Accidents:	0
Bicycle Accidents:	0
Victims Injured:	0
Victims Killed:	0

**TOTAL ACCIDENTS** 2

### ASSISTS

Assist Jefferson County:	0
Assist Dodge County:	0
Assist Dane County:	0
Assist Marshall Police:	2
Assist Fire/Rescue:	12
Assist Other Agencies:	13
Assist Public:	71
Assist With Escort:	0
Assist All Other:	3

**TOTAL ASSISTS** 101

### MISCELLANEOUS

Investigations/Followups:	80
Traffic Control:	0
Radar Operations:	141
Special Assignment:	0
Speech/Presentations:	0
Serve Papers:	0
Other Miscellaneous:	4

**TOTAL MISCELLANEOUS** 225

# WATERLOO POLICE DEPARTMENT

## Report For Month Of March

### TRAFFIC VIOLATIONS

#### WARNINGS

#### ARRESTS

Speeding:	19	11
Too Fast For Conditions:	0	0
Innattentive Driving:	0	0
Failure To Yield:	1	0
Stop Sign Violation:	2	0
Illegal Passing:	0	2
No Drivers License:	0	3
Illegal Parking:	3	38
Left Of Highway:	0	0
Operate While Intoxicated:	0	0
Unregistered Vehicle:	13	2
Driving Suspended/Revoked:	0	8
Hit And Run:	0	0
Illegal U-Turn:	0	0
Following Too Close:	0	0
Seatbelt Violation:	0	0
Off Road Vehicles:	0	0
Power Display:	0	0
Equipment Violations:	40	1
All Other Traffic:	18	12

### MISDEMEANOR/CRIMINAL

#### WARNINGS

#### ARRESTS

Disorderly Conduct:	0	1
Underage Alcohol:	0	0
Warrants:	0	9
Theft:	0	0
Trespassing:	0	0
Breaking & Entering:	0	0
Vandalism:	0	0
All Other Misd/Criminal:	2	2

#### WARNINGS

#### ARRESTS

#### TOTALS

98

89

### Hourly Breakdown

Patrol:	560.75
Investigations:	86.30
Radar:	107.75
Court Appearances:	3.00
Office:	272.90
Special Duties:	7.50
Schools/Training:	41.50
On Call:	0.00

#### TOTAL:

1079.70

# WATERLOO POLICE DEPARTMENT

Report For Month Of April 1998

## COMPLAINTS

Family:	96
Off Road Vehicles:	2
Vandalism:	69
Minor Theft - Less Than \$500:	72
Major Theft - More Than \$500:	19
Burglary:	7
Doors Found Open:	131
Animal Case:	153
Late Bar Closing:	11
Alarms:	63
Lous Music/Parties:	86
Tavern Complaints:	13
Prowler Complaints:	13
Battery To Person:	14
Domestic Abuse:	29
Sexual Assault:	12
Runaways:	13
Worthless Checks:	9
All Other Complaints:	1041

**TOTAL COMPLAINTS** 21858

## INQUIRIES/CHECKS

Registration Checks:	12588
Drivers License Checks:	4169
NCIC/CIB/VIN Checks:	110
Check Welfare:	47

**TOTAL INQUIRIES/CHECKS** 206471

## ACCIDENTS

More Than \$1,000:	46
Less Than \$1,000:	45
Pedestrian Accidents:	2
Bicycle Accidents:	0
Victims Injured:	10
Victims Killed:	0

**TOTAL ACCIDENTS** 1284

## ASSISTS

Assist Jefferson County:	92
Assist Dodge County:	93
Assist Dane County:	34
Assist Marshall Police:	74
Assist Fire/Rescue:	312
Assist Other Agencies:	152
Assist Public:	1785
Assist With Escort:	20
Assist All Other:	270

**TOTAL ASSISTS** 35895

## MISCELLANEOUS

Investigations/Followups:	2525
Traffic Control:	90
Radar Operations:	2976
Special Assignment:	100
Speech/Presentations:	10
Serve Papers:	33
Other Miscellaneous:	21

**TOTAL MISCELLANEOUS** 68924

## Monthly Incident Comparison Report

Page: 1

## Report Criteria:

Current Month: 3/2021

Category	Description	Current Month	Prior Month	Year To Date	Same Mo. Last Year	Last Year
No Category						
	Blank Description	1	0	1	0	2
	Total for No Category:	1	0	1	0	2
ASSIST						
	Assist Business	0	0	0	0	1
	Assist Citizen	0	2	4	1	21
	Assist Dane County Sheriff	0	0	1	0	4
	Assist Dodge County Sheriff	1	3	5	1	12
	Assist Jefferson County Sheriff	0	1	2	0	1
	Assist Marshall PD	2	2	6	1	18
	Assist Probation/Parole	0	0	0	1	6
	Assist Social Services	2	0	2	1	12
	Assist Watertown PD	1	0	1	0	1
	Civil Dispute	0	1	1	0	0
	Custody for Other Department	2	0	2	0	2
	EMS Calls	0	0	0	0	3
	Neighbor Problems	0	0	0	0	1
	Other Mutual Aid Assists	0	0	2	0	2
	Probation/Parole Check Ins	0	0	0	0	3
	Total for ASSIST:	8	9	26	5	87
CRIMINAL						
	Bail Jumping/Escapes	0	0	0	0	1
	Burglary - Attempted Residential	0	0	1	0	1
	Burglary - Residential/No Force	0	0	0	0	3
	Computer Crimes	1	0	1	0	1
	Criminal Damage To Property/vandalism	2	1	3	3	12
	Disorderly Conduct - All Other	0	0	1	3	16
	Disorderly Conduct - Fight, Disturbance	0	0	0	0	5
	Domestic Disturbance	2	0	4	6	18
	Domestic Offense - Spousal Abuse/Fights	1	0	1	0	5
	Drug Investigations	0	0	0	2	8
	Drug Possession	0	0	1	0	4
	Endanger Safety/Reckless Behavior	0	0	0	0	1
	Fraud	1	0	1	2	15
	Harass/Intimidate Victim or Witness	0	0	0	0	2
	Harassment - Harassing Telephone Calls	0	0	0	0	4
	Harassment - Threats	0	0	0	0	5
	Interfere with Child Custody	0	0	0	0	1
	Operate Vehicle Without Owner's Consent	0	0	0	0	5
	Other Sex Offenses	1	0	1	1	5
	Probation/Parole Violation	1	0	1	1	1

## Monthly Incident Comparison Report

Page: 2

## Report Criteria:

Current Month: 3/2021

Category	Description	Current Month	Prior Month	Year To Date	Same Mo. Last Year	Last Year
CRIMINAL						
	Robbery - Armed	1	0	1	0	0
	Simple Battery	1	0	1	0	0
	Theft - All Other	1	1	4	0	13
	Theft - From Building	0	0	0	1	4
	Theft - From a Motor Vehicle	0	0	0	0	7
	Theft - Motor Vehicle Parts/Accessories	2	0	2	0	2
	Theft - Retail/Shoplifting	0	1	2	2	8
	Trespassing	0	0	0	0	1
	Violation of Court/Restraining Order	0	0	0	0	1

## Monthly Incident Comparison Report

## Report Criteria:

Current Month: 3/2021

Category	Description	Current Month	Prior Month	Year To Date	Same Mo. Last Year	Last Year
CRIMINAL						
	Worthless Checks - Less Than \$1000	0	0	0	0	1
	Total for CRIMINAL:	14	3	25	21	150
ORDINANCE						
	Abandoned Property/Vehicle Violation	0	0	0	0	2
	All-Terrain Vehicle Violation	0	0	0	1	2
	Animal Bite	1	3	7	0	6
	Animal Licensing/Shots/Etc.	0	0	0	0	1
	Animal Running at Large	1	0	1	0	1
	Curfew	0	0	0	0	2
	Disturbance	2	0	2	0	2
	Illegal Dumping	0	0	0	0	1
	Loitering	0	0	0	0	1
	Municipal Code Violation	0	0	1	0	0
	Possession of Tobacco by Minor	1	2	3	0	0
	Public Nuisance Violations	0	0	0	0	1
	Truancy	0	0	0	0	2
	Under Age Drinking - Minor (Under 18)	0	0	0	0	1
	Total for ORDINANCE:	5	5	14	1	22
Other						
	Investigation/Take Report	0	0	1	0	1
	Other Animal Calls - Dead, Etc.	1	1	2	1	4
	Receive Information	0	1	1	0	11
	Total for Other:	1	2	4	1	16
SERVICE						
	911 Disconnect (Hang-Up)	0	0	0	0	1
	Death Investigation	0	0	0	1	4
	Emergency Detention/Detoxification	0	0	0	0	4
	Found Items/Property	0	0	0	0	4
	Missing Juvenile	1	0	1	0	1
	Other Service	0	1	1	0	1
	Runaway Juvenile	0	0	0	0	2
	Suspicious Person/Activity, Prowler	1	1	2	0	7
	Uncontrollable Juvenile	0	0	0	0	6
	Warrant Pickup - Other Agency	0	0	0	0	2
	Warrant Pickup - Waterloo	0	0	0	0	2
	Welfare Check	0	2	4	0	14
	Total for SERVICE:	2	4	8	1	48
TRAFFIC						
	Disobey Sign/Marker	0	0	0	0	1
	Driver's License Violations (Ex OAS/OAR)	0	0	0	2	17
	Driving Complaint	0	0	0	0	1

## Monthly Incident Comparison Report

## Report Criteria:

Current Month: 3/2021

Category	Description	Current Month	Prior Month	Year To Date	Same Mo. Last Year	Last Year
TRAFFIC						
	Eluding Police Officer	0	0	1	0	1
	Illegal Turns	0	0	0	0	2
	License/Permit Violation	1	0	1	0	1
	Motor Vehicle Insurance Violation	0	1	2	0	15
	OAS/OAR/Other License Violations	4	1	6	0	20
	Open Intoxicants - Driver	0	0	0	0	1
	Operate Motor Vehicle While Intoxicated	0	2	3	0	12
	Other Traffic Violations	5	3	8	1	2
	Parking Violation	0	0	0	0	18
	Registration/Title Violation	1	0	1	0	6
	Seatbelt Violation	0	0	0	0	0
	Speeding - School Zone	0	0	0	0	1
	Speeding Violation	9	0	10	4	36
	Stop Sign/Signal Violation	0	0	0	0	6
	Tow Vehicle	0	0	0	0	1
	Traffic Accident - Hit and Run (Damage)	0	0	0	1	6
	Traffic Accident - Non-Reportable	1	0	1	2	8
	Traffic Accident - Personal Injury	0	0	0	0	1
	Traffic Accident - Property Damage	2	3	6	2	20
	Traffic Obstruction/Debris on Highway	0	0	0	0	1
	Vehicle Equipment Violation - Lights	0	0	0	0	2
	Vehicle Equipment Violation - Other	0	0	0	0	3
Total for TRAFFIC:		23	10	39	12	182
Grand Totals:		54	33	117	41	507



## Activity Log List

Page: 1

## Report Criteria:

Start Date	End Date	Title	Officer
03/01/2021	03/31/2021		ALL

Title	Notes	Date	Time	Officer
Property dispute	Officer assisted with subject who stated his soon to be ex wife took property from his house. Officer advised this is a civil matter.	03/01/2021	10:29:00	
Mutual aid	Officer responded to a call from Jefferson County to assist with distraught female who walking to another location.	03/01/2021	11:10:00	
Assist	Officer requested to assist Marshall PD for a welfare check.	03/01/2021	14:02:00	
Assist citizen	Officer requested to check on citizen as daughter was getting concerning text messages.	03/02/2021	13:49:00	
Traffic stop	Officer issued citation due to speeding.	03/08/2021	11:44:00	COFFREN, JARED
Damage to property	Officer assisted with report on damage to property.	03/08/2021	13:56:00	
Theft of vehicle parts	Officer assisted and wrote a report for theft of auto parts from a local business.	03/09/2021	07:47:00	
Theft	Theft of auto parts off of a vehicle at a local business.	03/09/2021	08:10:00	
Suspicious prowler	Officer assisted citizen who was concerned of a prowler, Officer spoke with several people in the area and report was made.	03/09/2021	12:18:00	
Juvenile Runaway	Officer advised by parent that juvenile did not report to school and it is unknown where the child is.	03/09/2021	14:25:00	
Traffic stop	Officer performed traffic stop for speeding and operating without a valid license-- citations were given.	03/10/2021	10:01:00	
Traffic Accident	Officers assisted with a traffic accident in the downtown area.	03/10/2021	11:42:00	
Juvenile dispute	Officer assisted with a juvenile dispute between two juveniles. Unknown at this time is charges will be pursued.	03/10/2021	14:55:00	
Found property	Citizen turned turned in a lost bag, owner of bag has claimed it.	03/11/2021	07:32:00	
Domestic	Officer assisted citizen with reporting a late report on a domestic issue.	03/11/2021	11:47:00	
Assist Marshall PD	Officer requested to assist Marshall with an emergency incident.	03/12/2021	10:42:00	
Traffic stop	Officer assisted with a traffic stop, citation issued.	03/12/2021	13:40:00	
Traffic citation	Officer performed a traffic stop and citations were issued.	03/16/2021	08:26:00	
Traffic citation	Officer assisted with a traffic stop, citations issued.	03/16/2021	08:34:00	
Traffic stop	Officer performed a traffic stop, citations issued.	03/16/2021	10:51:00	
Traffic stop	Officer performed traffic stop, citation issued.	03/16/2021	12:11:00	
Traffic stop	Officer performed traffic stop, citation issued.	03/16/2021	12:20:00	
Traffic stop	Officer performed a traffic stop, citation issued.	03/17/2021	06:45:00	
Traffic stop	Officer performed a traffic stop, citation issued.	03/17/2021	07:20:00	
Traffic stop	Officer performed traffic stop, citations issued.	03/17/2021	08:58:00	
Minor with tobacco	Officer advised by the school of a minor in possession fo tobacco--citation issued.	03/17/2021	13:14:00	
Warrant	Officer's assisted with a warrant on a subject for another county.	03/18/2021	09:40:00	
Accident	Officer assisted with vehicle accident at local business.	03/19/2021	07:43:00	
Dog bite	Officer assisted with a report of a dog bite.	03/19/2021	08:13:00	
Assist Marhsall PD	Officer was requested by Dane County Dispatch to assist Marshall PD.	03/19/2021	10:35:00	
Traffic stop	Officer performed a traffic stop and several citations were issued.	03/19/2021	13:20:00	
Traffic stop	Officer performed a traffic stop and citations and warning were issued.	03/22/2021	10:25:00	
Traffic citations	Officer performed a traffic stop, citations issued.	03/22/2021	10:54:00	COFFREN, JARED
Traffic stop	Officer performed traffic stop, citation was issued.	03/22/2021	13:55:00	
Misuse of a phone	Officer assisted with a report of disturbance by misuse of phone.	03/25/2021	13:41:00	
Vehicle accident	Officer responded to a traffic accident, officer assisted at the scene and report was completed.	03/26/2021	06:52:00	
Traffic stop	Officer performed a traffic stop for speed, citation issued.	03/26/2021	08:38:00	
Assist Watertown PD	Officers assisted Watertown with a stolen vehicle case.	03/26/2021	14:51:00	

## Court Calendar Report

Page: 1

port Criteria:

Start Date	End Date	Officer	Court Type
03/01/2021	03/31/2021	ALL	ALL

Court Date	Name	Ticket	Officer/Court Type
03/15/21	SULLIVAN,KODY,A	DOB: 10/29/76	CULLEN,NATHANIEL,J
9:30 AM	5334 BROKEN BOW RD	Age: 44	JEFFERSON CO CIRCUIT CT
	SUN PRAIRIE WI, 53590	Inc #: 21-000048	
Charge	Description	Fine	Collected
346.63(1)(A)-8	OPERATING WHILE UNDER INFLUENCE (3RD)	\$0.00	\$0.00

03/15/21	SULLIVAN,KODY,A	DOB: 10/29/76	CULLEN,NATHANIEL,J
9:30 AM	5334 BROKEN BOW RD	Age: 44	JEFFERSON CO CIRCUIT CT
	SUN PRAIRIE WI, 53590	Inc #: 21-000048	
Charge	Description	Fine	Collected
346.63(1)(B)	OPERATING W/PAC (3RD)	\$850.00	\$0.00

03/16/21	[REDACTED]	[REDACTED]	BOLLIG,RANDY,P
10:45 AM	[REDACTED]	[REDACTED]	JEFFERSON CO JUV COURT
	[REDACTED]	Inc #: 21-000031	
Charge	Description	Fine	Collected
165-2B(3)		\$0.00	\$0.00

03/16/21	HOGER,KADIN,LEE	DOB: 04/11/01	No: T-BF358762-5
11:00 AM	315 FIR LN	Age: 19	Issued: 02/09/21
	MARSHALL WI, 53559		
Comments: OFFICER: BADGE #: 10, NAME: RANDY P BOLLIG			
Charge	Description	Fine	Collected
343.44(1)(A)	OPERATING WHILE SUSPENDED	\$200.50	\$0.00

03/16/21	MARTIN,DANIEL,JAY	DOB: 09/29/94	No: T-BF358759-2
11:00 AM	1160 LEXINGTON WAY	Age: 26	Issued: 02/06/21
	WATERLOO WI, 53594		
Comments: OFFICER: BADGE #: 11, NAME: DAVID N WARNER			
Charge	Description	Fine	Collected
346.46(1)	FAIL/STOP AT STOP SIGN	\$175.30	\$0.00

03/16/21	YELK,THOMAS,ALLEN	DOB: 10/20/57	No: T-BF358763-6
11:00 AM	N119 WEST ST	Age: 63	Issued: 02/16/21
	WATERLOO WI, 53594		
Comments: OFFICER: BADGE #: 11, NAME: DAVID N WARNER			
Charge	Description	Fine	Collected
346.46(1)	FAIL/STOP AT STOP SIGN	\$175.30	\$0.00

## Court Calendar Report

## Report Criteria:

Start Date	End Date	Officer	Court Type
03/01/2021	03/31/2021	ALL	ALL

Court Date	Name	Ticket	Officer/Court Type
03/16/21	[REDACTED]	[REDACTED]	[REDACTED]
11:00 AM	[REDACTED]	[REDACTED]	[REDACTED]

Comments: OFFICER: BADGE #: 14, NAME: TRACY S THOM

		Charge	Description	Fine	Collected
		165-2B(3)	UNDERAGE POSSESSION OF TOBACCO PRODUCTS	\$162.70	\$0.00
03/16/21	BUTLER,SEAN,WILLIAM	DOB: 06/02/95	No: T-BF358534-1	WARNER,DAVID,N	
11:00 AM	299 VANBUREN STREET	Age: 25	Issued: 12/12/20	JEFFERSON CO CIRCUIT CT	
	WATERLOO WI, 53594		Inc #: 21-000037		
		Charge	Description	Fine	Collected
		344.62(1)		\$0.00	\$0.00
03/16/21	CORDOBA RODRIGEZ,CRISTIAN,JOBEL	DOB: 09/28/80	No: T-BF358760-3	WARNER,DAVID,N	
11:00 AM	821 LUM AVE #5	Age: 40	Issued: 02/06/21	JEFFERSON CO CIRCUIT CT	
	WATERLOO WI, 53594		Inc #: 21-000039		
		Charge	Description	Fine	Collected
		341.15(3)(A)	IMPROPER DISPLAY OF LICENSE PLATE/TAG/DECAL	\$150.10	\$0.00
03/16/21	CORDOBA RODRIGEZ,CRISTIAN,JOBEL	DOB: 09/28/80	No: T-BF358761-4	WARNER,DAVID,N	
11:00 AM	821 LUM AVE #5	Age: 40	Issued: 02/06/21	JEFFERSON CO CIRCUIT CT	
	WATERLOO WI, 53594		Inc #: 21-000039		
		Charge	Description	Fine	Collected
		344.62(1)		\$0.00	\$0.00
03/16/21	CORDOVA RODRIGUEZ,ILENIA,S	DOB: 06/09/86	No: T-BF358764-0	JEFFERSON CO CIRCUIT CT	
11:00 AM	554 KNOWLTON ST APT 1	Age: 34	Issued: 02/22/21		
	WATERLOO WI, 53594		Inc #: 21-000055		
		Charge	Description	Fine	Collected
		343.05(3)(A)	OPERATE W/O VALID LICENSE (1ST VIOLATION)	\$200.50	\$0.00
03/16/21	OLIVERA RUIZ,BAYROUL,ELLIOT	DOB: 12/11/82	No: T-BC845152-0	WARNER,DAVID,N	
11:00 AM	556 KNOWLTON STREET APT#4	Age: 38	Issued: 02/21/21	JEFFERSON CO CIRCUIT CT	
	WATERLOO WI, 53594		Inc #: 21-000052		
		Charge	Description	Fine	Collected
		346.63(1)(A)	Operating while Intoxicated	\$937.50	\$0.00
03/16/21	OLIVERA RUIZ,BAYROUL,ELLIOT	DOB: 12/11/82	No: T-BC845153-1	WARNER,DAVID,N	
11:00 AM	556 KNOWLTON STREET APT#4	Age: 38	Issued: 02/21/21	JEFFERSON CO CIRCUIT CT	
	WATERLOO WI, 53594		Inc #: 21-000052		
		Charge	Description	Fine	Collected
		*346.63(1)(A)	OPER WHILE INTOX/DRUGS IS	\$937.50	\$0.00

Court Calendar Report

Report Criteria:

Start Date	End Date	Officer	Court Type
03/01/2021	03/31/2021	ALL	ALL

Court Date	Name	DOB:	Ticket	Officer/Court Type
03/16/21	SULLIVAN,KODY,A	10/29/76	No: T-BC845151-6	CULLEN,NATHANIEL,J
11:00 AM	5334 BROKEN BOW RD	Age: 44	Issued: 02/13/21	JEFFERSON CO CIRCUIT CT
	SUN PRAIRIE WI, 53590		Inc #: 21-000048	
	Charge	Description	Fine	Collected
	344.62(1)	OPERATE MOTOR VEHICLE W/O INSURANCE	\$200.50	\$0.00

Ticket Count: 14

Total Fines: \$3989.90  
Total Payments: \$0.00  
Total Due: \$3989.90

# Waterloo Police Department Fleet Maintenance Report

VIN	1FM5K8AR4FGC07739	For Period	03/01/2021-03/31/2021
Year	2015	Fuel Cost	\$686.58
Vehicle Description	Ford Edge Utility	Miles per gallon	10.50

Date	Fuel	Fuel Costs	Mileage	Maintenance Items	Main. Cost	Officer
3/1/2021	10.732	\$27.89	85343			6
3/2/2021	7.309	\$19.00	85420			14
3/3/2021	6.778	\$19.95	85483			15
3/4/2021	8.685	\$23.01	85579			15
3/5/2021	8.694	\$23.03	85685			7
3/6/2021	6.844	\$18.13	85751			6
3/7/2021	6.267	\$16.60	85915			14
3/7/2021	8.553	\$22.66	85847			6
3/8/2021	9.901	\$26.72	86060			15
3/10/2021	7.429	\$20.05	86127			8
3/10/2021	6.302	\$17.01	86176			11
3/11/2021	6.299	\$17.00	86237			11
3/12/2021	7.414	\$20.21	86306			11
3/13/2021	7.782	\$21.00	86375			11
3/14/2021	6.564	\$17.72	86446			6
3/15/2021	8.347	\$22.53	86528			6
3/15/2021	5.613	\$14.92	86614			15
3/16/2021	5.174	\$13.76	86653			6
3/19/2021	8.027	\$21.66	86734			8
3/19/2021	6.346	\$17.13	86841			15
3/20/2021	10.391	\$28.05	86934			11
3/21/2021	4.743	\$12.52	87063			15
3/21/2021	6.991	\$18.87	87008			
3/23/2021	5.237	\$13.82	87195			6
3/22/2021	7.581	\$20.01	87134			11
3/23/2021	6.929	\$19.29	87294			14
3/24/2021	7.621	\$20.11	87380			14
3/25/2021	6.876	\$18.15	87451			12
3/26/2021	8.321	\$21.96	87534			14
3/27/2021	6.626	\$17.49	87615			8

Date	Fuel	Fuel Costs	Mileage	Maintenance Items	Main. Cost	Officer
3/27/2021	5.895	\$15.56	87679			15
3/28/2021	8.997	\$23.74	87784			15
3/26/2021	7.279	\$20.01	87882			15
3/30/2021	6.495	\$17.85	87950			12
3/31/2021	6.975	\$19.17	88032			15
	256.017	\$686.58				

# Waterloo Police Department Fleet Maintenance Report

VIN 1FM5KAR8HGB65062  
 Year 2017  
 Vehicle Description Ford Edge Utility

For Period 3/1-3/31  
 Fuel Cost \$152.94  
 Miles Per Gallon 8.39

Date	Fuel	Fuel Cost	Mileage	Maintenance Item	Maint Cost	Officer
3/7/2021	10.73	\$28.42	30261			9
3/12/2021	8.423	\$22.73	30353			6
3/16/2021	8.333	\$21.66	30434			8
3/17/2021	6.987	\$18.86	30501			6
3/23/2021	9.354	\$24.69	30606			15
3/26/2021	7.34	\$19.37	30696			6
3/28/2021	6.52	\$17.21	30745			9
	57.687	\$152.94				

# Waterloo Police Department Fleet Maintenance Report

VIN	1FM5K8ABOLGB6731	For Period	3/1-3/31/2021
Year	2020	Fuel Cost	\$110.16
Vehicle Description	Ford Edge Utility	Miles per gallon	5.86

Date	Fuel	Fuel Cost	Odometer Begin	Maintenance Item	Officer
3/10/2021	10.849	\$29.28	4116		2
3/16/2021	18.285	\$49.35	18.285	2021	15
3/25/2021	11.946	\$31.53	4357		2
	41.08	\$110.16			



Karl Junginger Memorial Library  
Mayor/Council/Board Report  
February 2021

FEBRUARY MONTHLY STATISTIC		Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Library Card Holders	2020	2349	2360	2375	2377	2378	2386	2401	2414	2426	2440	2452	0
	2021	2468	2477	2496									
	% of Change	5.07%	4.96%	5.09%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
Checkouts (Circulation)	2020	4118	3528	2468	380	1133	3365	3749	3883	3647	3702	3227	0
	2021	3263	3312	3601									
	% of Change	-20.76%	-6.12%	45.91%	-100.00%	-100.00%		-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
eBook/Audio Checkouts (Circulation)	2020	540	459	451	533	541	578	674	609	522	493	524	0
	2021	593	607	585									
	% of Change	9.81%	32.24%	29.71%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
Library Visits	2020	2683	2877	1577	0	0	1269	1434	938	796	1394	1234	0
	2021	1396	1259	1539									0
	% of Change	-47.97%	-56.24%	-2.43%	#DIV/0!	#DIV/0!	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
Meeting Room Use	2020	45	39	23	0	0	0	0	0	3	4	0	0
	2021	1	0	6									
	% of Change	-97.78%	-100.00%	-73.91%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-100.00%	-100.00%	-100.00%	#DIV/0!
Public Computer Use	2020	326	272	152	0	0	63	83	73	86	93	70	0
	2021	74	92	117									
	% of Change	-77.30%	-66.18%	-23.03%	#DIV/0!	#DIV/0!	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
WiFi Use	2020	324	318	301	109	115	134	136	135	155	153	139	0
	2021	139	166	147									
	% of Change	-57.10%	-47.80%	-51.16%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
Outreach to local residents -Checkouts NEW WAY 2019	2020	179	95	83	6	0	56	119	55	84	88	95	0
	2021	122	88	96									
	% of Change	-31.84%	-7.37%	15.66%	-100.00%	#DIV/0!	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
<b>Programs</b>													
Adult Number of Programs	2020	16	11	6	2	2	1	0	1	3	2	1	0
	2021	4	6	4									
	% of Change	-75.00%	-45.45%	-33.33%	-100.00%	-100.00%	-100.00%	#DIV/0!	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
Adult Attendance	2020	147	64	37	18	36	6	0	5	13	5	5	0
	2021	46	44	34									
	% of Change	-68.71%	-31.25%	-8.11%	-100.00%	-100.00%	-100.00%	#DIV/0!	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
Teen (12-18) Number of programs	2020	2	2	0	0	0	3	6	3	1	1	1	0
	2021	1	1	1									
	% of Change	-50.00%	-50.00%	100.00%	#DIV/0!	#DIV/0!	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
Attendance (Adult + Teen)	2020	10	15	0	0	0	2	1	0	10	7	10	0
	2021	20	25	22									
	% of Change	100.00%	66.67%	-100.00%	#DIV/0!	#DIV/0!	-100.00%	-100.00%	#DIV/0!	-100.00%	-100.00%	-100.00%	#DIV/0!
Children's Number of programs	2020	6	17	5	9	8	15	30	16	5	11	6	0
	2021	6	7	9									
	% of Change	0.00%	-58.82%	80.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!
Attendance (Adult + Child)	2020	99	229	82	125	157	321	405	241	42	208	51	0
	2021	95	184	257									
	% of Change	-4.04%	-19.65%	213.41%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	#DIV/0!

\*\* COVID-19 Began in March 2020 we closed library doors on March 16th Opened doors on June 1st to the public.

**Regular meeting of the Waterloo Water & Light Commission held April 6, 2021**

The meeting was called to order by President Tom Bergan at 7:00pm at the Waterloo Utilities office. Present were Commissioners Vern Butzine, Devin Schumann, Tim Thomas, Chuck Wallace, Superintendent Barry Sorenson, and Lineman Evan Pratt.

**Minutes**

It was moved by Schumann, seconded by Butzine, to approve the minutes of the March 2, 2021 meeting. Motion carried.

**Expenditures**

It was moved by Thomas, seconded by Butzine, to approve the payment of the March bills as presented. Motion carried.

**Citizen Input**

None.

**Update on Water System Upgrades**

Barry informed the Commission that Town & Country Engineering is looking at different ways to upgrade the water system at significant savings from the original plan.

**Update Hwy O Substation**

Barry informed the Commission on the status of the project and the repairs to the 24.9 wire.

**Utility Staffing**

Barry updated the Commission on staffing and the new lineman starting April 19, 2021.

**General Info**

Barry informed the Commission on the WWTP Facility presentations scheduled.

It was moved by Thomas, seconded by Butzine, to adjourn. Motion carried.

Respectfully submitted,  
Tim Thomas  
Secretary

		<b>Waterloo Utilities</b>				
		<b>Bank Report</b>				
			<b>3/31/2021</b>			
	<b>Beginning</b>			<b>Transferred</b>	<b>Transferred</b>	<b>Ending</b>
<b><u>Account</u></b>	<b><u>Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Disbursements</u></b>	<b><u>In</u></b>	<b><u>Out</u></b>	<b><u>Balance</u></b>
<b>Checking Account</b>	\$41,193.43		(\$274,527.80)	\$300,005.47		\$66,671.10
<b><u>Money Market</u></b>						
Electric	\$58,471.13	389,212.00	(204,903.26)	549.04	(121,356.00)	\$121,972.91
Water	230,759.42	117,507.65	(45.80)	263.53	(116,366.00)	232,118.80
Sewer	380,171.82	119,752.65	(49.61)	285.50	(122,648.00)	377,512.36
Bond Construction E	3,234,899.07					3,234,899.07
Transportation Fund E	85,952.49					85,952.49
Transportation Fund W	0.00					0.00
<b>Total</b>	<b>\$3,990,253.93</b>	<b>\$626,472.30</b>	<b>(\$204,998.67)</b>	<b>\$1,098.07</b>	<b>(\$360,370.00)</b>	<b>\$4,052,455.63</b>
<b>WWTP Replacement</b>	\$343,814.14			\$1,093.36		\$344,907.50
Avestar CD 8/26/21	463,005.33					463,005.33
<b>Total</b>	<b>\$806,819.47</b>					<b>\$807,912.83</b>
<b>Debt Service</b>	\$279,406.48			\$59,479.50		\$338,885.98
<b>Bond Reserve</b>						
F&M CD 1/10/22	\$308,751.96					\$308,751.96
F&M CD 1/13/21	214,116.82					214,116.82
<b>Total</b>	<b>\$522,868.78</b>					<b>\$522,868.78</b>
<b>*****Totals*****</b>	<b>\$5,640,542.09</b>	<b>\$626,472.30</b>	<b>(\$479,526.47)</b>	<b>\$361,676.40</b>	<b>(\$360,370.00)</b>	<b>\$5,788,794.32</b>
			682,319.10			

## Mo Hansen

---

**From:** Mo Hansen  
**Sent:** Thursday, April 01, 2021 7:30 PM  
**To:** info@whsadopt.org  
**Subject:** RE: March Numbers

Thank you!  
-Mo

---

**From:** info@whsadopt.org <info@whsadopt.org>  
**Sent:** Thursday, April 01, 2021 4:51 PM  
**To:** Mo Hansen <mhansen@waterloowi.us>  
**Subject:** March Numbers

Here are the numbers for March 2021

Feline Strays-0  
Feline Surrenders-0

Canine Strays-0  
Canine Surrenders-0

Amy Litscher  
Kennel Manager  
920-261-1270



Virus-free. [www.avg.com](http://www.avg.com)



136 North Monroe Street, Waterloo, Wisconsin 53594-1198  
Phone (920) 478-3025  
Fax (920) 478-2021

---

**ORDINANCE #2021-03**

Rescinding Ordinance #2020-02 And Amending Section §53-4 Budget Reverting To An Annual Budget Process  
With Anticipated Future Process Modifications

The City Council of the City of Waterloo, Jefferson County, Wisconsin do ordain as follows:

**SECTION I:** Ordinance 2020-02 as referenced in the attached is hereby rescinded.

**SECTION II: LEGISLATIVE INTENT.**

The legislative intent is to provide time for the procurement of additional research, process understanding and tools to effectively implement a two-year budget process at a future time.

**SECTION III:** This ordinance shall take effect and be in force from and after its passage and posting as provided by law.

**BY ORDER OF THE CITY COUNCIL OF THE CITY OF  
WATERLOO**

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_

Date Adopted: \_\_\_\_\_

Date Published: \_\_\_\_\_

FISCAL EFFECT: None.

**Ordinance #2020-02**  
**Amending Municipal Code Section §53-4 Budget**  
**Revising The Budget Deliberation Sequence**  
[draft 3 after revisions by Mayor and Finance Committee Chair]

§ 53-4 Budget.

- A. Preliminary budget framework. On or before the ~~third~~ 1<sup>st</sup> Thursday in July, as initially submitted by the Mayor, to the Finance, Insurance & Personnel Committee the City Council shall consider and adopt a preliminary budget framework resolution establishing parameters and target levels of projected revenues and expenditures for each department for the ensuing fiscal year, along with a forecast for the following calendar year.
- B. Departmental estimates. Each year, on or before ~~October 1~~ the second Thursday in August by the end of July, each officer, department and committee shall timely file with the Clerk-Treasurer an itemized statement of anticipated disbursements including a two-year operations budget and a five-year capital budget based on the adopted preliminary resolution budget parameters made so to carry out the powers and duties of such officer, department or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department or committee during such year, and of the condition and management of such fund, along with detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year, along with a forecast for the following calendar year. Such statements shall be presented in the form prescribed by the Clerk-Treasurer and shall be designated as "Departmental Recommended Budgets" and shall be as nearly uniform as possible for the main division of all departments for incorporation into the budget document.
- B.C. Preparation procedure.
- (1) Budget to include. Each year the Finance, Insurance and Personnel Committee, with the assistance of the Clerk-Treasurer and the appropriate committees, officers and department heads, shall prepare and submit to the Council a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year, along with a forecast for the following calendar year. The budget shall include the following information: [Amended 3-15-2007 by Ord. No. 2007-06]
- (a) The expense of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year along with a forecast for the following calendar year, with reasons for increase and decrease recommended as compared with appropriations for the current year.
- (b) An itemization of all anticipated income of the City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year, along with a forecast for the following calendar year. [Amended by Ord. No. 88-4]

- (c) Such other information as may be required by the Council and by state law.
- (2) Copies for citizens. The City shall provide a reasonable number of copies of the budget thus prepared for distribution to citizens.

**E.D.** Budget summary. The Clerk-Treasurer shall prepare a summary of the budget and shall publish the notice required under § 65.90(3)(a), Wis. Stats. Pursuant to § 65.90(3)(b), Wis. Stats., the budget summary shall include the following: **[Added by Ord. No. 88-4]**

- (1) All expenditures, by major expenditure category.
- (2) All revenues, by major revenue source.
- (3) Any financing source and use not included under Subsection **E.D(1)** and **(2)** above.
- (4) All beginning and year end fund balances.

**D.E.** Appropriation ordinance. The Finance, Insurance and Personnel Committee shall submit to the Council, at the time the annual budget is submitted, the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein.

**E.F.** Hearing. The Council shall hold a public hearing on the budget as required by law. Following the public hearing, the proposed budget may be changed or amended and shall take the same course in the Council as other resolutions.



136 North Monroe Street  
Waterloo, WI 53594-1198  
Phone: (920) 478-3025  
Fax: (920) 478-2021  
[www.waterloowi.us](http://www.waterloowi.us)

---

**RESOLUTION #2021-12**

**Authorizing The Purchase Of, And Directing The Creation Of A Budget Amendment For, A Public Works  
Department Skid Steer Equipment Purchase In An Amount Not To Exceed \$17,900**

**Whereas**, the Public Works & Property Committee upon the Public Works Director's request voted unanimously at its April meeting to recommend to the City Council a purchase of Skid Steer Equipment not to exceed \$17,900, and;

**Therefore, Be It Resolved**, by the Common Council of the City of Waterloo, Wisconsin, that it hereby approves the request and directs the Clerk/Treasurer to prepare a budget amendment increasing 2021 capital expenditures by an amount not to exceed \$17,900 with a corresponding amendment authorizing the use of previously allocated (or reserved) DPW Equipment funds in the same amount.

**PASSED AND ADOPTED** this \_\_\_\_\_, 2021.

**City of Waterloo**  
Signed:

\_\_\_\_\_  
Mayor Jenifer Quimby

Attest:

\_\_\_\_\_  
Mo Hansen, Clerk/Treasurer



## STAFF EMAIL THREAD

**From:** Chad Yerges <[dpw@waterloowi.us](mailto:dpw@waterloowi.us)>  
**Sent:** Monday, March 22, 2021 10:01 AM  
**To:** Mo Hansen <[mhansen@waterloowi.us](mailto:mhansen@waterloowi.us)>  
**Subject:** RE: Skid lift

Sounds good

Chad Yerges  
City of Waterloo – DPW Director

---

**From:** Mo Hansen <[mhansen@waterloowi.us](mailto:mhansen@waterloowi.us)>  
**Sent:** Monday, March 22, 2021 9:40 AM  
**To:** Chad Yerges <[dpw@waterloowi.us](mailto:dpw@waterloowi.us)>  
**Cc:** Mike Tschanz <[mtschanz@waterloowi.us](mailto:mtschanz@waterloowi.us)>  
**Subject:** RE: Skid lift

Chad,

Here is a description of a draft budget amendment. Please confirm it is what you are looking for, for this 2021 Capital Fund purchase.

- Fund 400 previously reserved dollars are applied to fund the purchase in an amount not to exceed \$17,900.
- The corresponding expenditure is recorded in Capital Project DPW Equipment in an amount not to exceed \$17,900. (400-57-5701-818 "Capital Proj DPW Equipment")
- Previously reserved funds are reduced by the purchase amount. (400-32601 "Road Vehicle Fund")

Your Road Vehicle Fund (400-32601) beginning at 1/1/2021

- \$9,734.36 was carried over from the prior year.
- \$50,000 has been assigned for DPW capital purchases as called out in 2021 budget.
- Previously planned and approved DPW equipment purchases from the 2021 budget are \$0.00
- After this purchase, the total assigned dollars are \$59,734.36 minus (not to exceed) \$17,900, a new balance of \$41,834.36

Mo Hansen | Clerk/Treasurer | [City of Waterloo](http://City of Waterloo) | 920.478.3025

---

Chad,

Please confirm the budget amendment described is what you are looking for from the Capital Fund for this 2021 purchase.

1. Revenue: 400-49-4935-000 "Designated Fund Applied" increased to \$17,900.
2. Expenditure: 400-57-5701-818 "Capital Proj DPW Equipment increased to \$17,900
3. Liability: 400-32601 "Road Vehicle Fund" decreased by \$17,900 (the net balance of this reserve, or assigned liability line item goes does, as does the overall fund balance of the Capital Fund)

**From:** Chad Yerges <[dpw@waterloowi.us](mailto:dpw@waterloowi.us)>  
**Sent:** Monday, March 22, 2021 7:15 AM  
**To:** Mo Hansen <[mhansen@waterloowi.us](mailto:mhansen@waterloowi.us)>  
**Subject:** RE: Skid lift

Mo

The funding will come out of the road vehicle account for the skid lift.

Chad Yerges  
City of Waterloo – DPW Director

---

**From:** Mo Hansen <[mhansen@waterloowi.us](mailto:mhansen@waterloowi.us)>  
**Sent:** Friday, March 19, 2021 9:03 AM  
**To:** Chad Yerges <[dpw@waterloowi.us](mailto:dpw@waterloowi.us)>  
**Cc:** Mike Tschanz <[mtschanz@waterloowi.us](mailto:mtschanz@waterloowi.us)>  
**Subject:** RE: Skid lift

Chad, Yes, item on agenda.

After reviewing the items you sent regarding the 2021 budget for your department, I did not see a submittal regarding the skid steer and 17k. Can we discuss in advance of the 4/1 meeting, so we can be on the same page, that would be great. I'm assuming this is a budget amendment adding the 17k for 2021. I have this, below from your 2-17-2021 2022 capital submittal.

Equipment	Model	Purchased	S/N	Rotation Years	Rotate Out	Annual expense needs	Needs \$
Bobcat, Loader	595	2017		10	2027		
Chipper, Wood, Bandit	XP200	2008		15	2023		
Gator, JD		2011		15	2026		
Gator, JD		2008		15	2023		
Scag Mowers		2017		5	2022		
Sweeper, Street Elgin	Pelican	2006		20	2025		
Tractor, JD	2555	1991		33	2024		
Tractor, JD End Loader	544K	2011		15	2026		
Tractor, JD Utility	1025R	2020		10	2030		
Tractor, JD Garden	X750	2013		8	2021		
Tractor, JD Garden	X750-1	2013		8	2021		
Truck, Dump Freightliner	#2	2020		10	2030		
Truck, Dump Freightliner	#5	2018		10	2028		
Truck, Dump Freightliner	#7	2015		10	2025		
Truck, Dump International	#1	2010		10	2021		
Truck, Ford F-550	#6	2011		10	2024		
Vac Truck 3 (Transferred to Utilities)							
Truck, Pickup Chevy	#4	2017		10	2027		
Wacker Roller		?		?	2025		
Futree Bobcat attachments			Grapple Bucket				\$2,000.00
			Skid lift				\$17,000.00
			Auger attachment				\$3,000.00

Mo Hansen | Clerk/Treasurer | [City of Waterloo](http://City of Waterloo) | 920.478.3025

**From:** Chad Yerges <[dpw@waterloowi.us](mailto:dpw@waterloowi.us)>  
**Sent:** Friday, March 19, 2021 7:20 AM  
**To:** Mo Hansen <[mhansen@waterloowi.us](mailto:mhansen@waterloowi.us)>  
**Cc:** Tim Thomas <[alder3@waterloowi.us](mailto:alder3@waterloowi.us)>; Charles Kuhl <[alderatlargea@waterloowi.us](mailto:alderatlargea@waterloowi.us)>; Jeni Quimby <[mayor@waterloowi.us](mailto:mayor@waterloowi.us)>; Jeanette Petts <[alder4-5@waterloowi.us](mailto:alder4-5@waterloowi.us)>  
**Subject:** Skid lift

Mo

Can we put this on the next public works agenda for a new purchase. The unit is price \$17,900

Chad Yerges  
City of Waterloo – DPW Director



136 North Monroe Street, Waterloo, Wisconsin 53594-1198  
Phone (920) 478-3025  
Fax (920) 478-2021

---

**ORDINANCE 2021-02**  
**Amending Section § 278 Peace and Good Order Of The Municipal Code**

The City Council of the City of Waterloo, Jefferson County, Wisconsin do ordain as follows:

**SECTION I: Section 278-16 Trapping is hereby created as follows:**

**278-16 Trapping of Animals.**

In the interest of humane treatment of animals and public safety, it shall be unlawful for any person to set, place or tend any traps for the purpose of trapping, killing, catching, wounding, or molesting any animal in the Parks, Residential and Commercial areas of the City of Waterloo.

A. Permits. The Chief of Police may authorize use of other traps for removal of a specific nuisance animal upon complaint, but only after attempting to remove said animal with a live box trap.

**B. Traps.**

- (1) Cable Restraints, foothold or leg hold traps shall be prohibited.
- (2) The only other type of trap permitted shall be a live box trap which shall be defined as those traps which capture and hold an animal in an unharmed condition. These types of live traps will not require a permit.
- (3) Body-gripping traps shall be placed only under water within the bank run of the animal sought to be trapped and shall not exceed the 110 size.
- (4) Excluding Live Set traps, all traps set, placed, or tended shall comply with all applicable Wisconsin Statutes and Administrative Codes as they relate to trapping. Any trapping, excluding Live Set traps will be required to have a valid State permit.

C. Exception. This subsection shall not apply to trapping within the confines of buildings, homes or their respective curtilage for the purpose of vermin eradication, or areas zoned agricultural. Live box traps which shall be defined as those traps which capture and hold an animal in an unharmed condition. These types of live traps will not require a permit.

D. Summary abatement. Any trap set in violation of this subsection B may be summarily removed if the trap presents a danger to children or domestic animals. Such removal shall not occur before the Chief of Police makes an effort to contact the owner of the trap to request immediate removal by the owner. One phone call shall be sufficient effort before the summary removal.

E. Violations and Penalties. Any person who shall violate any provision of this chapter shall be subject to a forfeiture as provided in Chapter 1, § 1-4 of this code.

**SECTION II: This ordinance shall take effect and be in force after its passage and posting as**

**provided by law.**

BY ORDER OF THE CITY COUNCIL OF THE CITY OF WATERLOO

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_

Date Adopted: \_\_\_\_\_

Date Published: \_\_\_\_\_

FISCAL EFFECT: None.

## BAKER TILL AUDIT PRESENTATION

All 2020 audit documents can be found at: the [Audited Financial Statements webpage](https://www.waterloowi.us/clerk-treasurer/pages/audited-financial-statements)

URL -> <https://www.waterloowi.us/clerk-treasurer/pages/audited-financial-statements>

The Council packet contains an insights report containing audited information.



# Reporting and insights from 2020 audit: City of Waterloo

December 31, 2020

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# Executive summary

April 7, 2021

To the City Council  
City of Waterloo  
Waterloo, Wisconsin

We have completed our audit of the financial statements of the City of Waterloo for the year ended December 31, 2020. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your City's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the City of Waterloo should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Carla Gogin, CPA, Partner: [Carla.Gogin@bakertilly.com](mailto:Carla.Gogin@bakertilly.com) or +1 (608) 240 2460
- Justin Hoagland, CPA, Manager: [Justin.Hoagland@bakertilly.com](mailto:Justin.Hoagland@bakertilly.com) or +1 (608) 240 2497

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read 'Carla Gogin', with a stylized flourish at the end.

Carla Gogin, CPA, Partner

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THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE and, IF APPROPRIATE, MANAGEMENT and IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.



# Responsibilities



# Responsibilities

## Our responsibilities




As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

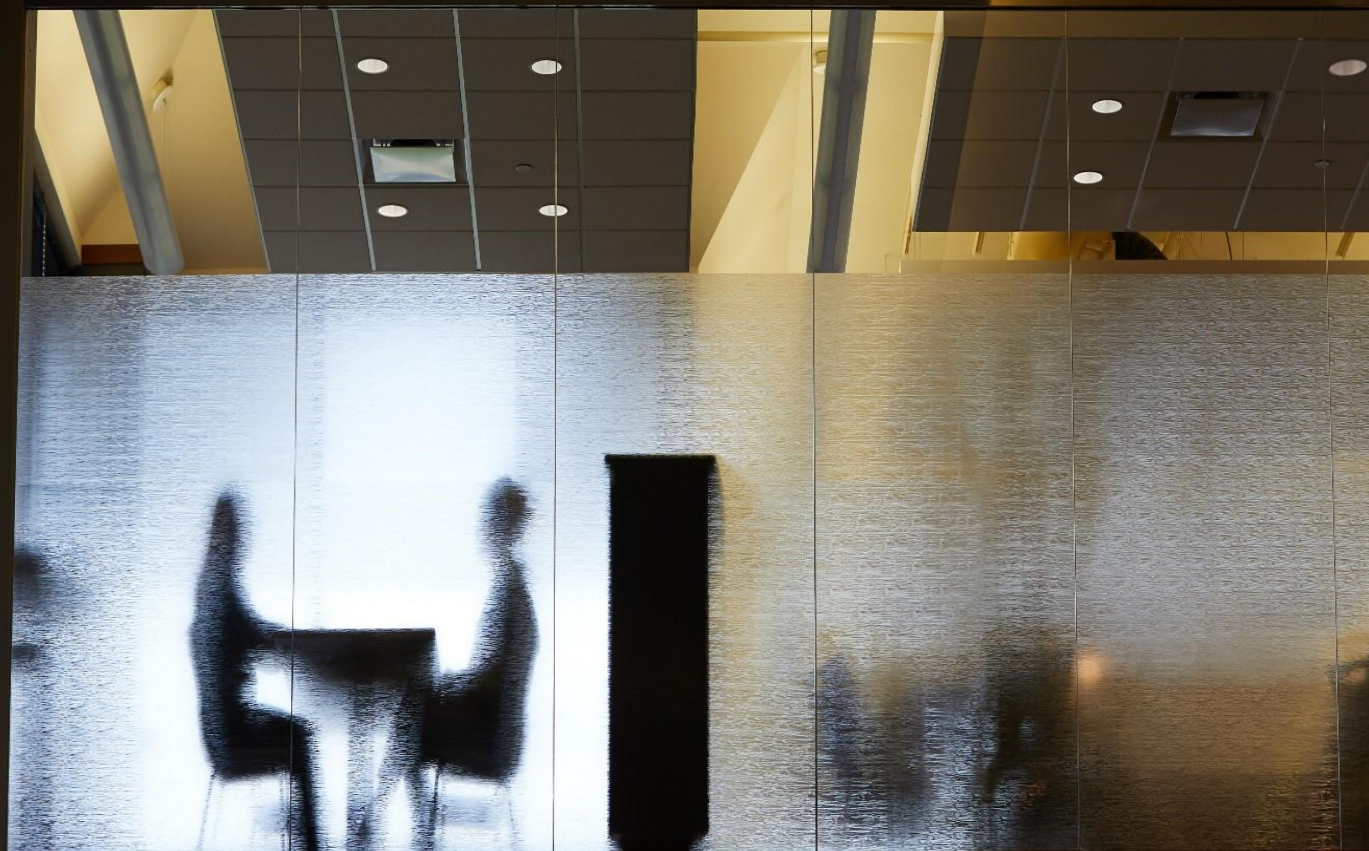
- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

## Management's responsibilities

Management	Auditor
 Fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
 Establish and maintain effective internal control over financial reporting	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
 Provide us with written representations at the conclusion of the audit	See Appendix B for a copy of management's representations



# Audit status



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# Audit status

## Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

## **Audit approach and results**



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# Audit approach and results

## Planned scope and timing

### Audit focus

Based on our understanding of the City and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity including TIF Districts

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the City's current year results.

## Key areas of focus and significant findings

### Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion



## Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis	Testing approach	
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liability	Long-term debt
Capital assets including infrastructure	Fund balance/net position calculations	Financial reporting and required disclosures

## Internal control matters

We considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Inadequate segregation of duties**

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

– **Missing key controls**

There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

Controls over accounts payable/disbursements

- Persons processing accounts payable and those with access to the system should be separate from those ordering or receiving goods or services.
- There should be an appropriate system for review and approval of vendors.

Controls over payroll

- Persons preparing the payroll should be independent of other personnel duties or restricted from access to the payroll account.

Controls over property taxes

- Batch collections should be reconciled from the general ledger to the tax collection system by someone independent of the process.
- Bank reconciliations for the tax account should be performed by someone independent of the tax collection process.

Controls over monthly and year-end accounting

- Account reconciliations prepared throughout the year should be performed by someone independent of processing transactions in the account.
- Year-end reconciliations should be reviewed and approved by someone other than the preparer.

Controls over electronic fund transfers

- A separate review/approval should be required for all wire transfers.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

– **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.



Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

## Other comments and recommendations

### Minimum fund balance policy

- The City has a formal minimum fund balance policy. The policy is to maintain a working capital fund of 25 percent - 33 percent of the current year general fund final budgeted expenditures. The balance at the year-end for 2019 and 2020 was \$0 or 0 percent and \$852,490 or 42.4 percent, respectively.

### Uncollateralized deposits

Governmental Accounting Standards Board (GASB) Statement No. 40 requires disclosures about deposits and investments. One of the main purposes of GASB Statement No. 40 is to indicate to users of financial statements the custodial risks involved with an entity's deposits and investments. These disclosures are included in the notes to your financial statements.

Here are the current rules.

- In-state accounts (deposits are held in an institution in the same state where the government is located)
  - 1) Up to \$250,000 for the combined amount of all time (CDs) and savings deposits (includes NOW accounts and money market deposit accounts)
  - 2) Up to \$250,000 for all demand deposit accounts (defined as "deposits payable on demand and for which the depository institution does not reserve the right to require advanced notice of withdrawal")
- Out-of-state accounts (deposits are held in an institution outside of the state where the government is located)
  - 1) Up to \$250,000 for the combined total of all deposit accounts

As of December 31, 2020, the City had \$1,734,841 of uncollateralized deposits with its banks. We recommend that the City evaluate this to determine if further action is necessary. We also recommend the City review their collateral agreements with the banks to ensure the safety of its deposits.

### Decentralized cash collections

Many governments collect cash at numerous decentralized locations that are separate from the primary system of accounting procedures and controls. The opportunity for theft is often higher at those locations because one person is frequently involved in most, if not all, aspects of a transaction (i.e., lack of segregation of duties).

Examples in your government that fit this situation include: library, police and parks.

Management is responsible for designing and implementing controls and procedures to detect and prevent fraud. As a result, we recommend that management review its decentralized cash collection procedures and controls on a periodic basis and make changes as necessary to strengthen the internal control environment. Reviewing the adequacy of the controls is a responsibility of the governing body.

Below are example procedures and controls to help mitigate the risk of loss at decentralized cash collection points:

- Implement a centralized receipting process with adequate segregation of duties
- For cash collections, ensure pre-numbered receipts are being used and all receipts in the sequence are being reviewed by someone other than the person receipting the cash and receipts tie to deposits
- Perform surprise procedures at decentralized locations (cash counts, walkthrough of processes, etc.)
- Require regular cash deposits to minimize collection on-hand
- Limit the number of separate bank accounts
- Segregate duties as much as possible – the person receipting cash should be separate from the person preparing deposits and the person reconciling bank accounts should be separate from the cash collection activity
- Perform a month-to-month or year-to-year comparison to look for unusual changes in collections
- If collecting from a drop box site, consider sending two people to collect the funds, especially during peak times

As always, the cost of controls and staffing must be weighed against the benefits of safeguarding your assets.

# Required communications

## Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2020. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension asset and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

## Significant difficulties encountered during the audit

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

## Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

## **Disagreements with management**

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

## **Uncorrected misstatements and corrected misstatements**

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified and they have been corrected in the financial statements. The schedule within the Appendix summarizes the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

## **Significant unusual transactions**

There have been no significant transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size or nature.

## **Other information in documents containing audited financial statements**

*Official statements (or other equivalent document which we may not read unless engaged separately)*

The City's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The City can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

## **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 or accounting matters.

## **Written communications between management and Baker Tilly**

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

## **Compliance with laws and regulations**

We did not identify any non-compliance with laws and regulations during our audit.

## **Fraud**

We did not identify any known or suspected fraud during our audit.

## Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

## Independence

We are not aware of any relationships between Baker Tilly and the City that, in our professional judgment, may reasonably be thought to bear on our independence.

## Related parties

We did not have any significant findings or issues arise during the audit in connection with the City's related parties.

## Other matters

We applied certain limited procedures to the 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 the supplementary information, which accompanies the financial statements but is not RSI. With respect to the 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.

## Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- CIVIC Systems software

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.



# **Accounting changes relevant to the City of Waterloo**



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# Accounting changes relevant to the City of Waterloo

## Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	12/31/22*
89	Accounting for Interest Incurred before the End of a Construction Period	✓	12/31/21*
91	Conduit Debt	✓	12/31/22*
92	Omnibus 2020	✓	12/31/22*
93	Replacement of Interfund Bank Offered Rates	✓	12/31/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
97	Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	✓	12/31/22

\*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#).

## Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the City review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the City should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

## Planning for the new conduit debt reporting

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The City should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.



# Trending challenges and opportunities for organizations



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# Trending challenges and opportunities for organizations

Management and governing bodies must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

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## Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like—or how long it will take—it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

### Recommendation

Follow our [road map](#) to reopen, recover and reset.



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## Compliance with federal awards



### Challenge

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the “new normal.”

### Recommendation

Learn more about [compliance for federal funds](#) obtained for pandemic response efforts.

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## Recession proofing measures



### Challenge

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts—all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging

technology are imperative.

### Recommendation

Learn about [proactive measures to insulate your organization](#) from financial hardship and to [optimize your organization's performance](#).

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## Recruiting and hiring

### Challenge

Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.

Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities and plan for situations where immediate recruitment is imperative.

### Recommendation

Learn the key considerations and actions for [recruiting and hiring](#) in a crisis.





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## Risk assessment

### Challenge



Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

### Recommendation

Learn about the key considerations for the [risk assessment process and internal audit planning](#).

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## Economic development

### Challenge

In today's complex economic landscape, communities face the daunting challenge of rebuilding their local economies. Restoring the momentum of economic expansion and investment to enhance quality of life for residents and produce long-term financial gain for the community is at the forefront of concerns.

Whether attracting growth to maximize opportunity built around community strengths or accounting for the many unknowns caused by major disruptions, a robust economic development strategy is essential to recovery.

### Recommendation

Learn about the advantages of creating an [economic development strategic plan and the framework](#) to follow.



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## Information technology and cybersecurity



### Challenge

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

### Recommendation

[Learn more](#) about information technology and cybersecurity, including [System & Organization Controls reporting](#).

## **Appendix A: Client service team**

# Client service team



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# Appendix B: Management representation letter





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April 7, 2021

Baker Tilly US, LLP

4807 Innovate Lane  
PO Box 7398  
Madison, WI 53707

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Waterloo as of December 31, 2020 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Waterloo and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the utility required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the City of Waterloo is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.

- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no known related parties or related party relationships and transactions of which we are aware.

**Other**

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The City of Waterloo has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no:
  - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
  - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
  - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
  - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
  - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

23) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled regulatory reports

d) Civic Systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

24) The City of Waterloo has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25) The City of Waterloo has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

26) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

27) The financial statements properly classify all funds and activities.

28) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

29) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.

30) The City of Waterloo has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 37) Tax-exempt bonds issued have retained their tax-exempt status.
- 38) We have appropriately disclosed the City of Waterloo's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.
- 39) With respect to the supplementary information, (SI):
- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 40) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 41) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

Sincerely,

City of Waterloo

Signed: Mo Han, CLERK/TREAS.

Signed: Michael WT S, DEP CLERK/TREAS.

## Appendix C: Corrected misstatements



# Material corrected misstatements

Description	Opinion unit	Amount
Adjustment to debt issuance costs and proceeds	TIF No. 3, Capital Projects Fund, and Debt Service Fund	\$484,970
Adjust transfers	Capital Projects Fund and Debt Service fund	\$431,460

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.





## **Appendix D: Two-way communication regarding your audit**



As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
  - Identify types of potential misstatements.
  - Consider factors that affect the risks of material misstatement.
  - Design tests of controls, when applicable and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies and the related business risks that may result in material misstatements.
- d. We anticipate that the City will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

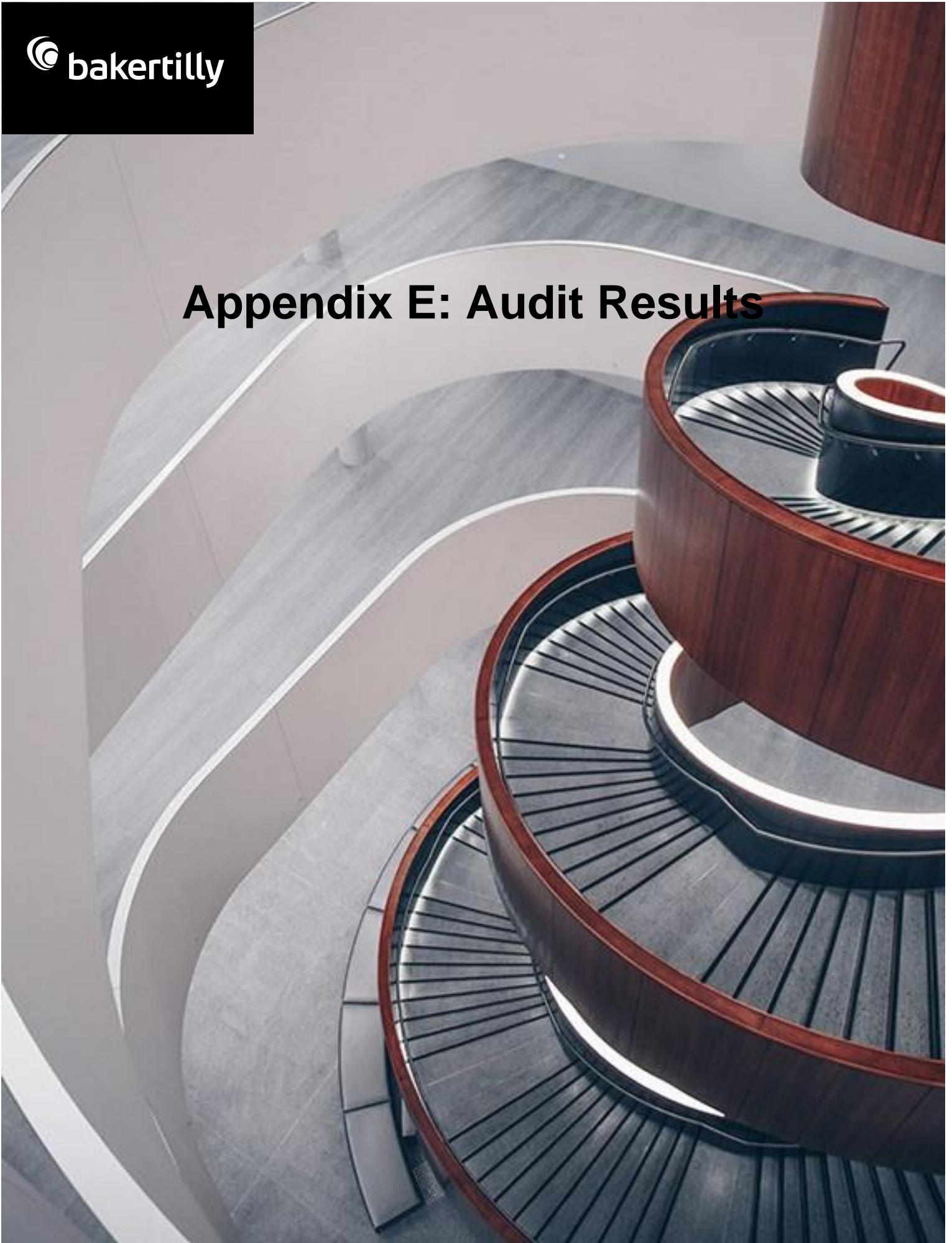
We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices or other related matters or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

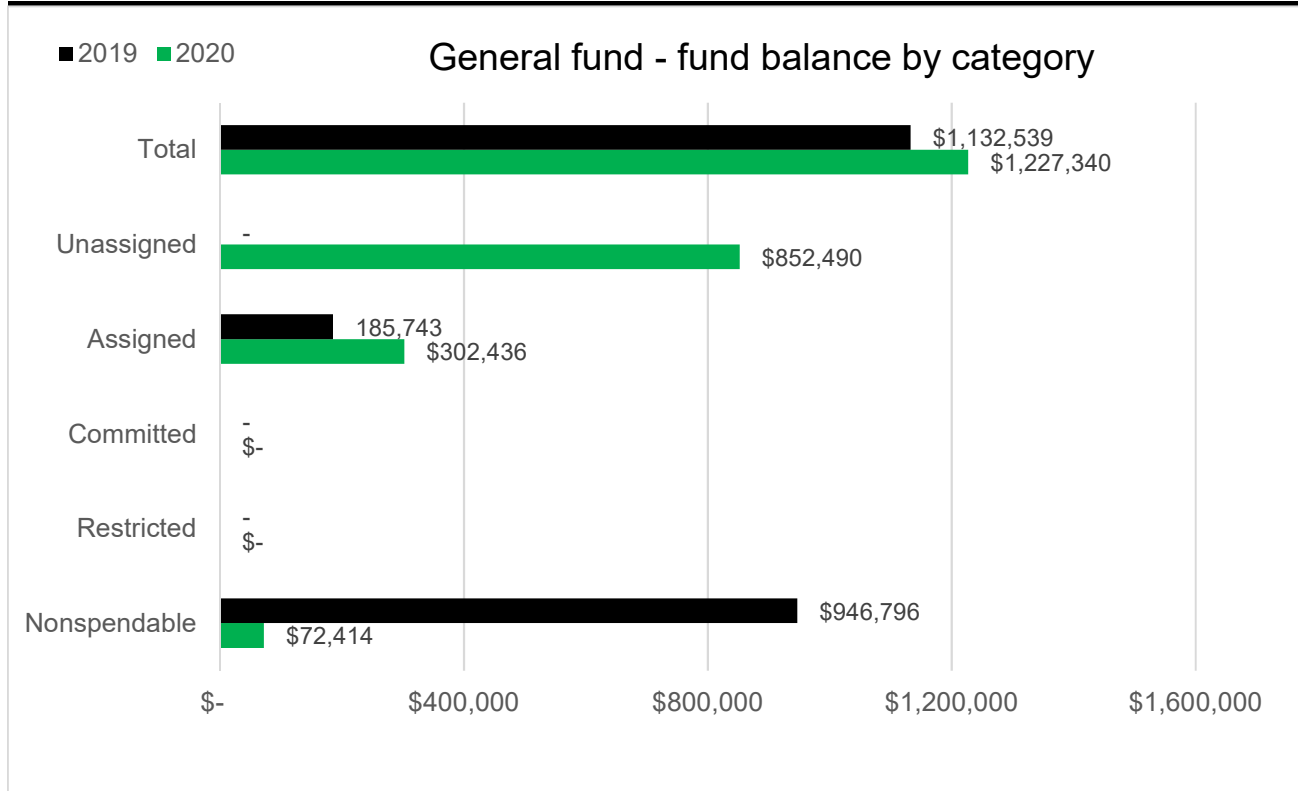
We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.

# Appendix E: Audit Results



## City of Waterloo

### General fund results



### Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	\$ 1,993,963	\$ 1,985,836	\$ 8,127
Expenditures and other financing uses	1,899,162	2,009,691	110,529
Net change in fund balance	\$ 94,801	\$ (23,855)	\$ 118,656

### Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

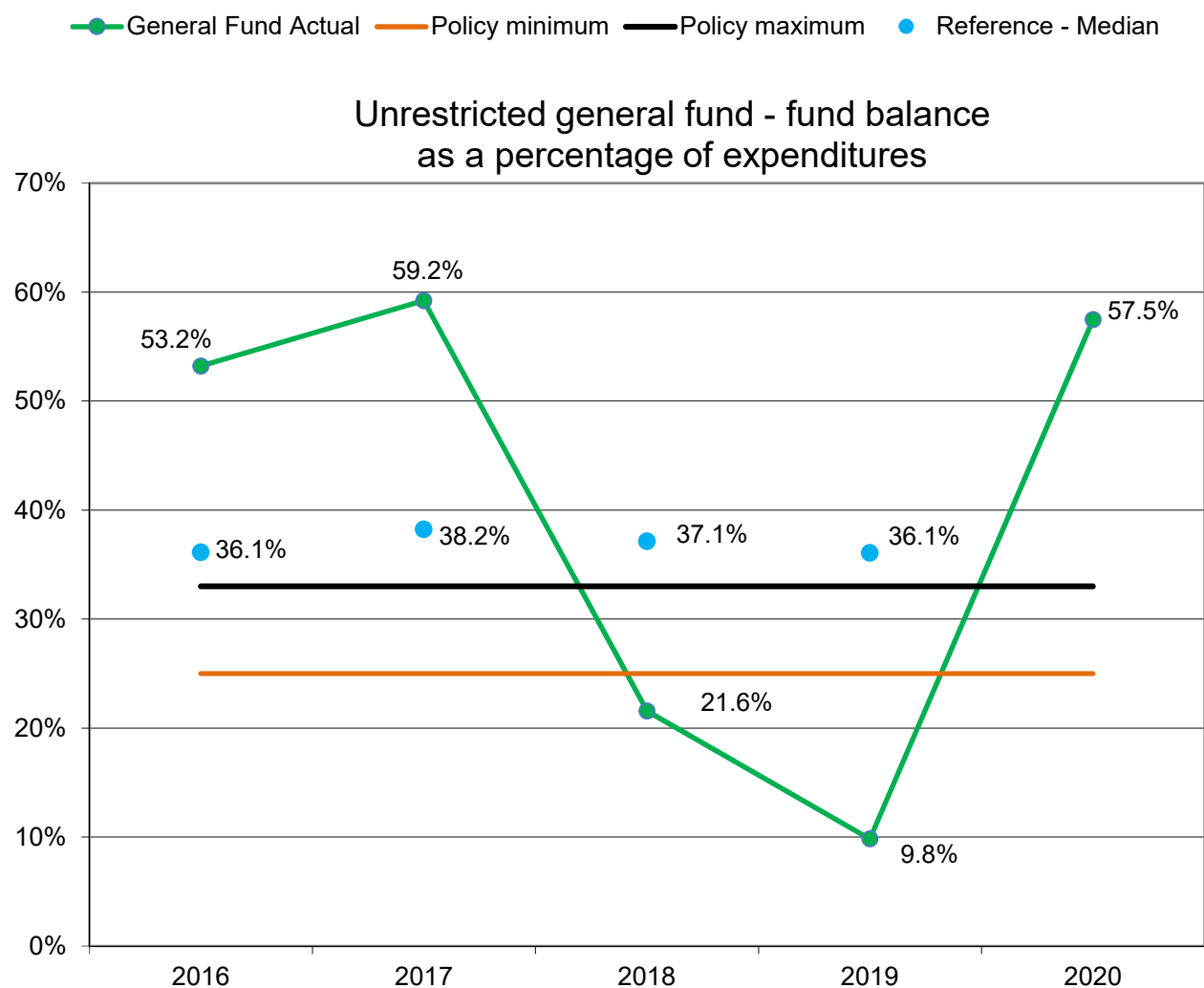
Unassigned - residual amounts that have not been classified within other categories above.

# City of Waterloo

## General fund - fund balance trends

### Fund balance policy:

The policy is to maintain a working capital fund of 25% - 33% of the current year general fund final budgeted expenditures. The balance at year-end was \$852,490 or 42.4%. The graph below includes both unassigned and assigned fund balance, which is why it's showing 57.5% at year-end.



### Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2016 - 2019 Baker Tilly municipal client data for population ranges less than 10,000.

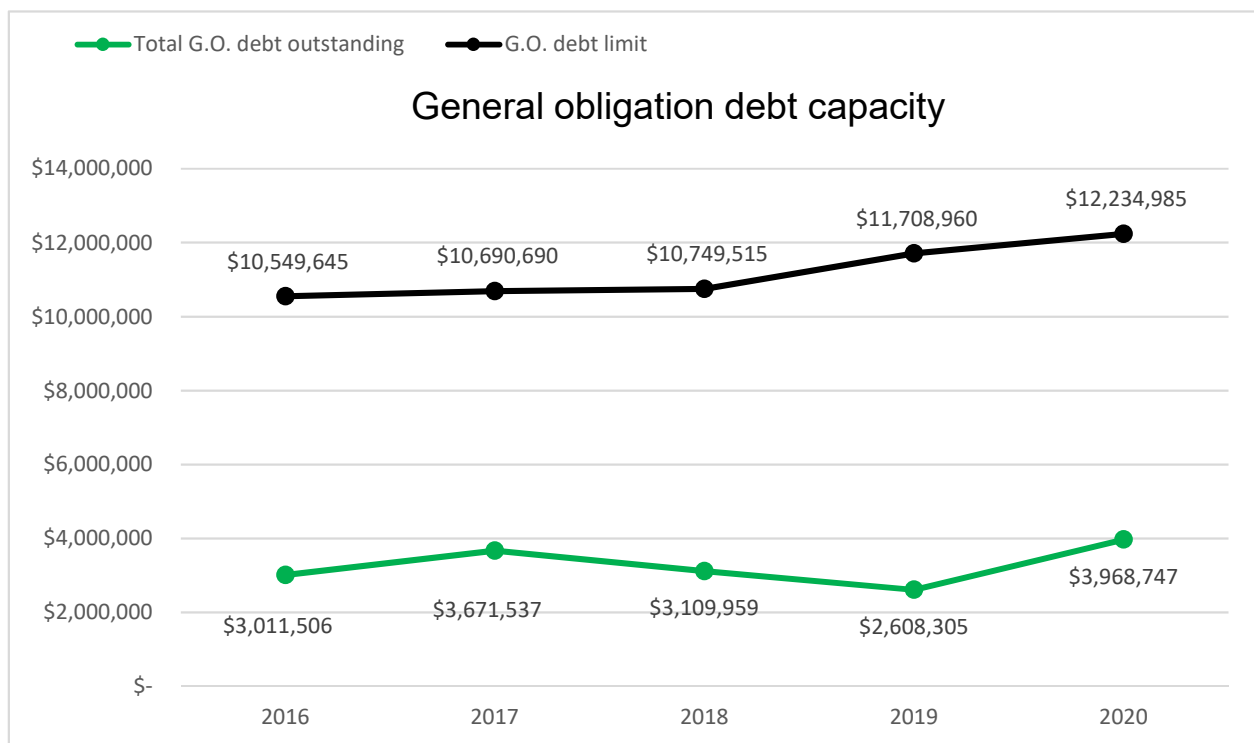
# City of Waterloo

## General obligation debt

### Debt management policy:

The City does not currently have a debt management policy.  
Legal debt margin capacity (5% of the city's total equalized value).

Actual percentage of debt limit at 12/31/20: **32%**



### Total debt outstanding by type at 12/31/2020

	<u>General obligation</u>	<u>Revenue Debt</u>	<u>Other</u>	<u>Total</u>
City	\$ 3,968,747	\$ -	\$ -	\$ 3,968,747

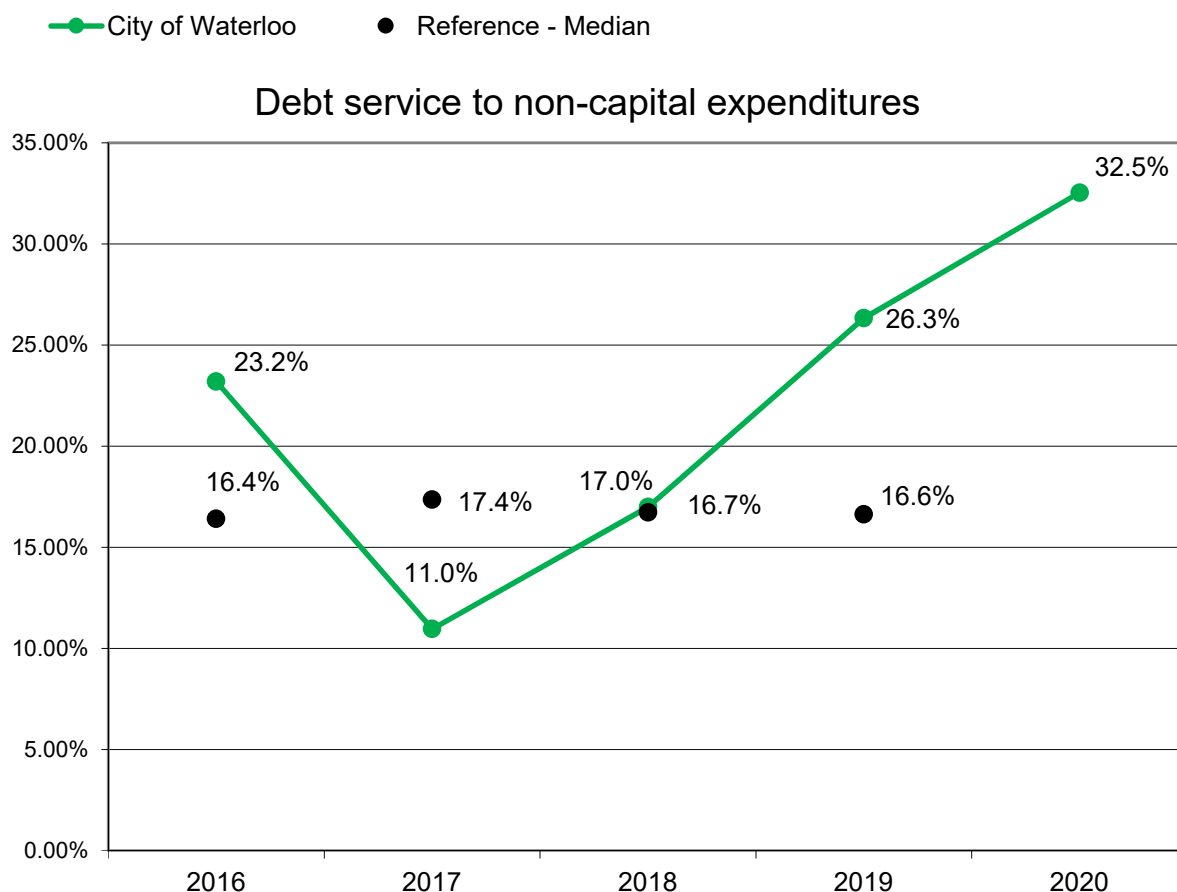
Comparative metrics available online through the Wisconsin Policy Forum.

<https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/>

Select "Debt" -- options for custom comparisons or comparisons by county

# City of Waterloo

## Governmental funds - debt service



### Current and prior year data

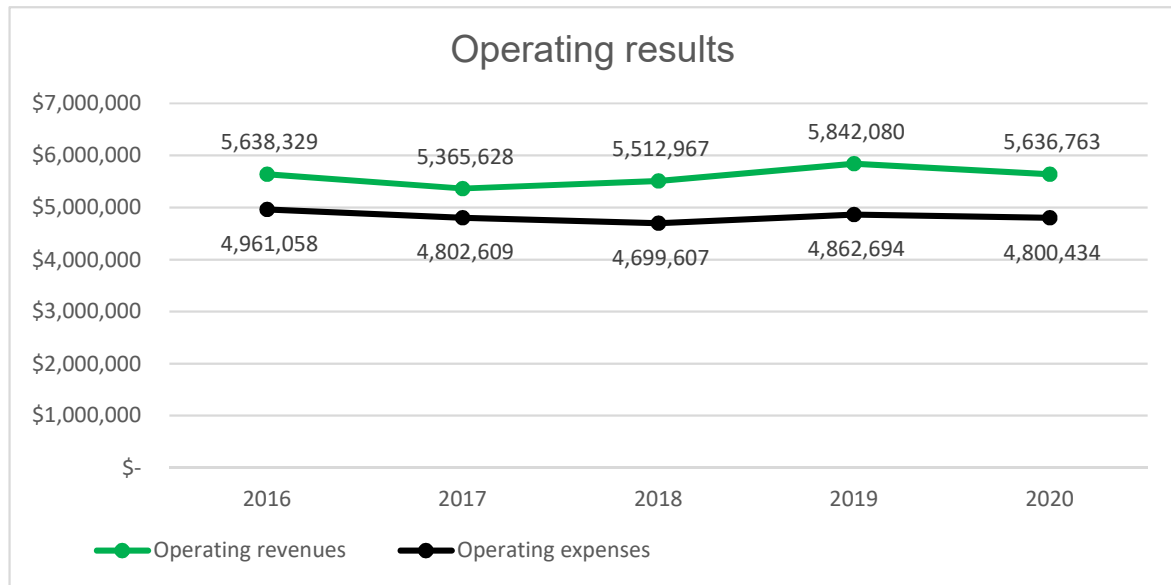
	2020	2019
Principal	\$ 1,669,558	\$ 1,220,655
Interest	81,794	129,344
Total	<u>\$ 1,751,352</u>	<u>\$ 1,349,999</u>

Non-capital expenditures	<u>\$ 5,382,481</u>	<u>\$ 5,127,026</u>
--------------------------	---------------------	---------------------

### Other reference values

Median reference value generated from 2016 - 2019 Baker Tilly municipal client data for population ranges less than 10,000.

# Waterloo Water & Light Commission



## Unrestricted Reserves

	2016	2017	2018	2019	2020
Year end balance	\$ 828,224	\$ 902,614	\$ 621,759	\$ 731,550	\$ 812,038
Months on hand	1.76	2.02	1.35	1.50	1.73

## Debt Coverage

	2016	2017	2018	2019	2020
Actual	2.16	1.84	2.23	2.51	2.30
Required	1.25	1.25	1.25	1.25	1.25

## Investment in Capital

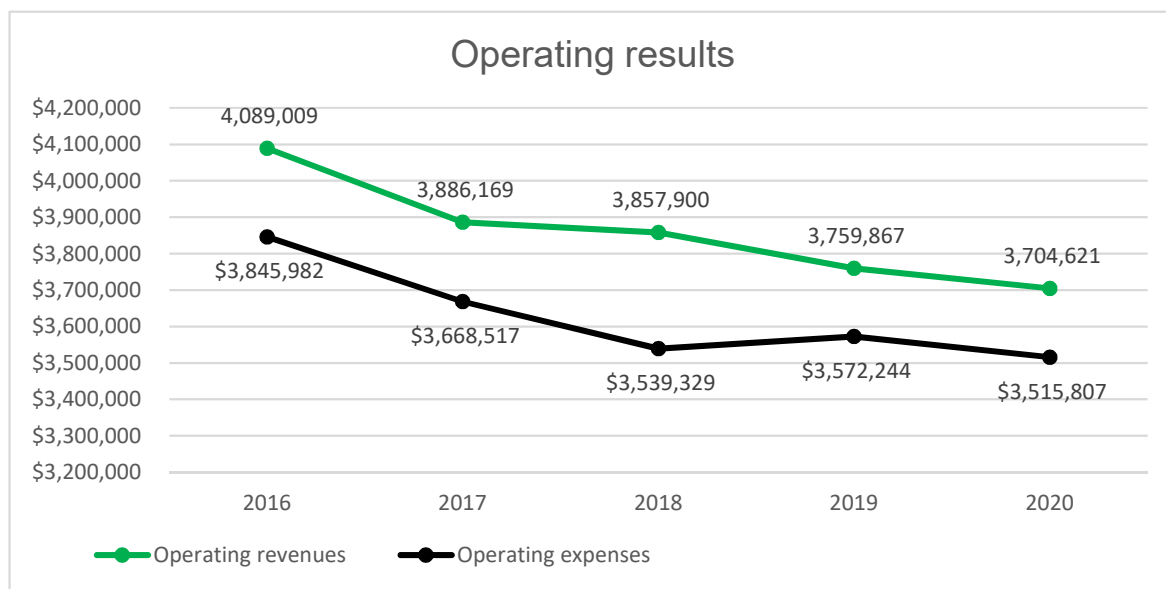






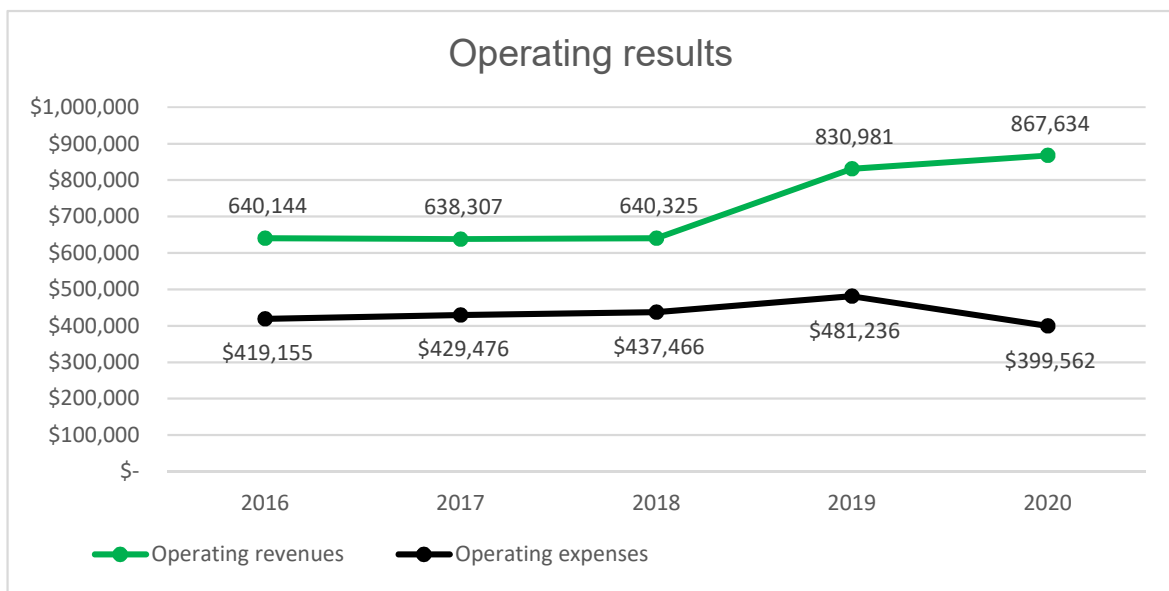
## Waterloo Water & Light Commission

### Electric Utility Results



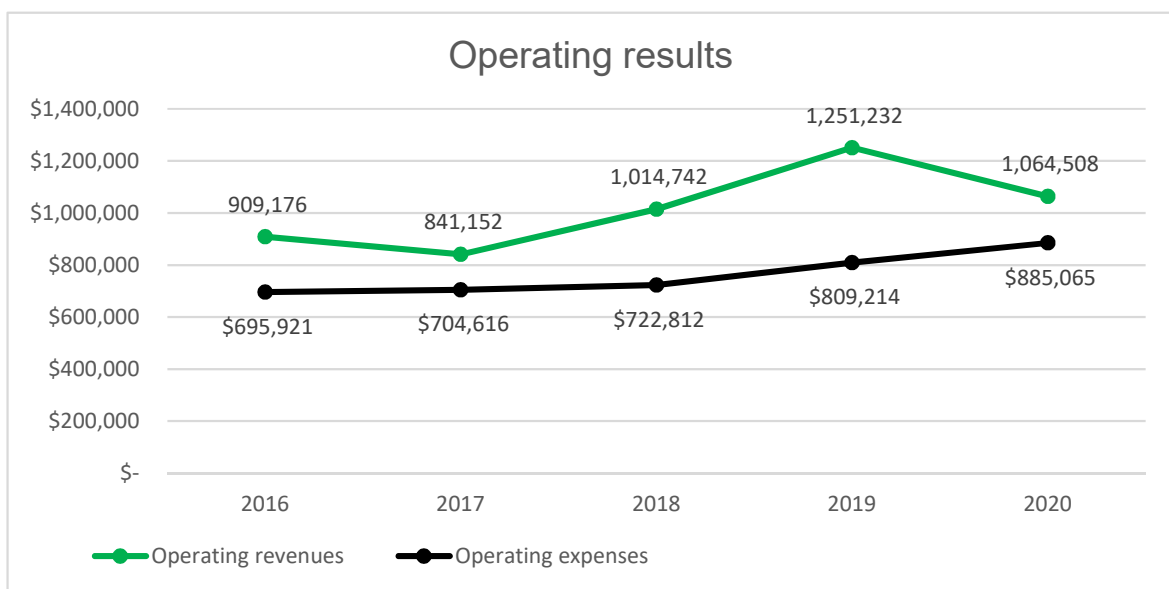
# Waterloo Water & Light Commission

## Water Utility Results



# Waterloo Water & Light Commission

## Sewer Utility Results



Resolution #2021-10  
Entering Into A Developer Agreement, City of Waterloo  
And JGP Land Development LLC, DeYoung Farm  
Subdivision (Remainder)  
4/9/2021 2:40 PM

As of the printing of this City Council meeting material packet, the City and Developer have yet to arrive at a working proposal to put before the City Council for its consideration.

This may change between the now and 4/15.

Update to be provided when available.