

Monday, June 14, 2021

Village Board
7:00 PM

McFarland Municipal Center
Community Room

AGENDA

You are invited to this meeting through a Zoom webinar. The Public is strongly encouraged to watch and participate in these meetings remotely through either the webinar or telephone options listed below.

PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR:

<https://us02web.zoom.us/j/81970656654>

Or by Telephone: +1 (312) 626-6799

Webinar ID: 819 7065 6654

1. CALL TO ORDER.
2. ATTENDANCE/ROLL CALL.
3. PUBLIC ANNOUNCEMENTS AND COMMUNICATIONS.
 - a. Public Announcements
 - b. Public Communications
4. CONSENT AGENDA.
 - a. All items listed under the Consent agenda will be approved in one motion unless a Board member requests that the item be removed for individual discussion and action. Any item(s) removed for individual consideration shall be considered in the same order in which they were originally listed on the agenda under Business.
 - 1) Motion to approve the minutes of the May 24, 2021 Village Board meeting.
 - 2) Motion to approve Checks in the amount of \$392,846.02.
 - 3) Motion to appoint Aaron Chapin to serve on the Ethics Board for the duration of his employment as Police Chief with the Village
 - 4) Motion to approve an application from the McFarland Youth Hockey Association for a Temporary Class B license for fermented malt beverages and wine for the Draft Experience Adult Hockey Tournament to be held on June 25-27, 2021 and to approve a variance to allow the sale of alcohol where minors are present.
 - 5) Motion to approve temporary operator's licenses for Jennifer Bronson, Joy McMerty, Chad Vezina and Meghann Rapp for the Draft Experience Adult Hockey Tournament to be held on June 25-27, 2021.

- 6) Motion to approve Resolution 2021-13: a resolution approving the renewal of applications for liquor and fermented malt beverages licenses for 2021-2022.
- 7) Motion to approve a request to fill the vacancy for the Police Officer position within the Police Department.
- 8) Motion to approve Village Administrator Matt Schuenke to be the Authorized Representative for the Coronavirus State and Local Fiscal Recovery Funds.

5. PUBLIC APPEARANCES.

- a. This is an opportunity for members of the public to address the Village Board. Please remember this is a virtual meeting conducted through the Zoom online meeting platform. Zoom meeting attendees wishing to address the board may do so using the Question and Answer feature within the Zoom online meeting platform. You may state your name, address, and provide your comments to the board for their consideration. Members of the public who are present in person and wish to address the board should fill out a public comment form and turn into the meeting chairperson. Members of the public may speak during public appearances or during their selected agenda item as they designate on the public comment form. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to cassandra.suettinger@mcfarland.wi.us to be included as part of the meeting.

6. BUSINESS.

- a. Finance Committee (Trustee St. Clair & President Clow)
 - 1) Discussion and action regarding the acceptance of the 2020 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.
- b. Discussion and action regarding a proposal from Alliant Energy to participate in their Customer Hosted Renewable Energy Program for the Public Safety Center.
- c. Public Safety Committee (Trustees Brassington & Wreh)
 - 1) Discussion and action on an operator's license for Allyson Donohue for the period ending June 30, 2022.
- d. Discussion regarding furniture, fixture, and equipment plan for the Public Safety Center.
- e. Discussion and action regarding meeting format plan for boards, commissions, and committees.
- f. Future Authority, Board, Commission, and Committee agenda item requests and referrals - *This is an opportunity for Village Board members to put forth Authority, Board, Commission agenda item requests and referrals, without discussion.*

7. ADJOURNMENT.

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related to Open Meetings Law. 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 stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the McFarland Municipal Center at (608) 838-3153 or cassandra.suettinger@mcfarland.wi.us

VILLAGE OF MCFARLAND
MCFARLAND MUNICIPAL COURT
June, 2021

Monthly Court Docket

May 11, 2021 – Court Docket – Initial Appearances

- 18 cases scheduled for Initial appearances (22 citations)
 - 4 No Contest or Guilty pleas – Citations adjudicated at Initial Appearance
 - 3 Paid prior to Appearance
 - 2 Not Guilty pleas - Citations adjudicated or Pretrial scheduled for May 25, 2021
 - 9 Default appearances – Scheduled for July 13, 2021 Indigency Hearing
 - 0 Rescheduled Court date to May 25, 2021

May 11, 2021 - Juvenile Court – Initial Appearances

- 0 case scheduled for Initial appearances (0 citations)
 - 0 No Contest or Guilty pleas – Citations adjudicated at Initial Appearance
 - 0 Paid prior to Appearance
 - 0 Not Guilty plea - Citations adjudicated or Pretrial scheduled for May 25, 2021
 - 0 Default appearances – Scheduled for July 13, 2021 Indigency Hearing
 - 0 Rescheduled Court date to May 25, 2021
 - 0 Reviews - Monthly progress review

May 18, 2021 – Truancy Court – Initial Appearances

- 0 case scheduled for Initial appearances (0 citations)
 - 0 No Contest or Guilty pleas – Citations adjudicated at Initial Appearance
 - 0 Paid prior to Appearance
 - 0 Not Guilty plea - Citations adjudicated or Pretrial scheduled for May 25, 2021
 - 0 Default appearances – Scheduled for July 13, 2021 Indigency Hearing
 - 0 Rescheduled Court date to May 25, 2021
 - 1 Reviews - Monthly progress review**

May 25, 2021 – Court Docket – Initial Appearances

- 10 cases scheduled for Initial appearances (13 citations)
 - 1 No Contest or Guilty pleas – Citations adjudicated at Initial Appearance
 - 4 Paid prior to Appearance
 - 2 Not Guilty pleas - Citations adjudicated or Pretrial scheduled for June 8, 2021
 - 2 Default appearances – Scheduled for July 27, 2021 Indigency Hearing
 - 1 Transfer to Dane County for Jury Trial

May 25, 2021 - Juvenile Court – Initial Appearances

- 1 case scheduled for Initial appearances (0 citations)
 - 1 No Contest or Guilty pleas – Citations adjudicated at Initial Appearance
 - 0 Paid prior to Appearance
 - 0 Not Guilty plea - Citations adjudicated or Pretrial scheduled for June 8, 2021
 - 0 Default appearances – Scheduled for July 27, 2021 Indigency Hearing
 - 0 Rescheduled Court date to June 8, 2021
 - 0 Reviews - Monthly progress review

Court Activities

Monthly Financial Report

The Municipal Court received 89 payments for the month of May, 2021. Total revenue received by the Court was \$12,057.57. The Municipality retained \$7,563.04 in Court revenue, \$1,480.21 was sent to Dane County and \$3,014.32 was sent to the State.

There were 33 credit card transactions for the month of May, 2021. The Court received a total of \$4,705.50 in payments from Allpaid on-line credit card payments.

As of May, 2021, the Municipal Court has received a total of \$5,618.36 in delinquent fines from the Department of Revenue Tax Intercept Program.

As of May, 2021, the Municipal Court has received a total of \$24,225.54 in delinquent fines from the State Debt Collection.

Year to date, \$77,357.11, in forfeitures have been ordered from 269 citations adjudicated in the Municipal Court. Of that, \$1,661.80 has been converted to classroom education and/or community service hours for juveniles. A total of \$53,479.06 has been collected for 2021 and prior forfeitures.



McFarland Fire & Rescue Department

5915 Milwaukee Street • PO Box 110 • McFarland, WI 53558-0110
(608) 838-3278 • Fax: (608) 838-3619

Emergency: 911

Department Report For May 2021 Activity

- **Operations**

- We have switched our inspection, property records, personnel management, and fire incident reporting to ESO Solutions. We are in process of moving our training records, payroll, and assessment management to ESO Solutions. We are researching moving our scheduling to ESO Solutions to aid in payroll. The process has been time consuming, but we are seeing future efficiencies of the software and improved tracking.
- We are continuing to utilize our duty officer to assist on most medical calls. We will be attempting to increase our paid-on-call EMT staff to attempt more three-person crews and reduce the reliance on the duty officer position to avoid burnout for our duty officers.
- We have received concerns from a resident with individuals burning and causing breathing issues for them. The individual would like the Village to consider an ordinance revision that prohibits open burning including campfires (burn pits) in the Village except the 2nd and 4th weekends to be similar to brush and prairie grass. We are planning to forward to the Public Safety Committee for possible future meeting discussion.
- We have been working with our billing vendor to review the process of notification for our hardship policy. We have the policy and the steps for the vendor to take before sending an individual to collections submitted for review by the Public Safety Committee.
- We have been invited to send two individuals to the Flints Hills Pine Bend Refinery in Rosemount, Minnesota. We will receive a stipend to cover the cost of the lodging and travel expenses for the individuals. We have Division Chief Brian Molenaar and Acting Officer John Venturino selected to attend.

- We noted during a recent public meeting some individuals are not aware that the area we provide protection and response to is greater than the Village of McFarland and the actual size of the Village of McFarland has grown. We have included a map as an attachment to illustrate both with the green shading being the Village and the red line being the response and protection area.
- **COVID-19 Precautions**
 - The following initiatives were implemented and continue:
 - We have closed the Fire & Rescue area to non-essential people, including Village and department staff.
 - Daily cleaning within the Fire & Rescue area for high contact and high traffic areas.
 - Shift changes are performed with social distancing and are required to be completed in ten minutes or less.
 - The Engines, Squad, and Ladder are only staffed with four firefighters.
 - Department training and meetings are returning to in-person with social distancing.
 - Social distancing is used among staff during the day.
 - We have transitioned back to surgical masks, and safety glasses being utilized on every medical call. Surgical masks or face coverings are used performing fire inspections and interacting with the public.
 - N95 masks, isolation gowns, and safety glasses are used on any patient contact tested positive, suspected of COVID-19, or a higher risk procedure is performed (nebulizer, high flow oxygen, CPAP, CPR, etc.).
- **Personnel**
 - Current Staffing Levels
 - Full-time Fire & Rescue Chief – 1
 - Full-time Administrative Captain – 1
 - Full-time Fire Inspector/Public Education Specialist – 1
 - Full-time EMTs – 4 (2 vacancies)
 - Full-time Confidential Administrative Assistant – 1 (50%)
 - Paid-On-Call – 49 (10 EMTs (1 on medical leave), 21 Firefighters (1 Active Retired), 8 EMR/Firefighter, & 10 EMT/Firefighters)
 - Total Staffing Level – 57

- We had fifteen applications submitted for the 24 Hour Advanced EMT (Fulltime) which closed on April 26th. We invited fourteen individuals to an Assessment Center and twelve participated. We had one unable to attend and another did not show. Seven individuals were invited to be interviewed by the Police and Fire Commission on May 22nd. The Police and Fire Commission created an eligibility list and the Chief has been meeting with individuals on the list to determine individuals to proceed to background. We are estimating the first individual to begin the second week of July and the second individual would begin three weeks later, or the first week in August.
- We welcomed a new member that recently completed EMT-Basic. Their start was delayed due to an incident in April. Another individual had completed orientation and resigned due to their spouse receiving a new position in Black River Falls.
- Captain Sam Nepple and AEMT Taylor Klein submitted their resignations, due to them moving to Pennsylvania. Taylor will be completing her Emergency Department Residency in Pennsylvania.
- Safety Officer Amanda Gessler submitted her resignation, due to starting a new position and finding she needs to bring balance to her work and family.

- **Budget**

- 2021 Budget capital purchasing has not been started beyond the ladder truck.
- We are working with the Terminal Coop on attempting to purchase PFAS free foam. We received a donation of \$10,000 from Flint Hills Resources and will provide close to 50% of our needed foam.

<u>Inspection/Prevention Activity</u>	<u>Completed</u>	<u>Year to Date Total</u>
Building Inspections	61	99
Fire Code Violations Identified	16	33
Re-inspections Completed	4	7
Corrections Noted	4	14
Building Plan Reviews	0	9
Development Reviews	4	11
Acceptance Test/site visits	1	20
Fire Drills	0	0
AHA-CPR Classes	0	15

AHA Attendance Total	0	55
Public Education	1	2
Public Education Attendance	3	3
Home Prevention Installations	0	0

Many fire prevention education activities are suspended due to COVID-19. Reduced career EMT staffing, has required the inspector to be detailed to the ambulance. The inspector is behind on inspections, but with one staff member's return from leave, he should perform inspections one to two days a week to begin catching up.

Apparatus & Equipment

- 2015 Tanker (Tender 6) the rear tank dump valve is still experiencing issues, and the manufacturer is developing a solution with adding additional position switches and solenoids. We are awaiting our vendor to receive parts to adjust. It is operating but not in proper sequence.
- 2019 Pumper (Engine 2) is experiencing an issue with the Compressed Air Foam (CAF) system's air compressor. The thermostat was replaced, and the operation improved, but we have experienced a recurrence. The system is scheduled for further evaluation in May.
- 2005 Pumper (Engine 1) is waiting for new pump panel gauges to be installed. The current gauges cracked due to the overhead heating in the apparatus bay.
- 2000 Heavy Rescue (Squad 5) developed a substantial leak on transmission. The Village Mechanic reviewed the leak and determined not to repair due to the truck being removed from service soon.
- The new Utility Truck construction is progressing. It is planned to be shipped from Florida to Wisconsin in late June and maybe early July. It will require work at the Dealership for about one-month moving equipment from the Heavy Rescue.
- The replacement aerial has been placed on order with the idle reduction option as recommended by the sustainability committee. We are waiting to have an updated build and delivery schedule.

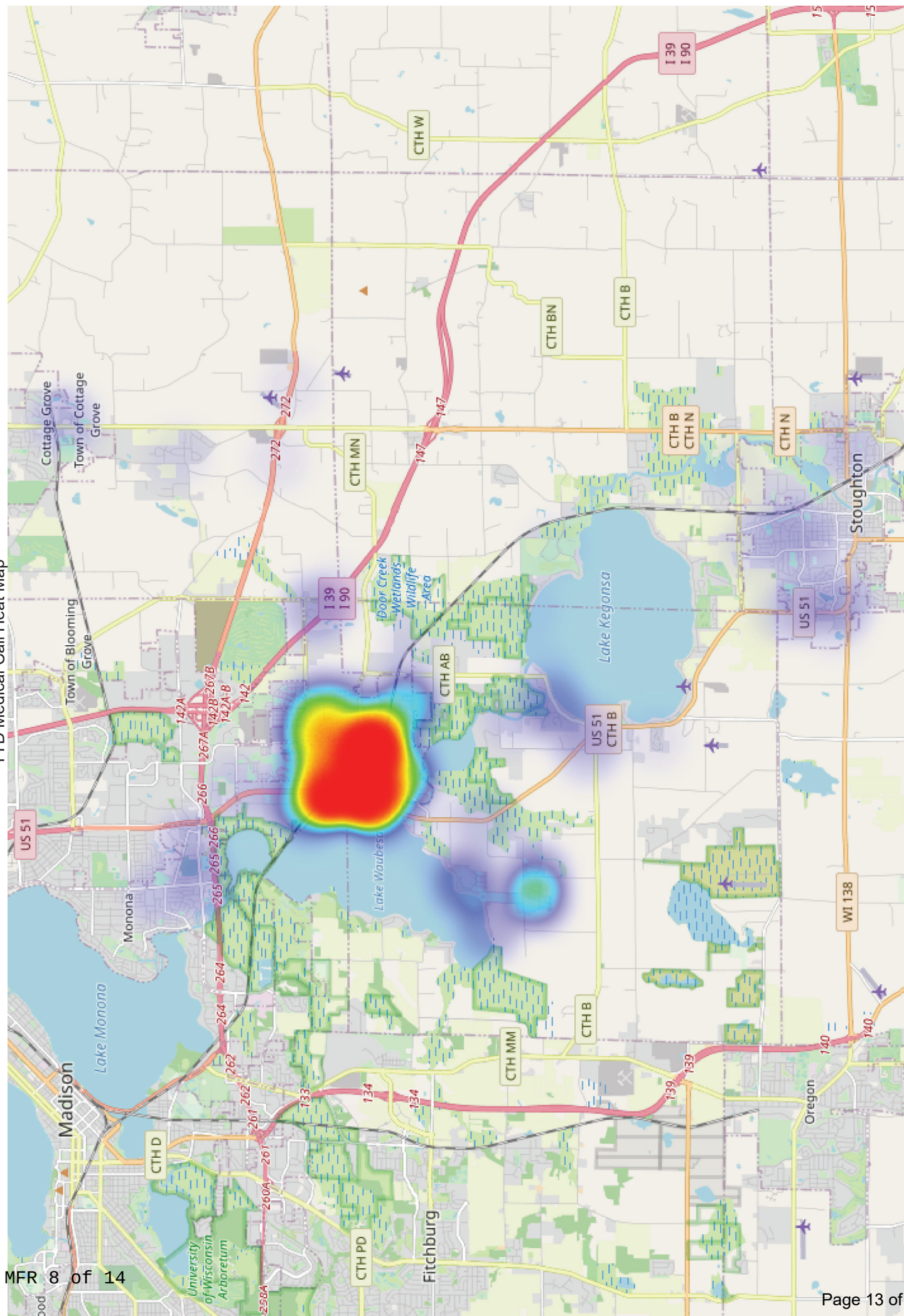
Ambulance Runs By Dispatch Reason

Incident Complaint Reported By Dispatch	5/1 - 5/31/21		5/1 - 5/31/20		05/01 - 05/31/19		05/01 - 05/31/18	
Abdominal Pain/Problems	1	1.45%	1	1.54%	1	1.45%	3	3.85%
Allergic Reaction/Stings	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Animal Bite	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Assault	1	1.45%	1	1.54%	0	0.00%	0	0.00%
Back Pain (Non-Traumatic)	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Breathing Problem	5	7.25%	8	12.31%	4	5.80%	10	12.82%
Burns/Explosion	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Carbon Monoxide/Hazmat/Inhalation/CBRN	0	0.00%	0	0.00%	1	1.45%	1	1.28%
Cardiac Arrest/Death	1	1.45%	2	3.08%	0	0.00%	1	1.28%
Chest Pain (Non-Traumatic)	6	8.70%	5	7.69%	4	5.80%	3	3.85%
Choking	1	1.45%	0	0.00%	0	0.00%	1	1.28%
Convulsions/Seizure	3	4.35%	3	4.62%	2	2.90%	0	0.00%
Diabetic Problem	1	1.45%	0	0.00%	0	0.00%	3	3.85%
Electrocution/Lightning	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Eye Problem/Injury	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Falls	8	11.59%	15	23.08%	16	23.19%	10	12.82%
Fire	9	13.04%	5	7.69%	3	4.35%	7	8.97%
Headache	0	0.00%	3	4.62%	1	1.45%	1	1.28%
Heart Problems/AICD	2	2.90%	1	1.54%	2	2.90%	0	0.00%
Heat/Cold Exposure	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Hemorrhage/Laceration	4	5.80%	1	1.54%	4	5.80%	3	3.85%
Industrial Accident/Inaccessible Incident/Other Entrapments (Non-Vehicle)	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Medical Alarm	0	0.00%	0	0.00%	0	0.00%	0	0.00%
No Other Appropriate Choice	1	1.45%	1	1.54%	0	0.00%	0	0.00%
Overdose/Poisoning/Ingestion	2	2.90%	1	1.54%	0	0.00%	0	0.00%
Pregnancy/Childbirth/Miscarriage	1	1.45%	0	0.00%	0	0.00%	1	1.28%
Psychiatric Problem/Abnormal Behavior/Suicide Attempt	0	0.00%	1	1.54%	5	7.25%	0	0.00%
Sick Person	10	14.49%	6	9.23%	10	14.49%	11	14.10%
Stab/Gunshot Wound/Penetrating Trauma	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Standby	0	0.00%	0	0.00%	0	0.00%	3	3.85%
Stroke/CVA	0	0.00%	1	1.54%	2	2.90%	0	0.00%
Traffic/Transportation Incident	2	2.90%	4	6.15%	5	7.25%	12	15.38%
Transfer/Interfacility/Palliative Care	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Traumatic Injury	3	4.35%	0	0.00%	1	1.45%	0	0.00%
Unconscious/Fainting/Near-Fainting	8	11.59%	6	9.23%	7	10.14%	8	10.26%
Unknown Problem/Person Down	0	0.00%	0	0.00%	1	1.45%	0	0.00%
Total	69		65		69		78	

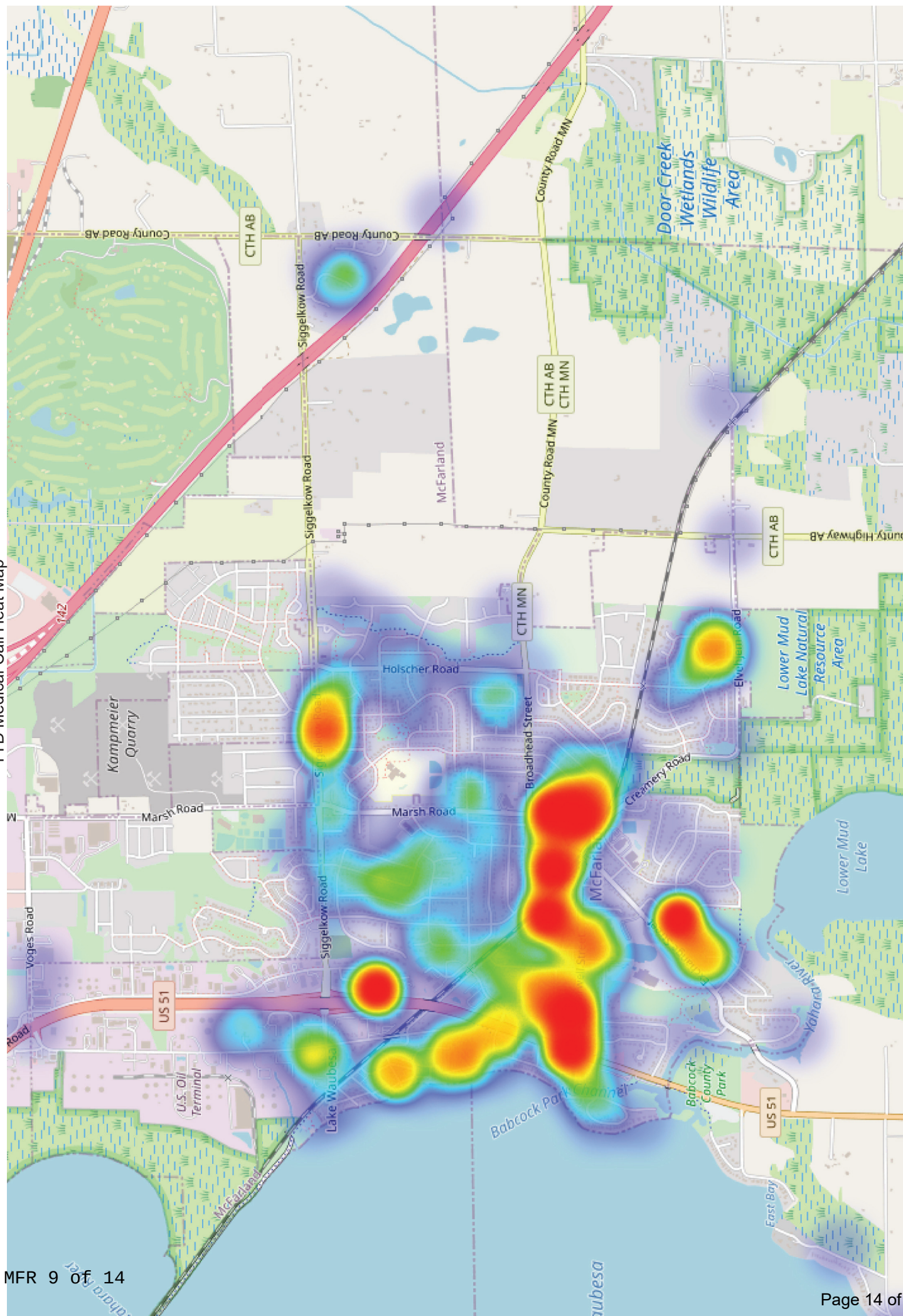
Ambulance Runs By Dispatch Reason

Incident Complaint Reported By Dispatch	01/01 - 05/31/21		01/01 - 05/31/20		01/01 - 05/31/19		01/01 - 05/31/18	
Abdominal Pain/Problems	4	1.09%	10	2.92%	7	2.10%	6	1.66%
Allergic Reaction/Stings	0	0.00%	1	0.29%	0	0.00%	4	1.10%
Animal Bite	0	0.00%	1	0.29%	0	0.00%	0	0.00%
Assault	3	0.82%	6	1.75%	2	0.60%	0	0.00%
Automated Crash Notification	5	1.36%	0	0.00%	0	0.00%	0	0.00%
Back Pain (Non-Traumatic)	6	1.63%	3	0.87%	2	0.60%	3	0.83%
Breathing Problem	25	6.81%	40	11.66%	25	7.49%	27	7.46%
Burns/Explosion	1	0.27%	0	0.00%	0	0.00%	0	0.00%
Carbon Monoxide/Hazmat/Inhalation/CBRN	6	1.63%	3	0.87%	3	0.90%	4	1.10%
Cardiac Arrest/Death	8	2.18%	5	1.46%	2	0.60%	4	1.10%
Chest Pain (Non-Traumatic)	21	5.72%	17	4.96%	26	7.78%	9	2.49%
Choking	6	1.63%	1	0.29%	5	1.50%	4	1.10%
Convulsions/Seizure	10	2.72%	5	1.46%	5	1.50%	9	2.49%
Diabetic Problem	8	2.18%	3	0.87%	7	2.10%	8	2.21%
Electrocution/Lightning	0	0.00%	1	0.29%	0	0.00%	0	0.00%
Eye Problem/Injury	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Falls	64	17.44%	68	19.83%	67	20.06%	63	17.40%
Fire	39	10.63%	20	5.83%	15	4.49%	26	7.18%
Headache	1	0.27%	4	1.17%	1	0.30%	1	0.28%
Heart Problems/AICD	7	1.91%	6	1.75%	7	2.10%	10	2.76%
Heat/Cold Exposure	0	0.00%	0	0.00%	1	0.30%	0	0.00%
Hemorrhage/Laceration	12	3.27%	10	2.92%	11	3.29%	9	2.49%
Industrial Accident/Inaccessible Incident/Other Entrapments (Non-Vehicle)	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Medical Alarm	0	0.00%	0	0.00%	0	0.00%	0	0.00%
No Other Appropriate Choice	4	1.09%	1	0.29%	1	0.30%	2	0.55%
Overdose/Poisoning/Ingestion	6	1.63%	8	2.33%	9	2.69%	4	1.10%
Pregnancy/Childbirth/Miscarriage	1	0.27%	1	0.29%	0	0.00%	1	0.28%
Psychiatric Problem/Abnormal Behavior/Suicide Attempt	1	0.27%	4	1.17%	8	2.40%	3	0.83%
Sick Person	55	14.99%	49	14.29%	47	14.07%	51	14.09%
Stab/Gunshot Wound/Penetrating Trauma	1	0.27%	1	0.29%	0	0.00%	0	0.00%
Standby	6	1.63%	1	0.29%	0	0.00%	7	1.93%
Stroke/CVA	7	1.91%	4	1.17%	8	2.40%	6	1.66%
Traffic/Transportation Incident	18	4.90%	21	6.12%	26	7.78%	57	15.75%
Transfer/Interfacility/Palliative Care	1	0.27%	0	0.00%	1	0.30%	0	0.00%
Traumatic Injury	7	1.91%	5	1.46%	10	2.99%	0	0.00%
Unconscious/Fainting/Near-Fainting	31	8.45%	43	12.54%	37	11.08%	42	11.60%
Unknown Problem/Person Down	3	0.82%	0	0.00%	1	0.30%	2	0.55%
Well Person Check	0	0.00%	1	0.29%	0	0.00%	0	0.00%
Total	367		343		334		362	





YTD Medical Call Heat Map



Fire Incidents By Incident Type

Incident Type	05/01 - 05/31/21		05/01 - 05/31/20		05/01 - 05/31/19		05/01 - 05/31/18	
111 Building fire	2	8.33%	3	12.00%	1	3.23%	0	0.00%
113 Cooking fire, confined to container	0	0.00%	0	0.00%	1	3.23%	0	0.00%
115 Incinerator overload or malfunction, fire confined	0	0.00%	0	0.00%	0	0.00%	0	0.00%
118 Trash or rubbish fire, contained	0	0.00%	0	0.00%	0	0.00%	0	0.00%
131 Passenger vehicle fire	0	0.00%	0	0.00%	0	0.00%	0	0.00%
132 Road freight or transport vehicle fire	0	0.00%	0	0.00%	0	0.00%	0	0.00%
140 Natural vegetation fire, Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
141 Forest, woods, or wildland fire	1	4.17%	0	0.00%	0	0.00%	0	0.00%
142 Brush or brush-and-grass mixture fire	0	0.00%	1	4.00%	0	0.00%	0	0.00%
143 Grass fire	0	0.00%	0	0.00%	0	0.00%	0	0.00%
150 Outside rubbish fire, Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
151 Outside rubbish, trash or waste fire	0	0.00%	0	0.00%	0	0.00%	0	0.00%
154 Dumpster or other outside trash receptacle fire	0	0.00%	0	0.00%	0	0.00%	0	0.00%
160 Special outside fire, Other	1	4.17%	0	0.00%	0	0.00%	0	0.00%
171 Cultivated grain or crop fire	0	0.00%	0	0.00%	0	0.00%	0	0.00%
223 Air or gas rupture of pressure or process vessel	0	0.00%	0	0.00%	0	0.00%	0	0.00%
311 Medical assist, assist EMS crew	5	20.83%	8	32.00%	7	22.58%	12	35.29%
321 EMS call, excluding vehicle accident with injury	0	0.00%	0	0.00%	0	0.00%	0	0.00%
322 Motor vehicle accident with injuries	1	4.17%	0	0.00%	1	3.23%	1	2.94%
324 Motor Vehicle Accident with no injuries	0	0.00%	0	0.00%	1	3.23%	1	2.94%
331 Lock-in	1	4.17%	0	0.00%	0	0.00%	0	0.00%
341 Search for person on land	1	4.17%	0	0.00%	0	0.00%	0	0.00%
351 Extrication of victim(s) from building/structure	0	0.00%	0	0.00%	0	0.00%	0	0.00%
352 Extrication of victim(s) from vehicle	0	0.00%	0	0.00%	0	0.00%	0	0.00%
353 Removal of victim(s) from stalled elevator	0	0.00%	0	0.00%	0	0.00%	0	0.00%
361 Swimming/recreational water areas rescue	0	0.00%	0	0.00%	0	0.00%	0	0.00%
362 Ice rescue	0	0.00%	0	0.00%	0	0.00%	0	0.00%
363 Swift water rescue	0	0.00%	0	0.00%	0	0.00%	0	0.00%
365 Watercraft rescue	0	0.00%	0	0.00%	0	0.00%	0	0.00%
411 Gasoline or other flammable liquid spill	0	0.00%	0	0.00%	1	3.23%	2	5.88%
412 Gas leak (natural gas or LPG)	0	0.00%	0	0.00%	0	0.00%	0	0.00%
413 Oil or other combustible liquid spill	0	0.00%	0	0.00%	0	0.00%	0	0.00%
420 Toxic Condition, Other	0	0.00%	0	0.00%	0	0.00%	1	2.94%
421 Chemical hazard (no spill or leak)	0	0.00%	0	0.00%	0	0.00%	0	0.00%
422 Chemical spill or leak	0	0.00%	0	0.00%	0	0.00%	0	0.00%
424 Carbon monoxide incident	0	0.00%	0	0.00%	0	0.00%	0	0.00%
440 Hazadous condition, other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
442 Overheated motor	1	4.17%	0	0.00%	0	0.00%	1	2.94%
444 Power line down	1	4.17%	1	4.00%	0	0.00%	1	2.94%
445 Arcing, shorted electrical equipment	0	0.00%	0	0.00%	0	0.00%	1	2.94%
463 Vehicle accident, general cleanup	0	0.00%	0	0.00%	0	0.00%	0	0.00%
500 Service call, other	0	0.00%	0	0.00%	0	0.00%	1	2.94%
511 Lock-out	0	0.00%	0	0.00%	0	0.00%	0	0.00%
521 Water evacuation	0	0.00%	0	0.00%	0	0.00%	0	0.00%
522 Water or steam leak	0	0.00%	0	0.00%	0	0.00%	0	0.00%
531 Smoke or odor removal	0	0.00%	1	4.00%	0	0.00%	0	0.00%
542 Animal rescue	0	0.00%	0	0.00%	0	0.00%	0	0.00%
551 Assist Police	0	0.00%	0	0.00%	1	3.23%	0	0.00%
553 Public service	0	0.00%	2	8.00%	1	3.23%	0	0.00%
555 Defective elevator, no occupants	0	0.00%	0	0.00%	0	0.00%	0	0.00%
561 Unauthorized burning	0	0.00%	0	0.00%	0	0.00%	0	0.00%

Fire Incidents By Incident Type

Incident Type		05/01 - 05/31/21		05/01 - 05/31/20		05/01 - 05/31/19		05/01 - 05/31/18	
571	Cover assignment, standby, moveup	0	0.00%	1	4.00%	0	0.00%	0	0.00%
600	Good intent call, other	0	0.00%	0	0.00%	0	0.00%	1	2.94%
611	Dispatched & cancelled en route	1	4.17%	5	20.00%	5	16.13%	5	14.71%
6111	Cancelled en route - Auto Aid Fire	0	0.00%	1	4.00%	0	0.00%	0	0.00%
6112	Dispatched & cancelled en route - EMS Assist	0	0.00%	0	0.00%	0	0.00%	0	0.00%
6113	Dispatched & cancelled en route - Mutual Aid	3	12.50%	0	0.00%	0	0.00%	0	0.00%
621	Wrong Location	0	0.00%	0	0.00%	1	3.23%	0	0.00%
622	No Incident found on arrival at dispatch address	1	4.17%	0	0.00%	0	0.00%	0	0.00%
631	Authorized controlled burning	0	0.00%	0	0.00%	1	3.23%	0	0.00%
651	Smoke scare, odor of smoke	0	0.00%	0	0.00%	1	3.23%	1	2.94%
652	Steam, vapor, fog or dust thought to be smoke	0	0.00%	0	0.00%	0	0.00%	0	0.00%
671	HazMat release investigation w/no HazMat	0	0.00%	0	0.00%	0	0.00%	0	0.00%
700	False alarm or false call, Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
710	Malicious, mischievous false call, Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
711	Municipal alarm system, malicious false alarm	0	0.00%	0	0.00%	0	0.00%	0	0.00%
713	Telephone, malicious false alarm	0	0.00%	0	0.00%	1	3.23%	0	0.00%
714	Central station, malicious false alarm	1	4.17%	0	0.00%	0	0.00%	1	2.94%
715	Local alarm system, malicious alarm	0	0.00%	0	0.00%	0	0.00%	0	0.00%
731	Sprinkler activation due to malfunction	0	0.00%	0	0.00%	1	3.23%	0	0.00%
733	Smoke detector activation due to malfunction	0	0.00%	0	0.00%	0	0.00%	1	2.94%
735	Alarm system sounded due to malfunction	0	0.00%	0	0.00%	0	0.00%	0	0.00%
736	CO detector activation due to malfunction	0	0.00%	1	4.00%	2	6.45%	0	0.00%
740	Unintentional transmission of alarm, Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
741	Sprinkler activation, no fire - unintentional	0	0.00%	0	0.00%	0	0.00%	0	0.00%
743	Smoke detector activation, no fire - unintentional	2	8.33%	0	0.00%	1	3.23%	1	2.94%
744	Detector activation, no fire - unintentional	0	0.00%	0	0.00%	0	0.00%	0	0.00%
745	Alarm system activation, no fire - unintentional	1	4.17%	1	4.00%	1	3.23%	3	8.82%
746	Carbon monoxide detector activation, no CO	1	4.17%	0	0.00%	3	9.68%	0	0.00%
		24		25		31		34	

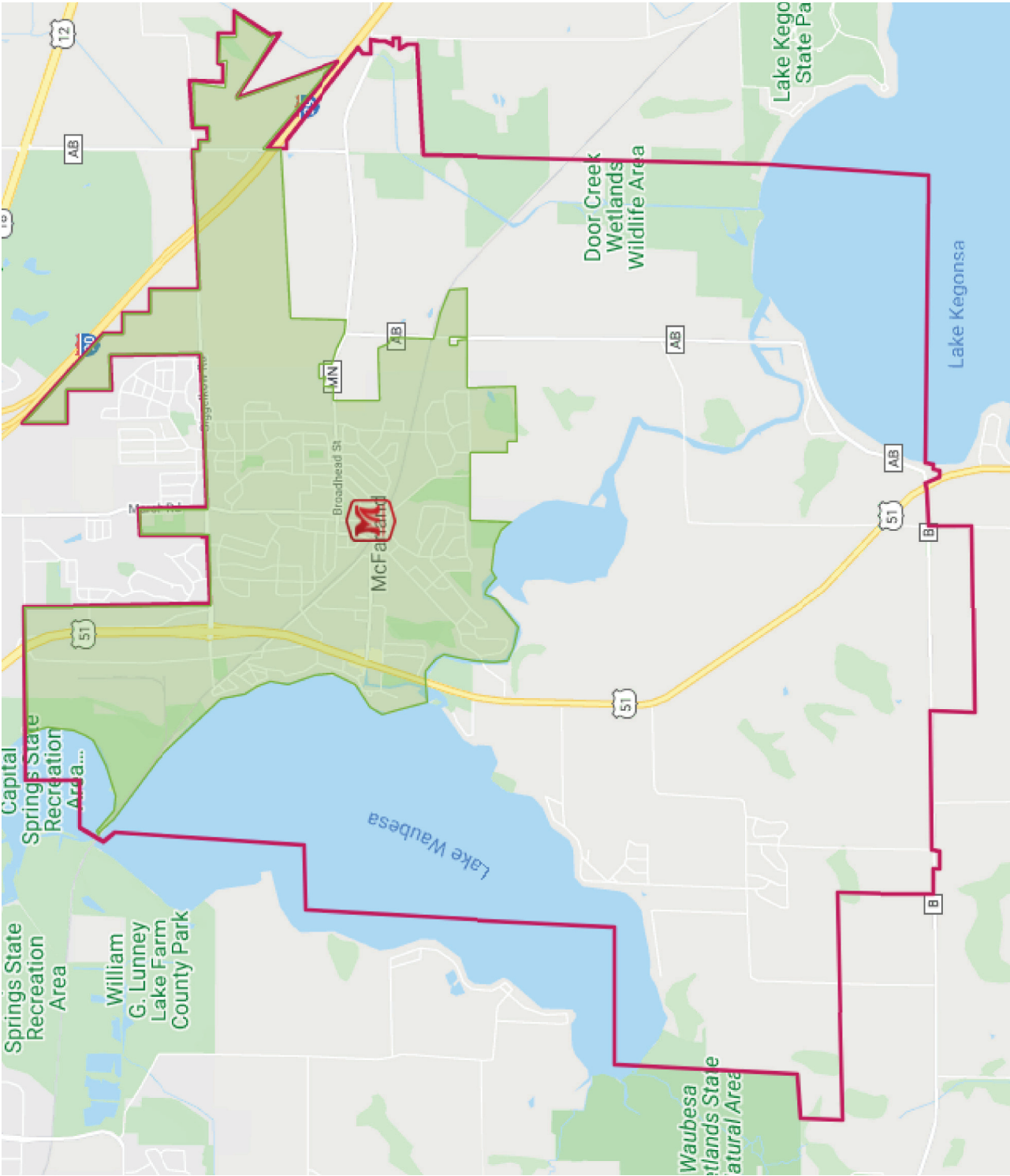
Fire Incidents By Incident Type

Incident Type	01/01 - 5/31/21		01/01 - 05/31/20		01/01 - 05/31/19		01/01 - 05/31/18	
111 Building fire	9	6.38%	10	7.46%	10	6.10%	8	5.48%
113 Cooking fire, confined to container	1	0.71%	1	0.75%	2	1.22%	1	0.68%
115 Incinerator overload or malfunction, fire confined	0	0.00%	0	0.00%	1	0.61%	0	0.00%
118 Trash or rubbish fire, contained	0	0.00%	1	0.75%	0	0.00%	0	0.00%
131 Passenger vehicle fire	0	0.00%	2	1.49%	0	0.00%	1	0.68%
132 Road freight or transport vehicle fire	1	0.71%	0	0.00%	0	0.00%	0	0.00%
140 Natural vegetation fire, Other	0	0.00%	0	0.00%	0	0.00%	1	0.68%
141 Forest, woods, or wildland fire	2	1.42%	0	0.00%	0	0.00%	0	0.00%
142 Brush or brush-and-grass mixture fire	0	0.00%	2	1.49%	0	0.00%	0	0.00%
143 Grass fire	1	0.71%	0	0.00%	0	0.00%	0	0.00%
150 Outside rubbish fire, Other	0	0.00%	0	0.00%	0	0.00%	1	0.68%
151 Outside rubbish, trash or waste fire	0	0.00%	0	0.00%	1	0.61%	0	0.00%
154 Dumpster or other outside trash receptacle fire	0	0.00%	0	0.00%	1	0.61%	0	0.00%
160 Special outside fire, Other	1	0.71%	0	0.00%	0	0.00%	1	0.68%
171 Cultivated grain or crop fire	0	0.00%	0	0.00%	0	0.00%	1	0.68%
223 Air or gas rupture of pressure or process vessel	0	0.00%	0	0.00%	1	0.61%	0	0.00%
311 Medical assist, assist EMS crew	33	23.40%	52	38.81%	50	30.49%	44	30.14%
321 EMS call, excluding vehicle accident with injury	4	2.84%	0	0.00%	0	0.00%	0	0.00%
322 Motor vehicle accident with injuries	5	3.55%	6	4.48%	10	6.10%	10	6.85%
324 Motor Vehicle Accident with no injuries	2	1.42%	1	0.75%	1	0.61%	6	4.11%
331 Lock-In	1	0.71%	0	0.00%	0	0.00%	0	0.00%
341 Search for person on land	1	0.71%	0	0.00%	1	0.61%	0	0.00%
351 Extrication of victim(s) from building/structure	0	0.00%	0	0.00%	1	0.61%	0	0.00%
352 Extrication of victim(s) from vehicle	2	1.42%	0	0.00%	1	0.61%	0	0.00%
353 Removal of victim(s) from stalled elevator	0	0.00%	0	0.00%	0	0.00%	1	0.68%
361 Swimming/recreational water areas rescue	0	0.00%	0	0.00%	1	0.61%	0	0.00%
362 Ice rescue	1	0.71%	0	0.00%	0	0.00%	0	0.00%
363 Swift water rescue	0	0.00%	0	0.00%	1	0.61%	0	0.00%
365 Watercraft rescue	1	0.71%	0	0.00%	1	0.61%	0	0.00%
411 Gasoline or other flammable liquid spill	2	1.42%	2	1.49%	2	1.22%	3	2.05%
412 Gas leak (natural gas or LPG)	5	3.55%	0	0.00%	2	1.22%	2	1.37%
413 Oil or other combustible liquid spill	0	0.00%	0	0.00%	1	0.61%	0	0.00%
420 Toxic condition, other	0	0.00%	0	0.00%	0	0.00%	1	0.68%
421 Chemical hazard (no spill or leak)	0	0.00%	1	0.75%	0	0.00%	0	0.00%
422 Chemical spill or leak	2	1.42%	0	0.00%	1	0.61%	0	0.00%
424 Carbon monoxide incident	1	0.71%	0	0.00%	0	0.00%	1	0.68%
440 Hazadous condition, other	1	0.71%	0	0.00%	0	0.00%	0	0.00%
442 Overheated motor	1	0.71%	1	0.75%	0	0.00%	1	0.68%
444 Power line down	2	1.42%	1	0.75%	0	0.00%	1	0.68%
445 Arcing, shorted electrical equipment	1	0.71%	0	0.00%	0	0.00%	1	0.68%
463 Vehicle accident, general cleanup	2	1.42%	0	0.00%	2	1.22%	0	0.00%
500 Service call, other	1	0.71%	0	0.00%	0	0.00%	1	0.68%
511 Lock-out	1	0.71%	0	0.00%	0	0.00%	0	0.00%
521 Water evacuation	0	0.00%	0	0.00%	1	0.61%	0	0.00%
522 Water or steam leak	0	0.00%	1	0.75%	2	1.22%	1	0.68%
531 Smoke or odor removal	1	0.71%	2	1.49%	0	0.00%	1	0.68%
542 Animal rescue	1	0.71%	0	0.00%	0	0.00%	0	0.00%
551 Assist Police	0	0.00%	0	0.00%	1	0.61%	0	0.00%
553 Public service	0	0.00%	4	2.99%	2	1.22%	0	0.00%
555 Defective elevator, no occupants	0	0.00%	1	0.75%	0	0.00%	0	0.00%
561 Unauthorized burning	4	2.84%	5	3.73%	0	0.00%	2	1.37%

Fire Incidents By Incident Type

Incident Type		01/01 - 5/31/21		01/01 - 05/31/20		01/01 - 05/31/19		01/01 - 05/31/18	
571	Cover assignment, standby, moveup	1	0.71%	1	0.75%	5	3.05%	1	0.68%
600	Good intent call, other	0	0.00%	0	0.00%	0	0.00%	1	0.68%
611	Dispatched & cancelled en route	2	1.42%	21	15.67%	22	13.41%	22	15.07%
6111	Cancelled en route - Auto Aid Fire	6	4.26%	1	0.75%	0	0.00%	0	0.00%
6112	Dispatched & cancelled en route - EMS Assist	2	1.42%	0	0.00%	0	0.00%	0	0.00%
6113	Dispatched & cancelled en route - Mutual Aid	13	9.22%	0	0.00%	0	0.00%	0	0.00%
621	Wrong Location	0	0.00%	0	0.00%	1	0.61%	0	0.00%
622	No Incident found on arrival at dispatch address	1	0.71%	3	2.24%	3	1.83%	0	0.00%
631	Authorized controlled burning	0	0.00%	0	0.00%	3	1.83%	4	2.74%
651	Smoke scare, odor of smoke	1	0.71%	0	0.00%	4	2.44%	4	2.74%
652	Steam, vapor, fog or dust thought to be smoke	1	0.71%	1	0.75%	0	0.00%	0	0.00%
671	HazMat release investigation w/no HazMat	0	0.00%	0	0.00%	2	1.22%	1	0.68%
700	False alarm or false call, Other	0	0.00%	0	0.00%	0	0.00%	2	1.37%
710	Malicious, mischievous false call, Other	0	0.00%	0	0.00%	0	0.00%	1	0.68%
711	Municipal alarm system, malicious false alarm	0	0.00%	0	0.00%	1	0.61%	0	0.00%
713	Telephone, malicious false alarm	0	0.00%	0	0.00%	1	0.61%	0	0.00%
714	Central station, malicious false alarm	1	0.71%	0	0.00%	1	0.61%	3	2.05%
715	Local alarm system, malicious alarm	1	0.71%	0	0.00%	0	0.00%	0	0.00%
731	Sprinkler activation due to malfunction	1	0.71%	0	0.00%	3	1.83%	1	0.68%
733	Smoke detector activation due to malfunction	3	2.13%	1	0.75%	2	1.22%	1	0.68%
735	Alarm system sounded due to malfunction	0	0.00%	3	2.24%	2	1.22%	1	0.68%
736	CO detector activation due to malfunction	3	2.13%	2	1.49%	6	3.66%	1	0.68%
740	Unintentional transmission of alarm, Other	0	0.00%	0	0.00%	0	0.00%	3	2.05%
741	Sprinkler activation, no fire - unintentional	1	0.71%	1	0.75%	1	0.61%	0	0.00%
743	Smoke detector activation, no fire - unintentional	4	2.84%	2	1.49%	2	1.22%	2	1.37%
744	Detector activation, no fire - unintentional	2	1.42%	0	0.00%	0	0.00%	1	0.68%
745	Alarm system activation, no fire - unintentional	3	2.13%	4	2.99%	2	1.22%	4	2.74%
746	Carbon monoxide detector activation, no CO	5	3.55%	1	0.75%	6	3.66%	3	2.05%
		141		134		164		146	

Village of McFarland and McFarland Fire & Rescue Response Area Map



Green shading = Village of McFarland

Red line = McFarland Fire & Rescue Area

VILLAGE OF
McFarland
SUMMARY SHEET

MEETING DATE: Monday, June 14, 2021

SECTION: Consent Agenda

The Consent Agenda is for routine, procedural, and self-explanatory non-controversial items. Items will be approved by one motion unless a Board member requests that the item be removed. Board members who have a question on an item on the consent agenda or would like to have additional discussion, should request an item be removed from the consent agenda and discussed separately. Items requested to be dealt with separately, will be dealt with in the same order in which they were originally listed on the Consent Agenda under Business.

VILLAGE OF MCFARLAND

Village Board Minutes

Monday, May 24, 2021 - 6:00 PM

1. CALL TO ORDER.

Village President Clow called the regular meeting of the McFarland Village Board to order at 6:00 pm in the Community Room of the McFarland Municipal Center.

2. ATTENDANCE/ROLL CALL.

Village Board members present: Village Trustee Stephanie Brassington, Village President Carolyn Clow, Village Trustee Michael Flaherty, Village Trustee Justin Rupert, Village Trustee Chris St. Clair, Village Trustee Carrie Nelson, Village Trustee Edward Wreh

Village Board members not present: None.

Staff Present: Administrator Matt Schuenke, Clerk/Treasurer Cassandra Suettinger, Police Chief Aaron Chapin, Community and Economic Development Director Andrew Bremer, Public Works Director Jim Hessling, Fire/EMS Director Chris Dennis, Police Lieutenant Jeremy Job and Communications & Technology Director Stephanie Miller.

3. CEREMONIAL SWEARING CEREMONY - McFarland Municipal Center Parking Lot - 6:00 p.m. to 6:30 p.m.

- a. Ceremonial swearing in of newly appointed Village Board Trustee Edward Wreh.
Clerk/Treasurer Suettinger ceremoniously swore in Village Board Trustee Edward Wreh.
- b. Ceremonial swearing in of newly appointed Police Chief Aaron Chapin
Dane County Sheriff Calvin Barrett ceremoniously swore in Police Chief Aaron Chapin.
- c. Ceremonial swearing in of newly appointed Police Lieutenant Jeremy Job.
Clerk/Treasurer Suettinger ceremoniously swore in Police Lieutenant Jeremy Job.

4. RECESS - 6:30 p.m. to 7:00 p.m.

The Board recessed from 6:30 p.m. to 7:00 p.m.

5. RECONVENE VIA ZOOM - COMMUNITY ROOM - 7:00 p.m.

President Clow reconvened the Village Board meeting at 7:00 p.m.

6. PROCLAMATION

- a. A Proclamation designating May 16 - 22, 2021 as Emergency Medical Services Week in the Village of McFarland.
President Clow proclaimed May 16 - 22, 2021 as Emergency Medical Services Week in the Village of McFarland.

7. PUBLIC ANNOUNCEMENTS AND COMMUNICATIONS.

- a. Public Announcements
- b. Public Communications

8. CONSENT AGENDA.

- a. Motion to approve the minutes of the May 10, 2021 Village Board meeting.
- b. Motion to approve Checks in the amount of \$410,703.51.
- c. Motion to approve an operator's license for Aaron Nash for the period of July 1, 2021 to June 30, 2022 with the conditions outlined in the letter from Lieutenant Jeremy Job dated April 30, 2021.
- d. Motion to approve an exception from Village Ordinance 8-52(a) for Kevin Williams, 3269 Freeway Court to have a private septic and well system with conditions provided on the Community & Economic Development Staff report dated May 24, 2021.
- e. Motion to approve Resolution 2021-17: a resolution authorizing the submittal of the Compliance Maintenance Annual Report for 2020 from the Public Utilities Committee.
- f. Motion to reject all bids received regarding the Request For Proposal for Forcemain locating services from the Public Utilities Committee.
- g. Motion to approve Ordinance #2021-05: an ordinance dissolving the Village of McFarland Emergency Management Committee.
- h. Motion to confirm Village President's amended appointments.
Motion by Village President Carolyn Clow, second by Village Trustee Michael Flaherty, to approve the consent agenda as presented. Motion carries 7 - 0 - 0 by acclamation.

9. PUBLIC APPEARANCES.

- a. This is an opportunity for members of the public to address the Village Board. Please remember this is a virtual meeting conducted through the Zoom online meeting platform. Zoom meeting attendees wishing to address the board may do so using the Question and Answer feature within the Zoom online meeting platform. You may state your name, address, and provide your comments to the board for their consideration. Members of the public who are present in person and wish to address the board should fill out a public comment form and turn into the meeting chairperson. Members of the public may speak during public appearances or during their selected agenda item as they designate on the public comment form. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to cassandra.suettinger@mcfarland.wi.us to be included as part of the meeting.
None.

10. PUBLIC HEARING

- a. Public hearing regarding Resolution 2021-10: A Resolution Discontinuing a Portion of Johnson Street Abutting Lots 8 and 9, Block 1, Johnson's Addition to Village of McFarland as a Public Way.
President Clow opened the Public Hearing on Resolution 2021-10: A Resolution

Discontinuing a Portion of Johnson Street Abutting Lots 8 and 9, Block 1, Johnson's Addition Village of McFarland as a Public Way.

11. BUSINESS.

- a. Discussion and action regarding the 75% plan submittal for the Public Safety Center.
Village Administrator Schuenke provided an overview of the request for acceptance of the 75% plan set for the Public Safety Center.

The Board asked for clarification on the cost increase from Phase I to Phase II. Village Administrator Schuenke reported a majority of the cost increases are a result of the decision by the Village Board to pursue a net zero sustainable building.

Motion by Trustee Chris St. Clair, second by Trustee Edward Wreh, to accept the 75% plan submittal for the Public Safety Center including the site plan, floor plan, renderings, projected timeline, and estimated costs as presented. Motion carries 7 - 0 - 0 by acclamation.

- b. Discussion and action regarding Ordinance #2021-06: an ordinance creating Section 23-95 of the McFarland Municipal Code establishing criteria for determining the qualification of bidders on Village contracts.

Motion by Village Trustee Chris St. Clair, second by Village Trustee Carrie Nelson, to approve Ordinance #2021-06: an ordinance creating Section 23-95 of the McFarland Municipal Code establishing criteria for determining the qualification of bidders on Village contracts.

Motion by Clow to amend the motion, second provided by discussion, with the correction to requirement (7) regarding an apprenticeship program to add the language 'if such a program exists for the trade being contracted.' Motion to accept the amendment carries 7 - 0 - 0. Amended motion carries 7 - 0 - 0 by acclamation.

- c. Discussion and action regarding owner's representation and construction management services for the Public Safety Center.

Village Administrator Schuenke provided an overview of the recommendation to select Huffman Facility Development, Inc of Cambridge to be owner's representation and construction management services.

Motion by Trustee Chris St. Clair, second by Trustee Justin Rupert, to accept the proposal from Huffman Facility Development, Inc. of Cambridge in the amount of \$171,000 for Owner's Representation and Construction Management Services for the Public Safety Center, and authorize the Village Administrator and Attorney to prepare a contract for execution of said services. Motion carries 7 - 0 - 0 by acclamation.

- d. Discussion and action regarding a proposal from Alliant Energy to participate in their Customer Hosted Renewable Energy Program for the Public Safety Center.

Village Administrator Schuenke provided background on the Customer Hosted Renewal Energy Program and its potential utilization for the Public Safety Center.

Alexander Harris, representative of HGA Madison, presented on the program options for renewal energy.

The Board expressed concern with entering into the lease with Alliant Energy as opposed to the Village pursuing the solar panels. Overall, the Board felt more information was needed to understand the full implications of each option as it relates to levy limits and operating costs. The Board requested additional information be brought back for consideration of the proposals.

e. Plan Commission (President Clow & Trustee St. Clair)

1) Discussion and action regarding Resolution 2021-15: A Resolution Accepting the Dedication of Right-of-Way at 6009 Johnson Street from the School District of McFarland.

Community and Economic Development Director Andrew Bremer presented an overview of resolution 2021-15: A Resolution Accepting the Dedication of Right-of-Way at 6009 Johnson St. from the School District of McFarland. He explained the additional road right-of-way is necessary for the Dan Chin project at 5411 Bashford St.

Motion by Village President Carolyn Clow, second by Village Trustee Chris St. Clair, to approve Resolution 2021-15: A Resolution Accepting the Dedication of Right-of-Way at 6009 Johnson Street from the School District of McFarland. Motion carries 7 - 0 - 0 by acclamation.

f. Discussion and action regarding acceptance of the Village of McFarland updated Operational Reopening Plan dated May 20, 2021.

Village Administrator Schuenke provided a background on the Village's reopening plan and how it has evolved since the pandemic began. He reported the updated reopening plan calls for Village Hall to reopen on June 3rd, which will align with the expiration of Dane County's Public Health Orders. He noted most services would be accessible again, however, some services such as rental of rooms in the Municipal Center would not be possible immediately. He noted staff would continue to monitor the plans and make the additional services available as they were able.

Motion by Village President Carolyn Clow, second by Village Trustee Michael Flaherty, to approve the Village of McFarland updated Operational Reopening Plan dated May 20, 2021. Motion carries 7 - 0 - 0 by acclamation.

g. Future Authority, Board, Commission, and Committee agenda item requests and referrals - This is an opportunity for Village Board members to put forth Authority, Board, Commission agenda item requests and referrals, without discussion.

President Clow referred to the Finance Committee re-looking at the process for contracts coming to the Village Board and a policy for that process.

12. ADJOURNMENT.

Motion by Village Trustee Edward Wreh, second by Village Trustee Michael Flaherty, to

adjourn at 9:11 p.m.

Pursuant to law, written notice of this meeting was given to the public and posted on the public bulletin boards in accordance with Open Meetings Law.

Respectfully submitted,
Cassandra Suettinger
Village Clerk/Treasurer

Report Criteria:

Detail report type printed

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
30	ALLIANT ENERGY/WP&L	051921	4806 MCDANIEL LANE	1	05/19/2021	146.05	.00	146.05	05/28/2021
		051921	3234 COUNTY RD AB	2	05/19/2021	25.89	.00	25.89	05/28/2021
		051921	6300 ELVEHJEM RD/DOG	3	05/19/2021	242.70	.00	242.70	05/28/2021
		052721	WATER TOWER - HOLSC	1	06/02/2021	15.99	.00	15.99	06/03/2021
		052721	WATER TOWER - BURMA	2	06/02/2021	58.77	.00	58.77	06/03/2021
		052721	WELL #1	3	06/02/2021	457.95	.00	457.95	06/03/2021
		052721	WELL #3	4	06/02/2021	1,169.66	.00	1,169.66	06/03/2021
		052721	WELL #1	5	06/02/2021	17.05	.00	17.05	06/03/2021
		052721	WELL #3	6	06/02/2021	14.21	.00	14.21	06/03/2021
		052721	WELL #4	7	06/02/2021	15.64	.00	15.64	06/03/2021
		052721	LIFT #1	8	06/02/2021	96.38	.00	96.38	06/03/2021
		052721	LIFT #2	9	06/02/2021	120.86	.00	120.86	06/03/2021
		052721	LIFT #3	10	06/02/2021	51.65	.00	51.65	06/03/2021
		052721	LIFT #5	11	06/02/2021	185.12	.00	185.12	06/03/2021
		052721	BRANDT PARK	12	06/02/2021	218.44	.00	218.44	06/03/2021
		052721	LEWIS PARK	13	06/02/2021	84.70	.00	84.70	06/03/2021
		052721	FLOWER CORNER	14	06/02/2021	22.10	.00	22.10	06/03/2021
		052721	GAZEBO	15	06/02/2021	25.66	.00	25.66	06/03/2021
		052721	CEDAR GLADE AERATOR	16	06/02/2021	50.05	.00	50.05	06/03/2021
		052721	STREET LIGHTING	17	06/02/2021	9,628.95	.00	9,628.95	06/03/2021
		052721	STREET LIGHTING (2)	18	06/02/2021	232.46	.00	232.46	06/03/2021
		052721	TRAFFIC FLASHERS (BA	19	06/02/2021	16.46	.00	16.46	06/03/2021
		052721	TRAFFIC FLASHERS (FA	20	06/02/2021	16.46	.00	16.46	06/03/2021
		052721	TRAFFIC FLASHERS (FA	21	06/02/2021	18.77	.00	18.77	06/03/2021
		052721	TRAFFIC FLASHERS (CR	22	06/02/2021	16.12	.00	16.12	06/03/2021
		052721	TERMINAL DRIVE - SIRE	23	06/02/2021	27.07	.00	27.07	06/03/2021
Total 30:						12,975.16	.00	12,975.16	
68	BADGER WELDING SUPP	3651007	BADGER WELDING - OXY	1	05/18/2021	33.25	.00	33.25	06/09/2021
		3651265	BADGER WELDING - OXY	1	05/19/2021	48.45	.00	48.45	06/09/2021
		3652022	BADGER WELDING - OXY	1	05/27/2021	33.25	.00	33.25	06/09/2021
		3652413	ACETYLENE & OXYGEN	1	05/31/2021	3.41	.00	3.41	06/09/2021
		3652413	ACETYLENE & OXYGEN	2	05/31/2021	.93	.00	.93	06/09/2021
		3652413	ACETYLENE & OXYGEN	3	05/31/2021	.93	.00	.93	06/09/2021
		3652413	ACETYLENE & OXYGEN	4	05/31/2021	.93	.00	.93	06/09/2021
Total 68:						121.15	.00	121.15	
74	BAKER & TAYLOR BOOK	2035953883	ADULT BOOKS	1	05/27/2021	172.23	.00	172.23	06/09/2021
		2035975100	ADULT BOOKS	1	05/20/2021	302.22	.00	302.22	06/09/2021
		2035989813	ADULT BOOKS	1	05/25/2021	501.23	.00	501.23	06/09/2021
Total 74:						975.68	.00	975.68	
76	BAKK, SANDY	110320	ELECTION INSPECTOR (	1	11/03/2020	16.00	.00	16.00	Multiple
Total 76:						16.00	.00	16.00	
139	CAPITAL NEWSPAPERS	190-6000517	PW CREWPERSON ADVE	1	05/30/2021	162.50	.00	162.50	06/09/2021
Total 139:						162.50	.00	162.50	
150	CDW GOVERNMENT INC	D401620	COMPUTER MONITORS	1	05/19/2021	403.17	.00	403.17	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 150:						403.17	.00	403.17	
158	CHARTER COMMUNICATI	0003261060	CHARTER CABLE	1	06/01/2021	98.39	.00	98.39	06/09/2021
Total 158:						98.39	.00	98.39	
161	CHASE LUMBER AND FU	0003/200173	PW SHOP	1	05/28/2021	24.41	.00	24.41	06/03/2021
		0003/200173	PW SHOP	2	05/28/2021	6.66	.00	6.66	06/03/2021
		0003/200173	PW SHOP	3	05/28/2021	6.66	.00	6.66	06/03/2021
		0003/200173	PW SHOP	4	05/28/2021	6.65	.00	6.65	06/03/2021
Total 161:						44.38	.00	44.38	
166	CINTAS CORPORATION #	8405149836	FIRST AID SUPPLIES - RE	1	05/21/2021	9.15	.00	9.15	06/09/2021
		8405149836	FIRST AID SUPPLIES - RE	2	05/21/2021	9.15	.00	9.15	06/09/2021
		8405149836	FIRST AID SUPPLIES - RE	3	05/21/2021	9.15	.00	9.15	06/09/2021
		8405149836	FIRST AID SUPPLIES - RE	4	05/21/2021	33.55	.00	33.55	06/09/2021
Total 166:						61.00	.00	61.00	
247	DANE CO TREASURER	154-060121	JAIL & SURCHARGES - M	1	06/01/2021	1,480.21	.00	1,480.21	06/09/2021
Total 247:						1,480.21	.00	1,480.21	
287	DIXON ENGINEERING IN	21-8002	US CELLULAR ESCROW	1	05/13/2021	1,150.00	.00	1,150.00	06/09/2021
Total 287:						1,150.00	.00	1,150.00	
338	ENGELHART INC	1742786	MOWER PARTS	1	05/26/2021	43.82	.00	43.82	06/09/2021
		1742786	MOWER PARTS	2	05/26/2021	11.95	.00	11.95	06/09/2021
		1742786	MOWER PARTS	3	05/26/2021	11.95	.00	11.95	06/09/2021
		1742786	MOWER PARTS	4	05/26/2021	11.95	.00	11.95	06/09/2021
		1742787	MOWER PARTS	1	05/26/2021	9.89	.00	9.89	06/09/2021
		1742787	MOWER PARTS	2	05/26/2021	2.69	.00	2.69	06/09/2021
		1742787	MOWER PARTS	3	05/26/2021	2.69	.00	2.69	06/09/2021
		1742787	MOWER PARTS	4	05/26/2021	2.69	.00	2.69	06/09/2021
		1743558	EQUIPMENT MAINTENAN	1	06/02/2021	90.24	.00	90.24	06/09/2021
Total 338:						187.87	.00	187.87	
341	ENVIRONMENT CONTRO	18229-613	JANITORIAL SERVICES	1	06/01/2021	1,389.00	.00	1,389.00	06/09/2021
		18229-613	JANITORIAL SERVICES	2	06/01/2021	540.00	.00	540.00	06/09/2021
		18333-613	MC CLEANING	1	06/01/2021	1,457.00	.00	1,457.00	06/09/2021
		18333-613	MC CLEANING - COVID19	2	06/01/2021	2,242.00	.00	2,242.00	06/09/2021
Total 341:						5,628.00	.00	5,628.00	
345	JFTCO, INC	PIMS011270	SKID STEER REPAIR	1	05/26/2021	63.50	.00	63.50	06/09/2021
		PIMS011270	SKID STEER REPAIR	2	05/26/2021	17.32	.00	17.32	06/09/2021
		PIMS011270	SKID STEER REPAIR	3	05/26/2021	17.32	.00	17.32	06/09/2021
		PIMS011270	SKID STEER REPAIR	4	05/26/2021	17.31	.00	17.31	06/09/2021
		PIMS011270	SKID STEER REPAIR	1	05/26/2021	38.29	.00	38.29	06/09/2021
		PIMS011270	SKID STEER REPAIR	2	05/26/2021	10.45	.00	10.45	06/09/2021
		PIMS011270	SKID STEER REPAIR	3	05/26/2021	10.45	.00	10.45	06/09/2021
		PIMS011270	SKID STEER REPAIR	4	05/26/2021	10.44	.00	10.44	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 345:						185.08	.00	185.08	
361	FIRST SUPPLY LLC MADI	12725561-01	WATER MAIN REPAIR PA	1	06/03/2021	37.00	.00	37.00	06/09/2021
		12725561-02	WATER MAIN REPAIR PA	1	06/03/2021	210.00	.00	210.00	06/09/2021
		12725561-03	WATER MAIN REPAIR PA	1	06/03/2021	632.00	.00	632.00	06/09/2021
		12725561-04	WATER MAIN REPAIR PA	1	06/03/2021	354.11	.00	354.11	06/09/2021
		12750555-00	HYDRANT PARTS	1	06/07/2021	624.00	.00	624.00	06/09/2021
Total 361:						1,857.11	.00	1,857.11	
452	HYDRITE CHEMICAL	02471700	WATER CHEMICALS	1	05/28/2021	618.81	.00	618.81	06/09/2021
Total 452:						618.81	.00	618.81	
476	JEFFERSON FIRE & SAF	IN129818	EXTINGUISHER REFILL	1	05/14/2021	46.75	.00	46.75	06/09/2021
Total 476:						46.75	.00	46.75	
478	JENSEN EQUIPMENT CO	J-686029-1	MARKING PAINT	1	05/20/2021	32.44	.00	32.44	06/09/2021
		J-686029-1	MARKING PAINT	2	05/20/2021	32.44	.00	32.44	06/09/2021
		J-686029-1	MARKING PAINT	3	05/20/2021	32.44	.00	32.44	06/09/2021
Total 478:						97.32	.00	97.32	
538	LAWSON PRODUCTS INC	9308472610	SHOP SUPPLIES	1	05/20/2021	152.95	.00	152.95	06/09/2021
		9308472610	SHOP SUPPLIES	2	05/20/2021	41.71	.00	41.71	06/09/2021
		9308472610	SHOP SUPPLIES	3	05/20/2021	41.71	.00	41.71	06/09/2021
		9308472610	SHOP SUPPLIES	4	05/20/2021	41.71	.00	41.71	06/09/2021
Total 538:						278.08	.00	278.08	
556	LIQUI SYSTEMS INC	211250	CHEM PP PARTS	1	05/27/2021	140.00	.00	140.00	06/09/2021
Total 556:						140.00	.00	140.00	
575	MADISON MET SEWERA	IN000017049	ROSEWOOD FIELDS - PL	1	05/14/2021	1,550.00	.00	1,550.00	06/09/2021
		RC00000342	ADAPTIVE MGMT	1	12/10/2020	7,385.00	.00	7,385.00	06/09/2021
Total 575:						8,935.00	.00	8,935.00	
634	MENARDS - MONONA	12480	PW SUPPLIES	1	05/19/2021	6.33	.00	6.33	06/09/2021
		12480	PW SUPPLIES	2	05/19/2021	6.33	.00	6.33	06/09/2021
		12480	PW SUPPLIES	3	05/19/2021	6.33	.00	6.33	06/09/2021
		12480	PW SUPPLIES	4	05/19/2021	23.20	.00	23.20	06/09/2021
		12922	GIS EQUIPMENT	1	05/27/2021	5.48	.00	5.48	06/09/2021
		12922	GIS EQUIPMENT	2	05/27/2021	1.50	.00	1.50	06/09/2021
		12922	GIS EQUIPMENT	3	05/27/2021	1.50	.00	1.50	06/09/2021
		12922	GIS EQUIPMENT	4	05/27/2021	1.49	.00	1.49	06/09/2021
		12968	PARK SUPPLIES	1	05/28/2021	55.19	.00	55.19	06/09/2021
		13222	WELL 3 FACILITY REPAIR	1	06/02/2021	14.17	.00	14.17	06/09/2021
		13284	PARK SUPPLIES	1	06/03/2021	107.97	.00	107.97	06/09/2021
Total 634:						229.49	.00	229.49	
640	MGE	11299443-06	STREET LIGHT	1	06/01/2021	733.72	.00	733.72	06/09/2021
		13010467-05	STREET LIGHTS	1	05/26/2021	23.63	.00	23.63	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		14096945-05	STREET LIGHT	1	05/26/2021	31.13	.00	31.13	06/09/2021
		21056320-05	LIFT #4 ELECT	1	05/26/2021	19.07	.00	19.07	06/09/2021
		27667872-05	LIFT #5 GAS	1	05/26/2021	23.72	.00	23.72	06/09/2021
		29538501-05	STREET LIGHTS	1	05/26/2021	121.39	.00	121.39	06/09/2021
		30200505-05	GOBEN BUILDING	1	05/26/2021	60.42	.00	60.42	06/09/2021
Total 640:						1,013.08	.00	1,013.08	
667	MINNESOTA LIFE INS CO	002832L-JUL	LIFE INSURANCE	1	06/01/2021	1,528.28	.00	1,528.28	06/09/2021
Total 667:						1,528.28	.00	1,528.28	
756	POMP'S TIRE SERVICE I	80240576	TIRES TRUCK 5	1	05/21/2021	103.29	.00	103.29	06/09/2021
		80240576	TIRES TRUCK 5	2	05/21/2021	103.29	.00	103.29	06/09/2021
		80240576	TIRES TRUCK 5	3	05/21/2021	103.29	.00	103.29	06/09/2021
		80240576	TIRES TRUCK 5	4	05/21/2021	378.73	.00	378.73	06/09/2021
		80240620	TRUCK #10	1	05/26/2021	361.35	.00	361.35	06/09/2021
		80240620	TRUCK #10	2	05/26/2021	98.55	.00	98.55	06/09/2021
		80240620	TRUCK #10	3	05/26/2021	98.55	.00	98.55	06/09/2021
		80240620	TRUCK #10	4	05/26/2021	98.55	.00	98.55	06/09/2021
		80240647	TIRES TRUCK 18	1	05/24/2021	103.61	.00	103.61	06/09/2021
		80240647	TIRES TRUCK 18	2	05/24/2021	103.61	.00	103.61	06/09/2021
		80240647	TIRES TRUCK 18	3	05/24/2021	103.61	.00	103.61	06/09/2021
		80240647	TIRES TRUCK 18	4	05/24/2021	379.89	.00	379.89	06/09/2021
Total 756:						2,036.32	.00	2,036.32	
775	PUBLIC SERVICE COMM	2104-I-03490	PSC FEE FOR RATE CAS	1	05/20/2021	1,960.18	.00	1,960.18	06/09/2021
Total 775:						1,960.18	.00	1,960.18	
802	RENNERT'S FIRE EQUIP	43702	LADDER 8 REPAIRS	1	06/02/2021	65.68	.00	65.68	06/09/2021
		43705	PUMP TESTING	1	06/03/2021	2,586.84	.00	2,586.84	06/09/2021
Total 802:						2,652.52	.00	2,652.52	
911	STREICHER'S	11506592	UNIFORM ALLOWANCE-P	1	06/03/2021	334.00	.00	334.00	06/09/2021
Total 911:						334.00	.00	334.00	
957	TOM'S AUTO CENTER IN	0050625	TRUCK REPAIR TRUCK 1	1	06/09/2021	16.50	.00	16.50	06/09/2021
		0050625	TRUCK REPAIR TRUCK 1	2	06/09/2021	4.50	.00	4.50	06/09/2021
		0050625	TRUCK REPAIR TRUCK 1	3	06/09/2021	4.50	.00	4.50	06/09/2021
		0050625	TRUCK REPAIR TRUCK 1	4	06/09/2021	4.50	.00	4.50	06/09/2021
Total 957:						30.00	.00	30.00	
961	TOWN OF DUNN	2020FINALT	TOWNS TRUE UP REFUN	1	05/25/2021	1,257.36	.00	1,257.36	06/09/2021
Total 961:						1,257.36	.00	1,257.36	
963	TOWN OF PLEASANT SP	2020FINALT	TOWNS TRUE-UP REFUN	1	05/25/2021	34.36	.00	34.36	06/09/2021
Total 963:						34.36	.00	34.36	
992	US CELLULAR	0441301490	PD PHONE	1	05/22/2021	785.29	.00	785.29	06/09/2021
		0441301490	FD/EMS PHONE	2	05/22/2021	408.58	.00	408.58	06/09/2021

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		0441301490	OUTREACH PHONE	3	05/22/2021	71.77	.00	71.77	06/09/2021
		0441301490	CABLE/COMMTECH PHO	4	05/22/2021	37.66	.00	37.66	06/09/2021
		0441301490	PW PHONE	5	05/22/2021	860.51	.00	860.51	06/09/2021
		0441301490	WATER PHONE	6	05/22/2021	860.52	.00	860.52	06/09/2021
		0441301490	SEWER PHONE	7	05/22/2021	860.52	.00	860.52	06/09/2021
		0441301490	COMMDEV PHONE	8	05/22/2021	1.40	.00	1.40	06/09/2021
Total 992:						3,886.25	.00	3,886.25	
1005	VANNGUARD UTILITY PA	8935	LOCATES	1	06/02/2021	99.00	.00	99.00	06/09/2021
Total 1005:						99.00	.00	99.00	
1015	VILLAGE OF MCFARLAN	053121	5541 HOLSCHER RD	1	05/31/2021	86.12	.00	86.12	06/09/2021
		053121	FLOWER CORNER	2	05/31/2021	54.21	.00	54.21	06/09/2021
		053121	LEWIS PARK	3	05/31/2021	196.70	.00	196.70	06/09/2021
		053121	MCDANIEL PARK	4	05/31/2021	337.03	.00	337.03	06/09/2021
		053121	GAZEBO	5	05/31/2021	43.99	.00	43.99	06/09/2021
		053121	3234 CTY HWY AB	6	05/31/2021	129.02	.00	129.02	06/09/2021
		053121	DOG PARK 6300 ELVEHJ	7	05/31/2021	89.65	.00	89.65	06/09/2021
		053121	6623 MEREDITH WAY	8	05/31/2021	5.60	.00	5.60	06/09/2021
Total 1015:						942.32	.00	942.32	
1019	BAKER TILLY VIRCHOW	BT1834770	VILLAGE AUDIT	1	05/25/2021	2,481.00	.00	2,481.00	06/09/2021
		BT1834770	TIF #3 - AUDIT COSTS	2	05/25/2021	198.67	.00	198.67	06/09/2021
		BT1834770	TIF #4 AUDIT COSTS	3	05/25/2021	198.67	.00	198.67	06/09/2021
		BT1834770	TIF #5 AUDIT COSTS	4	05/25/2021	198.66	.00	198.66	06/09/2021
		BT1834770	IMPACT FEE STUDY - PS	5	05/25/2021	2,449.00	.00	2,449.00	06/09/2021
		BT1845574	UTILITY AUDIT - WATER	1	05/27/2021	369.60	.00	369.60	06/09/2021
		BT1845574	UTILITY AUDIT SW	2	05/27/2021	369.60	.00	369.60	06/09/2021
		BT1845574	UTILITY AUDIT - STW	3	05/27/2021	184.80	.00	184.80	06/09/2021
Total 1019:						6,450.00	.00	6,450.00	
1053	WI DEPT AG TRADE CON	115-0000021	WEIGHTS & MEASURES	1	05/28/2021	2,800.00	.00	2,800.00	06/09/2021
Total 1053:						2,800.00	.00	2,800.00	
1065	WI DNR - ENVIRONMENT	113341470-2	ENVIRON FEE	1	05/26/2021	1,000.00	.00	1,000.00	06/09/2021
Total 1065:						1,000.00	.00	1,000.00	
1093	WI STATE LABORATORY	677133	WATER TESTING	1	05/31/2021	26.00	.00	26.00	06/09/2021
Total 1093:						26.00	.00	26.00	
1256	BOUND TREE MEDICAL,	84065928	EMS - SUPPLIES	1	05/19/2021	408.68	.00	408.68	06/09/2021
Total 1256:						408.68	.00	408.68	
1264	BARNES INC	148979	BRUSH CURBSIDE ZONE	1	05/31/2021	1,345.40	.00	1,345.40	06/09/2021
		148979	BRUSH CURBSIDE ZONE	2	05/31/2021	1,345.40	.00	1,345.40	06/09/2021
Total 1264:						2,690.80	.00	2,690.80	
1397	ALL COMFORT SERVICE	622421	MC HVAC REPAIRS	1	02/18/2021	555.96	.00	555.96	06/09/2021

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		622421	MC HVAC REPAIRS	2	02/18/2021	151.63	.00	151.63	06/09/2021
		622421	MC HVAC REPAIRS	3	02/18/2021	151.63	.00	151.63	06/09/2021
		622421	MC HVAC REPAIRS	4	02/18/2021	151.63	.00	151.63	06/09/2021
Total 1397:						1,010.85	.00	1,010.85	
1462	TASC	IN2025156	FSA ADMIN FEE	1	05/17/2021	167.16	.00	167.16	06/09/2021
Total 1462:						167.16	.00	167.16	
1694	HEARTLAND LITHO	65966	UTILITY BILLS	1	05/27/2021	75.25	.00	75.25	06/09/2021
		65966	UTILITY BILLS	2	05/27/2021	75.26	.00	75.26	06/09/2021
		65966	UTILITY BILLS	3	05/27/2021	75.26	.00	75.26	06/09/2021
Total 1694:						225.77	.00	225.77	
1709	VON BRIESEN & ROPER	356540	PERSONNEL ISSUES	1	05/25/2021	737.50	.00	737.50	06/09/2021
Total 1709:						737.50	.00	737.50	
1730	ACCURATE APPRAISAL L	3434	ASSESSMENT SVCS.	1	05/27/2021	6,000.00	.00	6,000.00	06/09/2021
Total 1730:						6,000.00	.00	6,000.00	
1738	STATE OF WI TREASURE	154-060121	MONTHLY COURT FEES -	1	06/01/2021	3,014.32	.00	3,014.32	06/09/2021
Total 1738:						3,014.32	.00	3,014.32	
1759	MANDT SANDFILL TRUC	57951	STREET SWEEPINGS	1	05/10/2021	150.00	.00	150.00	06/09/2021
		58269	STREET SWEEPINGS	1	05/17/2021	50.00	.00	50.00	06/09/2021
		58370	STREET SWEEPINGS	1	05/10/2021	60.00	.00	60.00	06/09/2021
Total 1759:						260.00	.00	260.00	
1896	NAPA AUTO PARTS	777786	VEHICLE MAINTENANCE	1	05/21/2021	59.11	.00	59.11	06/09/2021
		778565	OIL FILTER	1	05/25/2021	107.95	.00	107.95	06/09/2021
		778566	VEHICLE MAINTENANCE	1	05/25/2021	11.30	.00	11.30	06/09/2021
		779440	VEHICLE PARTS MOWER	1	06/01/2021	19.61	.00	19.61	06/09/2021
		779440	VEHICLE PARTS MOWER	2	06/01/2021	19.61	.00	19.61	06/09/2021
		779440	VEHICLE PARTS MOWER	3	06/01/2021	19.61	.00	19.61	06/09/2021
		779440	VEHICLE PARTS MOWER	4	06/01/2021	71.89	.00	71.89	06/09/2021
		779729	OIL FILTER	1	06/02/2021	12.25	.00	12.25	06/09/2021
		779731	VEHICLE PARTS	1	06/02/2021	5.49	.00	5.49	06/09/2021
		779731	VEHICLE PARTS	2	06/02/2021	1.50	.00	1.50	06/09/2021
		779731	VEHICLE PARTS	3	06/02/2021	1.49	.00	1.49	06/09/2021
		779731	VEHICLE PARTS	4	06/02/2021	1.50	.00	1.50	06/09/2021
		780266	VEHICLE PARTS TRUCK	1	06/04/2021	5.42	.00	5.42	06/09/2021
		780266	VEHICLE PARTS TRUCK	2	06/04/2021	1.47	.00	1.47	06/09/2021
		780266	VEHICLE PARTS TRUCK	3	06/04/2021	1.47	.00	1.47	06/09/2021
		780266	VEHICLE PARTS TRUCK	4	06/04/2021	1.47	.00	1.47	06/09/2021
		780273	VEHICLE PARTS TURF M	1	06/04/2021	9.74	.00	9.74	06/09/2021
		780273	VEHICLE PARTS TURF M	2	06/04/2021	9.74	.00	9.74	06/09/2021
		780273	VEHICLE PARTS TURF M	3	06/04/2021	9.74	.00	9.74	06/09/2021
		780273	VEHICLE PARTS TURF M	4	06/04/2021	35.72	.00	35.72	06/09/2021
		780811	VEHICLE PARTS TURF M	1	06/08/2021	12.32	.00	12.32	06/09/2021
		780811	VEHICLE PARTS TURF M	2	06/08/2021	3.36	.00	3.36	06/09/2021
		780811	VEHICLE PARTS TURF M	3	06/08/2021	3.36	.00	3.36	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		780811	VEHICLE PARTS TURF M	4	06/08/2021	3.36	.00	3.36	06/09/2021
Total 1896:						428.48	.00	428.48	
1904	HUMPHREY SERVICE PA	1243265	SHOP SUPPLIES	1	06/04/2021	1.52	.00	1.52	06/09/2021
		1243265	SHOP SUPPLIES	2	06/04/2021	1.52	.00	1.52	06/09/2021
		1243265	SHOP SUPPLIES	3	06/04/2021	1.52	.00	1.52	06/09/2021
		1243265	SHOP SUPPLIES	4	06/04/2021	5.54	.00	5.54	06/09/2021
		1243268	SHOP SUPPLIES	1	06/04/2021	1.58	.00	1.58	06/09/2021
		1243268	SHOP SUPPLIES	2	06/04/2021	1.58	.00	1.58	06/09/2021
		1243268	SHOP SUPPLIES	3	06/04/2021	1.58	.00	1.58	06/09/2021
		1243268	SHOP SUPPLIES	4	06/04/2021	5.76	.00	5.76	06/09/2021
		1243269	SHOP SUPPLIES	1	06/04/2021	1.59	.00	1.59	06/09/2021
		1243269	SHOP SUPPLIES	2	06/04/2021	1.59	.00	1.59	06/09/2021
		1243269	SHOP SUPPLIES	3	06/04/2021	1.59	.00	1.59	06/09/2021
		1243269	SHOP SUPPLIES	4	06/04/2021	5.83	.00	5.83	06/09/2021
		1243589	VEHICLE PARTS	1	06/08/2021	33.66	.00	33.66	06/09/2021
		1243589	VEHICLE PARTS	2	06/08/2021	9.18	.00	9.18	06/09/2021
		1243589	VEHICLE PARTS	3	06/08/2021	9.18	.00	9.18	06/09/2021
		1243589	VEHICLE PARTS	4	06/08/2021	9.18	.00	9.18	06/09/2021
		1243605	RETURN OF VEHICLE PA	1	06/09/2021	16.83-	.00	16.83-	06/09/2021
		1243605	RETURN OF VEHICLE PA	2	06/09/2021	4.59-	.00	4.59-	06/09/2021
		1243605	RETURN OF VEHICLE PA	3	06/09/2021	4.59-	.00	4.59-	06/09/2021
		1243605	RETURN OF VEHICLE PA	4	06/09/2021	4.59-	.00	4.59-	06/09/2021
Total 1904:						61.80	.00	61.80	
1909	CATERPILLAR FINANCIA	31012584	LOADER LEASE	1	05/24/2021	759.66	.00	759.66	06/09/2021
		31012584	LOADER LEASE	2	05/24/2021	253.23	.00	253.23	06/09/2021
		31012584	LOADER LEASE	3	05/24/2021	253.23	.00	253.23	06/09/2021
		31012584	LOADER LEASE	4	05/24/2021	253.23	.00	253.23	06/09/2021
Total 1909:						1,519.35	.00	1,519.35	
1921	FRONTIER	051621	PW PHONE	1	05/16/2021	40.10	.00	40.10	05/28/2021
		051621	PW PHONE	2	05/16/2021	10.94	.00	10.94	05/28/2021
		051621	PW PHONE	3	05/16/2021	10.94	.00	10.94	05/28/2021
		051621	PW PHONE	4	05/16/2021	10.93	.00	10.93	05/28/2021
		052221	LIBRARY PHONE	1	05/22/2021	73.83	.00	73.83	06/03/2021
Total 1921:						146.74	.00	146.74	
1941	MIDWEST TRAILER SALE	1108266-00	BACK UP LAMP	1	05/19/2021	15.64	.00	15.64	06/09/2021
		1108335-00	VEHICLE MAINTENANCE	1	05/25/2021	47.33	.00	47.33	06/09/2021
		1108335-00	VEHICLE MAINTENANCE	2	05/25/2021	12.90	.00	12.90	06/09/2021
		1108335-00	VEHICLE MAINTENANCE	3	05/25/2021	12.90	.00	12.90	06/09/2021
		1108335-00	VEHICLE MAINTENANCE	4	05/25/2021	12.92	.00	12.92	06/09/2021
Total 1941:						101.69	.00	101.69	
1981	TRITECH SOFTWARE SY	319292	CENTRAL SQUARE	1	05/21/2021	1,350.62	.00	1,350.62	06/09/2021
Total 1981:						1,350.62	.00	1,350.62	
1989	CORPORATE BUSINESS	29489066	COPIER LEASE	1	06/08/2021	51.35	.00	51.35	06/09/2021
		29489066	COPIER LEASE	2	06/08/2021	14.00	.00	14.00	06/09/2021
		29489066	COPIER LEASE	3	06/08/2021	14.01	.00	14.01	06/09/2021

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		29489066	COPIER LEASE	4	06/08/2021	14.00	.00	14.00	06/09/2021
	Total 1989:					93.36	.00	93.36	
2020	AMERICAN TEST CENTE	2211032	GROUND LADDER TEST	1	05/06/2021	1,215.00	.00	1,215.00	06/09/2021
	Total 2020:					1,215.00	.00	1,215.00	
2042	THOMSON REUTERS	844473801	WEST INFORMATION CH	1	06/01/2021	185.96	.00	185.96	06/09/2021
	Total 2042:					185.96	.00	185.96	
2058	MICROMARKETING LLC	849869	ADULT AUDIO BOOKS	1	05/11/2021	39.99	.00	39.99	06/09/2021
		852299	ADULT AUDIO BOOKS	1	06/02/2021	59.95	.00	59.95	06/09/2021
	Total 2058:					99.94	.00	99.94	
2066	PELLITTERI WASTE SYS	2005671	RECYCLING SERVICE	1	05/31/2021	14,558.40	.00	14,558.40	06/03/2021
		2005671	TRASH SERVICE	2	05/31/2021	21,800.55	.00	21,800.55	06/03/2021
	Total 2066:					36,358.95	.00	36,358.95	
2070	KKS PROPERTY	2021-6	COMMON AREA MAINT. F	1	06/01/2021	400.00	.00	400.00	06/09/2021
	Total 2070:					400.00	.00	400.00	
2082	NASSCO INC	6000282	CLEANING SUPPLIES	1	06/02/2021	59.27	.00	59.27	06/09/2021
	Total 2082:					59.27	.00	59.27	
2093	CREAM CITY STATELINE	0000096378	WELLHOUSE SCALE REP	1	05/27/2021	383.46	.00	383.46	06/03/2021
	Total 2093:					383.46	.00	383.46	
2100	WAUKESHA COUNTY TE	S0742864	JEREMY JOB-TRAINING	1	05/26/2021	250.00	.00	250.00	06/09/2021
	Total 2100:					250.00	.00	250.00	
2125	EMERGENCY LIGHTING	210183	WHELEN CONTROL HEA	1	05/24/2021	287.40	.00	287.40	06/09/2021
	Total 2125:					287.40	.00	287.40	
2146	PETERSON, DENISE	040621	ELECTION INSPECTOR	1	04/06/2021	40.00	.00	40.00	Multiple
	Total 2146:					40.00	.00	40.00	
2203	WATCH GUARD	4BOINV0007	VIDEO REDACTING SOF	1	04/27/2021	8,245.00	.00	8,245.00	06/09/2021
		BCMINV001	BODY CAMERAS	1	05/22/2021	8,445.00	.00	8,445.00	06/09/2021
	Total 2203:					16,690.00	.00	16,690.00	
2237	MADISON COLLEGE	180597	TESTING FEES	1	05/20/2021	150.00	.00	150.00	06/09/2021
	Total 2237:					150.00	.00	150.00	
2279	FRIENDS OF THE WAUB	WSC-202101	PIER INSTALLATION	1	05/10/2021	750.00	.00	750.00	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 2279:						750.00	.00	750.00	
9137	RICOH USA INC	35037006	LEASE PAYMENT	1	05/14/2021	184.59	.00	184.59	06/03/2021
		5062104556	RICOH COPIER EXTRA	1	06/01/2021	44.84	.00	44.84	06/09/2021
Total 9137:						229.43	.00	229.43	
9140	TRITECH FORENSICS IN	473696	EVIDENCE SUPPLIES	1	06/03/2021	178.31	.00	178.31	06/09/2021
Total 9140:						178.31	.00	178.31	
9151	PAGE PRODUCTION	21-8	SENIOR NEWS	1	05/27/2021	954.00	.00	954.00	06/09/2021
Total 9151:						954.00	.00	954.00	
12028	DANE CO PUBLIC HEALT	MARCH21	2019 DEL SEPTIC MAINT	1	04/01/2021	8.67	.00	8.67	06/09/2021
		MARCH21	2018 DEL SEPTIC MAINT	2	04/01/2021	8.67	.00	8.67	06/09/2021
Total 12028:						17.34	.00	17.34	
16120	PLUMMER, JON & CYNT	060921	SALT SAVER REIMBURS	1	06/09/2021	200.00	.00	200.00	06/09/2021
Total 16120:						200.00	.00	200.00	
16241	WI DEPT OF JUSTICE	L1373T-0531	HIRING BACKGROUND C	1	05/31/2021	7.00	.00	7.00	06/09/2021
		L1373T-0531	BACKGROUND CHECKS	2	05/31/2021	322.00	.00	322.00	06/09/2021
Total 16241:						329.00	.00	329.00	
16257	CORPORATE BUSINESS	299520	COPIER LEASE	1	06/01/2021	257.36	.00	257.36	06/03/2021
		299654	COPIER LEASE AND OVE	1	06/03/2021	481.79	.00	481.79	06/09/2021
		299654	COPIER LEASE AND OVE	2	06/03/2021	96.36	.00	96.36	06/09/2021
		299654	COPIER LEASE AND OVE	3	06/03/2021	96.36	.00	96.36	06/09/2021
		299654	COPIER LEASE AND OVE	4	06/03/2021	96.36	.00	96.36	06/09/2021
		299654	COPIER LEASE AND OVE	5	06/03/2021	96.35	.00	96.35	06/09/2021
		299654	COPIER LEASE AND OVE	6	06/03/2021	96.35	.00	96.35	06/09/2021
		299743	COPIER LEASE	1	06/03/2021	31.21	.00	31.21	06/09/2021
		299744	COPIER LEASE	1	06/03/2021	137.51	.00	137.51	06/09/2021
Total 16257:						1,389.65	.00	1,389.65	
16296	DANE CO DEPT OF HUM	APRIL2021	MEALSITE DONATION - C	1	04/30/2021	809.00	.00	809.00	06/03/2021
		APRIL2021	MEALSITE DONATION - M	2	04/30/2021	2,903.00	.00	2,903.00	06/03/2021
		FEB2021	MEALSITE DONATION - C	1	02/28/2021	568.00	.00	568.00	06/03/2021
		FEB2021	MEALSITE DONATION - M	2	02/28/2021	3,190.00	.00	3,190.00	06/03/2021
		MARCH2021	MEALSITE DONATION - C	1	03/31/2021	636.00	.00	636.00	06/03/2021
		MARCH2021	MEALSITE DONATION - M	2	03/31/2021	2,553.00	.00	2,553.00	06/03/2021
Total 16296:						10,659.00	.00	10,659.00	
16349	ZIMBRICK EASTSIDE	113233	FIRE CAR 1 STRUTS	1	05/20/2021	99.84	.00	99.84	06/09/2021
Total 16349:						99.84	.00	99.84	
16359	DUO-SAFETY LADDER C	479875-000	LADDER REPAIR	1	04/08/2021	60.95	.00	60.95	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 16359:						60.95	.00	60.95	
16493	WISCONSIN MUNICIPAL	060221	UWM JE CLASSES	1	06/02/2021	290.00	.00	290.00	06/09/2021
Total 16493:						290.00	.00	290.00	
16514	IIMC	041321-ID26	MEMBERSHIP	1	04/13/2021	195.00	.00	195.00	06/09/2021
Total 16514:						195.00	.00	195.00	
16614	ARCHIVESOCIAL	16238	ARCHIVESOCIAL	1	06/16/2021	2,988.00	.00	2,988.00	06/09/2021
Total 16614:						2,988.00	.00	2,988.00	
16640	TOP PACK DEFENSE LLC	6230	UNIFORM ALLOWANCE -	1	05/24/2021	99.98	.00	99.98	06/09/2021
Total 16640:						99.98	.00	99.98	
16655	WI DEPT OF TRANSPORT	395-0000220	EXCHANGE ST PRELIMIN	1	06/01/2021	276.64	.00	276.64	06/09/2021
Total 16655:						276.64	.00	276.64	
16680	CARDMEMBER SERVICE	MSB051921	SCHUENKE	1	05/19/2021	9.99	.00	9.99	05/28/2021
		MSB051921	T REITER	2	05/19/2021	10.34	.00	10.34	05/28/2021
		MSB051921	COX	3	05/19/2021	1,162.24	.00	1,162.24	05/28/2021
		MSB051921	KENT	4	05/19/2021	195.00	.00	195.00	05/28/2021
		MSB051921	HESSLING	5	05/19/2021	473.66	.00	473.66	05/28/2021
		MSB051921	ANDERSEN	6	05/19/2021	473.46	.00	473.46	05/28/2021
		MSB051921	JOB	7	05/19/2021	105.40	.00	105.40	05/28/2021
		MSB051921	MOTL	8	05/19/2021	44.63	.00	44.63	05/28/2021
		MSB051921	REIMER	9	05/19/2021	194.43	.00	194.43	05/28/2021
		MSB051921	SUETTINGER	10	05/19/2021	2,774.63	.00	2,774.63	05/28/2021
		MSB051921	MAURER	11	05/19/2021	89.97	.00	89.97	05/28/2021
		MSB051921	IRWIN	12	05/19/2021	131.55	.00	131.55	05/28/2021
		MSB051921	BREMER	13	05/19/2021	88.44	.00	88.44	05/28/2021
		MSB051921	J REITER	14	05/19/2021	100.34	.00	100.34	05/28/2021
		MSB051921	MILLER	15	05/19/2021	476.79	.00	476.79	05/28/2021
		MSB051921	LARSON	16	05/19/2021	59.99	.00	59.99	05/28/2021
		MSB051921	IGL	17	05/19/2021	68.51	.00	68.51	05/28/2021
		MSB051921	HEASTY	18	05/19/2021	36.47	.00	36.47	05/28/2021
		MSB051921	LAWRENCE	19	05/19/2021	316.15	.00	316.15	05/28/2021
		MSB051921	DENNIS	20	05/19/2021	585.30	.00	585.30	05/28/2021
Total 16680:						7,376.61	.00	7,376.61	
16712	LIFE-ASSIST, INC	1100446	CHILD ELECTRODE	1	05/14/2021	684.90	.00	684.90	06/09/2021
		1102558	EMS MEDICAL SUPPLIES	1	05/24/2021	326.84	.00	326.84	06/09/2021
Total 16712:						1,011.74	.00	1,011.74	
16764	WEAVER, MATTHEW & A	060921	SALT SAVER REIMBURS	1	06/09/2021	200.00	.00	200.00	06/09/2021
Total 16764:						200.00	.00	200.00	
16782	MADISON EMERGENCY	INV1061	MEDICAL DIRECTION JU	1	06/07/2021	700.00	.00	700.00	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 16782:						700.00	.00	700.00	
16829	REUTER, WHITISH & EVA	68122	EASTSIDE SEWER INTER	1	05/25/2021	684.50	.00	684.50	06/09/2021
		68123	GENERAL LEGAL	1	05/25/2021	6,441.85	.00	6,441.85	06/09/2021
		68123	GENERAL LEGAL	2	05/25/2021	434.00	.00	434.00	06/09/2021
		68123	GENERAL LEGAL	3	05/25/2021	896.00	.00	896.00	06/09/2021
		68123	GENERAL LEGAL	4	05/25/2021	1,221.00	.00	1,221.00	06/09/2021
		68123	GENERAL LEGAL	5	05/25/2021	92.50	.00	92.50	06/09/2021
		68123	GENERAL LEGAL	6	05/25/2021	203.50	.00	203.50	06/09/2021
		68123	GENERAL LEGAL	7	05/25/2021	2,146.00	.00	2,146.00	06/09/2021
		68124	PROSECUTIONS	1	05/25/2021	2,080.98	.00	2,080.98	06/09/2021
		68126	LEGAL - TID #4	1	05/25/2021	51.00	.00	51.00	06/09/2021
		68130	PROSECUTIONS	1	05/25/2021	142.00	.00	142.00	06/09/2021
		68131	PROSECUTIONS	1	05/25/2021	70.00	.00	70.00	06/09/2021
Total 16829:						14,463.33	.00	14,463.33	
16890	PIRTEK MADISON	MA-T000035	WASTE OIL PUMP REPAI	1	06/07/2021	169.43	.00	169.43	06/09/2021
		MA-T000035	WASTE OIL PUMP REPAI	2	06/07/2021	46.20	.00	46.20	06/09/2021
		MA-T000035	WASTE OIL PUMP REPAI	3	06/07/2021	46.20	.00	46.20	06/09/2021
		MA-T000035	WASTE OIL PUMP REPAI	4	06/07/2021	46.20	.00	46.20	06/09/2021
Total 16890:						308.03	.00	308.03	
16980	BOLDTRONICS, INC.	20210075	DOG PARK SHELTER (UR	1	05/14/2021	17,627.00	.00	17,627.00	06/09/2021
		20210075	CONCESSION ADDITION	2	05/14/2021	20,147.00	.00	20,147.00	06/09/2021
Total 16980:						37,774.00	.00	37,774.00	
17084	AMAZON CAPITAL SERVI	16C1-GMRW	PARKS SUPPLIES	1	06/03/2021	73.75	.00	73.75	06/09/2021
		173H-HKKY-	DVDS & CDS	1	06/06/2021	34.44	.00	34.44	06/09/2021
		194P-XNTT-	LIBRARY SUPPLIES	1	05/14/2021	390.00	.00	390.00	06/09/2021
		19LJ-LML6-D	DVDS & CDS	1	05/24/2021	61.84	.00	61.84	06/09/2021
		1D3L-314J-R	DVDS & CDS	1	05/29/2021	27.98	.00	27.98	06/09/2021
		1D64-MYMT-	DVDS & CDS	1	05/22/2021	23.71	.00	23.71	06/09/2021
		1FVX-PVCV-	DVDS & CDS	1	06/02/2021	12.79	.00	12.79	06/09/2021
		1HDN-R9WR	PARK SUPPLIES	1	06/03/2021	55.72	.00	55.72	06/09/2021
		1KRR-GPDQ	MOWER PARTS	1	06/08/2021	57.18	.00	57.18	06/09/2021
		1KRR-GPDQ	MOWER PARTS	2	06/08/2021	15.59	.00	15.59	06/09/2021
		1KRR-GPDQ	MOWER PARTS	3	06/08/2021	15.59	.00	15.59	06/09/2021
		1KRR-GPDQ	MOWER PARTS	4	06/08/2021	15.59	.00	15.59	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	1	05/20/2021	3.50	.00	3.50	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	2	05/20/2021	7.87	.00	7.87	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	3	05/20/2021	5.77	.00	5.77	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	4	05/20/2021	1.40	.00	1.40	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	5	05/20/2021	7.87	.00	7.87	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	6	05/20/2021	5.77	.00	5.77	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	7	05/20/2021	7.17	.00	7.17	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	8	05/20/2021	2.19	.00	2.19	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	9	05/20/2021	10.76	.00	10.76	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	10	05/20/2021	14.35	.00	14.35	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	11	05/20/2021	7.17	.00	7.17	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	12	05/20/2021	2.89	.00	2.89	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	13	05/20/2021	7.17	.00	7.17	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	14	05/20/2021	2.19	.00	2.19	06/09/2021
		1L19-DR7P-	GIS ASSET MANAGEMEN	15	05/20/2021	1.41	.00	1.41	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		1RRM-MQY	PW OPEN HOUSE SUPPL	1	05/31/2021	14.96	.00	14.96	06/09/2021
		1RRM-MQY	PW OPEN HOUSE SUPPL	2	05/31/2021	4.08	.00	4.08	06/09/2021
		1RRM-MQY	PW OPEN HOUSE SUPPL	3	05/31/2021	4.08	.00	4.08	06/09/2021
		1RRM-MQY	PW OPEN HOUSE SUPPL	4	05/31/2021	4.08	.00	4.08	06/09/2021
		1TJR-JFDD-	OFFICE SUPPLIES	1	05/27/2021	59.97	.00	59.97	06/09/2021
		1TJR-JFDD-	JUVENILE BOOKS	2	05/27/2021	31.62	.00	31.62	06/09/2021
		1V3L-HJC9-	LIBRARY SUPPLIES	1	05/30/2021	25.99	.00	25.99	06/09/2021
		1VNN-37XN-	LIBRARY SUPPLIES	1	05/30/2021	35.94	.00	35.94	06/09/2021
		1WHY-V9HX-	COMPUTER SPEAKERS	1	05/20/2021	32.97	.00	32.97	06/09/2021
		1WKH-RNGX	JUVENILE GAMES	1	06/06/2021	132.27	.00	132.27	06/09/2021
		1X4D-TJ63-	GIS ASSET MANAGEMEN	1	05/21/2021	18.69	.00	18.69	06/09/2021
		1X4D-TJ63-	GIS ASSET MANAGEMEN	2	05/21/2021	5.10	.00	5.10	06/09/2021
		1X4D-TJ63-	GIS ASSET MANAGEMEN	3	05/21/2021	5.10	.00	5.10	06/09/2021
		1X4D-TJ63-	GIS ASSET MANAGEMEN	4	05/21/2021	5.10	.00	5.10	06/09/2021
		1YCP-7QQ6-	DVDS & CDS	1	06/01/2021	33.98	.00	33.98	06/09/2021
Total 17084:						1,285.59	.00	1,285.59	
17117	LARSON, RON	315	PROGRAMMING	1	06/01/2021	125.00	.00	125.00	06/09/2021
Total 17117:						125.00	.00	125.00	
17123	MCFARLAND GARDEN C	052421	REIMBURSE MCF GARD	1	05/24/2021	231.55	.00	231.55	06/09/2021
Total 17123:						231.55	.00	231.55	
17140	US BANK VOYAGER FLE	8694160992	PD FUEL	1	06/01/2021	1,508.09	.00	1,508.09	06/03/2021
		8694160992	PW FUEL	2	06/01/2021	698.70	.00	698.70	06/03/2021
		8694160992	PW FUEL	3	06/01/2021	63.52	.00	63.52	06/03/2021
		8694160992	PW FUEL	4	06/01/2021	127.04	.00	127.04	06/03/2021
		8694160992	PW FUEL	5	06/01/2021	127.04	.00	127.04	06/03/2021
		8694160992	PW FUEL	6	06/01/2021	63.52	.00	63.52	06/03/2021
		8694160992	PW FUEL	7	06/01/2021	190.56	.00	190.56	06/03/2021
		8694160992	PARKS FUEL	8	06/01/2021	266.91	.00	266.91	06/03/2021
		8694160992	FIRE/EMS FUEL	9	06/01/2021	1,089.18	.00	1,089.18	06/03/2021
Total 17140:						4,134.56	.00	4,134.56	
17184	TELEFLEX LLC	9503985197	EMS - SUPPLIES	1	05/18/2021	59.50	.00	59.50	06/09/2021
Total 17184:						59.50	.00	59.50	
17187	B&H PHOTO	188775965	POLICE CHIEF COMPUT	1	05/13/2021	1,393.27	.00	1,393.27	06/09/2021
		188919600	KEYBOARD AND MOUSE	1	05/19/2021	53.38	.00	53.38	06/09/2021
		188938593	COMPUTER SPEAKERS	1	05/20/2021	37.49	.00	37.49	06/09/2021
		188969950	POE NETWORK SWITCH	1	05/20/2021	370.44	.00	370.44	06/09/2021
		189553887	COMPUTER MONITOR C	1	06/03/2021	19.48	.00	19.48	06/09/2021
Total 17187:						1,874.06	.00	1,874.06	
17232	APG OF SOUTHERN WIS	24777-0521	WATER RATE CASE NOTI	1	05/31/2021	473.00	.00	473.00	06/09/2021
		24777-0521	OUTLOOK INSERTION	2	05/31/2021	142.50	.00	142.50	06/09/2021
		24777-0521	OUTLOOK INSERTION	3	05/31/2021	14.25	.00	14.25	06/09/2021
		24777-0521	OUTLOOK INSERTION	4	05/31/2021	14.25	.00	14.25	06/09/2021
		24777-0521	OUTLOOK INSERTION	5	05/31/2021	57.00	.00	57.00	06/09/2021
		24777-0521	OUTLOOK INSERTION	6	05/31/2021	57.00	.00	57.00	06/09/2021
		24777-0521	EMPLOYMENT POSTING	7	05/31/2021	240.00	.00	240.00	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		28886-0521	PLAN PUBLIC HEARING -	1	05/31/2021	81.62	.00	81.62	06/09/2021
		28886-0521	NOXIOUS WEED NOTICE	2	05/31/2021	23.52	.00	23.52	06/09/2021
		28886-0521	WATER RATE CASE NOTI	3	05/31/2021	79.29	.00	79.29	06/09/2021
		28886-0521	VILLAGE BOARD MINUTE	4	05/31/2021	131.15	.00	131.15	06/09/2021
Total 17232:						1,313.58	.00	1,313.58	
17239	ENGLER, ANN	AE051721	SUMMER READING PRIZ	1	05/17/2021	47.21	.00	47.21	06/09/2021
Total 17239:						47.21	.00	47.21	
17318	TDS	052221-PW	PW INTERNET/TV	1	05/22/2021	115.43	.00	115.43	05/28/2021
		052221-PW	PW INTERNET/TV	2	05/22/2021	31.48	.00	31.48	05/28/2021
		052221-PW	PW INTERNET/TV	3	05/22/2021	31.48	.00	31.48	05/28/2021
		052221-PW	PW INTERNET/TV	4	05/22/2021	31.48	.00	31.48	05/28/2021
		052221-VOM	ADMIN INTERNET/PHON	1	05/22/2021	45.08	.00	45.08	05/28/2021
		052221-VOM	COMM/TECH INTERNET/	2	05/22/2021	64.19	.00	64.19	05/28/2021
		052221-VOM	FIRE/EMS INTERNET/TV/	3	05/22/2021	285.48	.00	285.48	05/28/2021
		052221-VOM	PD TV/INTERNET/PHONE	4	05/22/2021	128.18	.00	128.18	05/28/2021
		052221-VOM	PW INTERNET/PHONE	5	05/22/2021	45.08	.00	45.08	05/28/2021
		052221-VOM	OUTREACH INTERNET/P	6	05/22/2021	45.08	.00	45.08	05/28/2021
		052221-VOM	COMMDEV INTERNET/PH	7	05/22/2021	45.08	.00	45.08	05/28/2021
		052221-VOM	WATER INTERNET/PHON	8	05/22/2021	106.67	.00	106.67	05/28/2021
		052221-VOM	SEWER INTERNET/PHON	9	05/22/2021	106.67	.00	106.67	05/28/2021
		052221-VOM	STORMWATER INTERNE	10	05/22/2021	61.88	.00	61.88	05/28/2021
		052221-VOM	LIBRARY INTERNET/PHO	11	05/22/2021	45.08	.00	45.08	05/28/2021
Total 17318:						1,188.34	.00	1,188.34	
17320	PARKITECTURE & PLANN	13-20.022	COMMUNITY PARK MAST	1	06/01/2021	1,146.50	.00	1,146.50	06/09/2021
Total 17320:						1,146.50	.00	1,146.50	
17352	BRAY ASSOCIATES ARC	3488-12	PUBLIC SAFETY CENTER	1	05/25/2021	36,507.00	.00	36,507.00	06/09/2021
		3491-06	PARK FACILITY DESIGN/	1	05/28/2021	2,895.03	.00	2,895.03	06/09/2021
		3491-06	PARK FACILITY DESIGN/	2	05/28/2021	2,895.02	.00	2,895.02	06/09/2021
Total 17352:						42,297.05	.00	42,297.05	
17362	ELEVITY	6570A	COURT	1	05/15/2021	82.21	.00	82.21	06/09/2021
		6570A	GEN ADMIN	2	05/15/2021	328.86	.00	328.86	06/09/2021
		6570A	POLICE	3	05/15/2021	845.47	.00	845.47	06/09/2021
		6570A	FIRE/EMS	4	05/15/2021	360.38	.00	360.38	06/09/2021
		6570A	OUTREACH	5	05/15/2021	109.71	.00	109.71	06/09/2021
		6570A	COMM DEV	6	05/15/2021	82.21	.00	82.21	06/09/2021
		6570A	PUBLIC WORKS	7	05/15/2021	112.10	.00	112.10	06/09/2021
		6570A	WATER	8	05/15/2021	44.79	.00	44.79	06/09/2021
		6570A	SEWER	9	05/15/2021	44.79	.00	44.79	06/09/2021
		6570A	STORMWATER	10	05/15/2021	44.68	.00	44.68	06/09/2021
		6570A	EM MGT	11	05/15/2021	27.40	.00	27.40	06/09/2021
		6570A	FAMILY FESTIVAL	12	05/15/2021	27.40	.00	27.40	06/09/2021
		6570A	SERVER & BACKUP	13	05/15/2021	605.39	.00	605.39	06/09/2021
		6570A	SERVER & BACKUP	14	05/15/2021	1,634.22	.00	1,634.22	06/09/2021
		6570A	SERVER & BACKUP	15	05/15/2021	605.02	.00	605.02	06/09/2021
		6570A	SERVER & BACKUP	16	05/15/2021	605.39	.00	605.39	06/09/2021
		6570A	SERVER & BACKUP	17	05/15/2021	181.58	.00	181.58	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 17362:						5,741.60	.00	5,741.60	
17382	LAKE WAUBESA CONSE	052721	MEMBERSHIP DUES	1	05/27/2021	100.00	.00	100.00	06/09/2021
Total 17382:						100.00	.00	100.00	
17394	MID-WISCONSIN SECURI	81313	SECURITY RESPONSE	1	03/24/2021	85.00	.00	85.00	06/09/2021
Total 17394:						85.00	.00	85.00	
17414	EUA	82708	LONG RANGE PLANNING	1	06/01/2021	4,497.00	.00	4,497.00	06/09/2021
Total 17414:						4,497.00	.00	4,497.00	
17425	MINNESOTA/WISCONSIN	2021131	RIDGEVIEW TOT LOT	1	05/24/2021	9,850.00	.00	9,850.00	06/09/2021
Total 17425:						9,850.00	.00	9,850.00	
17429	GREEN BAY PIPE & TV	3099	SEWER TELEVISIONING AND	1	05/21/2021	72,519.30	.00	72,519.30	06/09/2021
		3100	SEWER SPOT REPAIRS	1	05/24/2021	1,700.00	.00	1,700.00	06/09/2021
Total 17429:						74,219.30	.00	74,219.30	
17488	DOG WASTE DEPOT	413895	DOG WASTE BAGS	1	06/03/2021	299.90	.00	299.90	06/09/2021
Total 17488:						299.90	.00	299.90	
17569	MCFARLAND ACE HARD	001093/1	MUNICIPAL CENTER REP	1	05/21/2021	6.12	.00	6.12	06/09/2021
		001093/1	MUNICIPAL CENTER REP	2	05/21/2021	1.67	.00	1.67	06/09/2021
		001093/1	MUNICIPAL CENTER REP	3	05/21/2021	1.67	.00	1.67	06/09/2021
		001093/1	MUNICIPAL CENTER REP	4	05/21/2021	1.67	.00	1.67	06/09/2021
		001096/1	PW SHOP SUPPLIES	1	05/21/2021	1.62	.00	1.62	06/09/2021
		001096/1	PW SHOP SUPPLIES	2	05/21/2021	1.62	.00	1.62	06/09/2021
		001096/1	PW SHOP SUPPLIES	3	05/21/2021	1.62	.00	1.62	06/09/2021
		001096/1	PW SHOP SUPPLIES	4	05/21/2021	5.93	.00	5.93	06/09/2021
		001098/1	PW SHOP SUPPLIES	1	05/21/2021	6.74	.00	6.74	06/09/2021
		001098/1	PW SHOP SUPPLIES	2	05/21/2021	6.74	.00	6.74	06/09/2021
		001098/1	PW SHOP SUPPLIES	3	05/21/2021	6.74	.00	6.74	06/09/2021
		001098/1	PW SHOP SUPPLIES	4	05/21/2021	24.74	.00	24.74	06/09/2021
		001106/1	PW OPEN HOUSE	1	05/22/2021	3.08	.00	3.08	06/09/2021
		001106/1	PW OPEN HOUSE	2	05/22/2021	12.25	.00	12.25	06/09/2021
		001106/1	PW OPEN HOUSE	3	05/22/2021	30.53	.00	30.53	06/09/2021
		001106/1	PW OPEN HOUSE	4	05/22/2021	6.09	.00	6.09	06/09/2021
		001106/1	PW OPEN HOUSE	5	05/22/2021	6.09	.00	6.09	06/09/2021
		001130/1	PW FACILITY REPAIR	1	05/24/2021	3.26	.00	3.26	06/09/2021
		001130/1	PW FACILITY REPAIR	2	05/24/2021	.89	.00	.89	06/09/2021
		001130/1	PW FACILITY REPAIR	3	05/24/2021	.89	.00	.89	06/09/2021
		001130/1	PW FACILITY REPAIR	4	05/24/2021	.89	.00	.89	06/09/2021
		001133/1	SRP BANNERS	1	05/24/2021	24.28	.00	24.28	06/09/2021
		001135/1	SRP BANNERS	1	05/24/2021	15.29-	.00	15.29-	06/09/2021
		001136/1	SRP BANNERS	1	05/24/2021	18.65	.00	18.65	06/09/2021
		001143/1	PW SHOP SUPPLIES	1	05/24/2021	4.06	.00	4.06	06/09/2021
		001143/1	PW SHOP SUPPLIES	2	05/24/2021	4.06	.00	4.06	06/09/2021
		001143/1	PW SHOP SUPPLIES	3	05/24/2021	4.06	.00	4.06	06/09/2021
		001143/1	PW SHOP SUPPLIES	4	05/24/2021	14.87	.00	14.87	06/09/2021
		001151/1	MUNICIPAL CENTER FAC	1	05/25/2021	5.72	.00	5.72	06/09/2021

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		001151/1	MUNICIPAL CENTER FAC	2	05/25/2021	1.56	.00	1.56	06/09/2021
		001151/1	MUNICIPAL CENTER FAC	3	05/25/2021	1.56	.00	1.56	06/09/2021
		001151/1	MUNICIPAL CENTER FAC	4	05/25/2021	1.56	.00	1.56	06/09/2021
		001165/1	BOLTS, NUTS & FASTNE	1	05/25/2021	3.74	.00	3.74	06/09/2021
		001172/1	MOWER PARTS TURF M	1	05/26/2021	4.90	.00	4.90	06/09/2021
		001172/1	MOWER PARTS TURF M	2	05/26/2021	1.34	.00	1.34	06/09/2021
		001172/1	MOWER PARTS TURF M	3	05/26/2021	1.34	.00	1.34	06/09/2021
		001172/1	MOWER PARTS TURF M	4	05/26/2021	1.33	.00	1.33	06/09/2021
		001177/1	PARKS SUPPLIES	1	05/26/2021	2.24	.00	2.24	06/09/2021
		001181/1	PARKS SUPPLIES	1	05/27/2021	28.60	.00	28.60	06/09/2021
		001197/1	WATER UTILITY SUPPLY	1	05/28/2021	6.74	.00	6.74	06/09/2021
		001224/1	PICTURE HANGER	1	06/01/2021	4.12	.00	4.12	06/09/2021
		001264/1	PW SHOP SUPPLIES	1	06/03/2021	6.92	.00	6.92	06/09/2021
		001264/1	PW SHOP SUPPLIES	2	06/03/2021	1.89	.00	1.89	06/09/2021
		001264/1	PW SHOP SUPPLIES	3	06/03/2021	1.89	.00	1.89	06/09/2021
		001264/1	PW SHOP SUPPLIES	4	06/03/2021	1.89	.00	1.89	06/09/2021
		001266/1	WATER UTILITY SUPPLY	1	06/03/2021	6.29	.00	6.29	06/09/2021
		001274/1	WASTE OIL SITE SUPPLI	1	06/04/2021	1.35	.00	1.35	06/09/2021
		001274/1	WASTE OIL SITE SUPPLI	2	06/04/2021	1.35	.00	1.35	06/09/2021
		001274/1	WASTE OIL SITE SUPPLI	3	06/04/2021	1.35	.00	1.35	06/09/2021
		001274/1	WASTE OIL SITE SUPPLI	4	06/04/2021	4.94	.00	4.94	06/09/2021
		001313/1	PW SHOP SUPPLIES	1	06/07/2021	1.56	.00	1.56	06/09/2021
		001313/1	PW SHOP SUPPLIES	2	06/07/2021	5.74	.00	5.74	06/09/2021
		001313/1	PW SHOP SUPPLIES	3	06/07/2021	1.56	.00	1.56	06/09/2021
		001313/1	PW SHOP SUPPLIES	4	06/07/2021	1.56	.00	1.56	06/09/2021
		001314/1	PW SHOP SUPPLIES	1	06/07/2021	2.78	.00	2.78	06/09/2021
		001314/1	PW SHOP SUPPLIES	2	06/07/2021	.75	.00	.75	06/09/2021
		001314/1	PW SHOP SUPPLIES	3	06/07/2021	.75	.00	.75	06/09/2021
		001314/1	PW SHOP SUPPLIES	4	06/07/2021	.75	.00	.75	06/09/2021
		001320/1	LIFT #5	1	06/07/2021	12.22	.00	12.22	06/09/2021
		001321/1	HVAC MAINTENANCE	1	06/07/2021	323.46	.00	323.46	06/09/2021
		001339/1	PARKS SUPPLIES	1	06/08/2021	8.99	.00	8.99	06/09/2021
		001342/1	MOWER PARTS TURF M	1	06/08/2021	1.13	.00	1.13	06/09/2021
		001342/1	MOWER PARTS TURF M	2	06/08/2021	1.13	.00	1.13	06/09/2021
		001342/1	MOWER PARTS TURF M	3	06/08/2021	1.13	.00	1.13	06/09/2021
		001342/1	MOWER PARTS TURF M	4	06/08/2021	4.17	.00	4.17	06/09/2021
		001343/1	FACILITY MAINTENANCE	1	06/08/2021	3.59	.00	3.59	06/09/2021
		001349/1	PARKS SUPPLIES	1	06/08/2021	11.69	.00	11.69	06/09/2021
		001350/1	WATER UTILITY SUPPLY	1	06/08/2021	22.49	.00	22.49	06/09/2021
		001352/1	PARKS SUPPLIES	1	06/08/2021	12.59	.00	12.59	06/09/2021
		001360/1	YOUTH CENTER REPAIR	1	06/09/2021	1.70	.00	1.70	06/09/2021
Total 17569:						697.90	.00	697.90	
17578	ILLINGWORTH-KILGUST	930019129	HVAC MAINTENANCE	1	03/10/2021	1,836.00	.00	1,836.00	06/09/2021
		960002104	HVAC REPAIR	1	03/31/2021	884.29	.00	884.29	06/09/2021
Total 17578:						2,720.29	.00	2,720.29	
17599	QUADIENT LEASING USA	N8875259	POSTAGE MACHINE LEA	1	05/18/2021	458.10	.00	458.10	06/03/2021
Total 17599:						458.10	.00	458.10	
17634	ZHONG YI KUNG FU ASS	310	PROGRAM FEE	1	04/27/2021	100.00	.00	100.00	06/09/2021
Total 17634:						100.00	.00	100.00	

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
17635	CSG FORTE PAYMENTS,	39191	NEW PAYMENT TERMINA	1	02/24/2021	1,116.17	.00	1,116.17	06/09/2021
	Total 17635:					1,116.17	.00	1,116.17	
17636	HEIDEMAN, DONNA	782957	POSTER FRAMING	1	05/21/2021	17.70	.00	17.70	06/09/2021
	Total 17636:					17.70	.00	17.70	
17637	DGA	64624	DISC GOLF BASKETS	1	05/20/2021	7,922.85	.00	7,922.85	06/09/2021
	Total 17637:					7,922.85	.00	7,922.85	
17638	KAY PARK RECREATION	192319	PARK PICNIC TABLES	1	05/28/2021	7,767.20	.00	7,767.20	06/09/2021
	Total 17638:					7,767.20	.00	7,767.20	
17640	WIEST, JASON	060721	SALT SAVER PROGRAM	1	06/07/2021	200.00	.00	200.00	06/09/2021
	Total 17640:					200.00	.00	200.00	
17641	KLEMENT, THOMAS & KA	060721	SALT SAVER REIMBURS	1	06/07/2021	200.00	.00	200.00	06/09/2021
	Total 17641:					200.00	.00	200.00	
17642	CULLUM POWERS, DIAN	060721	SALT SAVER REIMBURS	1	06/07/2021	200.00	.00	200.00	06/09/2021
	Total 17642:					200.00	.00	200.00	
17643	JR'S MULCH SALES	3801	RIDGEVIEW TOT LOT	1	06/01/2021	1,478.75	.00	1,478.75	06/09/2021
		3801	PLAYGROUND MULCH	2	06/01/2021	1,478.75	.00	1,478.75	06/09/2021
	Total 17643:					2,957.50	.00	2,957.50	
17644	PENNEKAMP, MICHAEL &	060921	SALT SAVER REIMBURS	1	06/09/2021	75.00	.00	75.00	06/09/2021
	Total 17644:					75.00	.00	75.00	
17645	STANISZEWSKI, ROBERT	060921	SALT SAVER REIMBURS	1	06/09/2021	200.00	.00	200.00	06/09/2021
	Total 17645:					200.00	.00	200.00	
17646	THOMM, JONATHAN	007	SRP PERFORMER	1	06/04/2021	50.00	.00	50.00	06/09/2021
	Total 17646:					50.00	.00	50.00	
17647	GIRMAN, STEVE	060421	SRP PERFORMER	1	06/04/2021	200.00	.00	200.00	06/09/2021
	Total 17647:					200.00	.00	200.00	
17648	TIGERLILY MUSIC	060421	SRP PERFORMER	1	06/04/2021	450.00	.00	450.00	06/09/2021
	Total 17648:					450.00	.00	450.00	
17649	STOKES, DAVID W	060421	SRP PERFORMER	1	06/04/2021	150.00	.00	150.00	06/09/2021
	Total 17649:					150.00	.00	150.00	

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
17650	CHEN, JOY	060421	SRP PERFORMER	1	06/04/2021	300.00	.00	300.00	06/09/2021
Total 17650:						300.00	.00	300.00	
17651	MORGAN, MATTHEW	060421	SRP PERFORMER	1	06/04/2021	350.00	.00	350.00	06/09/2021
Total 17651:						350.00	.00	350.00	
Grand Totals:						391,257.22	.00	391,257.22	

Report Criteria:

Detail report type printed

Pay Period Date	Journal Code	Check Issue Date	Check Number	Payee	Payee ID	Amount
05/22/2021	PC	05/28/2021		SCHMIDT, PARKER	433	536.99
05/22/2021	CDPT	05/28/2021		FIRE FIGHTERS LOCAL 3	8	108.92
05/22/2021	CDPT	05/28/2021		WI SCTF	5	207.69
06/05/2021	CDPT	06/11/2021		FIRE FIGHTERS LOCAL 3	8	107.51
06/05/2021	CDPT	06/11/2021		WI SCTF	5	207.69
06/05/2021	CDPT	06/11/2021		WPPA TREASURER	6	420.00

PAYROLL RELATED

\$1,588.80

McFarland
SUMMARY SHEET

MEETING DATE: Monday, June 14, 2021

SECTION: Business

DEPARTMENT: Administration

CONTACT: Cassandra Suettinger, Village Clerk/Treasurer

AGENDA ITEM: Motion to approve an application from the McFarland Youth Hockey Association for a Temporary Class B license for fermented malt beverages and wine for the Draft Experience Adult Hockey Tournament to be held on June 25-27, 2021 and to approve a variance to allow the sale of alcohol where minors are present.

PREVIOUS ACTION:

On June 9, 2021, the Public Safety Committee recommended approval of the issuance of a Temporary Class B license for fermented malt beverages and wine for the McFarland Youth Hockey Association for the Draft Experience Adult Hockey Tournament June 25-27, 2021 and approval of a variance to allow the sale of alcohol where minors are present.

ISSUE SUMMARY:

The McFarland Youth Hockey Association has applied for a Temporary Class B license for fermented malt beverage and wine license for their Draft Experience Adult Hockey Tournament to be held on June 25th through June 27th at the McFarland Hockey facility at 4812 Marsh Road, McFarland, WI 53558. Because the event will take place on private property, the request is only for a Temporary Alcohol license to be able to sell alcohol for the event. Attached is the application and recommendations from Village staff.

FINANCIAL/BUDGET IMPACT:

Permitting Revenue

VILLAGE PLAN REFERENCE:

N/A

ORDINANCE REFERENCE:

[Village Ordinance 11-49 & 11-50](#)

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

The Public Safety Committee unanimously recommends approval of the issuance of a Temporary Class B license for fermented malt beverages and wine for the McFarland Youth Hockey Association for the Draft Experience Adult Hockey Tournament June 25-27, 2021 and approval of a variance to allow the sale of alcohol where minors are present.

ATTACHMENTS:



1. Temp Class B App - McF Youth Hockey
2. McF Youth Hockey Draft Experience June 2021 letter of approval
3. Chapin Approval Letter - McF Hockey

Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10
☐ Town ☒ Village ☐ City of McFarland

Application Date: 5/20/21
County of Dane

The named organization applies for: (check appropriate box(es).)

- ☒ A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.
☒ A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning June 26, 2021 and ending June 27, 2021 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization (check appropriate box) → ☒ Bona fide Club ☐ Church ☐ Lodge/Society
☐ Chamber of Commerce or similar Civic or Trade Organization
☐ Veteran's Organization ☐ Fair Association

(a) Name McFarland Youth Hockey Association
(b) Address 4812 Marsh Rd McFarland WI 53558
(Street) ☐ Town ☒ Village ☐ City

(c) Date organized 1977

(d) If corporation, give date of incorporation —

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box: ☐

(f) Names and addresses of all officers:

President Chad Vezina - 6605 Meredith Way McFarland 53558

Vice President T.J. Vosberg - 5807 Juniper Ridge McFarland 53558

Secretary Niki Affbridge - 2615 Riverholm Rd, McFarland 53558

Treasurer Tim Nevenschwander - W9176 Bluewaters Pass, Cambridge WI 53523

(g) Name and address of manager or person in charge of affair: Christian Blick
4812 Marsh Rd McFarland 53558

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number 4812 Marsh Rd McFarland WI 53558

(b) Lot — Block —

(c) Do premises occupy all or part of building? Yes - All of building

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: —

3. Name of Event

(a) List name of the event Draft Experience Adult Hockey Tournament

(b) Dates of event June 26th - 27th 2021

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

McFarland Youth Hockey Association
(Name of Organization)

Officer [Signature]
(Signature/date)

Officer [Signature]
(Signature/date)

Officer [Signature] 5/20/21
(Signature/date)

Officer [Signature] 5/20/21
(Signature/date)

Date Filed with Clerk —

Date Reported to Council or Board —

Date Granted by Council —

License No. —

McFarland Youth Hockey Association Request for Temp Class B – 5/20/2021

Name: McFarland Youth Hockey Association for the draft experience hockey tournament.

Location: 4812 Marsh Rd, Mcfarland 53558

Anticipated # of attendees: 250

Times: Friday June 25th 6pm – 10pm

Saturday June 26th 10am-2am

Sunday June 27th 10am-8pm

Event schedule:

Friday: Draft of players in the rink 6pm-10pm

Concessions with food, beverage, including beer in the rink 6pm-10pm

Saturday: Hockey games in the rink 10am-9:30pm.

Concessions with food, beverage, including beer sales (exact location TBD) 10am-2am

Yard games outside rink in grassy area to the east and south of the rink 10am-2am

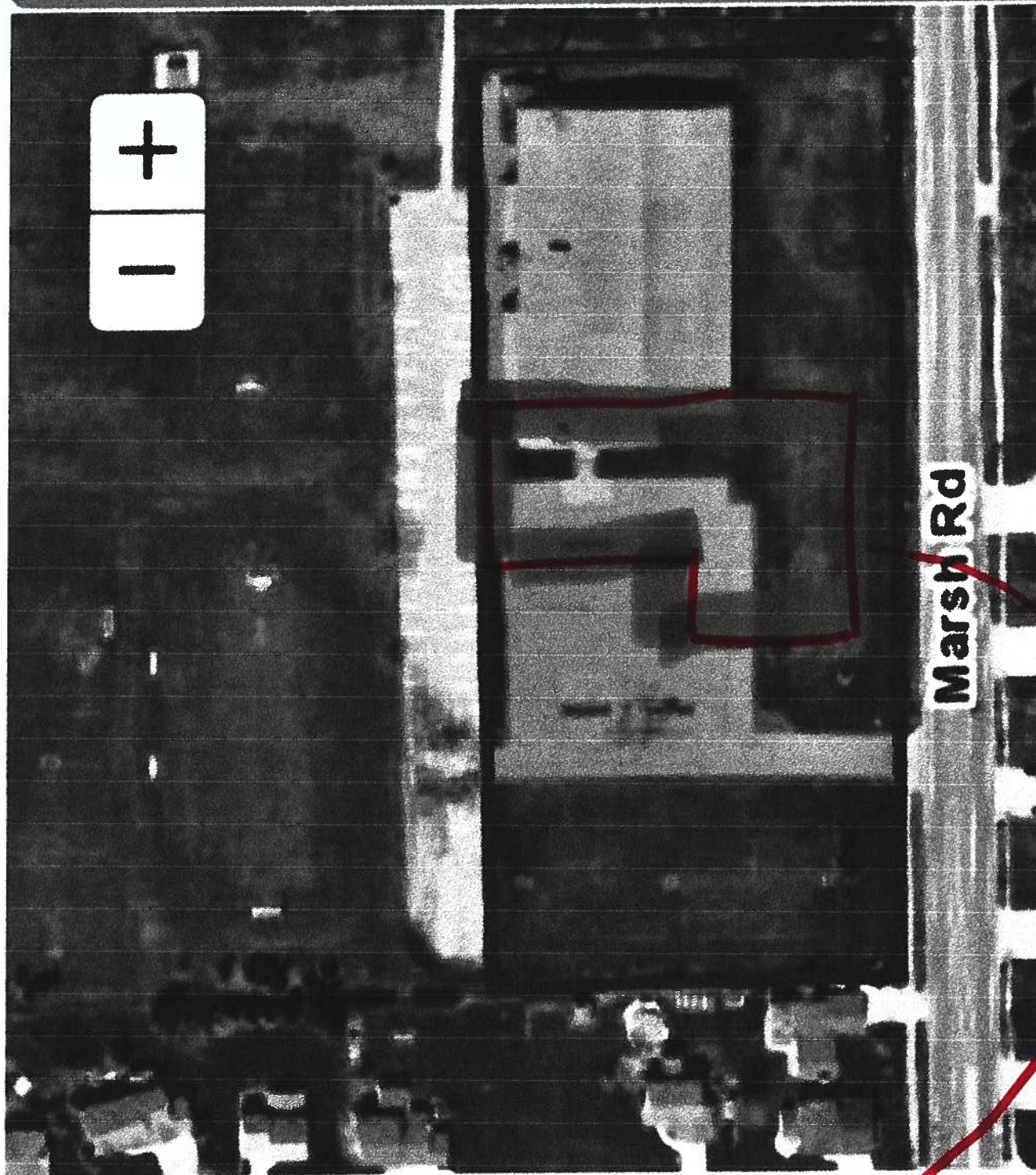
Sunday: Hockey games in the rink 10am- 6pm.

Concessions with food, beverage, including beer sales (exact location TBD) 10am-8pm

Site plan: See attached picture, area outlined in RED is proposed area to have yard games and outdoor consumption of food and drinks. Indoor consumption includes the lobby and spectator areas.

Application signed by the board attached as well.

Parcel Maps



Area proposed for outdoor consumption. Grassy area + front of parking lot + part of side area of parking lot. ←



www.mcfarland.wi.us | 5915 Milwaukee St, McFarland, WI 53558 |
608.838.3153

May 21, 2021

RE: McFarland Youth Hockey Draft Experience Adult Hockey Tournament
June 26-27, 2021

The Public Works Department does not have any conditions or issues with the above mentioned event as presented.

I wish them well with their event.

Regards,

A handwritten signature in black ink, appearing to read 'Jim Hessling', is positioned above the printed name.

Jim Hessling
Director of Public Works

h:\food cart up may 2020 letter approval.docx

VILLAGE OF McFarland

Police Department

5915 Milwaukee St, McFarland, WI 53558 | 608.838.3151 |
www.mcfarland.wi.us/police
Aaron P. Chapin | Chief of Police

DATE: June 3, 2021

TO: McFarland Public Safety Committee

FROM: Aaron P. Chapin, Chief of Police

REFERENCE: Recommendation of Approval

I have reviewed the special event license and temporary class B retailer's license applications for the McFarland Youth Hockey Association Event to be held June 25th through the 27th, 2021 at the McFarland Ice Arena. I am recommending approval of the application, as well as the request to allow minors to be present where alcohol is sold with the stipulation that the event coordinators provide proper carding of those purchasing alcohol.

Security personnel will not be required. There will be no band, DJ or live music entertainment.

The organization will be carding at the point of sale to prevent underage persons from purchasing alcohol.

Respectfully,



Aaron P. Chapin
Chief of Police

VILLAGE OF
McFarland
SUMMARY SHEET

MEETING DATE: Monday, June 14, 2021

SECTION: Business

DEPARTMENT: Administration

CONTACT: Cassandra Suettinger, Village Clerk/Treasurer

AGENDA ITEM: Motion to approve Resolution 2021-13: a resolution approving the renewal of applications for liquor and fermented malt beverages licenses for 2021-2022.

PREVIOUS ACTION:

On June 9, 2021, the Public Safety Committee recommended approval of Resolution 2021-13: A Resolution Approving the Renewal of Application for Liquor and Fermented Malt Beverage Licenses for 2021-2022.

ISSUE SUMMARY:

Attached is Resolution 2021-13: a resolution approving the renewal of applications for liquor and fermented malt beverages licenses for the period of July 1, 2021 through June 30, 2022. Additionally attached is the compliance inspection and incident review results.

FINANCIAL/BUDGET IMPACT:

Revenue of approximately \$12,000

VILLAGE PLAN REFERENCE:

N/A

ORDINANCE REFERENCE:

Chapter 11 - Article II - Village Code of Ordinances regarding alcohol beverage licensing

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

The Public Safety Committee unanimously recommended approval of Resolution 2021-13: A Resolution Approving the Renewal of Application for Liquor and Fermented Malt Beverage Licenses for 2021-2022.

ATTACHMENTS:

1. 2021-13 Resolution Approving the Renewal Applications for Liquor and Fermented Malt Beverage Applications
2. 2021-2022 Compliance Inspection and Incident Review Results

RESOLUTION 2021-13

A RESOLUTION APPROVING THE RENEWAL OF APPLICATIONS FOR LIQUOR AND FERMENTED MALT BEVERAGE LICENSES FOR 2021-2022

WHEREAS, on Monday, June 14, 2021, the Village Board met to consider the following applications for renewal of Liquor and Fermented Malt Beverage licenses for 2021-2022. The Public Safety Committee previously reviewed all submitted applications and recommended approval.

Class "A"/"Class A" (Combination Class A)

LEGAL NAME	D/B/A	ADDRESS	AGENT
Kwik Trip Inc.	Kwik Trip #766	4701 Farwell St	Sheila Mickelson
Loeder Oil Co., Inc.	McFarland BP	4701 Burma Rd	Daniel Loeder
Mangat Enterprises LLC	Terminal Citgo	4004 Terminal Dr	Gurmail Mangat
Monumental Enterprises Inc	McFarland Liquor	4716 Farwell St	Nathanael Romick
Ultra Mart Foods LLC	Pick 'N Save #394	5709 US HWY 51	Eric Halberslaben
Walgreen Co	Walgreens #10554	4605 Larson Beach Rd	Sharon Petrowski
JBT Ventures Inc	HWY 51 Liquor and Bait	5716 Hwy 51	Brian Shorey

Class "A" Beer and Cider

LEGAL NAME	D/B/A	ADDRESS	AGENT
Loeder Oil Co., Inc.	Larson Beach BP	4800 Larson Beach Rd	Daniel Loeder

Class "A" Beer

LEGAL NAME	D/B/A	ADDRESS	AGENT
The Madison Curling Club	The Madison Curling Club	4802 Marsh Rd	Douglas Pahl

Class "B"/"Class B" (Combination Class B)

LEGAL NAME	D/B/A	ADDRESS	AGENT
McFarland House Café Inc	McFarland House Café	5923 Exchange St	Shaun O'Hearn
Byrne's McFarland Tavern LLC	Byrne's McFarland Tavern	5915 Exchange St	Ashley Byrne
Green Lantern Restaurant Inc.	Green Lantern Restaurant	4412 Siggelkow Rd	Joy Wheeler
SWN Inc	Maple Tree Restaurant	6010 US HWY 51	Justin Couey
Parkside Pub LTD	Parkside Pub	5016 Erling Ave	Joshua Lavik
Spartan Bowl Inc	Spartan Bowl	4711 Farwell St	Robert Bloxham
Spartan Pizza LLC	Spartan Pizza	5813 Main St	Shena Scott
Edwards-Foye Post No. 534 of the American Legion	American Legion Post 534	4911 Burma Rd	William Bley
5100 Bar LLC	5100	5100 Erling Ave	Steve Racek
ARUBA0204	Angelo's McFarland	4706 Farwell St	Susan Hubanks
Palenque Mexican Restaurant LLC	Palenque Mexican Restaurant	5906 US HWY 51	Andres Castellano

Class "B"

LEGAL NAME	D/B/A	ADDRESS	AGENT
Hope Rod & Gun Club	Hope Rod & Gun Club	3435 Siggelkow Rd	Joe Malkasian

WHEREAS, all of the establishments have had the necessary reviews, background investigations of applicants, and inspections of premises as required by Municipal Code and State Statutes; and

WHEREAS, after review and consideration, it is recommended that the Village approve the Alcohol Beverage renewals; and

WHEREAS, all establishments are current on all fees, taxes, and/or invoices.

NOW THEREFORE, BE IT RESOLVED, that the Village Board of the Village of McFarland, Dane County, Wisconsin, hereby approves the renewal of applications for liquor and fermented malt beverage licenses for the period of July 1, 2021 through June 30, 2022 for all premise descriptions previously approved.

Approved:

Carolyn A. Clow, Village President

Attest: _____
Cassandra Suettinger, Clerk/Treasurer

RESOLUTION 2021-13	
MOTION	SECOND
ACTION	
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Brassington	Rupert
Clow	St. Clair
Flaherty	Wreh
Nelson	
VOTING RESULTS	
Motion Carried:	
Motion Defeated:	

**Village of McFarland
Alcohol Licensing
July 1, 2021 - June 30, 2022**

LEGAL NAME	D/B/A	ADDRESS	AGENT	BACKGROUND	PD INCIDENTS	PD INSPECT	FIRE INSPECT	BI INSPECT
McFarland House Café Inc	McFarland House Café	5923 Exchange St	Shaun O'Hearn	PASS	PASS	PASS	PASS	PASS
Byrne's McFarland Tavern LLC	Byrne's McFarland Tavern	5915 Exchange St	Ashley Byrne	PASS	PASS	PASS	PASS	PASS
Green Lantern Restaurant Inc.	Green Lantern Restaurant	4412 Siggelkow Rd	Joy Wheeler	PASS	PASS	PASS	PASS	PASS
SWN Inc	Maple Tree Restaurant	6010 US HWY 51	Justin Couey	PASS	PASS	PASS	PASS	PASS
Parkside Pub LTD	Parkside Pub	5016 Erling Ave	Joshua Lavik	PASS	PASS	PASS	PASS	PASS
Spartan Bowl Inc	Spartan Bowl	4711 Farwell St	Robert Bloxham	PASS	PASS	PASS	PASS	PASS
Spartan Pizza LLC	Spartan Pizza	5813 Main St	Shena Scott	PASS	PASS	PASS	PASS	PASS
Edwards-Foye Post No. 534 of the American Legion	American Legion Post 534	4911 Burma Rd	William Bley	PASS	PASS	PASS	PASS	PASS
5100 Bar LLC	5100	5100 Erling Ave	Steve Racek	PASS	PASS	PASS	PASS	PASS
ARUBA0204	Angelo's McFarland	4706 Farwell St	Susan Hubanks	PASS	PASS	PASS	PASS	PASS
Palenque Mexican Restaurant LLC	Palenque Mexican Restaurant	5906 US HWY 51	Andres Castellano	PASS	PASS	PASS	PASS	PASS
Hope Rod & Gun Club	Hope Rod and Gun Club	3435 Siggelkow Rd	Joe Malkasian	PASS	PASS	PASS	PASS	PASS
Kwik Trip Inc.	Kwik Trip #766	4701 Farwell St	Sheila Mickelson	PASS	PASS	PASS	PASS	PASS
Loeder Oil Co., Inc.	Larson Beach BP	4800 Larson Beach Rd	Daniel Loeder	PASS	PASS	PASS	PASS	PASS
Loeder Oil Co., Inc.	McFarland BP	4701 Burma Rd	Daniel Loeder	PASS	PASS	PASS	PASS	PASS
Mangat Enterprises LLC	Terminal Citgo	4004 Terminal Dr	Gurmail Mangat	PASS	PASS	PASS	PASS	PASS
Monumental Enterprises Inc	McFarland Liquor	4716 Farwell St	Nathanael Romick	PASS	PASS	PASS	PASS	PASS
Ultra Mart Foods LLC	Pick 'N Save #394	5709 US HWY 51	Eric Halberslaben	PASS	PASS	PASS	PASS	PASS
Walgreen Co	Walgreens #10554	4605 Larson Beach Rd	Sharon Petrowski	PASS	PASS	PASS	PASS	PASS
The Madison Curling Club	The Madison Curling Club	4802 Marsh Rd	Douglas Pahl	PASS	PASS	PASS	PASS	PASS
JBT Ventures Inc	HWY 51 Liquor and Bait	5716 Hwy 51	Brian Shorey	PASS	PASS	PASS	PASS	PASS

**VILLAGE OF
McFarland
SUMMARY SHEET**

MEETING DATE: Monday, June 14, 2021

SECTION: Business

DEPARTMENT: Police

CONTACT: Matt Schuenke, Village Administrator, Brian Redman, Police Chief

AGENDA ITEM: Motion to approve a request to fill the vacancy for the Police Officer position within the Police Department.

PREVIOUS ACTION:

The Village Board approved filling a vacancy for a separate officer position at its meeting on March 22, 2021 and April 12, 2021.

ISSUE SUMMARY:

There are currently two vacant Police Officer positions that have been previously authorized by the Village. A third request is put forth here as the result of the Sergeant recruitment which is in process and will result in an internal hire creating another vacancy. The Police Department is requesting authorization from the Village Board to fill the vacancy as is required by policy.

Final interviews are scheduled the week of June 14th and then the Chief will begin to make decisions on which candidates will advance within which vacancies. Filling this third vacancy will be much more streamlined as it takes advantage of applicant pool created when the recruitment process began for the first two position openings. Included within your packets is the Job Description for the position which already includes changes related to cultural competency that have been previously adopted. The action sought for this meeting will be to approve the request to fill the vacancy. The Police and Fire Commission have already completed their interviews and provided an eligibility list to the Chief to consider for hiring.

FINANCIAL/BUDGET IMPACT:

This is a represented position where the wage scale is set by contract.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommend for approval to authorize filling the vacancy.

ATTACHMENTS:

1. 03.16.2021 - Police Officer

POLICE OFFICER

POSITION DESCRIPTION

Position Title: Police Officer

Department: Police Department

Reports to: Police Chief, Police Lieutenant,
and Police Sergeant

FLSA: Non-exempt

Represented: MPPA

Employment Status: Full Time

POSITION SUMMARY

Distinguishing Characteristics of the Class

This sworn, professional position performs a variety of patrol, investigation, traffic regulation, and related law enforcement activities in the interest of maintaining law and order, suppressing crime, and protecting life and property. The work involves the following types of activities: arrest and detention; search and seizure; criminal investigation; evidence collection; patrol operations; traffic and OMVWI enforcement; traffic accident investigation; use of firearms and weapons; first aid/first responder situations; conflict mediation/civil disorder situations; crime prevention and community relations; and court functions. This position may also be assigned to specialist assignments, including school resource officer, K-9 officer, crime prevention, court services, criminal investigations, vehicle and equipment maintenance, and youth services.

This position is appointed with the approval of the McFarland Police and Fire Commission (PFC).

Supervision Received

Performs under general supervision of the Police Chief and Police Lieutenant and direct supervision of a Police Sergeant.

Supervision Exercised

None.

DESCRIPTION OF WORK

Essential Duties and Responsibilities

- Works on assigned shifts performing security patrols, traffic control, investigation and first aid at accidents, detection, investigation, and arrest of persons involved in crimes or misconduct.
- Uses own judgement in deciding course of action; is expected to handle difficult and emergency situations without assistance.

- Carries out duties in conformance with federal, state, and village laws and ordinances.
- Patrols Village streets, parks, commercial and residential areas to preserve the peace and enforce the law, control vehicular traffic, prevent or detect and investigate misconduct involving misdemeanors, felonies, and other law violations and to otherwise serve and protect.
- Responds to emergency radio calls and investigates accidents, robberies, civil disturbances, domestic disputes, fights, drunkenness, missing children, prowlers, abuse of drugs, etc. Takes appropriate law enforcement action.
- Interrogates suspect, witnesses, and drivers. Preserves evidence. Arrests violators. Investigates and renders assistance at scene of vehicular accidents. Summons ambulances and other law enforcement vehicles. Takes measurements and draws diagrams of scene.
- Conducts follow-up investigations of crimes committed during assigned shift. Seeks out and questions victim, witnesses and suspects. Develops leads and tips. Searches scene of crimes for clues. Stores, maintains, and tags evidence collected during an investigation. Analyzes and evaluates evidence and arrests offenders. Prepares and presents evidence and reports for proving testimony in court proceedings.
- Prepares a variety of reports and records including officer's Daily Activity Report, reports of investigation, field interrogation report, alcohol reports, influence reports, intoximeter check list, bad check form, vehicle impoundment form, traffic hazard report, etc.
- Undertakes community oriented police work and provides citizens with assistance and information as requested.
- Participates in investigating criminal law violations, accidents, domestic disturbances, and complaints occurring within the Village limits, obtaining evidences and compiling information regarding violations, preparing cases for filing of charges, testifying in court, and related activities.
- Conducts patrol activities including directing traffic, investigation of reported or observed violations of law, and checking the security of businesses and residences.
- Coordinates activities with other officers, other Village departments, and other with other law enforcement agencies as needed.
- Checks and maintains proper condition of assigned vehicles and equipment..
- Represents the department at community meetings and functions.
- Performs other related duties as required.

Equipment Used

Police vehicle, radio, radar gun, handgun and other weapons as required, including impact weapons and chemical weapons,, handcuffs, intoximeter, camera, video camera, first aid equipment; personal computer/printer with various software applications, laser and inkjet printers, dictation equipment, phone, copier, fax machine.

Work Environment and Working Conditions

Works in normal office setting with moderate noise levels. Also works under uncontrolled field conditions in a variety of environments. Some hours beyond the normal shift work week required; evening and weekend work required. Subject to 24-hour emergency call-in. Exposure to extreme weather conditions, armed and/or dangerous persons and life-threatening situations, individuals with contagious diseases, hazards associated with emergency driving and traffic control; may require heavy lifting and strenuous physical activity.

TECHNICAL REQUIREMENTS

Knowledge of

- * Current law enforcement principles, best practices, procedures, techniques, and equipment including but not limited to de-escalation, conflict resolution, and implicit bias and the ability to keep abreast of developments in the future.
- * Modern community policing concepts applicable to the apprehension of criminals and the suppression of crime.
- * The cultural context of interactions with individuals of diverse backgrounds that includes sex, race, religion, creed, color, national origin, age, disability, sexual orientation, ancestry, marital status, arrest or conviction record, military service, or any other legally protected status.
- * Pertinent federal laws, state statutes, and local ordinances relating to police powers, health, and safety.
- * Evidence and courtroom procedures including criminal justice system practices and programs that promote restorative justice.
- * Operational procedures for using firearms, photography, radar equipment, and communications equipment.
- * Basic first aid and first responder procedures.
- * The environs of the Village and surrounding areas.

Ability to

- † Analyze situations quickly and objectively and to determine the proper course of action.
- † React calmly in highly stressful and life threatening situations.
- † Interpret and enforce laws and ordinances in a courteous, firm, tactful, and impartial manner without discrimination.
- † Establish and maintain effective working relationships with fellow employees, other law enforcement agencies, and the general public.
- † Obtain and accurately record information using interview, interrogation, and observation techniques.
- † Provide accurate, clear, and detailed reports.
- † Present clear and concise testimony in court.
- † Operate police vehicles, weapons, radios, computers, cameras, and other specialized equipment.
- † Communicate effectively with a diverse public, including in emergencies or in situations where a customer may be angry, unruly, or verbally abusive.
- † Perform difficult physical tasks requiring dexterity and stamina.
- † Maintain a valid Wisconsin driver's license.

GENERAL COMPETENCIES

In carrying out the duties of this job, the employee is required to accomplish all of the tasks routinely associated with the performance of office type functions. The employee is frequently seated in a vehicle for prolonged periods.

The employee must frequently lift and/or move up to 50 pounds and occasionally is required to perform heavy lifting and strenuous physical activity. The employee must be able to protect himself and others by having the necessary physical strength, fitness, endurance, reactions, and range of spontaneous movement to control or apprehend an uncooperative person. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

In addition, the employee must be able to satisfy the following competency requirements.

- ◆ **ANALYTICAL SKILLS:** Identify problems and opportunities; review possible alternative courses of action before selecting one; utilize information resources available when making decisions.
- ◆ **COMMUNICATION SKILLS:** Communicate ideas and information both in written and oral form.
- ◆ **PROBLEM-SOLVING SKILLS:** Develop feasible, realistic solutions to problems and recommend actions designed to prevent problems from occurring.
- ◆ **ORGANIZATIONAL SKILLS:** Establish systematic methods of accomplishing goals.
- ◆ **READING ABILITY:** Effectively read and understand information contained in memoranda, reports, ordinances, statutes, technical manuals, bulletins.
- ◆ **TECHNICAL COMPREHENSION:** Ability to learn, adopt, and apply new technology, computer systems and software programs.
- ◆ **ABILITY TO COMPREHEND AND FOLLOW INSTRUCTIONS:** Effectively follow verbal or written instructions from supervisor.
- ◆ **MATHEMATICAL ABILITY:** Calculate basic arithmetic problems (addition, subtraction, multiplication, division) without aid of a calculator.
- ◆ **TIME MANAGEMENT SKILLS:** Set priorities in order to meet assignment deadlines.
- ◆ **ABILITY TO WORK IN STRESSFUL SITUATIONS:** Work under hazardous conditions and extreme pressure in life and death situations.

DESIRED QUALIFICATIONS

U.S. citizenship; an A.A. degree or a minimum of sixty (60) fully accredited college level credits in criminal justice (B.A. degree preferred); Wisconsin Law Enforcement Certification; a minimum of eighteen (18) years of age; no prior conviction record or pending charge that relates substantially to work as a police officer; good physical conditioning and mental health; or any equivalent combination of training and experience which provides the required knowledge, skills, and abilities. Must possess or be able to obtain a valid Wisconsin driver's license.

Updated
03.22.2021 05.01.14

Village of McFarland

NOTES

1. *The job duties listed herein are intended only as illustrations of the types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.*
2. *The work environment characteristics and physical demands described herein are representative of those that the employee encounters or must meet while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*
3. *The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.*

I hereby acknowledge that I have received a copy of and do understand the requirements of this position description. Dated this _____ day of _____, 20____.

Employee Signature

Department Head Signature

**VILLAGE OF
McFarland
SUMMARY SHEET**

MEETING DATE: Monday, June 14, 2021

SECTION: Consent Agenda

DEPARTMENT: Administration

CONTACT:

AGENDA ITEM: Motion to approve Village Administrator Matt Schuenke to be the Authorized Representative for the Coronavirus State and Local Fiscal Recovery Funds.

PREVIOUS ACTION:

ISSUE SUMMARY:

The Wisconsin Department of Revenue has notified municipalities that they may begin applying to receive their Coronavirus State and Local Fiscal Recovery Funds. As part of the process the Village Board needs to approve a representative to be authorized to enter in to an agreement and apply to receive the funds. This item is simply to approve this representative, at noted, the rules of usage of the funds is still being finalized. Staff will plan to present on the funds at a later time once rules are established.

FINANCIAL/BUDGET IMPACT:

Approximately \$890,000.

VILLAGE PLAN REFERENCE:

N/A

ORDINANCE REFERENCE:

N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Staff recommends approval of appointing Village Administrator Matt Schuenke to service as the authorized representative for the Coronavirus State and Local Fiscal Recovery Funds.

ATTACHMENTS:

None

McFarland
SUMMARY SHEET

MEETING DATE: Monday, June 14, 2021

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator, Cassandra Suettinger, Village Clerk/Treasurer

AGENDA ITEM: Discussion and action regarding the acceptance of the 2020 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.

PREVIOUS ACTION:

The Public Utilities Committee received a presentation on this information at their meeting on May 18, 2021, and recommend acceptance of the audit as presented.

The Finance Committee received a presentation on this information at their meeting on May 26, 2021, and recommend acceptance of the audit as presented.

ISSUE SUMMARY:

Included within your packet are the financial statements and audit for the year ended December 31, 2020. These are done collectively to address the financial condition of the Village for everything but for the utilities which is addressed within its own report. The auditor will be present to go over this information for the Committee and address the questions the group may have. This is a third party analysis and we rely on the Auditor to provide their financial review independently meaning that they have conducted their review and this is what they have found within the enclosed reports.

FINANCIAL/BUDGET IMPACT:

The General Fund turned a decent surplus in 2020 even in the face of numerous financial challenges. Part of the reason for that was from the funds received regarding the pandemic and lower than expected expenses. As such our financial position and performance remains very strong. Fund balance ratio remains healthy and in excess of policy standards at just under 50%.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended action to be taken as follows:



Motion to accept the 2020 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.

ATTACHMENTS:

1. McFarland, Village Audit Results FINAL 12312020
2. Village of McFarland AUD FS 12-31-2020 FINAL
3. McFarland Utilities Audit - 12-31-2020 - FS - DRAFT

Reporting and insights from 2020 audit: Village of McFarland

December 31, 2020

Executive summary

May 18, 2021

Village Board
Village of McFarland
5915 Milwaukee Street
McFarland, WI 53558

We have completed our audit of the financial statements of the Village of McFarland (the Village) for the year ended December 31, 2020, and have issued our report thereon dated May 18, 2021. 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 Village'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 Village of McFarland 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, Partner: carla.gogin@bakertilly.com or +1 (608) 240 2460
- Casandra Chase, Manager: casandra.chase@bakertilly.com or +1 (608) 240 6785
- Kacey Spoerl, Senior Associate: kacey.spoerl@bakertilly.com or +1 (608) 316 1337

Sincerely,

Baker Tilly US, LLP



Carla A. 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 Village'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

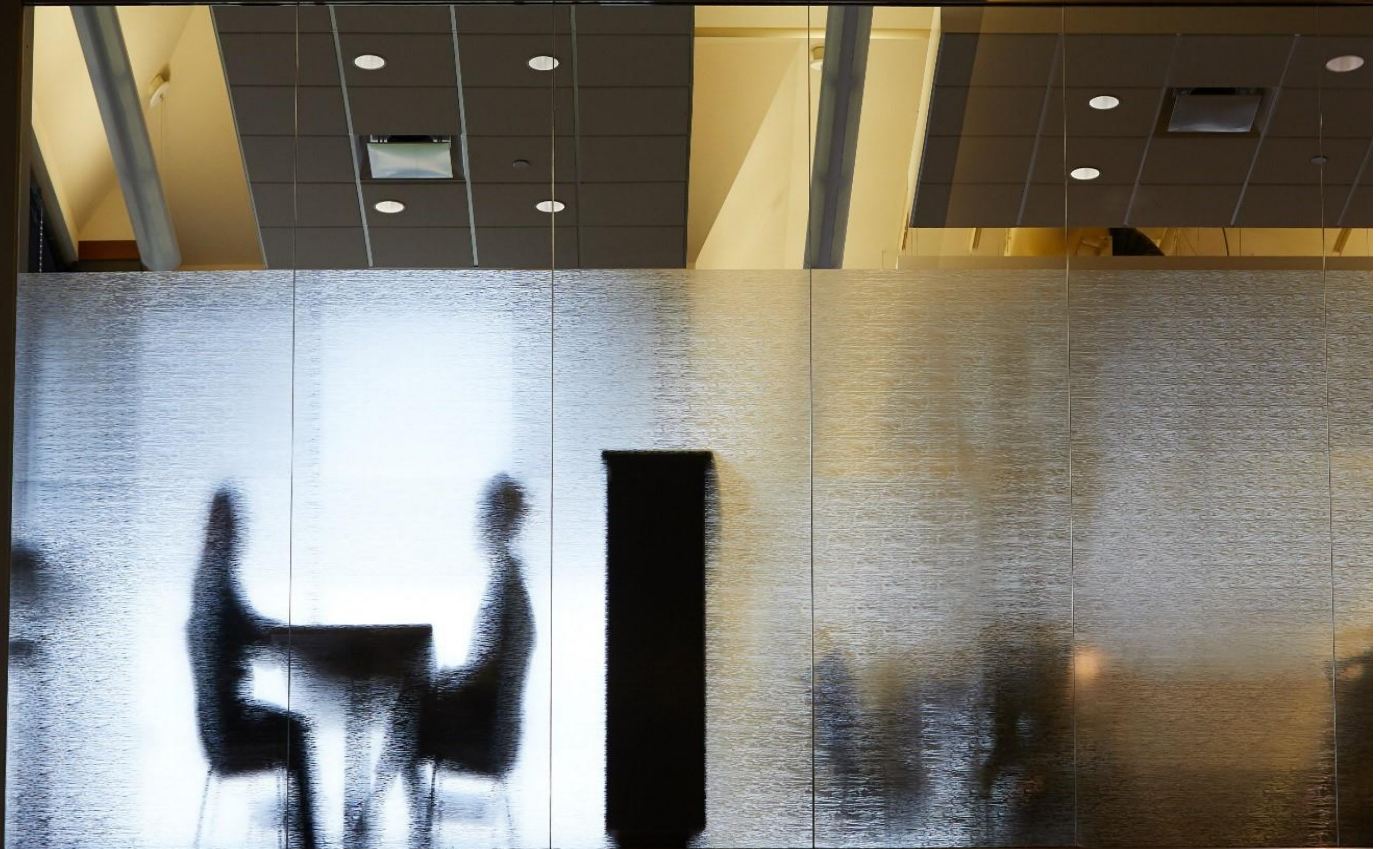
We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the Village'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
 Prepare and 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



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



Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village 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 Tax Incremental 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 Village'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		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities (assets)	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village'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 Village'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 deficiency as a material weakness:

– Financial statement close process

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 to be a 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.

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements. This point is common for municipalities of a similar size.

Other comments and recommendations

– **Water Department Earnings**

The water utility's net operating income increased from \$237,000 in 2019 to \$278,000 in 2020. Operating revenues increased \$55,000 primarily due to an increase in metered sales revenue. In addition, there was an increase of \$24,000 in operating expenses mostly due to an increase in labor expenses. The rate of return for 2020 was 1.77% compared to 2019 was 1.58%. This is expected to increase in the next year due to the ongoing water rate study.

– **Sewer Department Earnings**

The sewer utility recognized an operating loss of \$133,000 in 2019 compared to an operating loss of \$251,000 in 2020. Sewer operating revenues increased by \$169,000 due to an increase in sewer rates during 2020 along with an increase in consumption. Operating expenses increased \$274,000 primarily due to an increase in treatment charges from MMSD along with various maintenance projects occurring.

– **Storm water Department Earnings**

The utility recognized net operating income of \$17,000 in 2020 compared to \$113,000 in 2019. Operating expenses increased \$100,000 primarily due to an increase in vehicle maintenance and labor expenses. Operating revenues increased \$17,000 due to an approximate increase of 66 ERU's in 2020.

Prior Year Points

– **Bank Accounts Not Recorded on the Books**

During our testing of cash, we noted there were nine bank accounts that were not recorded in the Village's general ledger. The accounts are public safety related. These accounts are not material to the financial statements as a whole; however, we recommend management investigate the nature of these accounts to understand if these accounts should be recorded on the Village's books. In addition, if these accounts should be on the Village's books, controls should be put in place to monitor and reconcile the activity related to these cash accounts.

Status (12/31/2020)

This is still applicable.

– 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: police department, municipal court, community development, library, outreach, fire department and public works.

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.

Status (12/31/2020)

This is still applicable.

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 the Village of McFarland 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 Village 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 liability (asset) and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	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 Village'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. The schedule within the Appendix summarizes the uncorrected misstatements, other than those that are clearly trivial, that we presented to management and 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 uncorrected misstatements and corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village 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 Village'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 Village 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 Village'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 Village of McFarland 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 Village'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.

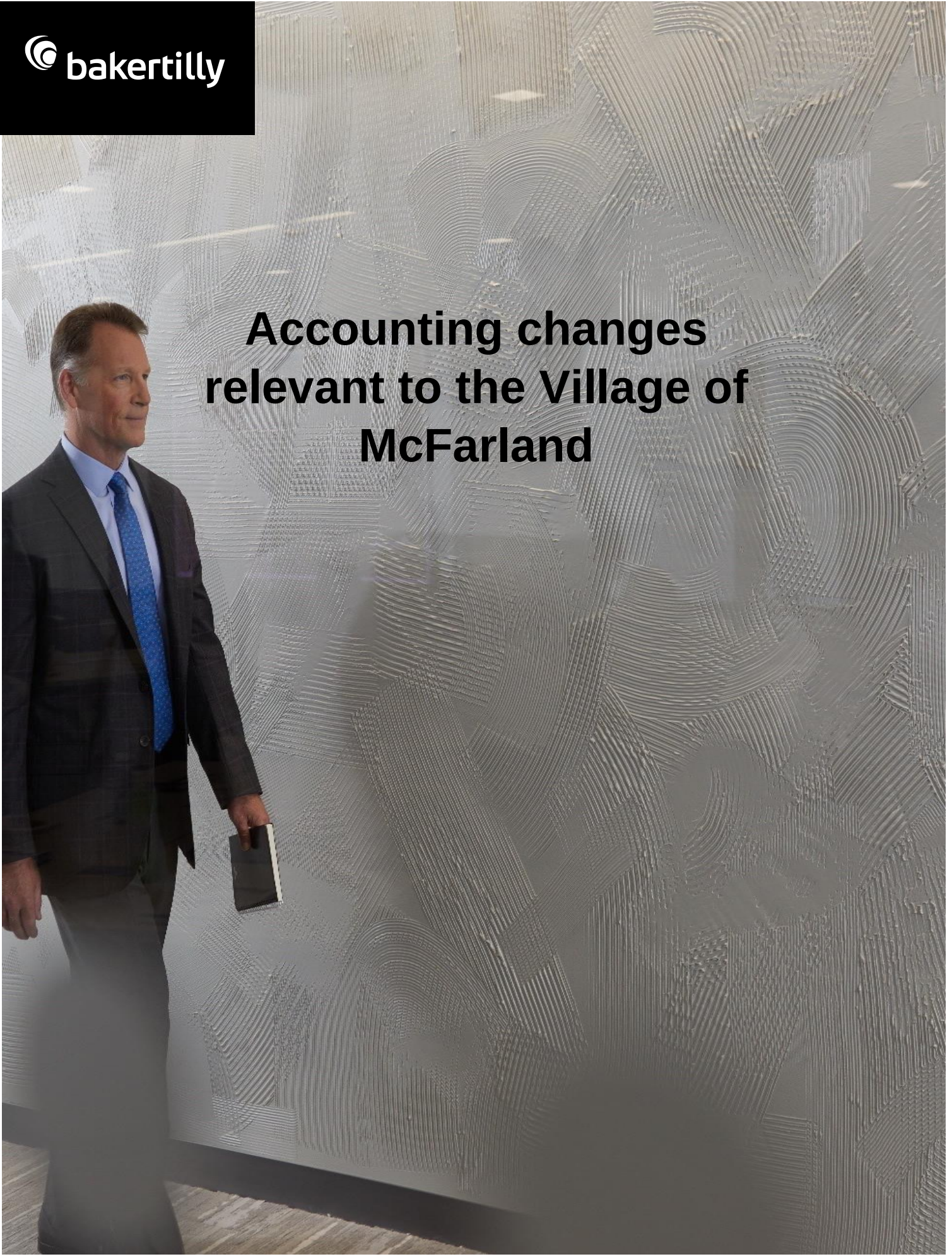
Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled TIF financial statements
- Compiled regulatory reports
- Civic Systems software
- Continuing property records development and maintenance
- Park impact fee, Public Safety impact fee, and Library impact fee needs assessments
- Utility rate studies

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*.

A man in a dark suit, light blue shirt, and blue patterned tie is walking from left to right. He is holding a black folder or book. The background is a large wall covered in numerous fingerprints, creating a complex, textured pattern of ridges and valleys. The lighting is soft, and the overall tone is professional and serious.

Accounting changes relevant to the Village of McFarland

Accounting changes relevant to the Village of McFarland

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	12/31/22*
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 Village of McFarland 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 Village 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 Village 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



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.

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.



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.

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](#).

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.



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](#).

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.



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



Carla A. Gogin, CPA

Partner

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Appendix B: Management representation letter

May 18, 2021

Baker Tilly US, LLP

4807 Innovate Ln
P.O. Box 7398
Madison, Wisconsin 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of McFarland as of December 31, 2020 and for the year then ended and for the Water, Sewer and Stormwater Utilities as of December 31, 2020 and 2019 and for the years 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, each major fund, and the aggregate remaining fund information of the Village of McFarland 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 primary government 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) We believe the effects of the uncorrected financial statement misstatements listed here are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. The Village chose not to record the GASB No. 75 activity related to OPEB as of 12/31/2020. As a result, the total noncurrent liabilities and expenses are understated and total net position and the change in net position is overstated by the following amounts in the respective opinion units: Governmental activities: \$749,458 / \$174,953; Business type activities: \$64,582 / \$15,076; Water and Sewer: \$44,998 / \$10,504; and Stormwater: \$19,548 / \$4,572. In addition, in 2019 the Village accrued estimated costs for work to be completed in 2020. As a result, the total expenditures and change in fund balance are overstated by \$12,783 in the capital projects fund in 2020. In addition, you have recommended adjusting journal entries, 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 Village 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 Village board, finance committee and utility comments 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 Village 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 TIF financial statements
 - d) Compiled regulatory reports
 - e) Civic Systems software
 - f) Continuing property records development and maintenance
 - g) Park impact fee, Public Safety impact fee, and Library impact fee needs assessments
 - h) Utility rate studies

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

- 24) The Village of McFarland 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 Village of McFarland has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 26) There are no component units that should be reported in the financial statements, as well as no joint ventures with an equity interest, or other joint ventures or other related organizations that should be reported in the financial statements.
- 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) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

- 30) The Village of McFarland 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 Village of McFarland'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. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 39) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 40) 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.
- 41) 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.

- 42) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 43) We have implemented GASB Statement No. 84, *Fiduciary Activities*, and believe that all activities that meet the criteria for presentation as fiduciary activities have been identified and presented as such. In addition, we believe that all required disclosures and other accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 44) We have implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and believe that all direct borrowings, direct placements, lines of credit or debt default clauses have been identified and properly disclosed in the financial statements in compliance with the Standard.
- 45) We believe that the Village's liability for other post-employment benefits under GASB No. 75 is not material to the financial statements as outlined above.

Sincerely,

Village of McFarland

Signed: 
Matthew Schuenke, Village Administrator

Signed: 
Cassandra Suettinger, Village Clerk/Treasurer

Appendix C: Passed adjusting entries and corrected misstatements

Passed adjusting entries

- The Village chose not to record the GASB No. 75 activity related to OPEB as of December 31, 2020. The Village is planning to update the OPEB study every 3 to 5 years as changes to benefits and the liability warrant it. In other years, the Village will review the OPEB to determine if any material changes took place that would warrant updating the study. As a result, the total noncurrent liabilities and expenses are understated and total net position and the change in net position is overstated in governmental activities, business-type activities, sewer & Sewer and storm by the amounts listed in the table below.
- In 2019, the Village accrued estimated costs for work to be completed in 2020. As a result, the current liabilities were overstated and total fund balance was understated by \$12,783 in the capital projects fund in 2019. In 2020, the capital projects fund's expenditures and change in fund balance is understated by \$12,783.

Financial statement effects – debit (credit) to financial statement total:

Opinion unit	Current assets	Noncurrent assets	Total assets/ deferred outflows	Current liabilities	Noncurrent liabilities	Net position/ fund balance
Governmental activities					(749,458)	749,458
Business-type activities					(64,582)	64,582
Water & Sewer					(44,998)	44,998
Storm					(19,584)	19,584

Opinion unit	Total revenues	Total expenses/ expenditures	Change in net position/ fund balance
Governmental activities		174,953	174,953
Capital projects fund		(12,873)	(12,873)
Business-type activities		15,076	15,076
Water & Sewer		10,504	10,504
Storm		4,572	4,572

Material corrected misstatements

Description	Opinion unit	Amount
Adjust utility transfers related to capital activity	Stormwater Utility	\$295,234
Properly recognize the loan issued from TIF 3 to TIF 5 as an advance	TIF No. 3 and TIF No. 4 Capital Project funds	\$350,000**
Record water, sewer, and stormwater developer contributions, and additions and retirements related to street projects	Stormwater, Water and Sewer Utility	\$1,342,404*

*This is a reoccurring material audit adjustment that the Village prefers to be proposed as part of the external audit process.

** This is a material audit adjustment that the Village prefers to be proposed as part of the external audit process.

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 Village 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. We typically perform preliminary financial audit work during the months of November-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.

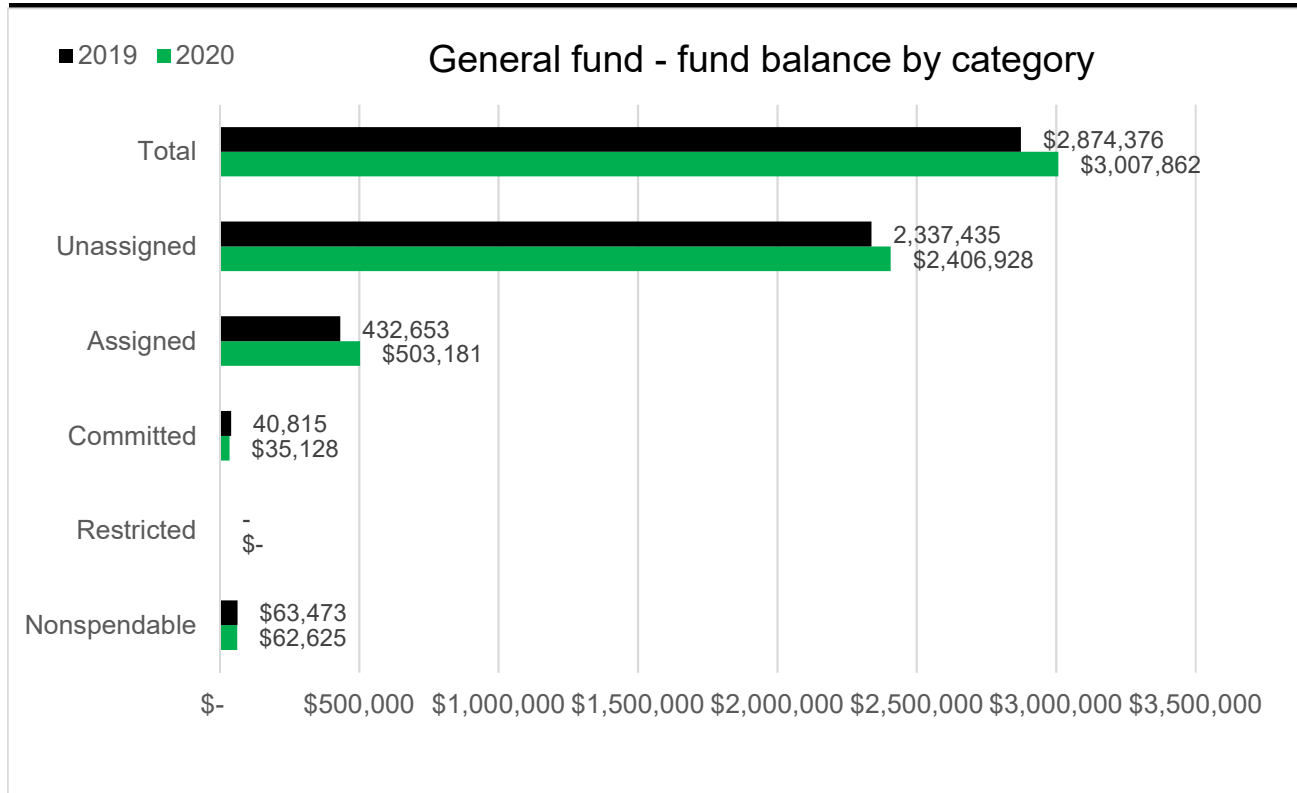
Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient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

Village of McFarland

General fund results



Summarized income statement

	<u>Actual</u>	<u>Final budget</u>	<u>Variance</u>
Revenues and other financing sources	\$ 6,489,640	\$ 6,373,250	\$ 116,390
Expenditures and other financing uses	6,356,154	6,398,250	42,096
Net change in fund balance	<u>\$ 133,486</u>	<u>\$ (25,000)</u>	<u>\$ 158,486</u>

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.

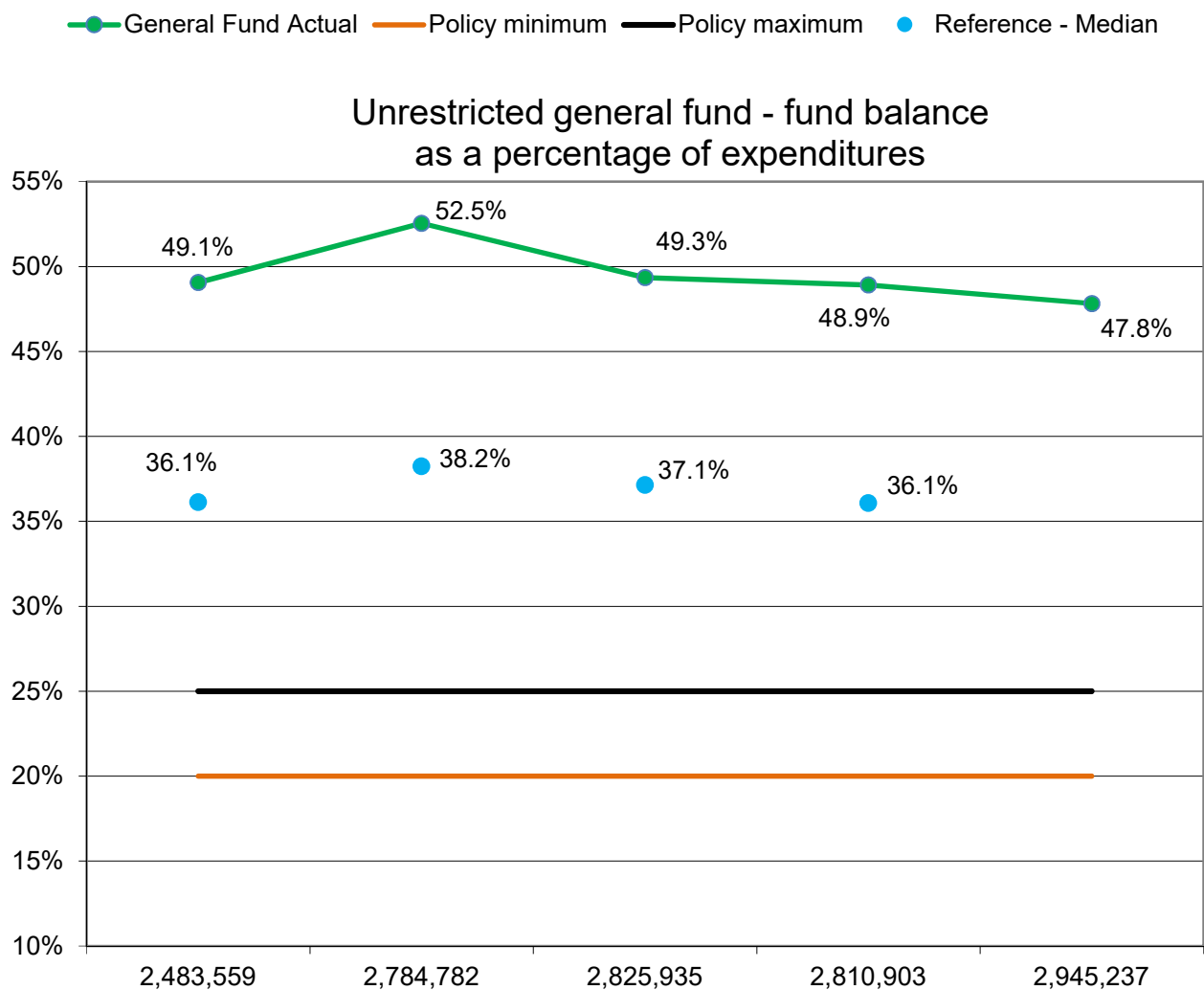
Unassigned - residual amounts that have not been classified within other categories above.

Village of McFarland

General fund - fund balance trends

Fund balance policy:

The village has a formal minimum fund balance policy. The policy is to maintain a working capital fund of 20% of the subsequent years budgeted general fund expenditures, with a target maximum of 25%. The balance at 12/31/20 was \$2,406,928 or 37%.



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 from 7,500 to 10,000.

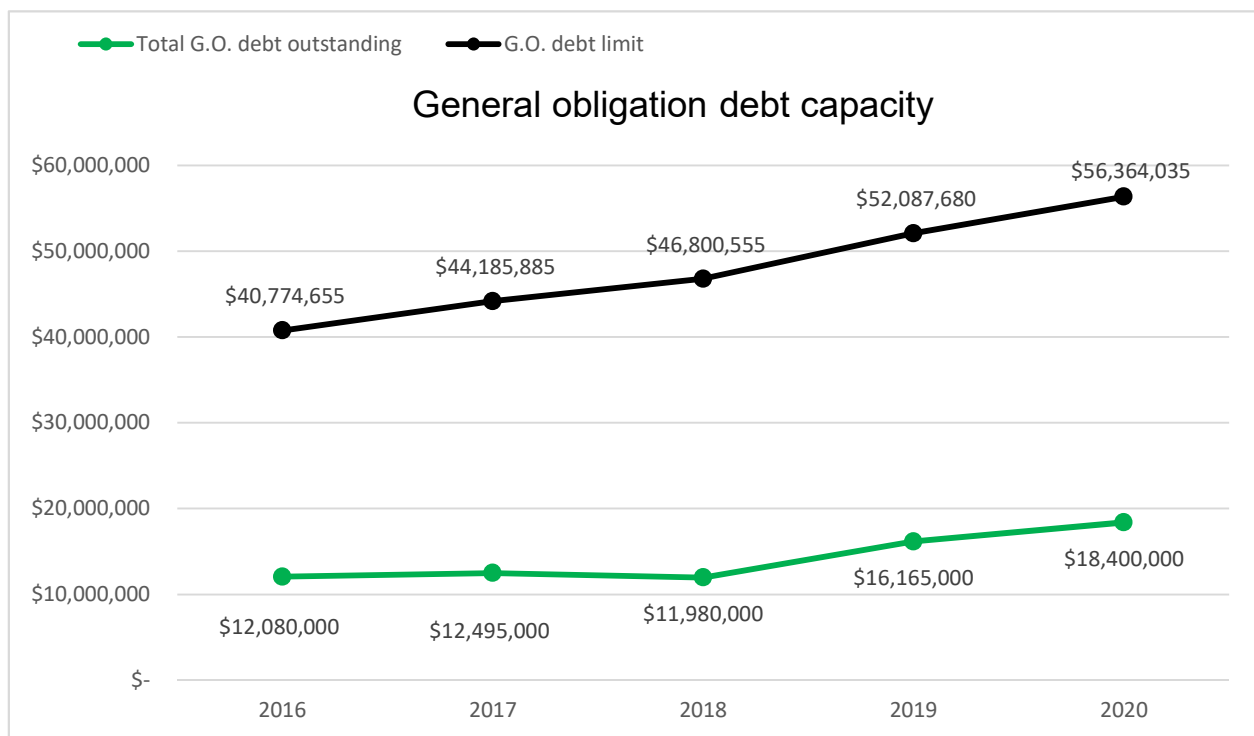
Village of McFarland

General obligation debt

Debt management policy:

The Village intends to keep total outstanding general obligations debt within 50% of the legal debt margin capacity (5% of the village's total equalized value), as well as non-utility and non-TIF related GO debt within 40% of the statutory limit.

Total debt as a percentage of the debt limit at 12/31/20: **33%**
 Total non-utility and non-TIF debt as a percentage of the debt limit at 12/31/20: **23%**



Total debt outstanding by type at 12/31/2020

	General obligation	Revenue debt	Other	Total
Village	\$ 12,735,000	\$ -	\$ -	\$ 12,735,000
Utility	3,600,000	-	-	3,600,000
TIF	2,065,000	-	-	2,065,000
Total	\$ 18,400,000	\$ -	\$ -	\$ 18,400,000

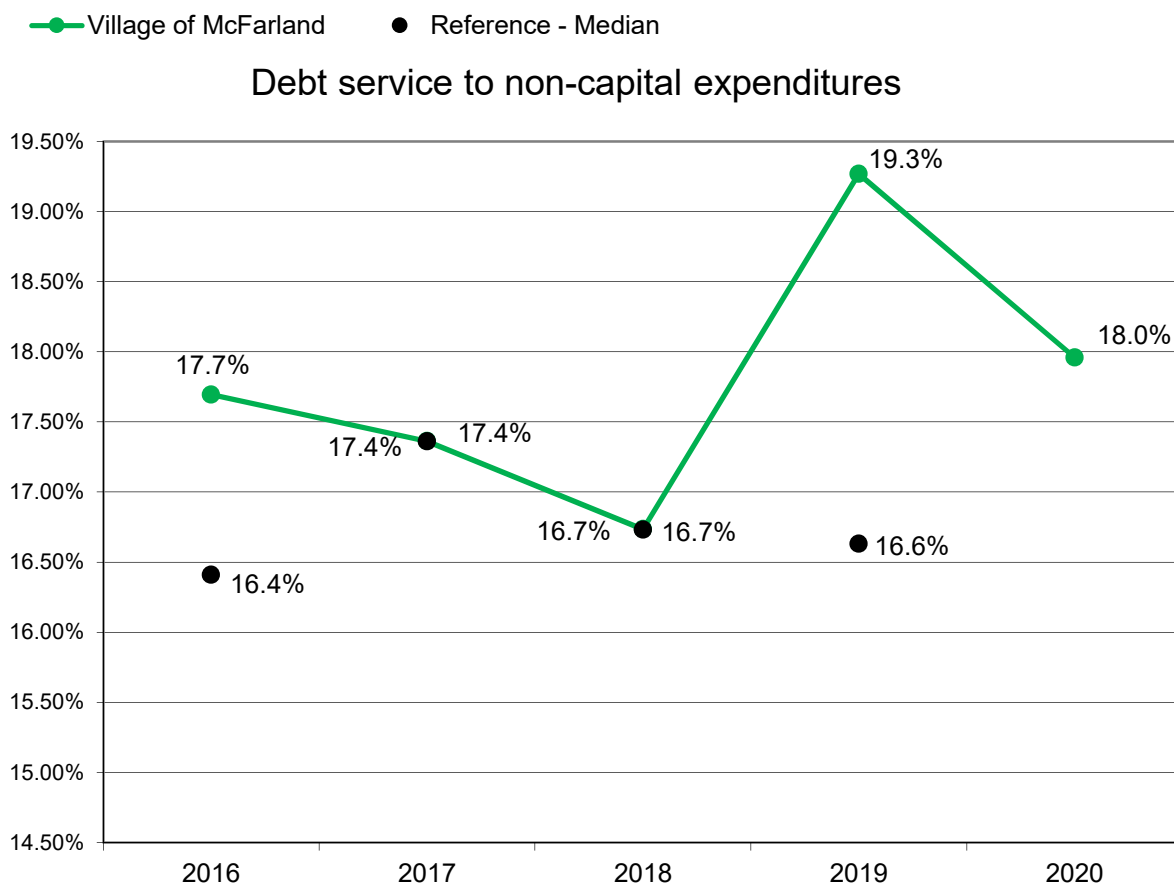
Comparative metrics available online through the Wisconsin Policy Forum.

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

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

Village of McFarland

Governmental funds - debt service



Current and prior year data

	<u>2020</u>	<u>2019</u>
Principal	\$ 1,740,000	\$ 1,615,000
Interest	357,941	388,431
Total	<u>\$ 2,097,941</u>	<u>\$ 2,003,431</u>
Non-capital expenditures	<u>\$ 11,682,056</u>	<u>\$ 10,397,538</u>

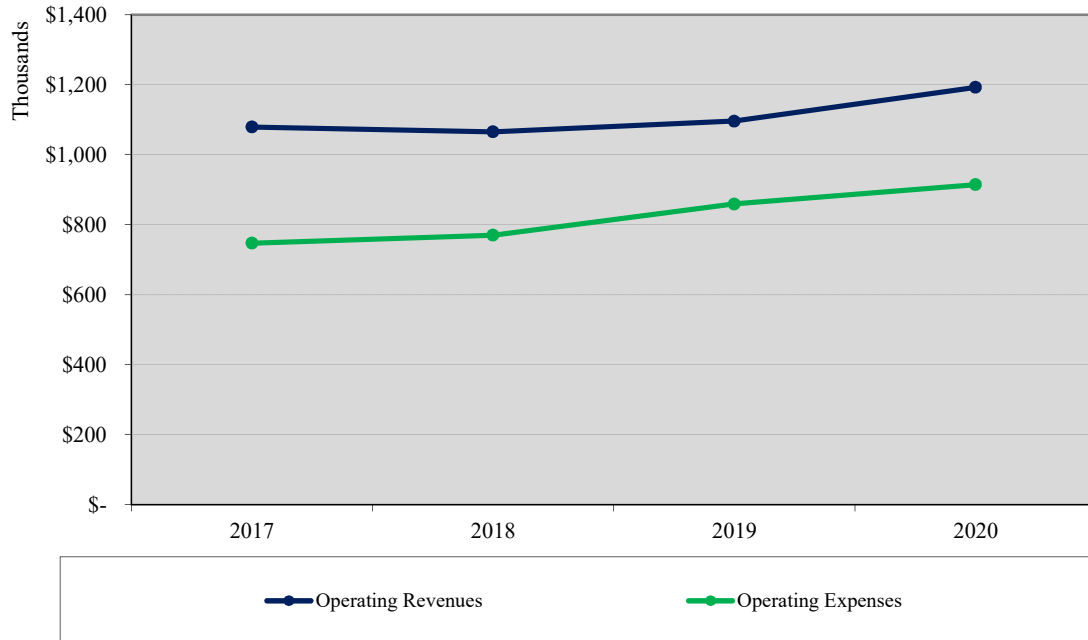
Other reference values

Median reference value generated from 2016 - 2019 Baker Tilly municipal client data for population ranges from 7,500 to 10,000.

VILLAGE OF McFARLAND

WATER UTILITY FINANCIAL STATEMENT HIGHLIGHTS

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Water Sold (CCF's)	<u>178,790</u>	<u>174,747</u>	<u>181,555</u>	<u>197,098</u>
Operating Revenues	\$ 1,078,946	\$ 1,065,570	\$ 1,095,992	\$ 1,192,684
Operating Expenses	747,284	770,135	859,161	914,413

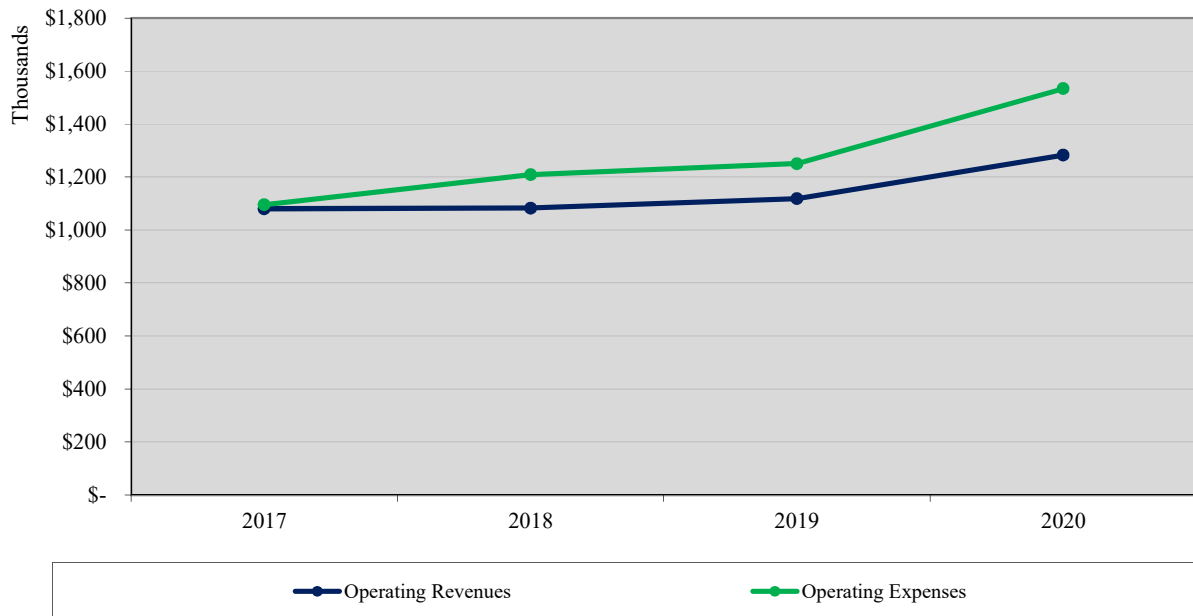


<u>Rate of Return</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>
Actual rate	3.03%	2.39%	1.58%	1.80%
Authorized rate	7.25%	7.25%	7.25%	7.25%

VILLAGE OF McFARLAND

SEWER UTILITY FINANCIAL STATEMENT HIGHLIGHTS

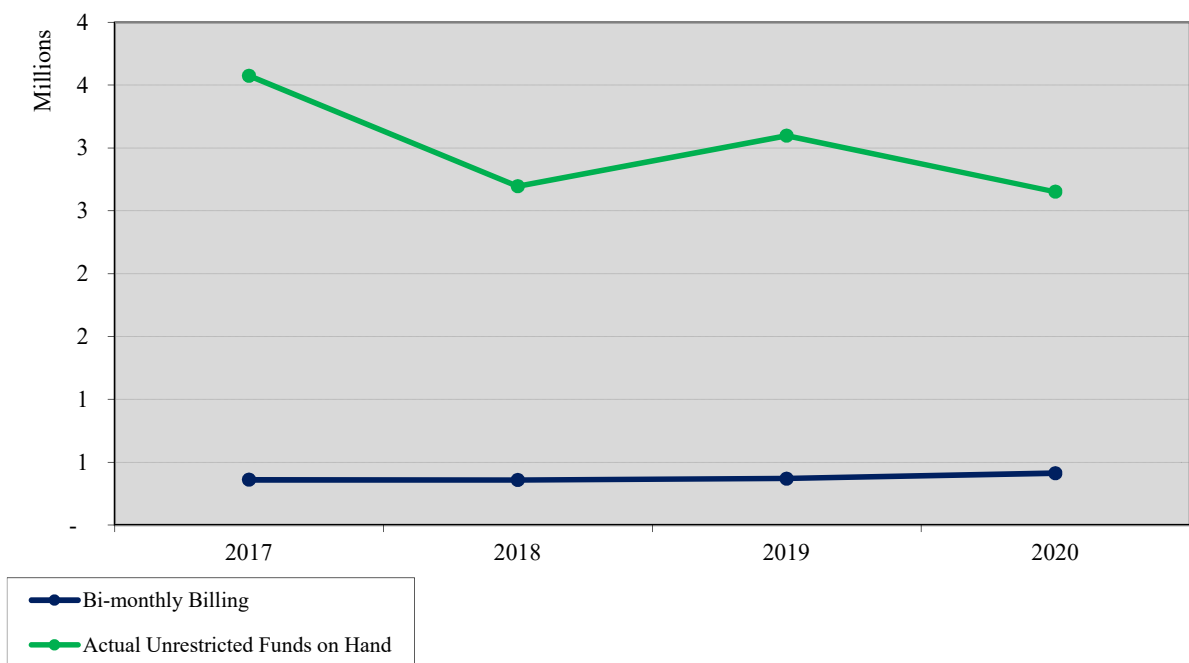
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Operating Revenues	\$ 1,080,415	\$ 1,082,477	\$ 1,118,009	\$ 1,282,517
Operating Expenses	1,095,369	1,208,749	1,250,720	1,533,595



VILLAGE OF McFARLAND

WATER & SEWER UTILITY FINANCIAL STATEMENT HIGHLIGHTS

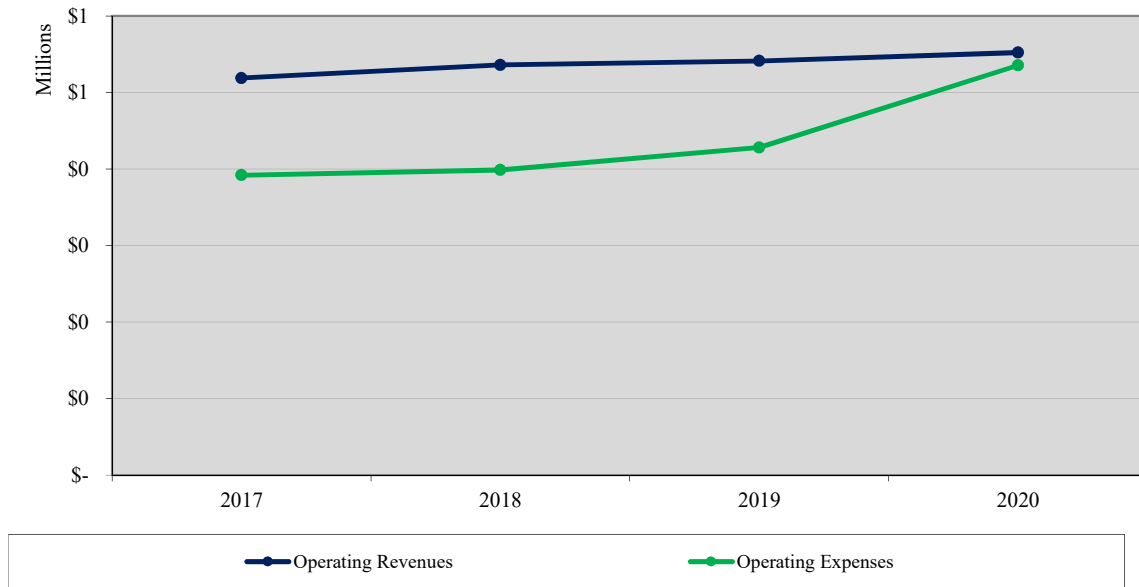
<u>Unrestricted Cash</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Minimum Funding Benchmark				
Bi-monthly Billing	359,894	358,008	369,000	412,500
Actual Unrestricted Funds on Hand	\$ 3,573,941	\$ 2,693,526	\$ 3,095,892	\$ 2,650,474
Bi-monthly Billings on Hand	9.93	7.52	8.39	6.43



VILLAGE OF McFARLAND

STORM WATER UTILITY FINANCIAL STATEMENT HIGHLIGHTS

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Operating Revenues	\$ 518,965	\$ 536,023	\$ 541,241	\$ 552,182
Operating Expenses	391,960	398,949	428,053	535,493



<u>Unrestricted Cash</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Minimum Funding Benchmark				
Bi-monthly Billing	\$ 86,500	\$ 89,333	\$ 90,200	\$ 92,000
Actual Unrestricted Funds on Hand	\$ 1,021,552	\$ 1,076,266	\$ 1,005,408	\$ 892,824
Bi-monthly Billings on Hand	11.81	12.05	11.15	9.70

Village of McFarland

Financial Statements and
Supplementary Information

December 31, 2020

Village of McFarland

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Independent Auditors' Report

To the Village Board of
Village of McFarland

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of McFarland, Wisconsin, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Village of McFarland's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of McFarland, Wisconsin, as of December 31, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Madison, Wisconsin
May 18, 2021

Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

The management of the Village of McFarland (Village) offers this narrative discussion and analysis (MD&A) of the financial performance of the Village for the year ended December 31, 2020. The MD&A is designed to: (1) assist the reader in focusing on significant financial issues; (2) provide an overview of the Village's financial activity; (3) identify changes in the Village's financial position; (4) identify material deviations from the approved budget; and (5) identify individual fund issues or concerns.

Since the MD&A focuses primarily on the current year's activities, resulting changes and currently known facts, it should be read in conjunction with the Village's more detailed financial statements which follow this section.

Financial Highlights

When revenues exceed expenses, the result is an increase in net position; when expenses exceed revenues, the result is a decrease in net position. This relationship between revenues and expenses illustrates the Village's operating results. The Village's net position, as measured in the Statement of Net Position, is an important indicator of the Village's financial position or health. Over time, increases or decreases in the Village's net position, as measured in the Statement of Activities, are important indicators of whether its financial health is improving or deteriorating. The Village's mission, however, is to provide services that improve the quality of life for its residents, rather than generate profits as companies do. For this reason, it is also necessary to consider many other nonfinancial factors, such as the condition of roads or quality of services, in assessing the overall health of the Village.

- The assets and deferred outflows of resources of the Village of McFarland exceeded its liabilities and deferred inflows of resources as of December 31, 2020 by \$61,677,502 (net position). Total net position includes all major infrastructure networks.
- The Village of McFarland's total net position increased by \$317,008 in 2020.
- As of December 31, 2020, the Village of McFarland's governmental funds reported combined ending fund balances of \$7,102,969, a decrease of \$327,852 (4.41 percent) from the prior year. The main contributor to this decrease was the increase in TIF incentives paid as well as an increase in capital project activity in 2020.
- As of December 31, 2020, the unassigned fund balance for the General Fund was \$2,406,928 or approximately 36.53 percent of total general fund expenditures budgeted for 2021. The total fund balance in the General Fund – also including Nonspendable, Restricted, Committed and Assigned amounts – was \$3,007,862, an increase of \$133,486 (4.64 percent) over the previous year.
- The Village of McFarland's total general obligation debt increased by \$2,235,000 as of December 31, 2020. At year-end, the Village was utilizing 32.6 percent of its general obligation debt capacity, an increase from 30.6 percent the previous year. \$2,065,000 of the general obligation debt is for TIF No. 3, TIF No. 4 and TIF No. 5 purposes and will be repaid from revenue sources other than general property taxes. If the TIF debt is subtracted out, the Village is utilizing 28.9 percent of its allowable debt capacity for general purposes.

Overview of the Financial Statements

Government-Wide Statements

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

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

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

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from those functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government; public safety; health and social services; public works; leisure activities; and conservation and development. The business-type activities of the Village of McFarland include the Water, Sewer and Storm Water Utilities.

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

Fund Financial Statements

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

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

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

Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

The Village maintains thirteen (13) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, General Debt Service, TIF No. 3 and the Capital Equipment and Projects Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 4 to 9 of this report.

Proprietary Funds – The Village maintains two (2) proprietary enterprise funds – the Water and Sewer Utility and the Storm Water Utility, both of which are major funds. These enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements.

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

Custodial Funds – Custodial funds are used to account for resources held for the benefit of parties outside the government. Custodial funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Village is the trustee or fiduciary, for collection of all property taxes within the Village for all taxing jurisdictions. These jurisdictions include the McFarland School District, Dane County, Madison Area Technical College and the State of Wisconsin forestry tax.

The basic fiduciary fund financial statements can be found on pages 15 to 16 of this report.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18 to 47 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, required supplementary information presents a budgetary comparison schedule for the General Fund to demonstrate compliance with the budget and information relating to the Village's net pension asset and related contributions. These schedules can be found on pages 48 to 50 of this report. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplementary information and can be found on pages 51 to 58 of this report.

Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

Financial Analysis of the Village as a Whole

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

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village of McFarland, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$61,677,502 as of December 31, 2020. This is an increase of \$317,008 (0.52 percent) compared to 2019 when the net position improved \$1,911,812 (3.2 percent) over the prior year.

The largest portion of the Village's net position (approximately 82 percent) reflects its investments in capital assets (e.g. land, buildings, equipment, improvements, construction in progress and infrastructure), less any debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide service to citizens; consequently these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to satisfy these liabilities.

An additional portion of the Village's net position (approximately 7.5 percent) represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is \$6,343,621, a 22.5 percent decrease from the previous year. On the statement of net position there is an adjustment for capital assets owned by the business-type activities column, but financed by the debt of the governmental activities column, the effect of which is explained further in Note 1 on page 25 of the financial statements.

Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

A summary of the Village's Statement of Net Position is presented in the table below.

Village of McFarland's Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 18,145,936	\$ 16,268,534	\$ 5,147,903	\$ 5,515,105	\$ 23,293,839	\$ 21,783,639
Capital assets	47,574,463	45,127,950	20,873,203	20,059,872	68,447,666	65,187,822
Total assets	65,720,399	61,396,484	26,021,106	25,574,977	91,741,505	86,971,461
Deferred outflows	1,968,828	2,325,505	190,983	265,758	2,159,811	2,591,263
Long-term liabilities	15,969,587	14,314,756	3,823,531	3,787,882	19,793,118	18,102,638
Other liabilities	1,299,071	670,992	254,627	242,513	1,553,698	913,505
Total liabilities	17,268,658	14,985,748	4,078,158	4,030,395	21,346,816	19,016,143
Deferred inflows	10,675,592	9,053,789	218,031	132,298	10,893,623	9,186,087
Net position:						
Net investment in capital assets	34,100,994	34,348,776	17,126,812	16,418,433	50,732,206	49,946,723
Restricted	4,005,104	2,759,986	596,571	471,155	4,601,675	3,231,141
Unrestricted	1,655,504	2,573,690	4,192,517	4,788,454	6,343,621	8,182,630
Total net position	\$ 39,761,602	\$ 39,682,452	\$ 21,915,900	\$ 21,678,042	\$ 61,677,502	\$ 61,360,494

The net position section includes an adjustment for capital assets owned by the business-type activities column but financed by the debt of the governmental activities column. See Note 1.

Changes in Net Position

The following table provides a summary of the Village's operations for the year ended December 31, 2020. Governmental activities increased the Village of McFarland's net position by \$79,150 (0.20 percent). This compares to an increase of \$1,104,396 (2.9 percent) in 2019.

Business-type activities increased the net position by \$237,858 (1.1 percent). This compares to an increase of \$807,416 (3.9 percent) in the prior year.

Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

The following tables and narrative review separately the operational results of governmental and business-type activities.

Village of McFarland Condensed Statement of Revenues, Expenses and Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program revenues:						
Charges for services	\$ 1,479,457	\$ 1,549,949	\$ 3,027,383	\$ 2,755,242	\$ 4,506,840	\$ 4,305,191
Operating grants and contributions	1,631,885	1,145,134	-	-	1,631,885	1,145,134
Capital grants and contributions	681,220	1,410,455	483,329	825,182	1,164,549	2,235,637
General revenues:						
Property taxes	7,298,602	7,056,266	-	-	7,298,602	7,056,266
Other taxes	153,788	122,281	-	-	153,788	122,281
Intergovernmental	343,501	209,140	-	-	343,501	209,140
Investment income	84,284	278,767	26,955	105,034	111,239	383,801
Gain on asset disposal	13,650	868	12,789	-	26,439	868
Miscellaneous	12,502	34,304	34,827	8,910	47,329	43,214
Total revenues	11,698,889	11,807,164	3,585,283	3,694,368	15,284,172	15,501,532
Expenses						
General government	1,600,775	1,155,104	-	-	1,600,775	1,155,104
Public safety	2,685,632	3,241,869	-	-	2,685,632	3,241,869
Health and social services	254,979	242,177	-	-	254,979	242,177
Public works	2,739,701	3,065,311	-	-	2,739,701	3,065,311
Leisure activities	2,960,489	1,892,912	-	-	2,960,489	1,892,912
Conservation and development	1,244,878	947,313	-	-	1,244,878	947,313
Interest and fiscal charges	403,630	420,742	-	-	403,630	420,742
Water, sewer and storm water	-	-	3,077,080	2,624,292	3,077,080	2,624,292
Total expenses	11,890,084	10,965,428	3,077,080	2,624,292	14,967,164	13,589,720
Increase (decrease) in net position before transfers	(191,195)	841,736	508,203	1,070,076	317,008	1,911,812
Transfers	270,345	262,660	(270,345)	(262,660)	-	-
Changes in net position	79,150	1,104,396	237,858	807,416	317,008	1,911,812
Net Position, Beginning	39,682,452	38,578,056	21,678,042	20,870,626	61,360,494	59,448,682
Net Position, Ending	\$ 39,761,602	\$ 39,682,452	\$ 21,915,900	\$ 21,678,042	\$ 61,676,502	\$ 61,360,494

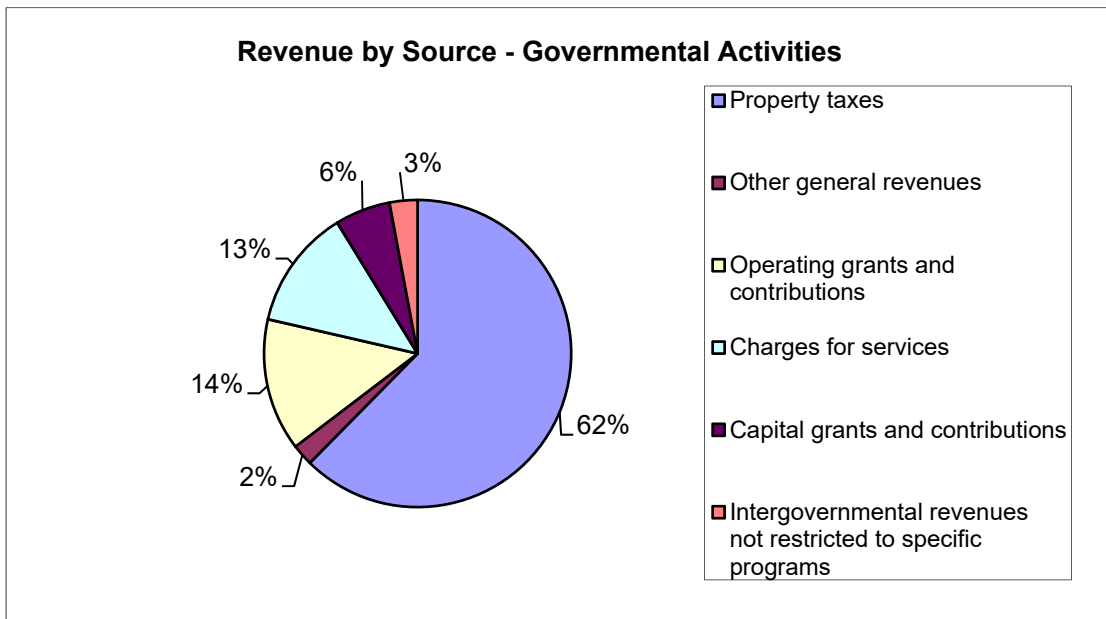
Village of McFarland

Management's Discussion and Analysis
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(Unaudited)

Governmental Activities

The Village received a total of \$11,698,889 in governmental activity revenues in 2020. This is a decrease of \$108,275 (0.92 percent) from the prior year. The overall tax levy and operating grants increased; however capital grants and contributions decreased. As the following chart indicates, property taxes account for about two-thirds of all revenues.

Revenue by Source – Governmental Activities



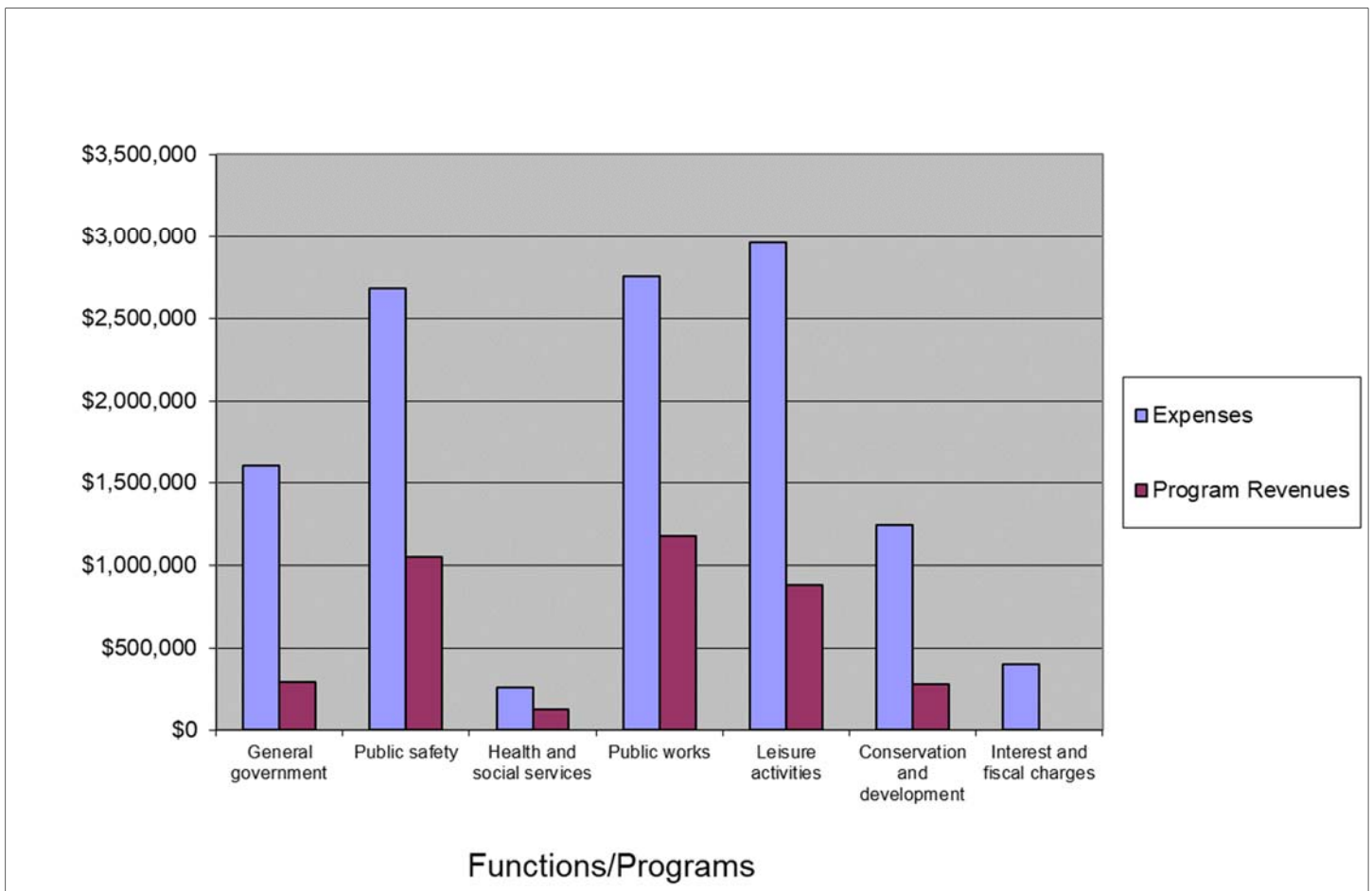
Total governmental activities expenses were \$11,890,084 in 2020, an increase of \$924,656 (8.4 percent) from the prior year. The increase in 2020 stems from an increase in leisure activities and conservation and development. Expenses exceeded revenues by \$191,195, down \$1,032,931 from the prior year when revenues exceeded expenses by \$841,736. After transfers, there was an increase in net position of \$79,150.

In 2020, Leisure activities accounted for the largest share of Village expenditures at 24.86 percent, up from 17.26 percent the prior year. This was followed by expenditures on Public Works activities at 23.04 percent, down from 27.95 percent. Other expenditure areas included General Government at 13.44 percent, Public Safety (police, fire, EMS, emergency management) Activities at 22.56 percent, Conservation and Development at 10.46 percent and Health and Social Services at 2.14 percent. Interest and fiscal charges accounted for the remaining 3.39 percent of governmental activity expenses, down from 3.84 percent in 2019.

Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

Expenses and Program Revenue – Governmental Activities



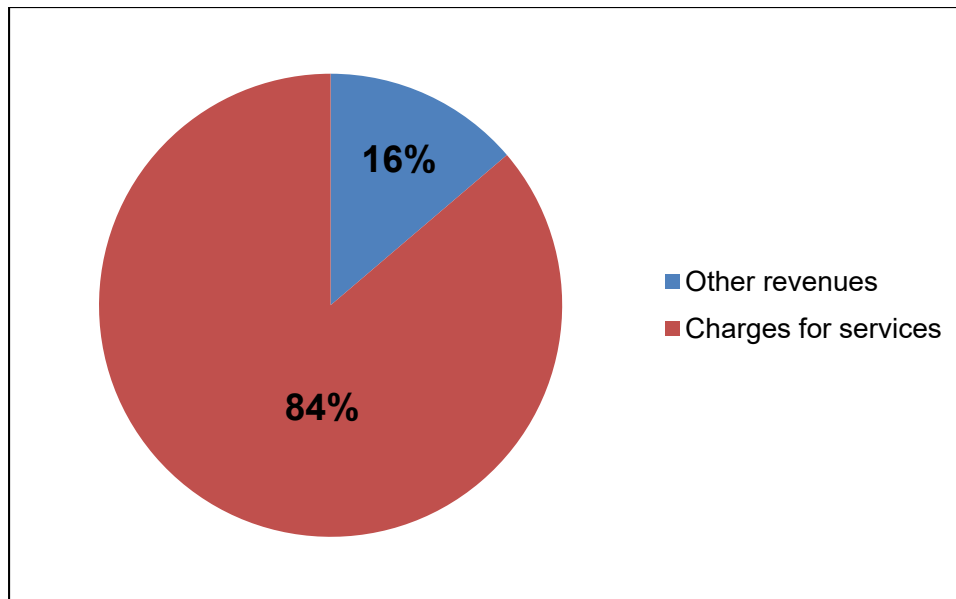
Business-Type Activities

The Village generated \$3,585,283 in business-type activity revenue in 2020 from its Water, Sewer and Storm Water Utility Funds. This is a 2.95 percent decrease compared to 2019 when revenues were \$3,694,368. Charges for services are the largest revenue source for these operations, representing 84.44 percent of revenues.

Village of McFarland

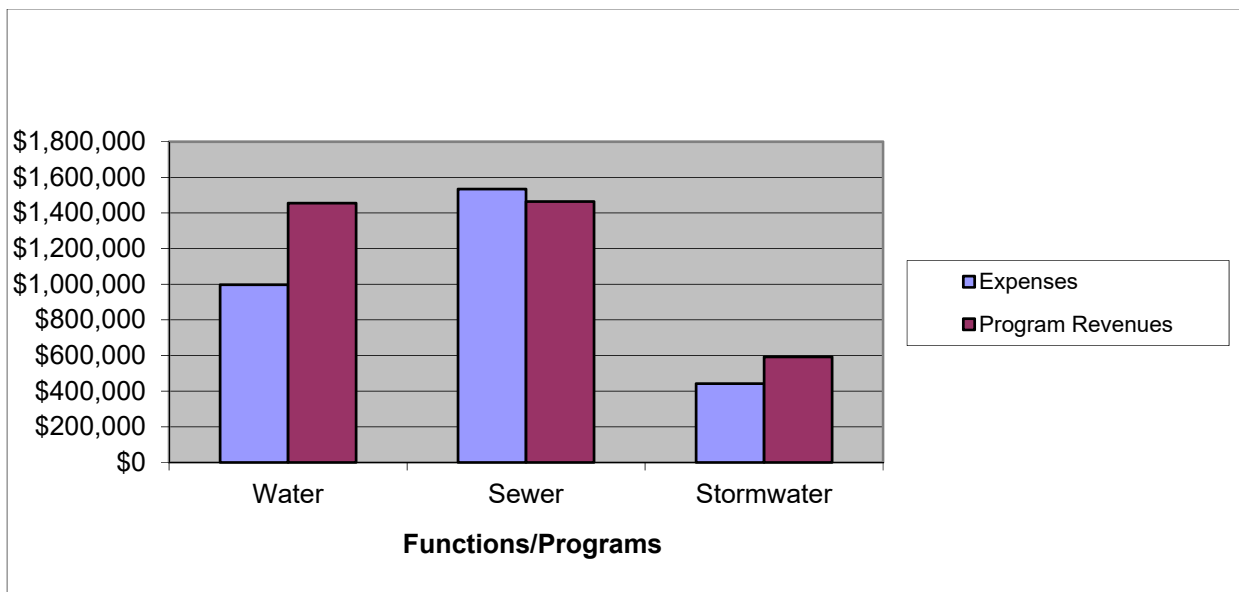
Management's Discussion and Analysis
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Revenue by Source – Business-type Activities



Business-type activities increased the Village's net position by \$237,858 (1.1 percent) in 2020. This compares to an increase of \$807,416 (3.9 percent) in 2019. The net operating income of the business-type activities was \$43,882, down \$173,426 (79.8 percent) from the prior year. The following graph compares the charges for services to the operating expenses for each utility. The authorized rate of return for the PSCW regulated Water Utility is 7.25 percent. The actual rate of return for 2020 was 1.77 percent, down from 1.58 percent in 2019. The sewer rates in effect during 2020 were implemented on August 5, 2020, the water rates became effective November 13, 2019 and the storm water rates became effective January 1, 2016.

Expenses and Program Revenues – Business-type Activities



Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

Financial Analysis of the Government's Funds

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

Governmental Funds

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

At the end of the current fiscal year, the Village of McFarland's governmental funds reported combined ending fund balances of \$7,102,969, down \$327,852 (4.41 percent) from 2019. Approximately 23.02 percent of this total amount (\$1,634,969) constitutes unassigned fund balance, a decrease of \$220,770 from 2019. The remainder of the fund balance, \$5,468,000, is reported in the following categories: 1) nonspendable (\$62,525), 2) restricted (\$3,507,331), 3) committed (\$521,996) and 4) assigned (\$1,376,048).

General Fund

The General Fund is the main operating fund of the Village. The general fund balance increased from \$2,874,376 to \$3,007,862, an increase of \$133,486 (4.64 percent). This is a result of an increase the tax levy, intergovernmental revenues received and an increase in transfers made to cover capital expenditures.

General Debt Service Fund

The General Debt Service Fund balance increased \$42,238 from \$900,106 to \$942,344.

Tax Incremental District No. 3 – Capital Projects

The district was created in 2004. The district exists to recover project costs from tax increments over its remaining statutory life. The district encompasses the Terminal Drive and Triangle Street areas which parallel the Highway 51 corridor at the northern end of the Village. The district has made and will continue to make needed street, sanitary sewer and storm water public improvements in the area and provides economic development assistance to stimulate development and redevelopment. Fund balance decreased by \$488,058 during the year. This decrease is primarily due to expenditures exceeding TIF increment.

Capital Equipment and Projects Fund

This fund is used to account for financial resources to be used for the acquisition or construction of equipment and major facilities. Fund balance increased by \$96,303 from \$1,046,119 to \$1,142,422. The main reason for the increase is due to an increase of debt proceeds.

Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

Proprietary Funds

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

Water and Sewer Utility: The McFarland Water and Sewer Utility is an enterprise fund of the Village of McFarland. The utility's operating expenses in 2020, excluding depreciation, increased by \$307,642 from \$1,643,897 in 2019 to \$1,951,539 in 2020. Operating revenues of the Utility increased from \$2,214,001 in 2019 to \$2,475,201 in 2020. The Utility has an unrestricted cash balance of \$3,254,394.

Storm Water Utility: The Storm Water Utility was created July 1, 2008 and is an enterprise fund of the Village of McFarland. Operating expenses in 2020, excluding depreciation, were \$99,574 higher than those in 2019. Operating revenues increased \$10,941 (2.02 percent) from the prior year. The unrestricted cash balance at year-end was \$892,824.

General Fund Budgetary Highlights

Total expenditures and other financing uses in the General Fund budget for 2020 was less than the approved budget by \$42,096. The adopted appropriations were \$6,398,250, while the actual expenditures and other financing uses totaled \$6,356,154.

On the revenue side, the actual operating revenues and other financing sources of \$6,489,640 exceeded the final budgeted revenues and other financing sources by \$116,390.

The net operating results for the General Fund budget for 2020 thus generated net income of \$133,486.

At the end of 2020, the Village had invested a total of \$68,447,666 in capital assets (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, library improvements/collection, infrastructure and construction work in progress.

Significant capital asset additions during 2020 included the following:

• Streets	\$ 691,367
• Machinery, equipment and vehicles	675,976
• Renovations to the public works building	846,186
• Library improvements and collections	113,728
• Water	1,170,295
• Sewer	118,792
• Storm Water	217,395

Village of McFarland

Management's Discussion and Analysis
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(Unaudited)

Capital Assets at Year End Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 14,832,451	\$ 14,771,751	\$ 325,845	\$ 325,845	\$ 15,158,296	\$ 15,097,596
Land improvements	1,673,097	1,520,560	-	-	1,673,097	1,520,560
Buildings	12,678,262	11,696,085	-	-	12,678,262	11,696,085
Machinery and equipment	2,704,325	2,632,182	-	-	2,704,325	2,632,182
Vehicles	4,537,074	4,219,950	-	-	4,537,074	4,219,950
Library improvements/ collection	1,402,532	1,296,953	-	-	1,402,532	1,296,953
Intangibles	124,274	124,274	-	-	124,274	124,274
Streets	22,436,668	22,044,167	-	-	22,436,668	22,044,167
Sidewalks	4,682,280	4,641,200	-	-	4,682,280	4,641,200
Water plant	-	-	17,192,350	16,107,770	17,192,350	16,107,770
Sewer plant	-	-	7,351,635	7,255,035	7,351,635	7,255,035
Storm water	-	-	5,754,481	5,559,278	5,754,481	5,559,278
Construction in progress	2,050,508	495,333	-	-	2,050,508	495,333
Total capital assets	67,121,471	63,442,455	30,624,311	29,247,928	97,745,782	92,690,383
Less accumulated depreciation/ amortization	(19,547,008)	(18,314,505)	(9,751,108)	(9,188,056)	(29,298,116)	(27,502,561)
Capital assets, net of accumulated depreciation/ amortization	<u>\$ 47,574,463</u>	<u>\$ 45,127,950</u>	<u>\$ 20,873,203</u>	<u>\$ 20,059,872</u>	<u>\$ 68,447,666</u>	<u>\$ 65,187,822</u>

Long-Term Debt

During 2020, the Village issued \$3,900,000 of new debt and \$1,740,000 of debt was retired. A total of \$14,800,000 in general obligation debt for governmental activities was outstanding at the end of 2020, some of which was incurred for future capital projects.

In 2020, the Water and Sewer Utility had \$3,240,000 of general obligation debt outstanding. The Storm Water Utility had total general obligation debt outstanding of \$360,000.

Under Wisconsin State Statutes, Chapter 67, the Village of McFarland's aggregate general obligation indebtedness may not exceed 5 percent of the equalized value of taxable property located in the Village. The net amount of debt at year-end that was applicable to the statutory limit was \$18,400,000 which was 32.6 percent of the maximum allowed of \$56,364,035. \$3,900,000 (21.2 percent) of the general obligation debt was issued for the capital projects fund.

Village of McFarland

Management's Discussion and Analysis
December 31, 2020
(Unaudited)

Village of McFarland's Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General obligation bonds and notes payable	\$ 14,800,000	\$ 12,640,000	\$ 3,600,000	\$ 3,525,000	\$ 18,400,000	\$ 16,165,000
Capital lease	139,568	53,107	74,127	53,107	192,675	106,214
Total outstanding debt	\$ 14,939,568	\$ 12,693,107	\$ 3,674,127	\$ 3,578,107	\$ 18,592,675	\$ 16,271,214

Currently Known Facts / Economic Conditions

The Village of McFarland is located adjacent to the southeast edge of the City of Madison. This proximity to a major regional commercial center which is the capital of state government and home to the flagship campus of the University of Wisconsin produces a very favorable economic climate and has resulted in steady Village growth. The local economy has remained relatively stable even during periods of slowdown in the national economy. The market for existing homes strengthened significantly in 2018 and there are promising signs of increased growth in new residential construction. The local unemployment rate is well below state and federal rates. The Village's 2020 population was 8,650.

The property tax base remained relatively stable, despite the challenging real estate market. With the exception of sales of certain distressed properties, sales data showed that properties generally maintained their previous value as the market for sales of existing homes continued to rebound in 2020.

The McFarland Village Board adopted the 2021 budget in November 2020. The budget authorizes General Fund expenditures of \$6,594,000, up 3.06 percent over the previous year. The combined property tax levy for all funds is \$6,575,750. The General Fund retains unassigned reserves well in excess of the Village's policy of maintaining a minimum 20 percent of budgeted expenditures.

The Village of McFarland has been proactive in dealing with the effects of the nationwide COVID-19 pandemic, where effects continue into 2021. The federal government passed the American Rescue Plan Act (ARPA) on March 11, 2021. The Village's estimated award is approximately \$890,000, which will be used to combat the negative effects of the pandemic in the local economy. The Village expects to receive 50% of the funds in 2021, with the remaining funds expected a year later.

Requests for Information

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances. If you have any questions about this report or need any additional information, contact the Village of McFarland, PO Box 110, McFarland, WI 53558-0110 or at (608) 838-3153.

General information relating to the Village of McFarland, Wisconsin, can be found at the Village's website, www.mcfarland.wi.us.

Village of McFarland

Statement of Net Position

December 31, 2020

	Governmental Activities	Business- Type Activities	Total
Assets			
Cash and investments	\$ 6,867,549	\$ 4,147,218	\$ 11,014,767
Receivables (net):			
Taxes	8,127,621	-	8,127,621
Delinquent personal property taxes	1,210	-	1,210
Accounts	308,597	352,011	660,608
Other	-	1,441	1,441
Special assessments	-	36,109	36,109
Delinquent special assessments	1,371	-	1,371
Loans	250,486	-	250,486
Internal balances	229,009	(229,009)	-
Assets held for resale	781,320	-	781,320
Materials and supplies	-	19,450	19,450
Prepaid items	60,044	-	60,044
Restricted assets:			
Cash and investments	690,198	519,237	1,209,435
Net pension asset	828,531	77,334	905,865
Other assets	-	224,112	224,112
Capital assets:			
Land	14,832,451	325,845	15,158,296
Construction in progress	2,050,508	-	2,050,508
Other capital assets, net of depreciation	30,691,504	20,547,358	51,238,862
Total assets	<u>65,720,399</u>	<u>26,021,106</u>	<u>91,741,505</u>
Deferred Outflows of Resources			
Pension-related amounts	<u>1,968,828</u>	<u>190,983</u>	<u>2,159,811</u>
Total deferred outflows of resources	<u>1,968,828</u>	<u>190,983</u>	<u>2,159,811</u>
Liabilities			
Accounts payable	916,581	241,040	1,157,621
Accrued liabilities	320,009	8,587	328,596
Deposits	45,786	5,000	50,786
Due to other governmental units	70	-	70
Noncurrent liabilities:			
Due within one year	2,003,269	746,033	2,749,302
Due in more than one year	13,966,318	3,077,498	17,043,816
Total liabilities	<u>17,252,033</u>	<u>4,078,158</u>	<u>21,330,191</u>
Deferred Inflows of Resources			
Unearned revenues	8,177,123	-	8,177,123
Pension related amounts	<u>2,498,469</u>	<u>218,031</u>	<u>2,716,500</u>
Total deferred inflows of resources	<u>10,675,592</u>	<u>218,031</u>	<u>10,893,623</u>

See notes to financial statements

Village of McFarland

Statement of Net Position
December 31, 2020

	Governmental Activities	Business- Type Activities	Total
Net Position			
Net investment in capital assets	\$ 34,100,994	\$ 17,126,812	\$ 50,732,206
Restricted for:			
Debt service	881,141	-	881,141
Equipment replacement	-	486,971	486,971
Impact fees	879,096	32,266	911,362
Pension	828,531	77,334	905,865
Library	177,709	-	177,709
TIF No. 3	1,193,024	-	1,193,024
Public Canine	45,603	-	45,603
Unrestricted	<u>1,655,504</u>	<u>4,192,517</u>	<u>6,343,621</u>
Total net position	<u>\$ 39,761,602</u>	<u>\$ 21,915,900</u>	<u>\$ 61,677,502</u>

See notes to financial statements

Village of McFarland

Statement of Activities

Year Ended December 31, 2020

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 1,600,775	\$ 141,691	\$ 144,828	\$ -	\$ (1,314,256)	\$ -	\$ (1,314,256)
Public safety	2,685,632	879,551	169,223	-	(1,636,858)	-	(1,636,858)
Health and social services	254,979	-	125,008	-	(129,971)	-	(129,971)
Public works	2,739,701	421,828	503,347	251,276	(1,563,250)	-	(1,563,250)
Leisure activities	2,960,489	13,831	438,813	429,944	(2,077,901)	-	(2,077,901)
Conservation and development	1,244,878	22,556	250,666	-	(971,656)	-	(971,656)
Interest and fiscal charges	403,630	-	-	-	(403,630)	-	(403,630)
Total governmental activities	11,890,084	1,479,457	1,631,885	681,220	(8,097,522)	-	(8,097,522)
Business-Type activities:							
Water and Sewer Utility	2,530,487	2,475,201	-	443,819	-	388,533	388,533
Storm Water Utility	546,593	552,182	-	39,510	-	45,099	45,099
Total business-type activities	3,077,080	3,027,383	-	483,329	-	433,632	433,632
Total	\$ 14,967,164	\$ 4,506,840	\$ 1,631,885	\$ 1,164,549	(8,097,522)	433,632	(7,663,890)
General Revenues							
Taxes							
Property taxes, levied for general purposes					4,916,750	-	4,916,750
Property taxes, levied for debt service					1,449,500	-	1,449,500
Property taxes, levied for TIF districts					932,352	-	932,352
Other taxes					153,788	-	153,788
Intergovernmental revenues not restricted to specific programs					343,501	-	343,501
Investment income					84,284	26,955	111,239
Gain on disposal of assets					13,650	12,789	26,439
Miscellaneous					12,502	34,827	47,329
Total general revenues					7,906,327	74,571	7,980,898
Transfers					270,345	(270,345)	-
Total general revenues and transfers					8,176,672	(195,774)	7,980,898
Change in net position					79,150	237,858	317,008
Net Position, Beginning					39,682,452	21,678,042	61,360,494
Net Position, Ending					\$ 39,761,602	\$ 21,915,900	\$ 61,677,502

See notes to financial statements

Village of McFarland

Balance Sheet
Governmental Funds
December 31, 2020

	<u>General</u>	<u>General Debt Service</u>	<u>TIF No. 3 Capital Project</u>	<u>Capital Equipment and Projects</u>
Assets				
Cash and investments	\$ 2,889,728	\$ 942,344	\$ 256,474	\$ 1,954,045
Restricted cash and investments	-	-	-	-
Receivables (net):				
Ensuing year levy	4,316,743	1,503,000	930,641	-
Delinquent taxes	1,210	-	-	-
Accounts	282,789	-	-	-
Delinquent special assessments	1,371	-	-	-
Loans	-	-	-	-
Due from other funds	270,345	-	-	-
Prepaid items	60,044	-	-	-
Advances to other funds	-	-	936,790	-
Total assets	<u>\$ 7,822,230</u>	<u>\$ 2,445,344</u>	<u>\$ 2,123,905</u>	<u>\$ 1,954,045</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 160,166	\$ -	\$ 240	\$ 721,130
Accrued liabilities	258,806	-	-	-
Deposits	45,786	-	-	-
Due to other governments	70	-	-	-
Due to other funds	41,336	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	<u>506,164</u>	<u>-</u>	<u>240</u>	<u>721,130</u>
Deferred Inflows of Resources				
Unearned revenues	4,273,454	1,503,000	930,641	90,493
Unavailable revenues	<u>34,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>4,308,204</u>	<u>1,503,000</u>	<u>930,641</u>	<u>90,493</u>
Fund Balance (Deficit)				
Nonspendable	62,625	-	-	-
Restricted	-	942,344	1,193,024	269,555
Committed	35,128	-	-	-
Assigned	503,181	-	-	872,867
Unassigned (deficit)	<u>2,406,928</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>3,007,862</u>	<u>942,344</u>	<u>1,193,024</u>	<u>1,142,422</u>
Total liabilities and fund balance	<u>\$ 7,822,230</u>	<u>\$ 2,445,344</u>	<u>\$ 2,123,905</u>	<u>\$ 1,954,045</u>

See notes to financial statements

Nonmajor Governmental Funds	Total
\$ 824,958	\$ 6,867,549
690,198	690,198
1,377,237	8,127,621
-	1,210
25,808	308,597
-	1,371
250,486	250,486
-	270,345
-	60,044
-	936,790
<u>\$ 3,168,687</u>	<u>\$ 17,514,211</u>

\$ 35,045	\$ 916,581
-	258,806
-	45,786
-	70
-	41,336
<u>936,790</u>	<u>936,790</u>

<u>971,835</u>	<u>2,199,369</u>
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1,379,535	8,177,123
<u>-</u>	<u>34,750</u>

<u>1,379,535</u>	<u>8,211,873</u>
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-	62,625
1,102,408	3,507,331
486,868	521,996
-	1,376,048
<u>(771,959)</u>	<u>1,634,969</u>

<u>817,317</u>	<u>7,102,969</u>
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<u>\$ 3,168,687</u>	<u>\$ 17,514,211</u>
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Village of McFarland

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2020

Total Fund Balances, Governmental Funds	\$ 7,102,969
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Amounts Reported for Governmental Activities in the Statement of Net Position are
Different Because:

Capital assets used in governmental funds are not financial resources and therefore
are not reported in the funds.

Land	14,832,451
Construction in progress	2,050,508
Other capital assets	50,238,512
Less accumulated depreciation	(19,547,008)

Assets held for resale are not reported in funds.	781,320
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Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	34,750
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The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	828,531
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Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	1,968,828
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Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(2,498,469)
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Some liabilities, including long-term debt, are not due and payable in the current
period and, therefore, are not reported in the funds.

Bonds and notes payable	(14,800,000)
Compensated absences	(735,963)
Accrued interest	(61,203)
Capital lease payable	(139,568)
Unamortized premium on bonds and notes	(294,056)

Net Position of Governmental Activities	<u>\$ 39,761,602</u>
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Village of McFarland

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2020

	<u>General</u>	<u>General Debt Service</u>	<u>TIF No. 3 Capital Project</u>	<u>Capital Equipment and Projects</u>
Revenues				
Taxes	\$ 3,944,335	\$ 1,449,500	\$ 857,962	\$ 320,000
Intergovernmental	939,229	-	52,943	9,630
Licenses and permits	407,275	-	-	-
Fines, forfeitures and penalties	69,708	-	-	-
Public charges for services	337,015	78,042	-	-
Intergovernmental charges for services	283,803	-	-	-
Investment income	38,554	12,165	10,154	11,202
Miscellaneous revenues	<u>159,126</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>6,179,045</u>	<u>1,539,707</u>	<u>921,059</u>	<u>340,832</u>
Expenditures				
Current:				
General government	905,875	-	53,611	-
Public safety	3,567,792	-	-	-
Health and social services	244,522	-	-	-
Public works	819,388	-	-	-
Leisure activities	366,293	-	-	-
Conservation and development	255,147	-	813,609	-
Capital Outlay	-	-	-	4,648,066
Debt Service:				
Principal retirement	-	1,440,000	270,000	43,239
Other interest and fiscal charges	<u>-</u>	<u>329,964</u>	<u>54,056</u>	<u>-</u>
Total expenditures	<u>6,159,017</u>	<u>1,769,964</u>	<u>1,191,276</u>	<u>4,691,305</u>
Excess (deficiency) of revenues over expenditures	<u>20,028</u>	<u>(230,257)</u>	<u>(270,217)</u>	<u>(4,350,473)</u>
Other Financing Sources (Uses)				
Debt issued	-	-	-	3,900,000
Capital leases issued	-	-	-	175,337
Debt premium	-	150,358	-	-
Transfers in	310,595	122,137	-	371,439
Transfers out	<u>(197,137)</u>	<u>-</u>	<u>(217,841)</u>	<u>-</u>
Total other financing sources (uses)	<u>113,458</u>	<u>272,495</u>	<u>(217,841)</u>	<u>4,446,776</u>
Net change in fund balances	133,486	42,238	(488,058)	96,303
Fund Balances, Beginning	<u>2,874,376</u>	<u>900,106</u>	<u>1,681,082</u>	<u>1,046,119</u>
Fund Balances, Ending	<u>\$ 3,007,862</u>	<u>\$ 942,344</u>	<u>\$ 1,193,024</u>	<u>\$ 1,142,422</u>

See notes to financial statements

Nonmajor Governmental Funds	Total
\$ 880,593	\$ 7,452,390
682,831	1,684,633
97,286	504,561
-	69,708
886,345	1,301,402
-	283,803
12,209	84,284
<u>18,240</u>	<u>177,366</u>
<u>2,577,504</u>	<u>11,558,147</u>
71,292	1,030,778
6,404	3,574,196
-	244,522
545,281	1,364,669
1,085,573	1,451,866
741,085	1,809,841
51,917	4,699,983
30,000	1,783,239
<u>38,925</u>	<u>422,945</u>
<u>2,570,477</u>	<u>16,382,039</u>
<u>7,027</u>	<u>(4,823,892)</u>
-	3,900,000
-	175,337
-	150,358
217,841	1,022,012
<u>(336,689)</u>	<u>(751,667)</u>
<u>(118,848)</u>	<u>4,496,040</u>
(111,821)	(327,852)
<u>929,138</u>	<u>7,430,821</u>
<u>\$ 817,317</u>	<u>\$ 7,102,969</u>

See notes to financial statements

Village of McFarland

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2020

Net Change in Fund Balances, Total Governmental Funds \$ (327,852)

Amounts Reported for Governmental Activities in the Statement of Activities are Different
Because:

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

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	4,699,983
Some items reported as capital outlay in the fund financial statements were not capitalized on the government wide statements	(568,223)
Depreciation is reported in the government-wide financial statements	(1,749,362)
Net book value of assets retired	(76,865)

Contributed capital assets are reported as revenues in the government-wide financial statements.	140,980
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Land held for resale is reported as an expenditure in the governmental funds when purchased and revenue when sold. However, in the statement of net position, these assets are capitalized at the lower of cost or market and held until the time of sale.	475,000
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Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	(238)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Debt issued	(3,900,000)
Capital leases issued	(175,337)
Principal repaid, debt	1,740,000
Principal repaid, capital leases	43,239
Principal forgiven, capital leases	45,637

Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the statement of net position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense.

Debt premium	(150,358)
Amortization of premium	28,526

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

Compensated absences	(148,160)
Accrued interest on debt	(9,211)
Net pension asset	1,690,153
Deferred outflows of resources related to pensions	(356,677)
Deferred inflows of resources related to pensions	(1,322,085)

Change in Net Position of Governmental Activities \$ 79,150

Village of McFarland

Statement of Net Position
Proprietary Funds
December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Assets			
Current assets			
Cash and investments	\$ 2,650,474	\$ 892,824	\$ 3,543,298
Receivables:			
Accounts	279,567	72,444	352,011
Other	-	1,441	1,441
Due from municipality	41,336	-	41,336
Materials and supplies	<u>19,450</u>	<u>-</u>	<u>19,450</u>
Total current assets	<u>2,990,827</u>	<u>966,709</u>	<u>3,957,536</u>
Noncurrent assets:			
Restricted assets:			
Replacement account	486,971	-	486,971
Impact fee account	32,266	-	32,266
Net pension asset	55,144	22,190	77,334
Capital assets:			
Property and equipment	24,543,985	5,754,481	30,298,466
Land	165,570	160,275	325,845
Less accumulated depreciation	(7,676,812)	(2,074,296)	(9,751,108)
Other assets:			
Water tower reserve	524,741	-	524,741
Depreciation reserve	79,179	-	79,179
Special assessment receivable	36,109	-	36,109
Property held for future use	<u>224,112</u>	<u>-</u>	<u>224,112</u>
Total noncurrent assets	<u>18,471,265</u>	<u>3,862,650</u>	<u>22,333,915</u>
Total assets	<u>21,462,092</u>	<u>4,829,359</u>	<u>26,291,451</u>
Deferred Outflows of Resources			
Pension-related amounts	<u>137,064</u>	<u>53,919</u>	<u>190,983</u>
Total deferred outflows of resources	<u>137,064</u>	<u>53,919</u>	<u>190,983</u>

See notes to financial statements

Village of McFarland

Statement of Net Position
Proprietary Funds
December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Liabilities			
Current Liabilities:			
Accounts payable	\$ 205,349	\$ 35,691	\$ 241,040
Customer deposits	5,000	-	5,000
Due to municipality	270,345	-	270,345
Accrued interest	6,471	2,116	8,587
Compensated absences	10,199	3,839	14,038
Current portion of lease	4,663	2,332	6,995
Current portion of general obligation debt	565,000	160,000	725,000
Total current liabilities	1,067,027	203,978	1,271,005
Noncurrent Liabilities:			
Long-term debt			
General obligation debt	2,675,000	200,000	2,875,000
Unamortized debt premium	70,870	1,394	72,264
Other liabilities:			
Compensated absences	50,653	12,449	63,102
Lease obligation	44,755	22,377	67,132
Total noncurrent liabilities	2,841,278	236,220	3,077,498
Total liabilities	3,908,305	440,198	4,348,503
Deferred Inflows of Resources			
Pension-related amounts	155,171	62,860	218,031
Total deferred inflows of resources	155,171	62,860	218,031
Net Position			
Net investment in capital assets	13,672,456	3,454,356	17,126,812
Restricted for			
Equipment replacement	486,971	-	486,971
Impact fees	32,266	-	32,266
Pension	55,144	22,190	77,334
Unrestricted net position	3,288,843	903,674	4,192,517
Total net position	\$ 17,535,680	\$ 4,380,220	\$ 21,915,900

See notes to financial statements

Village of McFarland

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Operating Revenues			
Water	\$ 1,192,684	\$ -	\$ 1,192,684
Sewer	1,282,517	-	1,282,517
Storm water	<u>-</u>	<u>552,182</u>	<u>552,182</u>
Total operating revenues	<u>2,475,201</u>	<u>552,182</u>	<u>3,027,383</u>
Operating Expenses			
Operation and maintenance	1,951,539	393,619	2,345,158
Depreciation	<u>496,469</u>	<u>141,874</u>	<u>638,343</u>
Total operating expenses	<u>2,448,008</u>	<u>535,493</u>	<u>2,983,501</u>
Operating income	<u>27,193</u>	<u>16,689</u>	<u>43,882</u>
Nonoperating Revenues (Expenses)			
Interest on investments	21,590	5,365	26,955
Interest expense	(72,244)	(11,100)	(83,344)
Debt issuance cost	(10,235)	-	(10,235)
Miscellaneous revenues	3,801	14,973	18,774
Amortization of debt premium	14,982	1,071	16,053
Gain on sale of equipment	<u>10,891</u>	<u>1,898</u>	<u>12,789</u>
Total nonoperating revenues (expenses)	<u>(31,215)</u>	<u>12,207</u>	<u>(19,008)</u>
Income (loss) before contributions and transfers	<u>(4,022)</u>	<u>28,896</u>	<u>24,874</u>
Contributions and Transfers			
Capital contributions	443,819	39,510	483,329
Transfers out, tax equivalents	<u>(270,345)</u>	<u>-</u>	<u>(270,345)</u>
Total contributions and transfers	<u>173,474</u>	<u>39,510</u>	<u>212,984</u>
Change in net position	169,452	68,406	237,858
Net Position, Beginning	<u>17,366,228</u>	<u>4,311,814</u>	<u>21,678,042</u>
Net Position, Ending	<u>\$ 17,535,680</u>	<u>\$ 4,380,220</u>	<u>\$ 21,915,900</u>

See notes to financial statements

Village of McFarland

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Cash Flows From Operating Activities			
Received from customers	\$ 2,133,970	\$ 566,172	\$ 2,700,142
Received from village for services	325,250	-	325,250
Paid to suppliers for goods and services	(1,829,662)	(235,201)	(2,064,863)
Paid to employees for services	<u>(127,155)</u>	<u>(127,155)</u>	<u>(254,310)</u>
Net cash flows from operating activities	<u>502,403</u>	<u>203,816</u>	<u>706,219</u>
Cash Flows From Investing Activities			
Investment income	<u>21,590</u>	<u>5,365</u>	<u>26,955</u>
Net cash flows from investing activities	<u>21,590</u>	<u>5,365</u>	<u>26,955</u>
Cash Flows From Noncapital Financing Activities			
Paid to municipality for tax equivalent	<u>(262,660)</u>	<u>-</u>	<u>(262,660)</u>
Net cash flows from noncapital financing activities	<u>(262,660)</u>	<u>-</u>	<u>(262,660)</u>
Cash Flows From Capital and Related Financing Activities			
Debt retired	(450,405)	(172,702)	(623,107)
Interest paid	(72,244)	(11,100)	(83,344)
Net premium and issuance costs	14,750	-	14,750
Proceeds from debt issue	694,418	24,709	719,127
Acquisition and construction of capital assets	(1,068,543)	(181,480)	(1,250,023)
Capital contributions received	<u>253,699</u>	<u>18,808</u>	<u>272,507</u>
Net cash flows from capital and related financing activities	<u>(628,325)</u>	<u>(321,765)</u>	<u>(950,090)</u>
Net change in cash and cash equivalents	(366,992)	(112,584)	(479,576)
Cash and Cash Equivalents, Beginning	<u>4,140,623</u>	<u>1,005,408</u>	<u>5,146,031</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 3,773,631</u></u>	<u><u>\$ 892,824</u></u>	<u><u>\$ 4,666,455</u></u>

See notes to financial statements

Village of McFarland

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Reconciliation of Operating Income to Net Cash Flows			
From Operating Activities			
Operating income	\$ 27,193	\$ 16,689	\$ 43,882
Nonoperating revenue	3,801	14,973	18,774
Adjustments to reconcile operating income to net cash flows from operating activities:			
Depreciation	496,469	141,874	638,343
Depreciation charged to other funds	21,960	-	21,960
Changes in assets and liabilities:			
Accounts receivable	(43,138)	458	(42,680)
Other receivables	-	(1,441)	(1,441)
Accrued wages	-	1,144	1,144
Other current liabilities	-	4,138	4,138
Compensated absences	7,191	-	7,191
Due from municipality	1,396	-	1,396
Pension-related amounts	4,189	(2,791)	1,398
Accounts payable	(16,658)	28,772	12,114
Net cash flows from operating activities	<u>\$ 502,403</u>	<u>\$ 203,816</u>	<u>\$ 706,219</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments	\$ 2,650,474	\$ 892,824	\$ 3,543,298
Restricted cash and investments	-	-	-
Replacement account	486,971	-	486,971
Impact fee account	32,266	-	32,266
Water tower reserve	524,741	-	524,741
Depreciation reserve	79,179	-	79,179
Cash and cash equivalents	<u>\$ 3,773,631</u>	<u>\$ 892,824</u>	<u>\$ 4,666,455</u>
Noncash Capital and Related Financing Activities			
Amortization of debt premium	<u>\$ 14,982</u>	<u>\$ 1,071</u>	
Gain on sale of asset	<u>\$ 10,891</u>	<u>\$ -</u>	
Developer financed additions to plant	<u>\$ 190,120</u>	<u>\$ 20,702</u>	

See notes to financial statements

Village of McFarland

Statement of Fiduciary Net Position

Custodial Fund

December 31, 2020

	Custodial Fund Tax Collection Fund
Assets	
Cash and investments	\$ 9,746,553
Taxes	<u>6,090,482</u>
Total assets	<u>15,837,035</u>
Liabilities	
Due to other governments	<u>15,837,035</u>
Total liabilities	<u>15,837,035</u>
Net Position	
Total net position	<u>\$ -</u>

See notes to financial statements

Village of McFarland

Statement of Changes in Fiduciary Net Position

Custodial Fund

Year Ended December 31, 2020

	Custodial Fund Tax Collection Fund
Additions	
Property taxes collected for other governments	\$ 11,274,823
Total additions	<u>11,274,823</u>
Deductions	
Property taxes distributed to other governments	<u>11,274,823</u>
Total deductions	<u>11,274,823</u>
Change in fiduciary net position	-
Net Position, Beginning	<u>-</u>
Net Position, Ending	<u><u>\$ -</u></u>

See notes to financial statements

Village of McFarland

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December 31, 2020

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1. Summary of Significant Accounting Policies

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

Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The Village has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

Fund Financial Statements

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

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

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and
- b. The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Village of McFarland

Notes to Financial Statements

December 31, 2020

- c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

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

The Village reports the following major governmental funds:

General Fund

General Fund accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund

General Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the payment of general long-term debt principal, interest and related costs, other than TIF or enterprise debt.

Capital Projects Funds

TIF No. 3 Capital Project Fund is used to account for expenditures outlined in the Tax Incremental Financing (TIF) District project plan and related revenues and proceeds from long-term borrowing.

Capital Equipment and Projects Fund is used to account for financial resources to be used for the acquisition or construction of equipment and/or major facilities.

Enterprise Funds

The Village reports the following major enterprise funds:

Water and Sewer Utility accounts for operations of the water and sewer system

Storm Water Utility accounts for operations of the storm water system

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

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

Cable
Parks
Youth Center
Canine

Library
Solid Waste
Employee Retirement

Capital Projects Funds

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

TIF No. 4

TIF No. 5

In addition, the Village reports the following fund type:

Custodial Fund

Custodial Fund is used to account for and report assets controlled by the Village and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection Fund

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

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

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

Fund Financial Statements

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

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

Village of McFarland

Notes to Financial Statements

December 31, 2020

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

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

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

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer utility and storm water utility are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

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

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

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

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

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

Village of McFarland

Notes to Financial Statements

December 31, 2020

- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

The Village has adopted an investment policy. As described in Note 3, the Village is exposed to the following deposit and investment risks: custodial credit risk and credit risk. The Village's investment policy addresses each of these risks in the following manner:

Custodial Credit Risk - The Village's investment policy addresses custodial credit risk by limiting all checking, savings, certificates of deposit, money market and overnight sweeps to be covered by FDIC, state guarantee fund, other insurance agreements, or are fully collateralized. Refer to Note 3 for compliance.

Credit Risk - The Village's investment policy addresses credit risk by limiting investments to state statute allowable investments.

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

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3. for further information.

Receivables

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

Village of McFarland

Notes to Financial Statements December 31, 2020

Property tax calendar - 2020 tax roll:

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

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water, sewer and storm water utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

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

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

Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale.

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

Restricted Assets

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

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$10,000 for general capital assets and \$10,000 for infrastructure assets and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Village of McFarland

Notes to Financial Statements
December 31, 2020

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	40-85	Years
Land Improvements	15-40	Years
Machinery and Equipment	4-35	Years
Utility System	4-100	Years
Infrastructure	30-50	Years
Vehicles	4-35	Years
Library Improvements and Collection	10-20	Years
Intangibles	10-20	Years

Fund Financial Statements

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

Other Assets

Other assets in the proprietary funds represent preliminary survey and investigation, property held for future use, cash and a long-term receivable.

Deferred Outflows of Resources

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

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2020, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

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

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

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

Deferred Inflows of Resources

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

Equity Classifications**Government-Wide Statements**

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

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

The net position section includes an adjustment for capital assets owned by the business-type activities column, but financed by the debt of the governmental activities column. The amount is a reduction of "net investment in capital assets" and an increase in "unrestricted" net position, shown only in the total column. A reconciliation of this adjustment is as follows:

	Governmental Activities	Business-Type Activities	Adjustment	Total
Net investment in capital assets	\$ 34,100,994	\$ 17,126,812	\$ (495,600)	\$ 50,732,206
Unrestricted	1,655,504	4,192,517	495,600	6,343,621

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

Fund Statements

Governmental fund balances are displayed as follows:

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

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

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

The Village has a formal minimum fund balance policy. That policy is to maintain a working capital fund of 20 percent of the subsequent years budgeted general fund expenditures, with a targeted maximum of 25 percent. The balance at year end was \$2,406,928 or 37 percent and is included in unassigned general fund balance.

See Note 3. for further information.

Pension

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

Village of McFarland

Notes to Financial Statements
December 31, 2020

Basis for Existing Rates

Water

Current water rates became effective on November 13, 2019. The authorized rate of return is 7.25 percent.

Sewer

Current sewer rates were approved by the Village board on February 19, 2020 and implemented on August 5, 2020.

Storm Water

Current storm water utility rates were approved by the Village board on December 28, 2015 and implemented on January 1, 2016.

Assets Held for Resale

Land held for resale consists of land and land improvements and is valued at cost of acquisition, demolition and site improvements. Properties include both land intended for resale and land designated as a public area. Land held for resale is recorded at lower of cost or market value.

2. Stewardship, Compliance and Accountability

Excess Expenditures Over Appropriations

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
General debt service	\$ 1,707,500	\$ 1,769,964	\$ 62,464
TIF No. 4 capital project	122,000	211,027	89,027
TIF No. 5 capital project	363,250	659,378	296,128
Library	904,000	925,320	21,320

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

Deficit Balances

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

As of December 31, 2020, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
TIF No. 4 capital project	\$ 232,876	Excess expenditures over appropriations
TIF No. 5 capital project	539,083	Excess expenditures over appropriations

Village of McFarland

Notes to Financial Statements
December 31, 2020

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

Limitations on the Village's Tax Levy

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

3. Detailed Notes on All Funds

Deposits and Investments

The Village maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments.

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 12,769,181	\$ 12,597,128	Custodial credit risk
LGIP	9,201,127	9,183,076	Credit risk
Petty cash	447	-	N/A
Total deposits and investments	<u>\$ 21,970,755</u>	<u>\$ 21,780,204</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 11,014,767		
Restricted cash and investments	1,209,435		
Per statement of fiduciary net position			
custodial fund			
Tax collection fund	<u>9,746,553</u>		
Total deposits and investments	<u>\$ 21,970,755</u>		

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

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

Village of McFarland

Notes to Financial Statements

December 31, 2020

The Village maintains collateral agreements with its banks. At December 31, 2020, the banks had pledged various government securities in the amount of \$12,000,000 to secure the Village's deposits.

Custodial Credit Risk

Deposits

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

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

Credit Risk

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

The Village had investments in the external Wisconsin Local Government Investment Pool which is not rated.

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

Receivables

All receivable balances are expected to be collected within one year with the exception of: delinquent property taxes (\$1,210), delinquent special assessments (\$1,371) and loans receivable (\$250,486). Receivables in the general fund are reported net of uncollectible ambulance receivables in the amount of \$37,916.

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

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 8,084,332	\$ -
Accounts receivable	-	34,750
Loans not yet due	2,298	-
Developer payments	<u>90,493</u>	<u>-</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 8,177,123</u>	<u>\$ 34,750</u>

Restricted Assets

The following represent the balances of the restricted assets:

Equipment Replacement Account

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

Village of McFarland

Notes to Financial Statements
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Impact Fee Account

The Village has received impact fees which must be spent in accordance with the local ordinance and state statutes. Any unspent funds must be refunded to the current property owner.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Following is a list of restricted assets at December 31, 2020:

	Restricted Assets
Replacement account	\$ 486,971
Impact fee account	722,464
Net pension asset	<u>905,865</u>
Total	<u><u>\$ 2,115,300</u></u>

Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated/ amortized:				
Land	\$ 14,771,751	\$ 354,325	\$ 293,625	\$ 14,832,451
Construction in progress	<u>495,333</u>	<u>2,146,642</u>	<u>591,467</u>	<u>2,050,508</u>
Total capital assets not being depreciated / amortized	<u>15,267,084</u>	<u>2,500,967</u>	<u>885,092</u>	<u>16,882,959</u>
Capital assets being depreciated / amortized:				
Land improvements	1,520,560	152,537	-	1,673,097
Buildings	11,696,085	982,177	-	12,678,262
Machinery and equipment	2,632,182	192,156	120,013	2,704,325
Streets	22,044,167	691,367	298,866	22,436,668
Sidewalks	4,641,200	41,080	-	4,682,280
Vehicles	4,219,950	483,820	166,696	4,537,074
Library improvements and collection	1,296,953	113,728	8,149	1,402,532
Intangibles	<u>124,274</u>	<u>-</u>	<u>-</u>	<u>124,274</u>
Total capital assets being depreciated / amortized	<u>48,175,371</u>	<u>2,656,865</u>	<u>593,724</u>	<u>50,238,512</u>
Total capital assets	<u>63,442,455</u>	<u>5,157,832</u>	<u>1,478,816</u>	<u>67,121,471</u>

Village of McFarland

Notes to Financial Statements

December 31, 2020

	Beginning Balance	Additions	Deletions	Ending Balance
Less accumulated depreciation/ amortization for:				
Land improvements	\$ (448,193)	\$ (64,972)	\$ -	\$ (513,165)
Buildings	(2,160,846)	(163,066)	-	(2,323,912)
Machinery and equipment	(948,682)	(185,711)	66,069	(1,068,324)
Streets	(8,741,038)	(747,889)	298,866	(9,190,061)
Sidewalks	(3,257,129)	(156,076)	-	(3,413,205)
Vehicles	(2,016,666)	(328,775)	143,775	(2,201,666)
Library improvements and collection	(711,545)	(87,515)	8,149	(790,911)
Intangibles	(30,406)	(15,358)	-	(45,764)
Total accumulated depreciation / amortization	<u>(18,314,505)</u>	<u>(1,749,362)</u>	<u>516,859</u>	<u>(19,547,008)</u>
Net capital assets being depreciated / amortized	<u>29,860,866</u>	<u>907,503</u>	<u>76,865</u>	<u>30,691,504</u>
Total governmental activities capital assets, net of accumulated depreciation / amortization	<u>\$ 45,127,950</u>	<u>\$ 3,408,470</u>	<u>\$ 961,957</u>	<u>\$ 47,574,463</u>

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 127,337
Public safety	327,652
Public works, which includes the depreciation of infrastructure	1,033,817
Leisure activities	<u>260,556</u>

Total governmental activities depreciation / amortization expense \$ 1,749,362

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	<u>\$ 87,550</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,550</u>
Total capital assets not being depreciated / amortized	<u>87,550</u>	<u>-</u>	<u>-</u>	<u>87,550</u>
Capital assets being depreciated:				
Source of supply	211,239	-	-	211,239
Pumping	357,710	-	-	357,710
Water treatment	4,498	-	-	4,498
Transmission and distribution	15,052,691	1,105,978	63,523	16,095,146
General	<u>481,632</u>	<u>64,317</u>	<u>22,192</u>	<u>523,757</u>
Total capital assets being depreciated / amortized	<u>16,107,770</u>	<u>1,170,295</u>	<u>85,715</u>	<u>17,192,350</u>
Total capital assets	<u>16,195,320</u>	<u>1,170,295</u>	<u>85,715</u>	<u>17,279,900</u>

Village of McFarland

Notes to Financial Statements

December 31, 2020

	Beginning Balance	Additions	Deletions	Ending Balance
Less accumulated depreciation for:				
Water	\$ (4,812,782)	\$ (203,139)	\$ (80,540)	\$ (5,096,461)
Total accumulated depreciation / amortization	(4,812,782)	(203,139)	(80,540)	(5,096,461)
Net capital assets being depreciated / amortized	11,294,988	967,156	166,255	12,095,889
Net water capital assets	<u>\$ 11,382,538</u>	<u>\$ 967,156</u>	<u>\$ 166,255</u>	<u>\$ 12,183,439</u>
	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets not being depreciated:				
Land and land rights	\$ 78,020	\$ -	\$ -	\$ 78,020
Total capital assets not being depreciated / amortized	78,020	-	-	78,020
Capital assets being depreciated:				
Collecting system	5,825,530	54,475	-	5,880,005
Collecting system pumping	1,043,088	-	-	1,043,088
General	386,417	64,317	22,192	428,542
Total capital assets being depreciated / amortized	7,255,035	118,792	22,192	7,351,635
Total capital assets	7,333,055	118,792	22,192	7,429,655
Less accumulated depreciation for				
Collecting system pumping	\$ (102,137)	\$ -	\$ -	\$ (102,137)
Sewer	(2,331,838)	(168,568)	22,192	(2,478,214)
Total accumulated depreciation / amortization	(2,433,975)	(168,568)	22,192	(2,580,351)
Net capital assets being depreciated / amortized	4,821,060	(49,776)	-	4,771,284
Net sewer capital assets	<u>\$ 4,899,080</u>	<u>\$ (49,776)</u>	<u>\$ -</u>	<u>\$ 4,849,304</u>
	Beginning Balance	Additions	Deletions	Ending Balance
Storm Water				
Capital assets not being depreciated:				
Land and land rights	\$ 160,275	\$ -	\$ -	\$ 160,275
Total capital assets not being depreciated / amortized	160,275	-	-	160,275
Capital assets being depreciated:				
Storm water	5,559,278	217,395	22,192	5,754,481
Total capital assets being depreciated / amortized	5,559,278	217,395	22,192	5,754,481
Total capital assets	5,719,553	217,395	22,192	5,914,756

Village of McFarland

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	Beginning Balance	Additions	Deletions	Ending Balance
Less accumulated depreciation for:				
Storm water	\$ (1,941,299)	\$ (155,189)	\$ 22,192	\$ (2,074,296)
Total accumulated depreciation / amortization	(1,941,299)	(155,189)	22,192	(2,074,296)
Net capital assets being depreciated / amortized	3,617,979	62,206	-	3,680,185
Net storm water capital assets	<u>\$ 3,778,254</u>	<u>\$ 62,206</u>	<u>\$ -</u>	<u>\$ 3,840,460</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 20,059,872</u>	<u>\$ 979,586</u>	<u>\$ 166,255</u>	<u>\$ 20,873,203</u>

Depreciation/amortization expense was charged to functions as follows:

Business-Type Activities

Water	\$ 336,778
Sewer	159,691
Storm water	<u>141,874</u>
Total business-type activities depreciation expense	<u>\$ 638,343</u>

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

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount
Water and sewer utility	General fund	\$ 41,336
General fund	Water and sewer utility	<u>270,345</u>
Total, fund financial statements		311,681
Less government-wide eliminations		<u>(82,672)</u>
Total internal balances, government-wide statement of net position		<u>\$ 229,009</u>

Receivable Fund	Payable Fund	Amount
Governmental activities	Business-type activities	\$ 270,345
Business-type activities	Governmental activities	<u>(41,336)</u>
Total government-wide financial statements		<u>\$ 229,009</u>

All amounts are due within one year.

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The principal purpose of this interfund is for utility items placed on the tax roll and the tax equivalent.

Advances

TIF No. 3 capital project fund is advancing funds to TIF No. 4 capital project fund. The amount advanced is determined by the deficiency of revenues over expenditures and other financing uses. TIF No. 3 capital project fund is charging interest on the 2017 advance based on the average outstanding advance balance during the year at a floating interest rate. The interest rate charged during 2020 was 0.45 percent. A repayment schedule was established in 2017 for a portion of the advance. An additional amount (\$43,763) was advanced in 2018 to replenish a cash deficit balance in TIF No. 4 capital project fund. No repayment schedule has been established for this advance.

TIF No. 3 capital project fund is also advancing funds to TIF No. 5 capital project fund. The amount advanced is determined by the deficiency of revenues over expenditures and other financing uses. In 2020, \$350,000 was advanced to TIF No. 5 capital project fund, with zero percent interest charged on the outstanding balance. A repayment schedule has been established for this advance in 2020. An additional amount (\$189,083) was advanced in 2020 to replenish a cash deficit balance in TIF No. 5 capital project fund. No repayment schedule has been established for this advance.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
TIF No. 3 capital projects	TIF No. 4 capital projects	\$ 353,944	\$ 304,061
TIF No. 3 capital projects	TIF No. 4 capital projects	43,763	43,763
TIF No. 3 capital projects	TIF No. 5 capital projects	350,000	306,250
TIF No. 3 capital projects	TIF No. 5 capital projects	<u>189,083</u>	<u>189,083</u>
Total, fund financial statements		936,790	
Less fund eliminations		<u>(936,790)</u>	
Total, interfund advances, government-wide statement of net position		<u>\$ -</u>	

The principal purpose of these advances is to make up for excess expenditures over revenues.

Years	Advance from TIF No. 3 to TIF No. 4	
	Principal	Interest
2021	\$ 49,883	\$ 1,596
2022	50,108	1,371
2023	50,334	1,145
2024	50,561	918
2025	50,789	690
2026-2027	<u>102,269</u>	<u>693</u>
Total	<u>\$ 353,944</u>	<u>\$ 6,413</u>

Village of McFarland

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<u>Years</u>	<u>Advance from TIF No. 3 to TIF No. 5 Principal</u>
2021	\$ 43,750
2022	43,750
2023	43,750
2024	43,750
2025	43,750
2026-2028	<u>131,250</u>
Total	<u>\$ 350,000</u>

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General fund	Water and sewer utility	\$ 270,345	2020 Water PILOT
General fund	Youth center	40,250	Reimburse for youth center costs incurred by general fund
TIF #4	TIF #3	217,841	Transfer from donor district TIF #3 to donee district TIF #4 per amendment to project plan
Debt service fund	General fund	122,137	To transfer funds from developers
Capital equipment and projects	General fund	75,000	Reimburse capital costs incurred by capital project fund
Capital equipment and projects	Parks	<u>296,439</u>	Reimburse capital costs incurred for park facility project
Total, fund financial statements		1,022,012	
Less fund eliminations		<u>(751,667)</u>	
Total transfers, government-wide statement of activities		<u>\$ 270,345</u>	

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

Village of McFarland

Notes to Financial Statements

December 31, 2020

Long-Term Obligations

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and notes payable:					
General obligation debt	\$ 12,640,000	\$ 3,900,000	\$ 1,740,000	\$ 14,800,000	\$ 1,820,000
(Discounts)/Premiums:	<u>172,224</u>	<u>150,358</u>	<u>28,526</u>	<u>294,056</u>	<u>36,509</u>
Subtotal	<u>12,812,224</u>	<u>4,050,358</u>	<u>1,768,526</u>	<u>15,094,056</u>	<u>1,856,509</u>
Other liabilities:					
Vested compensated absences	587,803	197,225	49,065	735,963	108,021
Capital leases	<u>53,107</u>	<u>175,337</u>	<u>88,876</u>	<u>139,568</u>	<u>38,739</u>
Total other liabilities	<u>640,910</u>	<u>372,562</u>	<u>137,941</u>	<u>875,531</u>	<u>146,760</u>
Total governmental activities long-term liabilities	<u>\$ 13,453,134</u>	<u>\$ 4,422,920</u>	<u>\$ 1,906,467</u>	<u>\$ 15,969,587</u>	<u>\$ 2,003,269</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 3,525,000	\$ 645,000	\$ 570,000	\$ 3,600,000	\$ 725,000
(Discounts)/Premiums:	<u>63,332</u>	<u>24,985</u>	<u>16,053</u>	<u>72,264</u>	<u>-</u>
Subtotal	<u>3,588,332</u>	<u>669,985</u>	<u>586,053</u>	<u>3,672,264</u>	<u>725,000</u>
Other liabilities:					
Vested compensated absences	61,706	25,367	9,933	77,140	14,038
Capital leases	<u>53,107</u>	<u>74,127</u>	<u>53,107</u>	<u>74,127</u>	<u>6,995</u>
Total other liabilities	<u>114,813</u>	<u>99,494</u>	<u>63,040</u>	<u>151,267</u>	<u>21,033</u>
Total business-type activities long-term liabilities	<u>\$ 3,703,145</u>	<u>\$ 769,479</u>	<u>\$ 649,093</u>	<u>\$ 3,823,531</u>	<u>\$ 746,033</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5 percent of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2020, was \$56,364,035. Total general obligation debt outstanding at year end was \$18,400,000.

Village of McFarland

Notes to Financial Statements

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General Obligation Debt

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

Governmental Activities					Balance
General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	December 31, 2020
G.O. refunding bonds	12/15/08	12/01/23	4.50-4.875%	\$ 1,415,000	\$ 885,000
G.O. promissory notes	06/23/15	12/01/24	1.75-2.15%	2,460,000	1,425,000
G.O. promissory notes	07/20/17	12/01/26	2.00-2.25%	3,620,000	2,930,000
G.O. promissory note	06/21/18	12/01/27	3.00%	3,550,000	3,205,000
G.O. promissory note	07/22/19	12/01/28	2.00-3.00%	1,690,000	1,460,000
G.O. refunding bonds	07/22/19	04/01/38	2.10-3.05%	995,000	995,000
G.O. promissory note	06/22/20	12/01/29	1.50-2.00%	3,900,000	3,900,000
Total governmental activities, general obligation debt					<u>\$ 14,800,000</u>

Business-Type Activities					Balance
General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	December 31, 2020
G.O. promissory notes	12/01/11	09/01/21	2.00-2.50%	\$ 875,000	\$ 95,000
G.O. promissory notes	06/23/15	12/01/24	1.75-2.15%	2,995,000	1,570,000
G.O. promissory notes	07/20/17	12/01/25	2.00-2.25%	845,000	570,000
G.O. promissory note	07/22/19	12/01/28	2.00-3.00%	720,000	720,000
G.O. promissory note	06/22/20	12/01/29	1.50-2.00%	645,000	645,000
Total business-type activities, general obligation debt					<u>\$ 3,600,000</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2021	\$ 1,820,000	\$ 384,800	\$ 725,000	\$ 80,012
2022	1,865,000	308,873	645,000	60,543
2023	2,330,000	261,423	660,000	48,115
2024	1,390,000	212,397	690,000	35,264
2025	1,855,000	172,900	290,000	20,300
2026-2030	5,015,000	302,833	590,000	29,925
2031-2035	315,000	56,100	-	-
2036-2038	210,000	9,608	-	-
Total	<u>\$ 14,800,000</u>	<u>\$ 1,708,934</u>	<u>\$ 3,600,000</u>	<u>\$ 274,159</u>

Village of McFarland

Notes to Financial Statements
December 31, 2020

Other Debt Information

Estimated payments of compensated absences and the lease payable are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

See Note 4. for the net pension liability (asset) information.

Lease Disclosures

Lessee, Capital Leases

In 2020 the Village acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$249,464, which are included in capital assets in the governmental and business-type activities. The future minimum lease obligations and the net present value on these minimum lease payments as of December 31, 2020, are as follows:

<u>Years</u>	<u>Governmental Activities</u>			<u>Business-Type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 38,739	\$ 6,146	\$ 44,885	\$ 6,995	\$ 2,121	\$ 9,116
2022	40,903	3,981	44,884	7,207	1,909	9,116
2023	59,926	1,691	61,617	59,925	1,691	61,616
Total	<u>\$ 139,568</u>	<u>\$ 11,818</u>	<u>\$ 151,386</u>	<u>\$ 74,127</u>	<u>\$ 5,721</u>	<u>\$ 79,848</u>

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2020, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 14,832,451
Construction in progress	2,050,508
Other capital assets, net of accumulated depreciation/amortization	30,691,504
Less long-term debt outstanding	(13,743,024)
Plus unspent capital related debt proceeds	<u>269,555</u>
Total net investment in capital assets	<u>\$ 34,100,994</u>

Village of McFarland

Notes to Financial Statements

December 31, 2020

Governmental Funds

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

	<u>General Fund</u>	<u>General Debt Service</u>	<u>TIF No. 3 Capital Projects</u>	<u>Capital Equipment Projects</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Fund Balances						
Nonspendable:						
Delinquent taxes and specials	\$ 2,581	\$ -	\$ -	\$ -	\$ -	\$ 2,581
Prepaid items	<u>60,044</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,044</u>
Subtotal	<u>62,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,625</u>
Restricted for:						
Debt service	-	942,344	-	-	-	942,344
TIF related purposes	-	-	1,193,024	-	-	1,193,024
Capital projects - unspent proceeds	-	-	-	269,555	-	269,555
Library purposes	-	-	-	-	177,709	177,709
Canine costs	-	-	-	-	45,603	45,603
Impact fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>879,096</u>	<u>879,096</u>
Subtotal	<u>-</u>	<u>942,344</u>	<u>1,193,024</u>	<u>269,555</u>	<u>1,102,408</u>	<u>3,507,331</u>
Committed to:						
Youth center	-	-	-	-	2,678	2,678
Employee retirement	-	-	-	-	177,811	177,811
EAB response/tree planting	35,128	-	-	-	-	35,128
Cable TV	-	-	-	-	95,038	95,038
Solid waste	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>211,341</u>	<u>211,341</u>
Subtotal	<u>35,128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>486,868</u>	<u>521,996</u>
Assigned to:						
General capital projects	-	-	-	199,698	-	199,698
Subsequent years' budget	64,000	-	-	-	-	64,000
PILOT	270,345	-	-	-	-	270,345
Developer capital project deposits	103,228	-	-	-	-	103,228
Outreach	11,080	-	-	-	-	11,080
Vehicle replacement	8,102	-	-	66,546	-	74,648
Police grants	14,202	-	-	-	-	14,202
Police seizures	9,250	-	-	-	-	9,250
Act 102	22,974	-	-	-	-	22,974
Facilities	-	-	-	526,623	-	526,623
Property	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>80,000</u>
Subtotal	<u>503,181</u>	<u>-</u>	<u>-</u>	<u>872,867</u>	<u>-</u>	<u>1,376,048</u>
Unassigned (deficit):	<u>2,406,928</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(771,959)</u>	<u>1,634,969</u>
Total fund balances (deficit)	<u>\$ 3,007,862</u>	<u>\$ 942,344</u>	<u>\$ 1,193,024</u>	<u>\$ 1,142,422</u>	<u>\$ 817,317</u>	<u>\$ 7,102,969</u>

Village of McFarland

Notes to Financial Statements

December 31, 2020

Business-Type Activities

Net investment in capital assets:

Land	\$ 325,845
Other capital assets, net of accumulated depreciation	20,547,358
Less Long-term debt outstanding	(3,674,127)
Less Unamortized debt premium	<u>(72,264)</u>
Total net investment in capital assets	<u>17,126,812</u>

Restricted:

Equipment replacement	486,971
Impact fee	32,266
Pension	<u>77,334</u>

Total restricted 596,571

Unrestricted 4,192,517

Total business-type activities net position \$ 21,915,900

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011 and expected to work at least 1,200 hours a year (880 hours teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

Vesting

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

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments

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

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

Village of McFarland

Notes to Financial Statements

December 31, 2020

Contributions

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

During the reporting period, the WRS recognized \$303,757 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2020 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.55 %	6.55 %
Protective with Social Security	6.55 %	10.55 %
Protective without Social Security	6.55 %	14.95 %

Pension (asset)/liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the Village reported an (asset)/liability of \$(905,865) for its proportionate share of the net pension (asset)/liability. The net pension (asset)/liability was measured as of December 31, 2019 and the total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension (asset)/liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the Village's proportion was 0.02809358 percent, which was an increase of 0.00148928 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Village recognized pension expense of \$290,736.

At December 31, 2020, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,719,539	\$ 860,514
Changes in assumptions	70,590	-
Net differences between projected and actual earnings on pension plan investments	-	1,851,911
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,599	4,075
Employer contributions subsequent to the measurement date	<u>361,083</u>	<u>-</u>
Total	<u>\$ 2,159,811</u>	<u>\$ 2,716,500</u>

Village of McFarland

Notes to Financial Statements

December 31, 2020

\$361,083 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2021	\$ (271,897)
2022	(204,027)
2023	33,280
2024	(475,128)

Actuarial Assumptions

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

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*:	1.9%

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

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

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

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75 percent
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

Single Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Village of McFarland

Notes to Financial Statements
December 31, 2020

Sensitivity of the Village's Proportionate Share of the Net Pension (asset)/liability to Changes in the Discount Rate

The following presents the Village's proportionate share of the net pension (asset)/liability calculated using the discount rate of 7.00 percent, as well as what the Village's proportionate share of the net pension (asset)/liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Village's proportionate share of the net pension (asset)/liability	<u>\$ 2,332,764</u>	<u>\$ (905,865)</u>	<u>\$ (3,327,113)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

At December 31, 2020, the Village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Commitments and Contingencies

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

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

Subsequent Events

On March 1, 2021, the Village issued general obligation bonds in the amount of \$14,000,000 with an interest rate of 1.00-3.00 percent. These proceeds will be used to finance the costs associated with the construction of the Public Safety Center.

Village of McFarland

Notes to Financial Statements
December 31, 2020

On March 1, 2021, the Village issued general obligation promissory notes in the amount of \$3,215,000 with an interest rate of 1.00-2.00 percent. These proceeds will be used to finance capital improvement projects including facilities, street, park, sewerage and traffic safety improvements.

Tax Abatement

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Village is disclosing all abatement agreements individually.

The Village through its Tax Incremental Financing Districts (TID) Nos. 3, 4 and 5 have entered into tax abatement agreements with a developers in the form of tax incremental financing incentive payments to stimulate economic development. The abatements are authorized through the TID project plans. The developers pay property taxes as they become due and after meeting the criteria established in the development agreements, are entitled to future incentive payments that directly correlate to the taxes paid.

<u>Agreement Description</u>	<u>Calculation Method</u>	<u>Developer Commitment</u>	<u>2020 Payments</u>
Farwell Place LLC Development Agreement	Excess Increment	Developer guarantees value set by agreement, 75% of tax payment goes towards loan retirement	\$ -
84 Lumber Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes towards loan retirement	-
Waubesa Village Development Agreement - Phase 1	Excess Increment	Developer guarantees value set by agreement, 65% of tax payment goes towards loan retirement	-
High Track Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes towards loan retirement	-
Spartan Properties Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes towards loan retirement	-
Hillcrest Rental LLC Development Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes towards loan retirement	-
Waubesa Village Development Agreement - Phase 2	Excess Increment	Developer guarantees value set by agreement, 65% of tax payment goes towards loan retirement	-
The Atwater, LLC & Lakesonte, LLC Developer Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	350,000
Ezra Properties, LLC Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	337,500
O'Hearn Ventures LLC	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment go toward loan retirement	-

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 87, *Leases*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32*

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

REQUIRED SUPPLEMENTARY INFORMATION

Village of McFarland

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 3,932,500	\$ 3,932,500	\$ 3,944,335	\$ 11,835
Intergovernmental	785,750	785,750	939,229	153,479
Licenses and permits	387,750	387,750	407,275	19,525
Fines, forfeitures and penalties	102,000	102,000	69,708	(32,292)
Public charges for services	331,750	331,750	337,015	5,265
Intergovernmental charges for services	293,250	293,250	283,803	(9,447)
Investment income	100,000	100,000	38,554	(61,446)
Miscellaneous revenues	150,000	150,000	159,126	9,126
Total revenues	6,083,000	6,083,000	6,179,045	96,045
Expenditures				
Current:				
General government	908,000	908,000	905,875	2,125
Public safety	3,665,750	3,665,750	3,567,792	97,958
Health and social services	253,250	253,250	244,522	8,728
Public works	924,500	924,500	819,388	105,112
Leisure activities	410,750	410,750	366,293	44,457
Conservation and development	236,000	236,000	255,147	(19,147)
Total expenditures	6,398,250	6,398,250	6,159,017	239,233
Excess (deficiency) of revenues over (under) expenditures	(315,250)	(315,250)	20,028	335,278
Other Financing Sources (Uses)				
Transfers in	290,250	290,250	310,595	20,345
Transfers out	-	-	(197,137)	(197,137)
Total other financing sources (uses)	290,250	290,250	113,458	(176,792)
Net change in fund balance	(25,000)	(25,000)	133,486	158,486
Fund Balance, Beginning	2,874,376	2,874,376	2,874,376	-
Fund Balance, Ending	\$ 2,849,376	\$ 2,849,376	\$ 3,007,862	\$ 158,486

See notes to required supplementary information

Village of McFarland

Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System
Year Ended December 31, 2020

WRS Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/15	0.02466399%	\$ (605,815)	\$ 2,735,705	22.14%	102.74%
12/31/16	0.02415237%	392,471	2,901,661	13.53%	98.20%
12/31/17	0.02403967%	198,144	2,943,233	6.73%	99.12%
12/31/18	0.02526343%	(750,101)	3,178,136	23.60%	102.93%
12/31/19	0.02660430%	946,359	3,365,238	28.12%	96.45%
12/31/20	0.02809358%	(905,865)	3,570,057	25.37%	102.96%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2020

Village Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 234,105	\$ 234,105	\$ -	\$ 2,902,870	8.06%
12/31/16	232,586	232,586	-	2,944,883	7.90%
12/31/17	275,790	275,790	-	3,178,137	8.68%
12/31/18	293,935	293,935	-	3,365,238	8.73%
12/31/19	303,691	303,691	-	3,570,057	8.51%
12/31/20	361,083	361,083	-	3,987,492	9.06%

See notes to required supplementary information

Village of McFarland

Notes to Required Supplementary Information
Year Ended December 31, 2020

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds board action.

Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level of expenditure.

Wisconsin Retirement System

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

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

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

Changes in assumptions. No significant change in assumptions were noted from the prior year.

SUPPLEMENTARY INFORMATION

Village of McFarland

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -

General Fund

Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Taxes				
General property taxes	\$ 3,820,500	\$ 3,820,500	\$ 3,820,500	\$ -
Payments in lieu of taxes	105,000	105,000	110,878	5,878
Interest and penalties on taxes	3,000	3,000	4,849	1,849
Public accommodation (room) taxes	4,000	4,000	8,108	4,108
Total taxes	3,932,500	3,932,500	3,944,335	11,835
Intergovernmental				
State shared revenues	109,750	109,750	109,754	4
Expenditure restraint payment	60,000	60,000	111,288	51,288
Fire insurance tax (2% fire dues)	39,000	39,000	39,932	932
Other state shared taxes	8,750	8,750	8,855	105
State aid, law enforcement improvement	1,000	1,000	-	(1,000)
State aid, other public safety	5,500	5,500	5,854	354
State aid, general transportation aids	481,750	481,750	481,762	12
Payments for municipal services	8,750	8,750	3,636	(5,114)
In lieu of taxes on state conservation lands	250	250	118	(132)
Grants from local governments	55,750	55,750	57,286	1,536
State aid, law enforcement	15,250	15,250	22,823	7,573
Federal aid, pandemic relief	-	-	97,921	97,921
Total intergovernmental	785,750	785,750	939,229	153,479
Licenses and Permits				
Liquor and malt beverage licenses	12,000	12,000	5,509	(6,491)
Operators' license	6,500	6,500	5,460	(1,040)
Other business and occupational licenses	4,000	4,000	1,875	(2,125)
Bicycle licenses	2,250	2,250	6,046	3,796
Dog and cat licenses	3,500	3,500	2,934	(566)
Other nonbusiness licenses	5,000	5,000	4,570	(430)
Nonbusiness licenses	4,000	4,000	6,210	2,210
Building permits	110,000	110,000	117,415	7,415
Heating and air conditioning permits	45,000	45,000	35,771	(9,229)
Plumbing permits	45,000	45,000	34,745	(10,255)
Electrical permits	50,000	50,000	50,335	335
Other regulatory permits and fees	500	500	185	(315)
Other permits	100,000	100,000	136,220	36,220
Total licenses and permits	387,750	387,750	407,275	19,525
Fines, Forfeitures and Penalties				
Court penalties and costs	95,000	95,000	67,370	(27,630)
Parking violations	7,000	7,000	2,338	(4,662)
Total fines, forfeitures and penalties	102,000	102,000	69,708	(32,292)

Village of McFarland

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -

General Fund

Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Public Charges for Services				
Clerk's fees	\$ 9,000	\$ 9,000	\$ 11,129	\$ 2,129
Publication fees	1,500	1,500	1,800	300
Law enforcement fees	2,500	2,500	11,661	9,161
Fire protection fees	3,500	3,500	2,562	(938)
Ambulance fees	285,000	285,000	275,701	(9,299)
County highway maintenance and construction	750	750	877	127
Park rental	15,000	15,000	10,635	(4,365)
Plan review fees	10,000	10,000	22,556	12,556
Other public charges for services	4,500	4,500	94	(4,406)
Total public charges for services	331,750	331,750	337,015	5,265
Intergovernmental Charges for Services				
Local, law enforcement services	51,750	51,750	58,024	6,274
Local, fire services	198,000	198,000	183,526	(14,474)
Local, other services	43,500	43,500	42,253	(1,247)
Total intergovernmental charges for services	293,250	293,250	283,803	(9,447)
Investment income				
Interest on investments	100,000	100,000	38,554	(61,446)
Total investment income	100,000	100,000	38,554	(61,446)
Miscellaneous				
Rent	78,250	78,250	83,828	5,578
Insurance recoveries	9,000	9,000	9,942	942
Other miscellaneous	11,000	11,000	13,960	2,960
Other utility nonoperating revenue one	46,000	46,000	46,000	-
Donations	5,750	5,750	5,396	(354)
Total miscellaneous	150,000	150,000	159,126	9,126
Other financing sources				
Transfers in	290,250	290,250	310,595	20,345
Total other financing sources	290,250	290,250	310,595	20,345
Total revenues and other financing sources	\$ 6,373,250	\$ 6,373,250	\$ 6,489,640	\$ 116,390

Village of McFarland

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -

General Fund

Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
General Government				
Council/Board	\$ 56,750	\$ 56,750	\$ 46,584	\$ 10,166
Judicial	66,000	66,000	62,637	3,363
Administrator	78,750	78,750	74,542	4,208
Clerk	270,000	270,000	250,240	19,760
Elections	16,500	16,500	37,181	(20,681)
Data processing	54,500	54,500	47,922	6,578
Finance	5,500	5,500	1,131	4,369
Assessor	41,000	41,000	48,739	(7,739)
Legal	105,000	105,000	132,040	(27,040)
General buildings/plant/hall	97,500	97,500	114,729	(17,229)
Risk and property management	116,500	116,500	90,130	26,370
Total general government	908,000	908,000	905,875	2,125
Public Safety				
Police	2,202,750	2,202,750	2,173,701	29,049
Fire protection	1,104,500	1,104,500	1,049,854	54,646
Hydrant rental	325,250	325,250	325,250	-
Ambulance	23,500	23,500	18,490	5,010
Emergency government	9,750	9,750	497	9,253
Total public safety	3,665,750	3,665,750	3,567,792	97,958
Health and Social Services				
Senior outreach	253,250	253,250	244,522	8,728
Total health and social services	253,250	253,250	244,522	8,728
Public Works				
Engineering	15,000	15,000	6,285	8,715
Highway and street maintenance for local	784,500	784,500	687,644	96,856
Street lighting	125,000	125,000	125,459	(459)
Total public works	924,500	924,500	819,388	105,112
Leisure Activities				
Parks	410,750	410,750	366,293	44,457
Total leisure activities	410,750	410,750	366,293	44,457

Village of McFarland

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -

General Fund

Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Conversation and Development				
Planning	\$ 236,000	\$ 236,000	\$ 255,147	\$ (19,147)
Total conversation and development	236,000	236,000	255,147	(19,147)
Other Financing Uses				
Transfers out	-	-	197,137	(197,137)
Total other financing uses	-	-	197,137	(197,137)
Total expenditures	<u>\$ 6,398,250</u>	<u>\$ 6,398,250</u>	<u>\$ 6,356,154</u>	<u>\$ 42,096</u>

Village of McFarland

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Special Revenue Funds				
	Cable	Library	Parks	Solid Waste	Employee Retirement Fund
Assets					
Cash and investments	\$ 70,330	\$ 179,452	\$ -	\$ 242,403	\$ 177,811
Restricted cash and investments	-	-	690,198	-	-
Receivables:					
Taxes	22,500	626,250	-	509,589	50,000
Accounts	24,812	58	-	938	-
Loans	-	-	192,296	-	-
Total assets	<u>\$ 117,642</u>	<u>\$ 805,760</u>	<u>\$ 882,494</u>	<u>\$ 752,930</u>	<u>\$ 227,811</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 104	\$ 1,801	\$ 1,100	\$ 32,000	\$ -
Advances from other funds	-	-	-	-	-
Total liabilities	<u>104</u>	<u>1,801</u>	<u>1,100</u>	<u>32,000</u>	<u>-</u>
Deferred Inflows of Resources					
Unearned revenues	<u>22,500</u>	<u>626,250</u>	<u>2,298</u>	<u>509,589</u>	<u>50,000</u>
Total deferred inflows of resources	<u>22,500</u>	<u>626,250</u>	<u>2,298</u>	<u>509,589</u>	<u>50,000</u>
Fund Balances					
Restricted	-	177,709	879,096	-	-
Committed	95,038	-	-	211,341	177,811
Unassigned (deficit)	-	-	-	-	-
Total fund balances	<u>95,038</u>	<u>177,709</u>	<u>879,096</u>	<u>211,341</u>	<u>177,811</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 117,642</u>	<u>\$ 805,760</u>	<u>\$ 882,494</u>	<u>\$ 752,930</u>	<u>\$ 227,811</u>

<u>Special Revenue Funds</u>		<u>Capital Project Funds</u>		<u>Total Nonmajor Governmental Funds</u>
<u>Youth Center</u>	<u>Canine</u>	<u>TIF No. 4 Capital Project</u>	<u>TIF No. 5 Capital Project</u>	
\$ 2,678	\$ 45,603	\$ 106,681	\$ -	\$ 824,958
-	-	-	-	690,198
25,000	-	97,962	45,936	1,377,237
-	-	-	-	25,808
-	-	58,190	-	250,486
<u>\$ 27,678</u>	<u>\$ 45,603</u>	<u>\$ 262,833</u>	<u>\$ 45,936</u>	<u>\$ 3,168,687</u>
\$ -	\$ -	\$ 40	\$ -	\$ 35,045
-	-	397,707	539,083	936,790
-	-	397,747	539,083	971,835
25,000	-	97,962	45,936	1,379,535
25,000	-	97,962	45,936	1,379,535
-	45,603	-	-	1,102,408
2,678	-	-	-	486,868
-	-	(232,876)	(539,083)	(771,959)
2,678	45,603	(232,876)	(539,083)	817,317
<u>\$ 27,678</u>	<u>\$ 45,603</u>	<u>\$ 262,833</u>	<u>\$ 45,936</u>	<u>\$ 3,168,687</u>

Village of McFarland

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2020

	Special Revenue Funds				
	Cable	Library	Parks	Solid Waste	Employee Retirement Fund
Revenues					
Taxes	\$ 24,500	\$ 575,750	\$ -	\$ 101,000	\$ 50,000
Intergovernmental	9,976	341,027	-	34,231	-
Licenses and permits	97,286	-	-	-	-
Public charges for services	-	3,196	462,198	420,951	-
Investment income	446	3,099	3,367	3,221	1,018
Miscellaneous revenues	-	-	500	-	-
Total revenues	<u>132,208</u>	<u>923,072</u>	<u>466,065</u>	<u>559,403</u>	<u>51,018</u>
Expenditures					
Current:					
General government	-	-	-	-	10,897
Public safety	-	-	-	-	-
Public works	-	-	-	545,281	-
Leisure activities	120,003	925,320	-	-	-
Conservation and development	-	-	-	-	-
Capital Outlay	7,372	-	40,615	3,930	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>127,375</u>	<u>925,320</u>	<u>40,615</u>	<u>549,211</u>	<u>10,897</u>
Excess (deficiency) of revenues over expenditures	<u>4,833</u>	<u>(2,248)</u>	<u>425,450</u>	<u>10,192</u>	<u>40,121</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(296,439)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(296,439)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,833	(2,248)	129,011	10,192	40,121
Fund Balances (Deficit), Beginning	<u>90,205</u>	<u>179,957</u>	<u>750,085</u>	<u>201,149</u>	<u>137,690</u>
Fund Balances (Deficit), Ending	<u>\$ 95,038</u>	<u>\$ 177,709</u>	<u>\$ 879,096</u>	<u>\$ 211,341</u>	<u>\$ 177,811</u>

<u>Special Revenue Funds</u>		<u>Capital Project Funds</u>		<u>Total Nonmajor Governmental Funds</u>
<u>Youth Center</u>	<u>Canine</u>	<u>TIF No. 4 Capital Project</u>	<u>TIF No. 5 Capital Project</u>	
\$ 25,000	\$ -	\$ 86,635	\$ 17,708	\$ 880,593
40,250	-	7,125	250,222	682,831
-	-	-	-	97,286
-	-	-	-	886,345
177	270	611	-	12,209
<u>15,000</u>	<u>2,740</u>	<u>-</u>	<u>-</u>	<u>18,240</u>
<u>80,427</u>	<u>3,010</u>	<u>94,371</u>	<u>267,930</u>	<u>2,577,504</u>
-	-	37,720	22,675	71,292
-	6,404	-	-	6,404
-	-	-	-	545,281
40,250	-	-	-	1,085,573
-	-	136,892	604,193	741,085
-	-	-	-	51,917
-	-	30,000	-	30,000
<u>-</u>	<u>-</u>	<u>6,415</u>	<u>32,510</u>	<u>38,925</u>
<u>40,250</u>	<u>6,404</u>	<u>211,027</u>	<u>659,378</u>	<u>2,570,477</u>
<u>40,177</u>	<u>(3,394)</u>	<u>(116,656)</u>	<u>(391,448)</u>	<u>7,027</u>
-	-	217,841	-	217,841
<u>(40,250)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(336,689)</u>
<u>(40,250)</u>	<u>-</u>	<u>217,841</u>	<u>-</u>	<u>(118,848)</u>
(73)	(3,394)	101,185	(391,448)	(111,821)
<u>2,751</u>	<u>48,997</u>	<u>(334,061)</u>	<u>(147,635)</u>	<u>929,138</u>
<u>\$ 2,678</u>	<u>\$ 45,603</u>	<u>\$ (232,876)</u>	<u>\$ (539,083)</u>	<u>\$ 817,317</u>

**McFarland Utilities
Enterprise Funds of the Village of McFarland
Wisconsin**

Financial Statements and
Supplementary Information

December 31, 2020 and 2019

McFarland Utilities

Enterprise Funds of the Village of McFarland, Wisconsin
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 December 31, 2020 and 2019

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Independent Auditors' Report

To the Village Board of
McFarland Utilities

We have audited the accompanying financial statements of McFarland Utilities, enterprise funds of the Village of McFarland, Wisconsin, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of McFarland Utilities as of December 31, 2020 and 2019, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the McFarland Utilities enterprise funds and do not purport to, and do not, present fairly the financial position of the Village of McFarland, Wisconsin, as of December 31, 2020 and 2019 and the respective changes in financial position, or cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters*Required Supplementary Information*

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

Supplementary Information

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

Madison, Wisconsin
_____, 2021

Management's Discussion and Analysis

McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

The management of the McFarland Water and Sewer Utility (Utility) offers this narrative discussion and analysis of the financial performance of the Utility for the fiscal year ended December 31, 2020. The easy to read narrative overview information presented here should be considered in conjunction with the more detailed information available in the financial statements of the Utility. These financial statements report information about the Utility using accounting methods similar to those used by private sector companies and offer short-term and long-term information about Utility activities.

Financial Highlight

- The net position of the Utility improved \$169,000 from \$17,366,000 in 2019 to \$17,536,000 in 2020.
- The operating revenues of the Utility increased \$261,000 from \$2,214,000 in 2019 to \$2,475,000 in 2020.
- The operating expenses of the Utility, excluding depreciation, increased \$308,000 from \$1,644,000 in 2019 to \$1,952,000 in 2020.
- The net operating income of the Water Utility increased to \$278,000 in 2020 from \$237,000 in 2019.
- The Sewer Utility recognized an operating loss of \$251,000 in 2020 compared to an operating loss \$133,000 in 2019.
- The authorized rate of return for the Public Service Commission of Wisconsin (PSCW) regulated water utility operations is 7.25%. The actual rate of return for 2020 was 1.94%, down from 1.58% in 2019.

Overview of the Financial Statements

The Water and Sewer Utility is a self-supporting entity and separate enterprise fund of the Village of McFarland. The Utility accounts for the cost of water utility and sewer utility operations on a continuing basis. The statements of net position of water utility operations and sewer utility operations is combined for accounting purposes although the capital assets and operating revenues/expenses are maintained separately for each type of utility.

Water and sewer service is provided to properties within the Village of McFarland and to several properties outside McFarland. The Utility is managed by the Village Board and the Public Utilities Committee (PSCW), which is advisory to the Village Board.

The Water Utility operations are subject to service rules and rates established by the PSCW. The accounting records of the Utility are maintained in accordance with the Uniform System of Accounts prescribed by the PSCW and in accordance with the Governmental Accounting Standards Board.

McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

In 1994, the PSCW authorized deregulation of the Sewer Utility operations. Sewer rates and rules are now determined by the Village Board, based upon the recommendations of the Public Utilities Committee. Wastewater is treated under an agreement with the Madison Metropolitan Sewerage District.

The annual report consists of Management's Discussion and Analysis, the basic financial statements, the report of the independent auditor, and supplemental information.

An analysis of the financial position of the Water and Sewer Utility begins with a review of the Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position. These two statements report the Utility's net position and changes therein. The net position – the difference between assets and deferred outflows and liabilities and deferred inflows – is key to measuring the financial health of the Utility. Over time, increases or decreases in net position are an indicator of whether the financial position of the Utility is improving or deteriorating. It should be noted, however, that the financial position may also be affected by other nonfinancial factors, including economic conditions, customer growth, climate conditions and new regulations.

Utility Financial Analysis

Net Position

The Statements of Net Position includes all of the assets, deferred outflows, liabilities, and deferred inflows of the Utility and provides information about the nature and amount of investments in resources (assets) and the obligations to utility creditors (liabilities). This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Utility. A summary of the Statements of Net Position is presented below in Table 1.

McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

TABLE 1
CONDENSED STATEMENTS OF NET POSITION

	2020	2019	2018	2019-2020 Change
Current and Other Assets	\$ 4,429,349	\$ 4,699,455	\$ 4,226,958	\$ (270,106)
Capital Assets	17,032,743	16,281,618	15,640,881	\$ 751,125
Total Assets	21,462,092	20,981,073	19,867,839	\$ 481,019
Deferred outflows of resources	137,064	189,455	94,165	(52,391)
Long-Term Debt Outstanding	3,240,000	3,010,000	2,690,000	230,000
Other Liabilities	668,305	701,047	361,515	(32,742)
Total Liabilities	3,908,305	3,711,047	3,051,515	197,258
Deferred inflows of resources	155,171	93,253	80,506	61,918
Investment in Capital Assets	13,672,456	13,175,346	12,886,773	497,110
Restricted	574,381	471,155	443,856	103,226
Unrestricted	3,288,843	3,719,727	3,499,354	(430,884)
Total Net Position	\$ 17,535,680	\$ 17,366,228	\$ 16,829,983	\$ 169,452

As shown the table above, the net position of the Water and Sewer Utility improved by \$169,000 or, 1.0%, in 2020. Current and other assets decreased by \$270,000 or 5.8%, mostly due to a decrease in unrestricted cash on hand in 2020. Capital assets, which increased \$751,000, or 4.6%, now comprise 79.4% of total assets, up from 77.6% in 2019.

Restricted net position includes \$486,971 for a replacement fund used for sewer lift station replacements and \$32,266 for funds related to impact fees collected, and \$55,144 for a net pension asset.

The Utility reported deferred outflows related to pension of \$137,000 in 2020, a decrease of \$52,000 from 2019. The Utility reported deferred inflows related to pension of \$155,000 in 2020, an increase of \$62,000 from 2019. See accompanying notes to the financial statements for more information on deferred outflows and inflows of resources.

The specific nature or source of these changes becomes more evident in the Statements of Revenues, Expenses and Changes in Net Position that follows.

McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Revenues, Expenses, and Change in Net Position

All of the Utility's revenues and expenses are accounted for in Table 2, the Statements of Revenues, Expenses, and Change in Net Position. This statement measures the success of the Utility's operations over the year and can be used to determine whether the Utility has successfully recovered all its costs through user fees and other charges, profitability, and credit worthiness.

TABLE 2
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

	2020	2019	2018	2019-2020 Change
Operating Revenues	\$ 2,475,201	\$ 2,214,001	\$ 2,148,047	\$ 261,200
Non-Operating Revenues	36,282	81,580	105,127	(45,298)
Total Revenues	2,511,483	2,295,581	2,253,174	215,902
Depreciation Expense	496,469	465,984	422,026	30,485
Other Operating Expense	1,951,539	1,643,897	1,556,858	307,642
Non-Operating Expense	67,497	65,199	51,264	2,298
Total Expenses	2,515,505	2,175,080	2,030,148	340,425
Income Before Capital				
Contributions and Transfers	(4,022)	120,501	223,026	(124,523)
Transfers	(270,345)	(262,660)	(249,144)	(7,685)
Capital Contributions	443,819	678,404	1,898,108	(234,585)
Change in Net Position	169,452	536,245	1,871,990	(366,793)
Beginning Net Position	17,366,228	16,829,983	14,957,993	536,245
Net Position End of Year	\$ 17,535,680	\$ 17,366,228	\$ 16,829,983	\$ 169,452

Operating revenues for the Utility in 2020 increased \$261,000, or 11.8%, from \$2,214,000 to \$2,475,000. This is primarily attributable to the first full year of increased water rates, along with an increase in sewer rates that went into effect in August 2020.

Total expenses for 2020 increased \$340,000, or 15.7%, from the previous year. Depreciation increased by \$30,000, while other operating expenses increased by \$308,000. Water Utility operation and maintenance expenses increased \$33,000 from 2019. The Sewer Utility operation and maintenance expenses increased \$275,000 from 2018. Nonoperating revenues decreased by \$45,000 due to a decrease in investment income. Non-operating expenses increased \$2,000 from the previous year.

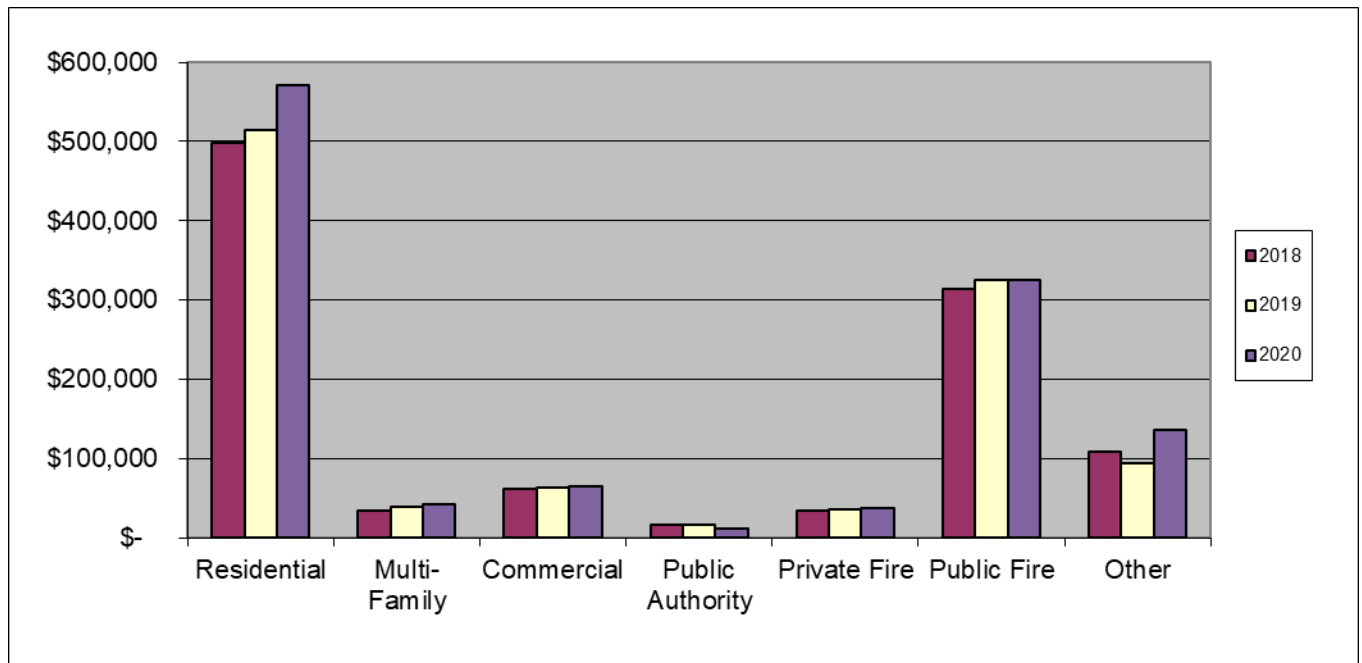
McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Comparison of Operating Revenues

Tables 3 and 4 compare revenues received in 2020 from Water Utility and Sewer Utility operations with those revenues generated in 2019 and 2018. Revenues can be affected by a variety of factors including rate increases, customer growth, climate conditions, and local economic conditions.

TABLE 3
COMPARISON OF WATER OPERATING REVENUES



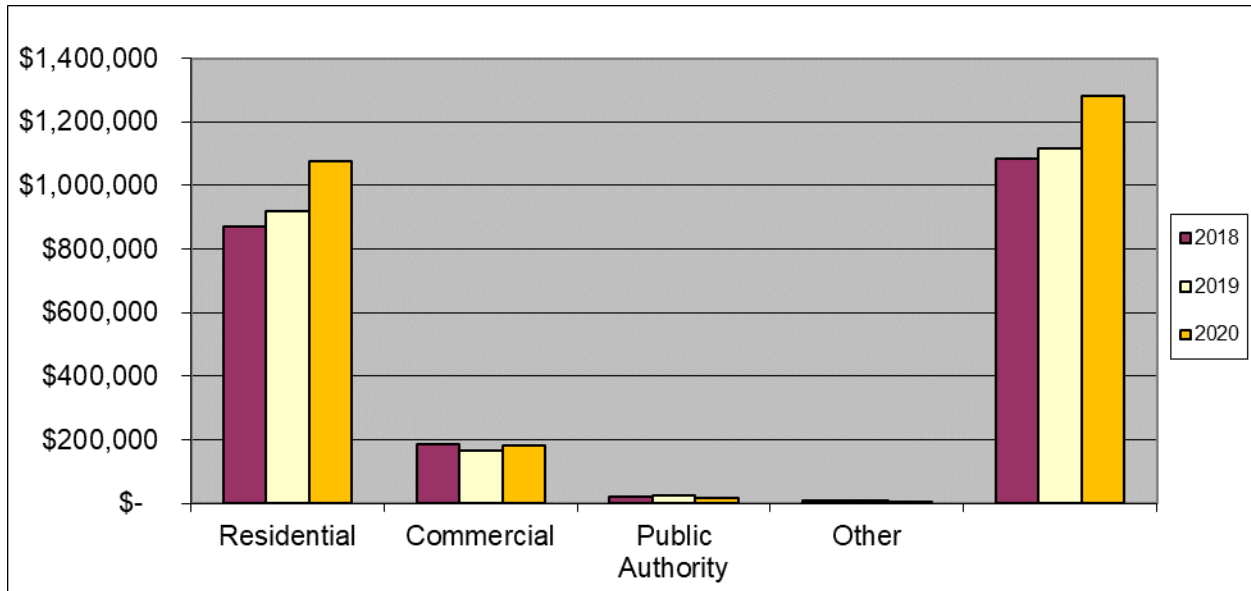
See accompanying Independent Auditors' Report.

McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Operating revenues from sales of water and other sources increased in 2019 by \$57,000, or 5.8%. Water rates were increased effective November 13, 2019 at a rate of 3%, which was in effect for the full 2020 fiscal year. The number of water customers increased by 2.1% in 2020 while volume sold increased by 8.6%.

TABLE 4
COMPARISON OF SEWER OPERATING REVENUES



Sewer Utility revenues from user charges increased by \$167,000 or 15.0%, in 2020. The number of sewer customers increased by 2.9% in 2020 while volume sold increased by 9.1%.

McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Statements of Cash Flows

The Statements of Cash Flows in Table 5 below reports cash receipts, cash payments, and net changes in cash resulting from operations, investment income, and financing activities such as repayment of debt and capital additions. This information provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

TABLE 5
CONDENSED STATEMENTS OF CASH FLOWS

	2020	2019	2018	2019-2020 Change
Cash Flows From:				
Operating Activities	\$ 502,403	\$ 599,431	\$ 684,124	\$ (97,028)
Noncapital Financing Activities	(262,660)	-	(505,897)	(262,660)
Capital and Related Financing Activities	(628,325)	(160,060)	(1,117,344)	(468,265)
Investing Activities	<u>21,590</u>	<u>81,580</u>	<u>105,127</u>	<u>(59,990)</u>
Net Change in Cash and Cash Equivalents	(366,992)	520,951	(833,990)	(887,943)
Cash and Cash Equivalents - Beginning of Year	<u>4,140,623</u>	<u>3,619,672</u>	<u>4,453,662</u>	<u>520,951</u>
Cash and Cash Equivalents - End of Year	<u>\$ 3,773,631</u>	<u>\$ 4,140,623</u>	<u>\$ 3,619,672</u>	<u>\$ (366,992)</u>

Cash flows from operating activities of \$502,000 decreased by \$97,000 or 16.2%, from 2019. This is primarily due to an increase in cash paid to suppliers, offset by an increase in cash collected from customers. Cash used for noncapital financing activities did not change in 2020. Cash flows generated from capital and related financing activities decreased by \$468,000, or 292.6%, from 2019. The decrease is due to new debt issued during 2020, along with an increase in capital contributions and related capital additions. The overall net change in cash and cash equivalents was a decrease of \$888,000 compared to an increase of \$521,000 in 2019. At year-end, total cash and cash equivalents balance is \$3,774,000, compared to \$4,140,000 in 2019. Of the \$3,774,000 ending cash balance, \$487,000 is restricted for equipment replacement, \$55,000 is restricted for the net pension asset, and \$32,000 is restricted for impact fees collected.

McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Capital Assets

Tables 6 and 7 below summarize the capital assets currently held for water utility and sewer utility purposes, respectively. Please refer to the notes to the financial statements for further detail about these capital assets.

TABLE 6
CAPITAL ASSETS – WATER UTILITY OPERATIONS

	2020	2019	2018	2019-2020 Change
Capital Assets				
Source of Supply	\$ 243,539	\$ 243,539	\$ 243,539	\$ -
Pumping	357,710	357,710	357,710	-
Water treatment	4,498	4,498	4,498	-
Transmission and distribution	16,150,396	15,107,941	14,372,166	1,042,455
General	<u>523,757</u>	<u>481,632</u>	<u>426,210</u>	<u>42,125</u>
Total Capital Assets	17,279,900	16,195,320	15,404,123	1,084,580
Less: Accumulated depreciation	<u>(5,096,461)</u>	<u>(4,812,782)</u>	<u>(4,521,588)</u>	<u>(283,679)</u>
Net Capital Assets	<u>\$ 12,183,439</u>	<u>\$ 11,382,538</u>	<u>\$ 10,882,535</u>	<u>\$ 800,901</u>

During 2020, the capital assets for water utility operations increased \$1,085,000, or 6.7%. After depreciation was factored in, however, the net capital assets for the water utility were \$12,183,000, increasing by \$801,000, or 7.0%, from the previous year. This compares to an increase of 4.6% in net capital assets in 2019.

TABLE 7
CAPITAL ASSETS – SEWER UTILITY OPERATIONS

	2020	2019	2018	2019-2020 Change
Capital Assets				
Collection system	\$ 5,958,025	\$ 5,903,550	\$ 5,667,086	\$ 54,475
Collection system pumping	1,043,088	1,043,088	1,043,088	-
General	<u>428,542</u>	<u>386,417</u>	<u>330,995</u>	<u>42,125</u>
Total Capital Assets	7,429,655	7,333,055	7,041,169	96,600
Less: Accumulated depreciation	<u>(2,580,351)</u>	<u>(2,433,975)</u>	<u>(2,282,823)</u>	<u>(146,376)</u>
Net Capital Assets	<u>\$ 4,849,304</u>	<u>\$ 4,899,080</u>	<u>\$ 4,758,346</u>	<u>\$ (49,776)</u>

See accompanying Independent Auditors' Report.

McFarland Water and Sewer Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

During 2020, the capital assets for sewer utility operations increased by \$97,000, or 1.3%. After depreciation was factored in, the net capital assets for the sewer utility were \$4,850,000, a decrease of \$50,000 or 1.0%, from 2019. This compares to an increase of 3.0% in net capital assets in 2019.

Please refer to the notes to the financial statements for further detail about the capital assets of the Water and Sewer Utility.

Debt Administration

As of December 31, 2020, the Water and Sewer Utility have \$3,240,000 in outstanding general obligation debt. This debt was issued in 2015, 2017, 2019, and 2020 for the purpose of funding 2015, 2016, 2017, 2019 and 2020 capital improvement projects and equipment purchases. Please refer to the notes to the financial statements for further detail about the debt obligations of the Water and Sewer Utility.

The Village of McFarland is located adjacent to the southeast edge of the City of Madison. This proximity to a major regional commercial center, which is the capital of state government and home to the flagship campus of the University of Wisconsin has produced a favorable economic climate. With the exception of the economic downturn and stagnation in housing construction that began in 2008, these economic drivers have resulted in steady growth in the service area of the Utility over the last two decades. The market for existing homes strengthened significantly in 2013, and there are promising signs of increased growth in new residential construction. The Village has seen positive growth since 2013, given the performance of the market and the expansion surrounding the Madison area.

The customer base of the Utility consists primarily of residential and small commercial users that, for the most part, do not utilize large quantities of water. This characteristic of the customer base results in a very stable revenue base since the loss of any single user would not have a significant impact on the Utility's operating revenues. The creation of TID #3 in 2004 and TID #4 in 2008, both of which will promote more commercial / industrial development, combined with the availability of land that exists for residential development, should yield long-term growth in the customer base and greater economies of scale in future Utility operations once the pace of development returns to more normal levels.

The Utility has created long-range project and financial plans to keep pace with projected Village growth. Rate structures are reviewed annually to maintain a strong cash flow sufficient to cover operating and debt service needs and to fund smaller capital projects.

Contacting Utility Management

This discussion and analysis is intended to provide information for our customers, investors, and creditors concerning the financial performance of the Water and Sewer Utility and to demonstrate the Utility's accountability for the money it receives. If you have questions about this report, or would like additional financial information, contact the Village of McFarland at PO Box 110, McFarland, WI 53558-0110 or at (608)838-3153.

General information relating to the McFarland Water and Sewer Utility can also be found at the Village website www.mcfarland.wi.us.

McFarland Storm Water Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

The management of the McFarland Storm Water Utility (STW Utility) offers this narrative discussion and analysis of the financial performance of the STW Utility for the year ended December 31, 2020. The easy to read narrative overview information presented here should be considered in conjunction with the more detailed information available in the financial statements of the STW Utility. These financial statements report information about the STW Utility using accounting methods similar to those used by private sector companies and offer short-term and long-term information about STW Utility activities.

Financial Highlights

- > The net position of the STW Utility was \$4,380,000 at the end of 2020, a \$68,000 improvement over 2019.
- > The operating revenues of the STW Utility for 2020 were \$552,000, up \$11,000 compared to 2019.
- > The operating expenses of the STW Utility for 2020, excluding depreciation, were \$394,000, an increase of \$100,000 from 2019.
- > The STW Utility had \$360,000 in outstanding general obligation debt at the end of 2020.

Overview of the Financial Statements

The STW Utility is a self-supporting entity and separate enterprise fund of the Village of McFarland. The STW Utility accounts for the cost of storm water management operations on a continuing basis. The STW Utility was legally established and began charging fees on July 1, 2008. Storm water management expenses and revenues have, however, been segregated into a separate fund since 2007.

Storm water management services are provided to properties within the Village of McFarland. The STW Utility is managed by the Village Board and the Public Utilities Committee, which is advisory to the Village Board, in compliance with standards established by the Federal Environmental Protection Agency and the Wisconsin Department of Natural Resources. The Village of McFarland is also a joint holder with other Madison-area communities of a Storm Water Discharge Permit issued under Chapter NR216 of the Wisconsin Administration Code.

The accounting records of the STW Utility are maintained in accordance with the requirements set forth by the Governmental Accounting Standards Board.

The STW Utility is not regulated by the Public Service Commission of Wisconsin (PSCW). Its rates, credits and rules are determined by the Village Board. The user charge structure is based on Equivalent Runoff Units (ERUs) as measured by the impervious surface area of the property, with one ERU equal to 3,456 square feet of impervious area.

The annual report consists of Management's Discussion and Analysis, the basic financial statements, the report of the independent auditor, and supplemental information.

An analysis of the financial position of the STW Utility begins with a review of the Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position. These two statements report the STW Utility's net position and changes therein. The net position – the difference between assets and deferred outflows and liabilities and deferred inflows – is key to measuring the financial health of the STW Utility. Over time, increases or decreases in the net position value are an indicator of whether the financial position of the STW Utility is improving or deteriorating. It should be noted, however, that the financial position may also be affected by other nonfinancial factors, including economic conditions, customer growth, climate conditions and new regulations.

McFarland Storm Water Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Utility Financial Analysis**Net Position**

The Statements of Net Position includes all of the assets, deferred outflows, liabilities, and deferred inflows of the STW Utility and provides information about the nature and amount of investments in resources (assets) and the obligations to utility creditors (liabilities). This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the STW Utility. A summary of the Statements of Net Position is presented below in Table 1.

TABLE 1
CONDENSED STATEMENTS OF NET POSITION

	2020	2019	2018	2019-2020 Change
Current and Other Assets	\$ 988,899	\$ 1,078,310	\$ 1,169,995	\$ (89,411)
Capital Assets	<u>3,840,460</u>	<u>3,778,254</u>	<u>3,600,801</u>	<u>62,206</u>
Total Assets	<u>4,829,359</u>	<u>4,856,564</u>	<u>4,770,796</u>	<u>(27,205)</u>
Deferred outflows of resources	<u>53,919</u>	<u>76,303</u>	<u>38,731</u>	<u>(22,384)</u>
Long-Term Debt Outstanding	360,000	515,000	665,000	(155,000)
Other Liabilities	<u>80,198</u>	<u>67,008</u>	<u>65,341</u>	<u>13,190</u>
Total Liabilities	<u>440,198</u>	<u>582,008</u>	<u>730,341</u>	<u>(141,810)</u>
Deferred inflows of resources	<u>62,860</u>	<u>39,045</u>	<u>38,543</u>	<u>23,815</u>
Investment in Capital Assets	3,454,357	3,243,087	2,911,880	211,270
Restricted	22,190	-	19,781	22,190
Unrestricted	<u>903,673</u>	<u>1,068,727</u>	<u>1,108,982</u>	<u>(165,054)</u>
Total Net Position	<u>\$ 4,380,220</u>	<u>\$ 4,311,814</u>	<u>\$ 4,040,643</u>	<u>\$ 68,406</u>

See accompanying Independent Auditors' Report.

McFarland Storm Water Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

As can be seen from the table above, the net position of the STW Utility improved in 2020 to \$4,380,000 an increase of \$68,000, or 1.6% over 2019. The improvement in net position is attributable primarily to an increase in capital assets contributed by developers. Current assets decreased \$89,000, or 8.3%. Capital and other noncurrent assets comprise 79.5% of total assets at this time, which increased from 77.8% in 2019.

The STW Utility reported deferred outflows related to pension of \$54,000 in 2020, a decrease of \$22,000 from 2019. The Utility reported deferred inflows related to pension of \$63,000 in 2020, an increase of \$24,000 from 2019. See accompanying notes to the financial statements for more information on deferred outflows and inflows of resources.

The specific nature or source of these changes becomes more evident in the Statements of Revenues, Expenses and Changes in Net Position that follows.

Revenues, Expenses, and Changes in Net Position

All STW Utility revenues and expenses are accounted for in Table 2, the Statements of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the STW Utility operations over the year and can be used to determine whether the STW Utility has successfully recovered all its costs through user fees and other charges, profitability, and credit worthiness.

TABLE 2
CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2020	2019	2018	2019-2020 Change
Operating Revenues	\$ 552,182	\$ 541,241	\$ 536,023	\$ 10,941
Non-Operating Revenues	22,236	24,029	29,902	(1,793)
Total Revenues	574,418	565,270	565,925	9,148
Depreciation Expense	141,874	134,008	124,064	7,866
Other Operating Expense	393,619	294,045	274,885	99,574
Non-Operating Expense	10,029	12,824	12,223	(2,795)
Total Expenses	545,522	440,877	411,172	104,645
Income Before Capital				
Contributions and Transfers	28,896	124,393	154,753	(95,497)
Capital Contributions	39,510	146,778	271,738	(107,268)
Change in Net Position	68,406	271,171	426,491	(202,765)
Beginning Net Position	4,311,814	4,040,643	3,614,152	271,171
Net Position End of Year	<u>\$ 4,380,220</u>	<u>\$ 4,311,814</u>	<u>\$ 4,040,643</u>	<u>\$ 68,406</u>

See accompanying Independent Auditors' Report.

McFarland Storm Water Utility

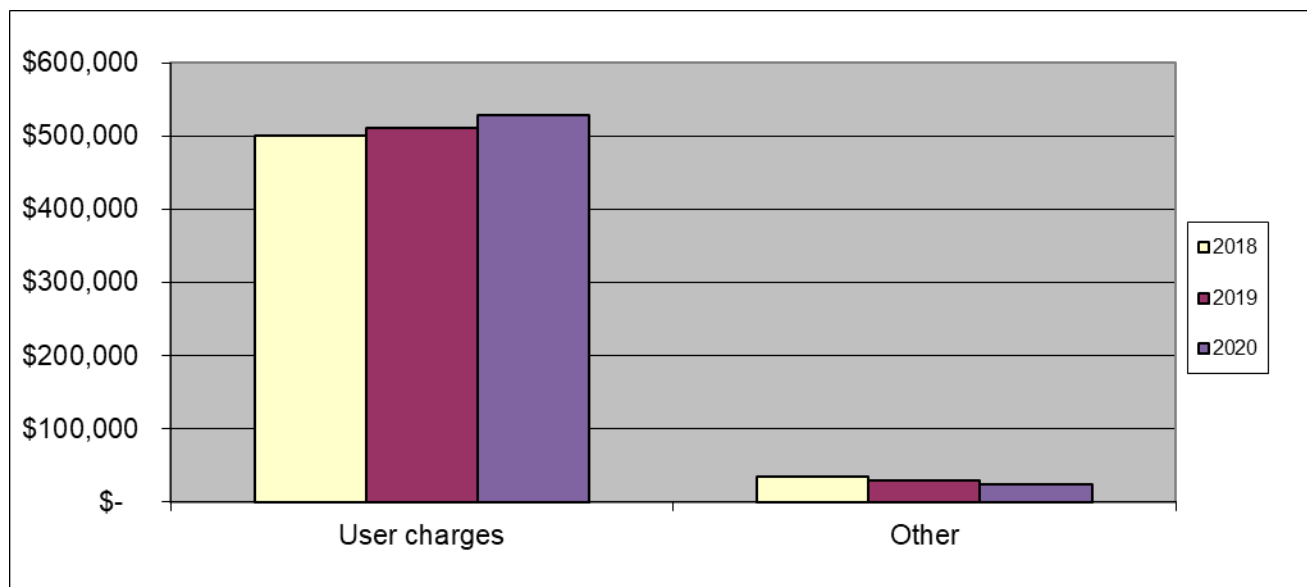
Management's Discussion and Analysis
December 31, 2020 and 2019

Operating revenues for the STW Utility in 2020 increased \$11,000, or 2.0%, from 2019. The customer base increased 1.1% from the prior year. Table 3 below summarizes the operating revenues of the STW Utility.

Total expenses for 2020 of \$545,000 were \$104,000, or 23.7%, higher than the previous year primarily due to an increase in the contractual services expense. Depreciation expense for the year was up 5.9%.

Net position was increased by \$68,000 in 2020 due to an increase in operating revenues from an increase in ERU's.

TABLE 3
Comparison of Storm Water Operating Revenues



See accompanying Independent Auditors' Report.

McFarland Storm Water Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Statements of Cash Flows

The statements of cash flows in Table 4 below reports cash receipts, cash payments, and net changes in cash resulting from operations, investment income, and financing activities such as repayment of debt and capital additions. This information provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

TABLE 4
CONDENSED STATEMENTS OF CASH FLOWS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2019-2020</u> <u>Change</u>
Cash Flows From:				
Operating Activities	\$ 203,816	\$ 236,949	\$ 279,974	\$ (33,133)
Capital and Related Financing				
Activities	(321,765)	(331,261)	(250,685)	9,496
Investing Activities	<u>5,365</u>	<u>23,454</u>	<u>25,425</u>	<u>(18,089)</u>
Net Change in Cash and Cash				
Equivalents	(112,584)	(70,858)	54,714	(41,726)
Cash and Cash Equivalents -				
Beginning of Year	<u>1,005,408</u>	<u>1,076,266</u>	<u>1,021,552</u>	<u>(70,858)</u>
Cash and Cash Equivalents -				
End of Year	<u>\$ 892,824</u>	<u>\$ 1,005,408</u>	<u>\$ 1,076,266</u>	<u>\$ (112,584)</u>

The STW Utility experienced a net cash flow of \$204,000 from operating activities in 2020, a decrease of \$33,000, or 14.0%, from 2019. Cash used in capital and related financing activities increased \$9,000 in 2020. Cash and cash equivalents at year-end decreased \$113,000, or 11.2%, from 2019 to 2020. \$22,000 cash was restricted for a net pension asset at year-end.

McFarland Storm Water Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Capital Assets

Table 5 below summarizes the capital assets currently held for STW Utility purposes.

TABLE 5
CAPITAL ASSETS – STORM WATER UTILITY OPERATIONS

	2020	2019	2018	2019-2020 Change
Capital Assets				
Land and improvements	\$ 313,596	\$ 313,596	\$ 313,596	\$ -
Pipes	3,364,146	3,193,406	3,057,244	170,740
Manholes	393,231	393,231	393,231	-
Inlets	663,430	654,330	554,453	9,100
Basins	719,431	719,431	719,431	-
Miscellaneous and general	<u>460,922</u>	<u>445,559</u>	<u>370,137</u>	<u>15,363</u>
Total Capital Assets	5,914,756	5,719,553	5,408,092	195,203
Less: Accumulated depreciation	<u>(2,074,296)</u>	<u>(1,941,299)</u>	<u>(1,807,291)</u>	<u>(132,997)</u>
Net Capital Assets	<u>\$ 3,840,460</u>	<u>\$ 3,778,254</u>	<u>\$ 3,600,801</u>	<u>\$ 62,206</u>

During 2020, the capital assets of the STW Utility increased by \$195,000, or 3.4%, from 2019. The increase came primarily from developer contributed additions. After depreciation was factored in, the net capital assets for the STW Utility were \$3,840,000, an increase of \$62,000, or 1.6%, from 2019.

Please refer to the notes to the financial statements for further detail about the capital assets of the Storm Water Utility.

Debt Administration

As of December 31, 2020 the STW Utility had \$360,000 in general obligation debt outstanding compared to \$515,000 in 2019. The STW Utility issued \$500,000 in new general obligation debt in 2015 for the purpose of funding 2015 and 2016 capital improvement projects and equipment purchases. Please refer to the notes to the financial statements for further detail about the debt obligations of the Storm Water Utility.

McFarland Storm Water Utility

Management's Discussion and Analysis
December 31, 2020 and 2019

Currently Known Facts / Economic Conditions

The Village of McFarland is located adjacent to the southeast edge of the City of Madison. This proximity to a major regional commercial center, which is the capital of state government and home to the flagship campus of the University of Wisconsin has produced a favorable economic climate. With the exception of the economic downturn and stagnation in housing construction that began in 2008, these economic drivers have resulted in steady growth in the service area of the STW Utility over the last two decades. The market for existing homes strengthened significantly in 2013, and there are promising signs of increased growth in new residential construction. The Village has seen positive growth since 2013, given the performance of the market and the expansion surrounding the Madison area.

The customer base of the STW Utility consists of all residential commercial, industrial and institutional properties in McFarland. Local streets, cemeteries, and the railroad land areas are not assessed user charges. The creation of TID #3 in 2004 and TID #4 in 2008, both of which will promote more commercial / industrial development, combined with the availability of land that exists for residential development, should yield long-term growth in the customer base and greater economies of scale in future STW Utility operations once the pace of development returns to more normal levels.

Although just established in 2008, the STW Utility has created long-range project and financial plans to keep pace with projected Village growth. Rate structures are reviewed annually to maintain a strong cash flow sufficient to cover operating and debt service needs and to fund smaller capital projects.

Contacting Utility Management

This discussion and analysis is intended to provide information for our customers, investors, and creditors concerning the financial performance of the STW Utility and to demonstrate the STW Utility's accountability for the money it receives. If you have questions about this report, or would like additional financial information, contact the Village of McFarland, PO Box 110, McFarland, WI 53558-0110 or at (608)838-3153.

General information relating to the McFarland STW Utility can also be found at the Village website www.mcfarland.wi.us.

WATER AND SEWER UTILITY

McFarland Water and Sewer Utility

Statements of Net Position
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Current Assets		
Cash and investments	\$ 2,650,474	\$ 3,095,892
Customer accounts receivable	279,567	236,429
Due from municipality	41,336	42,732
Materials and supplies	<u>19,450</u>	<u>19,450</u>
Total current assets	<u>2,990,827</u>	<u>3,394,503</u>
Noncurrent Assets		
Restricted assets:		
Replacement account	486,971	450,332
Impact fee account	32,266	20,823
Net pension asset	55,144	-
Other assets:		
Water tower reserve	524,741	494,786
Depreciation reserve	79,179	78,790
Special assessments receivable	36,109	36,109
Property held for future use	224,112	224,112
Capital assets:		
Plant in service:		
Water	17,279,900	16,195,320
sewer	<u>7,429,655</u>	<u>7,333,055</u>
Total plant in service	<u>24,709,555</u>	<u>23,528,375</u>
Accumulated depreciation:		
Water	(5,096,461)	(4,812,782)
sewer	<u>(2,580,351)</u>	<u>(2,433,975)</u>
Total accumulated depreciation	<u>(7,676,812)</u>	<u>(7,246,757)</u>
Total noncurrent assets	<u>18,471,265</u>	<u>17,586,570</u>
Total assets	<u>21,462,092</u>	<u>20,981,073</u>
Deferred Outflows of Resources		
Deferred outflows related to pension	<u>137,064</u>	<u>189,455</u>

McFarland Water and Sewer Utility

Statements of Net Position
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Liabilities		
Current Liabilities		
Accounts payable	\$ 205,349	\$ 222,007
Due to municipality	270,345	262,660
Customer deposits	5,000	5,000
Accrued interest	6,471	6,471
Accrued vacation leave	10,199	7,238
Current portion of lease payable	4,663	4,980
Current portion of general obligation debt	<u>565,000</u>	<u>415,000</u>
Total current liabilities	<u>1,067,027</u>	<u>923,356</u>
Noncurrent Liabilities		
General obligation debt	2,675,000	2,595,000
Unamortized debt premium	70,870	60,867
Lease obligation	44,755	30,425
Accrued sick leave	50,653	43,462
Net pension liability	<u>-</u>	<u>57,937</u>
Total noncurrent liabilities	<u>2,841,278</u>	<u>2,787,691</u>
Total liabilities	<u>3,908,305</u>	<u>3,711,047</u>
Deferred Inflows of Resources		
Deferred inflows related to pension	<u>155,171</u>	<u>93,253</u>
Net Position		
Net investment in capital assets	13,672,456	13,175,346
Restricted for:		
Equipment replacement	486,971	450,332
Impact fee	32,266	20,823
Net pension asset	55,144	-
Unrestricted	<u>3,288,843</u>	<u>3,719,727</u>
Total net position	<u>\$ 17,535,680</u>	<u>\$ 17,366,228</u>

McFarland Water and Sewer Utility

Statements of Revenues, Expenses and Changes in Net Position
Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues		
Water		
Sales of water	\$ 1,054,510	\$ 997,094
Other	<u>138,174</u>	<u>98,898</u>
Total water	<u>1,192,684</u>	<u>1,095,992</u>
Sewer		
Treatment charges	1,277,053	1,110,249
Other	<u>5,464</u>	<u>7,760</u>
Total sewer	<u>1,282,517</u>	<u>1,118,009</u>
Total operating revenues	<u>2,475,201</u>	<u>2,214,001</u>
Operating Expenses		
Water		
Depreciation	577,635	544,329
Amortization	<u>336,778</u>	<u>314,832</u>
Total water	<u>914,413</u>	<u>859,161</u>
Sewer		
Operation and maintenance	1,373,904	1,099,568
Depreciation	<u>159,691</u>	<u>151,152</u>
Total sewer	<u>1,533,595</u>	<u>1,250,720</u>
Total operating expenses	<u>2,448,008</u>	<u>2,109,881</u>
Operating Income (Loss)		
Water	278,271	236,831
Sewer	<u>(251,078)</u>	<u>(132,711)</u>
Total operating income (loss)	<u>27,193</u>	<u>104,120</u>
Nonoperating Expenses		
Investment income	21,590	81,580
Gain/(loss) on sale of equipment	10,891	(287)
Miscellaneous income	3,801	-
Interest expense	(72,244)	(56,766)
Debt issuance costs	(10,235)	(15,402)
Amortization of premium	<u>14,982</u>	<u>7,256</u>
Total nonoperating expenses	<u>(31,215)</u>	<u>16,381</u>
Income (loss) before contributions and transfers	(4,022)	120,501
Capital Contributions	443,819	678,404
Transfers - Tax Equivalent	<u>(270,345)</u>	<u>(262,660)</u>
Change in net position	169,452	536,245
Net Position, Beginning	<u>17,366,228</u>	<u>16,829,983</u>
Net Position, Ending	<u>\$ 17,535,680</u>	<u>\$ 17,366,228</u>

See notes to the financial statements

McFarland Water and Sewer Utility

Statements of Cash Flows

Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash Flows From Operating Activities		
Received from customers	\$ 2,133,970	\$ 1,911,395
Received from municipality for services	325,250	325,092
Paid to suppliers for goods and services	(1,829,662)	(1,533,519)
Paid to employees for operating payroll	<u>(127,155)</u>	<u>(103,537)</u>
Net cash flows from operating activities	<u>502,403</u>	<u>599,431</u>
Cash Flows From Noncapital Financing Activities		
Paid to municipality for tax equivalent	<u>(262,660)</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(1,068,543)	(701,008)
Capital contributions received	253,699	251,708
Debt retired	(450,405)	(404,775)
Interest paid	(72,244)	(54,778)
Proceeds from debt issue and lease	694,418	720,000
Premium on debt net of issuance costs	<u>14,750</u>	<u>28,793</u>
Net cash flows from capital and related financing activities	<u>(628,325)</u>	<u>(160,060)</u>
Cash Flows From Investing Activities		
Investment income	<u>21,590</u>	<u>81,580</u>
Net change in cash and cash equivalents	(366,992)	520,951
Cash and Cash Equivalents, Beginning	<u>4,140,623</u>	<u>3,619,672</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 3,773,631</u></u>	<u><u>\$ 4,140,623</u></u>
Noncash Capital and Related Financing Activities		
Amortization of debt premium	<u>\$ 14,982</u>	<u>\$ 7,256</u>
Gain/loss on sale of asset	<u>\$ 10,891</u>	<u>\$ 287</u>
Developer financed additions to plant	<u><u>\$ 190,120</u></u>	<u><u>\$ 426,696</u></u>

See notes to the financial statements

McFarland Water and Sewer Utility

Statements of Cash Flows

Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Reconciliation of Operating Income to Net Cash Flows From Operating Activities		
Operating income	\$ 27,193	\$ 104,120
Nonoperating revenue (expense)	3,801	-
Noncash items in operating income:		
Depreciation	737,326	695,481
Depreciation charged to clearing and other utilities	21,960	20,696
Changes in assets and liabilities:		
Customer accounts receivable	(43,138)	3,420
Other accounts receivable	-	812
Due from municipality	1,396	(2,442)
Accounts payable	(16,658)	(684)
Accrued vacation and sick leave	7,191	(14,533)
Pension related deferrals and liabilities	4,189	22,058
	<u>\$ 743,260</u>	<u>\$ 828,928</u>
Net cash flows from operating activities	<u>\$ 743,260</u>	<u>\$ 828,928</u>
Reconciliation of Cash and Cash Equivalents to Statements of Net Position Accounts		
Cash and investments	\$ 2,650,474	\$ 3,095,892
Replacement account	486,971	450,332
Impact fee account	32,266	20,823
Water tower reserve	524,741	494,786
Depreciation reserve	<u>79,179</u>	<u>78,790</u>
	<u>\$ 3,773,631</u>	<u>\$ 4,140,623</u>
Cash and cash equivalents	<u>\$ 3,773,631</u>	<u>\$ 4,140,623</u>

STORM WATER UTILITY

McFarland Storm Water Utility

Statements of Net Position
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Current Assets		
Cash and investments	\$ 892,824	\$ 1,005,408
Customer accounts receivable	72,444	72,902
Other accounts receivable	<u>1,441</u>	<u>-</u>
Total current assets	<u>966,709</u>	<u>1,078,310</u>
Noncurrent Assets		
Restricted assets:		
Net pension asset	22,190	-
Capital assets:		
Plant in service	5,914,756	5,719,553
Accumulated depreciation	<u>(2,074,296)</u>	<u>(1,941,299)</u>
Total noncurrent assets	<u>3,862,650</u>	<u>3,778,254</u>
Total assets	<u>4,829,359</u>	<u>4,856,564</u>
Deferred Outflows of Resources		
Deferred outflows related to pension	<u>53,919</u>	<u>76,303</u>

See notes to the financial statements

McFarland Storm Water Utility

Statements of Net Position
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Liabilities		
Current Liabilities		
Accounts payable	\$ 35,691	\$ 6,919
Accrued interest	2,116	2,116
Accrued vacation leave	3,839	2,695
Current portion of lease payable	2,332	2,490
Current portion of general obligation debt	<u>160,000</u>	<u>155,000</u>
Total current liabilities	<u>203,978</u>	<u>169,220</u>
Noncurrent Liabilities		
General obligation debt	200,000	360,000
Unamortized debt premium	1,394	2,465
Lease obligation	22,377	15,212
Accrued sick leave	12,449	8,311
Net pension liability	<u>-</u>	<u>26,800</u>
Total noncurrent liabilities	<u>236,220</u>	<u>412,788</u>
Total liabilities	<u>440,198</u>	<u>582,008</u>
Deferred Inflows of Resources		
Deferred inflows related to pension	<u>62,860</u>	<u>39,045</u>
Net Position		
Net investment in capital assets	3,454,357	3,243,087
Restricted for:		
Net pension asset	22,190	-
Unrestricted	<u>903,673</u>	<u>1,068,727</u>
Total net position	<u>\$ 4,380,220</u>	<u>\$ 4,311,814</u>

McFarland Storm Water Utility

Statements of Revenues, Expenses and Changes in Net Position
Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues		
Charges for services	\$ 527,467	\$ 510,133
Other	<u>24,715</u>	<u>31,108</u>
Total operating revenues	<u>552,182</u>	<u>541,241</u>
Operating Expenses		
Operation and maintenance	393,619	294,045
Depreciation	<u>141,874</u>	<u>134,008</u>
Total operating expenses	<u>535,493</u>	<u>428,053</u>
Operating Income	<u>16,689</u>	<u>113,188</u>
Nonoperating Expenses		
Investment income	5,365	23,454
Miscellaneous revenues	14,973	575
Interest expense	(11,100)	(14,190)
Amortization of debt premium	1,071	1,366
Gain on sale of fixed assets	<u>1,898</u>	<u>-</u>
Total nonoperating expenses	<u>12,207</u>	<u>11,205</u>
Income before contributions	28,896	124,393
Capital Contributions	<u>39,510</u>	<u>146,778</u>
Change in net position	68,406	271,171
Net Position, Beginning	<u>4,311,814</u>	<u>4,040,643</u>
Net Position, Ending	<u><u>\$ 4,380,220</u></u>	<u><u>\$ 4,311,814</u></u>

McFarland Storm Water Utility

Statements of Cash Flows

Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash Flows From Operating Activities		
Received from customers	\$ 566,172	\$ 542,862
Paid to suppliers for goods and services	(235,201)	(202,376)
Paid to employees for operating payroll	<u>(127,155)</u>	<u>(103,537)</u>
Net cash flows from operating activities	<u>203,816</u>	<u>236,949</u>
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(181,480)	(181,791)
Capital contributions received	18,808	17,108
Debt retired	(172,702)	(152,388)
Interest paid	(11,100)	(14,190)
Proceeds from debt issue and lease	<u>24,709</u>	<u>-</u>
Net cash flows from capital and related financing activities	<u>(321,765)</u>	<u>(331,261)</u>
Cash Flows From Investing Activities		
Investment income	<u>5,365</u>	<u>23,454</u>
Net change in cash and cash equivalents	(112,584)	(70,858)
Cash and Cash Equivalents, Beginning	<u>1,005,408</u>	<u>1,076,266</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 892,824</u></u>	<u><u>\$ 1,005,408</u></u>
Noncash Capital and Related Financing Activities		
Developer financed additions to utility plant	<u>\$ 20,702</u>	<u>\$ 129,670</u>
Amortization of debt premium	<u><u>\$ 1,071</u></u>	<u><u>\$ 1,366</u></u>

See notes to the financial statements

McFarland Storm Water Utility

Statements of Cash Flows

Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Reconciliation of Operating Income to Net Cash Flows From Operating Activities		
Operating income	\$ 16,689	\$ 113,188
Nonoperating revenue (expense)	14,973	575
Noncash items in operating income:		
Depreciation	141,874	134,008
Changes in assets and liabilities:		
Customer accounts receivable	458	746
Other accounts receivable	(1,441)	300
Pension related deferrals and liabilities	(2,791)	9,511
Accounts payable	28,772	2,779
Accrued vacation	4,138	(588)
Accrued sick leave	<u>1,144</u>	<u>(23,570)</u>
Net cash flows from operating activities	<u>\$ 203,816</u>	<u>\$ 236,949</u>

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

1. Summary of Significant Accounting Policies

The financial statements of McFarland Utilities (the Utilities) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The significant accounting principles and policies utilized by the Utilities are described below.

Reporting Entity

The Utilities are separate enterprise funds of the Village of McFarland (Municipality). The Utilities are managed by the village board. The Utilities provide water, sewer, and storm water service to properties within the municipality.

The Water Utility operates under service rules and rates established by the Public Service Commission of Wisconsin (PSCW). The Sewer and Storm Water Utilities operate under rules and rates established by the village board. Wastewater is treated under an agreement with Madison Metropolitan Sewerage District.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Utilities are presented as enterprise funds of the municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position**Deposits and Investments**

For purposes of the statement of cash flows, cash and cash equivalents have original maturities of three months or less from the date of acquisition.

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

Investment of the utilities' funds are restricted by state statutes. Investments are limited to:

Time deposits in any credit union, bank, savings bank or trust company.

Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

Bonds or securities issued or guaranteed by the federal government.

The local government investment pool.

Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

Securities of an open end management investment company or investment trust, subject to various conditions and investment options.

Repurchase agreements with public depositories, with certain conditions.

The Utilities have adopted an investment policy. That policy has been adopted by the Village of McFarland. Please refer to the financial statements of the municipality for details on this policy.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Market values may have changed significantly after year end.

Receivables/Payables

Transactions between the Utilities and other funds of the municipality that are representative of lending/borrowing arrangements outstanding at year end are referred to as advances to/from other funds. All other outstanding balances between the Utilities and other funds of the municipality are reported as due to/from other funds.

The Utilities have the right under Wisconsin statutes to place delinquent water, sewer, and storm water bills on the tax roll for collection. As such, no allowance for uncollectible customer accounts is considered necessary.

Materials and Supplies

Materials and supplies are generally used for construction, operation and maintenance work, not for resale. They are valued at the lower of cost or market utilizing the average cost method and charged to construction or expense when used.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

Water Tower Reserve

Current water rates are designed to provide funds for future water tower painting. The utility transfers the budgeted amount each year from unrestricted cash to the internally designated account.

Depreciation Reserve

These are funds the utility has elected to set aside for future capital purchases and projects.

Special Assessments Receivable

This account represents the balances of special assessments levied against property owners for infrastructure improvements. The balances are receivable over various time periods with interest accrued annually. Some of the properties assessed are currently not developed; i.e., not attached to the water and sewer system. Payment of the assessment balance is deferred until these properties are attached to the water and sewer system.

Property Held for Future Use

This land is owned by the utility and is currently not in use.

Capital Assets

Capital assets are generally defined by the Utilities as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year.

Capital assets of the Utilities are recorded at cost or the estimated acquisition value at the time of contribution to the Utilities. Major outlays for utility plant are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the capital assets constructed, net of interest earned on the invested proceeds over the same period. Capital assets in service are depreciated or amortized using the straight-line method over the following useful lives:

	<u>Years</u>
Water Plant	
Source of supply	34
Pumping	22 - 31
Water treatment	17
Transmission and distribution	18 - 77
General	4 - 17
Sewer Plant	
Collecting system	50 - 100
Collecting system pumping	20 - 40
General	7 - 20
Storm Water Plant	
Storm water infrastructure	50
General	10 - 50

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

Pensions

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

Deferred Outflow of Resources

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

Accrued Vacation and Sick Leave

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. Vested vacation and sick leave pay is accrued when earned in the financial statements. The liability is liquidated from general operating revenues of the Utilities.

Long-Term Obligations

Long-term debt and other obligations are reported as utility liabilities. Bond premiums and discounts, are amortized over the life of the bonds using the straight-line or effective interest method. Gains or losses on prior refundings are amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The balance at year end for premiums and discounts is shown as an increase or decrease in the liability section of the statement of net position. The balance at year end for the loss on refunding is shown as a deferred outflow in the statement of net position.

Deferred Inflows of Resources

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

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

Revenues and Expenses

The Utilities distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the utility's principal ongoing operations. The principal operating revenues of the Utilities are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Charges for Services

Billings are rendered and recorded bi-monthly based on metered usage. The Utilities do not accrue revenues beyond billing dates.

Current water rates were approved by the PSCW effective November 13, 2019.

Current storm water utility rates were approved by the village board on February 19, 2020 and implemented on August 5, 2020.

Current storm water rates were approved by the village board on December 28, 2015 and implemented on January 1, 2016.

Capital Contributions

Cash and capital assets are contributed to the Utilities from customers, the municipality or external parties. The value of property contributed to the Utilities are reported as revenue on the statements of revenues, expenses and changes in net position.

Connection or Impact Fee

The Water Utility charges new customers an impact fee to connect to the system. Fees collected are recorded as capital contributions on the statements of revenues, expenses and changes in net position.

Transfers

Transfers include the payment in lieu of taxes to the municipality.

Miscellaneous Operating Revenues

Miscellaneous revenues include forfeited discounts and water tower rental income for the Water and Sewer Utilities, as well as erosion control permits, yard waste permits, and forfeited discounts for the Storm Water Utility.

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

Effect of New Accounting Standards on Current Period Financial Statements

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

Statement No. 87, *Leases*

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

Statement No. 91, *Conduit Debt Obligations*

Statement No. 92, *Omnibus 2020*

Statement No. 93, *Replacement of Interbank Offered Rates*

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

Statement No. 96, *Subscription-Based Information Technology Arrangements*

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

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

Comparative Data

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

2. Deposits and Investments

	Carrying Value as of December 31,		Risks
	2020	2019	
LGIP	\$ 2,220,560	\$ 2,063,123	Credit
Checking and Savings	<u>2,445,895</u>	<u>3,082,908</u>	Custodial Credit
Total	<u>\$ 4,666,455</u>	<u>\$ 5,146,031</u>	

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

Deposits in credit unions are insured by the National Credit Union Administration in the amount of \$250,000 for all share draft accounts and \$250,000 for all share certificate and regular share accounts as of December 31, 2020 and 2019.

Bank accounts and credit unions are also insured by the State Deposit Guarantee Fund (SDGF) in the amount of \$400,000.

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

The Utilities may also maintain separate cash and investment accounts at the same financial institutions utilized by the municipality. Federal depository insurance and the SDGF apply to all municipal accounts, and accordingly, the amount of insured funds is not determinable for the Utilities alone. Therefore, coverage for the Utilities may be reduced. Investment income on commingled investments of the entire municipality is allocated based on average investment balances.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020 and 2019, the fair value of the LGIP's assets were substantially equal to the Utilities' share.

Custodial Credit Risk**Deposits**

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

The Utilities maintain certain deposits commingled with the municipality. The following is a summary of the Utilities' total deposit balances at these institutions.

	2020		2019	
	<u>Bank Balance</u>	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
McFarland State Bank	<u>(A)</u>	<u>\$ 2,445,895</u>	<u>(A)</u>	<u>\$ 3,082,908</u>

(A) - The Utilities maintain certain investments commingled with the municipality. The custodial credit risk pertaining specifically to the Utilities' resources cannot be determined for those accounts. Please refer to the municipality's financial statements for information on this risk.

Credit Risk

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

The Utilities maintain certain investments commingled with the municipality. The credit risk pertaining specifically to the Utilities' resources cannot be determined for those accounts. Please refer to the municipality's financial statements for information on this risk.

The Utilities held investments in the Local Government Investment Pool which is an external pool that is not rated.

Investment Policy

The Utilities adopted the Village of McFarland's investment policy, which addresses both credit and custodial credit risk. Refer to the Village-wide statements for this policy.

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

3. Interfund Receivables/Payables and Transfers

The following is a schedule of interfund balances for the years ending December 31, 2020 and 2019:

<u>Due To</u>	<u>Due From</u>	<u>2020</u>		<u>2019</u>	
		<u>Amount</u>	<u>Principal Purpose</u>	<u>Amount</u>	<u>Principal Purpose</u>
Water and Sewer Utility	Municipality	\$ 41,336	Fire protection charge	\$ 42,732	Fire protection charge
Municipality	Water and Sewer Utility	270,345	Tax equivalent	262,660	Tax equivalent

The following is a schedule of transfer balances for the years ending December 31, 2020 and 2019:

<u>To</u>	<u>From</u>	<u>2020</u>		<u>2019</u>	
		<u>Amount</u>	<u>Principal Purpose</u>	<u>Amount</u>	<u>Principal Purpose</u>
Municipality	Water and Sewer Utility	\$ 270,345	Tax equivalent	\$ 262,660	Tax equivalent

4. Restricted Assets**Restricted Accounts**

Certain proceeds of the Utilities' debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited. The following accounts are reported as restricted assets:

Replacement Account

As a condition of receiving state and federal funds for wastewater plant construction, the Utilities have established an account for replacement of certain mechanical equipment.

Impact Fee Account

The Utilities have received impact fees which must be spent in accordance with local ordinances and state statutes. Those funds not spent within the ordinance guidelines and time frames must be refunded to the current property owner.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

Restricted Net Position

The following calculation supports the amount of water and sewer utility restricted net position:

	<u>2020</u>	<u>2019</u>
Restricted Assets		
Replacement account	\$ 486,971	\$ 450,332
Impact fee account	32,266	20,823
Net pension asset	<u>55,144</u>	<u>-</u>
Total restricted assets	<u>574,381</u>	<u>471,155</u>
Total restricted net position as calculated	<u><u>\$ 574,381</u></u>	<u><u>\$ 471,155</u></u>

The purpose of the restricted net position is as follows:

	<u>2020</u>	<u>2019</u>
Equipment replacement	\$ 486,971	\$ 450,332
Impact fee	32,266	20,823
Net pension asset	<u>55,144</u>	<u>-</u>
Total restricted net position	<u><u>\$ 574,381</u></u>	<u><u>\$ 471,155</u></u>

The following calculation supports the amount of storm water utility restricted net position:

	<u>2020</u>	<u>2019</u>
Restricted assets		
Net pension asset	<u>\$ 22,190</u>	<u>\$ -</u>
Total restricted net position as calculated	<u><u>\$ 22,190</u></u>	<u><u>\$ -</u></u>

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

5. Changes in Capital Assets**Water Utility**

A summary of changes in Water capital assets for 2020 follows:

	Balance 1/1/20	Increases	Decreases	Balance 12/31/20
Capital assets, not being depreciated:				
Land and land rights	\$ 87,550	\$ -	\$ -	\$ 87,550
Capital assets being depreciated:				
Source of supply	211,239	-	-	211,239
Pumping	357,710	-	-	357,710
Water treatment	4,498	-	-	4,498
Transmission and distribution	15,052,691	1,105,978	63,523	16,095,146
General	481,632	64,317	22,192	523,757
Total capital assets being depreciated	16,107,770	1,170,295	85,715	17,192,350
Total capital assets	16,195,320	1,170,295	85,715	17,279,900
Less accumulated depreciation	(4,812,782)	(203,139)	(80,540)	(5,096,461)
Net capital assets	<u>\$ 11,382,538</u>			<u>\$ 12,183,439</u>

A summary of changes in Water capital assets for 2019 follows:

	Balance 1/1/19	Increases	Decreases	Balance 12/31/19
Capital assets, not being depreciated:				
Land and land rights	\$ 87,550	\$ -	\$ -	\$ 87,550
Capital assets being depreciated:				
Source of supply	211,239	-	-	211,239
Pumping	357,710	-	-	357,710
Water treatment	4,498	-	-	4,498
Transmission and distribution	14,316,916	780,397	44,622	15,052,691
General	426,210	55,422	-	481,632
Total capital assets being depreciated	15,316,573	835,819	44,622	16,107,770
Total capital assets	15,404,123	835,819	44,622	16,195,320
Less accumulated depreciation	(4,521,588)	(335,816)	44,622	(4,812,782)
Net capital assets	<u>\$ 10,882,535</u>			<u>\$ 11,382,538</u>

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

Sewer Utility

A summary of changes in Sewer capital assets for 2020 follows:

	Balance 1/1/20	Increases	Decreases	Balance 12/31/20
Capital assets, not being depreciated:				
Land and land rights	\$ 78,020	\$ -	\$ -	\$ 78,020
Capital assets being depreciated:				
Collecting system	5,825,530	54,475	-	5,880,005
Collecting system pumping	1,043,088	-	-	1,043,088
General	386,417	64,317	22,192	428,542
Total capital assets being depreciated	7,255,035	118,792	22,192	7,351,635
Total capital assets	7,333,055	118,792	22,192	7,429,655
Less accumulated depreciation	(2,433,975)	(168,568)	22,192	(2,580,351)
Net capital assets	<u>\$ 4,899,080</u>			<u>\$ 4,849,304</u>

A summary of changes in Sewer capital assets for 2019 follows:

	Balance 1/1/19	Increases	Decreases	Balance 12/31/19
Capital assets, not being depreciated:				
Land and land rights	\$ 78,020	\$ -	\$ -	\$ 78,020
Capital assets being depreciated:				
Collecting system	5,589,066	236,464	-	5,825,530
Collecting system pumping	1,043,088	-	-	1,043,088
General	330,995	55,422	-	386,417
Total capital assets being depreciated	6,963,149	291,886	-	7,255,035
Total capital assets	7,041,169	291,886	-	7,333,055
Less accumulated depreciation	(2,282,823)	(151,152)	-	(2,433,975)
Net capital assets	<u>\$ 4,758,346</u>			<u>\$ 4,899,080</u>

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

Storm Water Utility

A summary of changes in Storm Water capital assets for 2020 follows:

	Balance 1/1/20	Increases	Decreases	Balance 12/31/20
Capital assets, not being depreciated:				
Land and land rights	\$ 160,275	\$ -	\$ -	\$ 160,275
Capital assets being depreciated:				
Stormwater plant	5,226,089	179,840	-	5,405,929
General	333,189	37,555	22,192	348,552
Total capital assets being depreciated	5,559,278	217,395	22,192	5,754,481
Total capital assets	5,719,553	217,395	22,192	5,914,756
Less accumulated depreciation	(1,941,299)	(155,189)	22,192	(2,074,296)
Net capital assets	<u>\$ 3,778,254</u>			<u>\$ 3,840,460</u>

A summary of changes in Storm Water capital assets for 2019 follows:

	Balance 1/1/19	Increases	Decreases	Balance 12/31/19
Capital assets, not being depreciated:				
Land and land rights	\$ 160,275	\$ -	\$ -	\$ 160,275
Capital assets being depreciated:				
Stormwater plant	4,970,050	256,039	-	5,226,089
General	277,767	55,422	-	333,189
Total capital assets being depreciated	5,247,817	311,461	-	5,559,278
Total capital assets	5,408,092	311,461	-	5,719,553
Less accumulated depreciation	(1,807,291)	(134,008)	-	(1,941,299)
Net capital assets	<u>\$ 3,600,801</u>			<u>\$ 3,778,254</u>

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

6. Leases

In 2017, the Water and Sewer Utilities entered into a lease agreement for a wheel loader. In 2020, the Water and Sewer Utilities traded in the 2017 wheel loader and entered into a new lease agreement for the new wheel loader. The 2019 amounts reflect the previous asset, while the 2020 amounts reflect the new asset:

	December 31	
	2020	2019
Wheel loader	\$ 49,418	\$ 44,384
Less accumulated depreciation	<u>12,355</u>	<u>12,562</u>
Total	<u><u>\$ 37,063</u></u>	<u><u>\$ 31,822</u></u>

The future minimum lease obligations and the net present value of these future minimum lease payments are as follows:

Years ending December 31,	
2022	\$ 4,663
2023	4,805
2024	<u>39,950</u>
Total minimum lease payments	<u>49,418</u>
Present value of minimum lease payments	<u><u>\$ 49,418</u></u>

In 2017, the Stormwater Utility entered into a lease agreement for a wheel loader. In 2020, the Stormwater Utility traded in the 2017 wheel loader and entered into a new lease agreement for the new wheel loader. The 2019 amounts reflect the previous asset, while the 2020 amounts reflect the new asset:

	December 31	
	2020	2019
Wheel loader	\$ 24,709	\$ 22,192
Less accumulated depreciation	<u>6,177</u>	<u>4,438</u>
Total	<u><u>\$ 18,532</u></u>	<u><u>\$ 17,754</u></u>

The future minimum lease obligations and the net present value of these future minimum lease payments are as follows:

Years ending December 31,	
2022	\$ 2,332
2023	2,402
2024	<u>19,975</u>
Total minimum lease payments	<u>24,709</u>
Present value of minimum lease payments	<u><u>\$ 24,709</u></u>

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

7. Long-Term Obligations**General Obligation Debt - Water and Sewer Utility**

The following general obligation notes have been issued:

<u>Date</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Outstanding Amount 12/31/20</u>
6/23/15	2015 and 2016 improvement projects	12/1/2024	2.00 %	\$ 2,495,000	\$ 1,305,000
7/20/17	2017 improvement projects	12/1/2025	1.20	845,000	570,000
8/01/19	2019 improvement projects	12/1/2028	2.00 - 3.00	720,000	720,000
6/22/2020	2020 Improvement projects	12/1/2029	1.50 - 2.00	645,000	645,000

General obligation notes debt service requirements to maturity follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 565,000	\$ 72,344	\$ 637,344
2022	580,000	56,503	636,503
2023	595,000	45,310	640,310
2024	620,000	33,760	653,760
2025	290,000	20,300	310,300
2026-2029	590,000	29,925	619,925
Total	<u>\$ 3,240,000</u>	<u>\$ 258,142</u>	<u>\$ 3,498,142</u>

General Obligation Debt - Storm Water Utility

The following general obligation notes have been issued:

<u>Date</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Outstanding Amount 12/31/20</u>
12/1/11	Various capital projects and repayment of advance	9/1/2021	2 %	\$ 875,000	\$ 95,000
6/23/15	2015 and 2016 improvement projects	12/1/2024	2	500,000	265,000

McFarland Utilities

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General obligation notes debt service requirements to maturity follows:

Year Ending December 31,	Principal	Interest	Total
2021	\$ 160,000	\$ 7,668	\$ 167,668
2022	65,000	4,040	69,040
2023	65,000	2,805	67,805
2024	70,000	1,504	71,504
Total	<u>\$ 360,000</u>	<u>\$ 16,017</u>	<u>\$ 376,017</u>

Long-Term Obligations Summary - Water and Sewer Utility

Long-term obligation activity for the year ended December 31, 2020 is as follows:

	1/1/20 Balance	Additions	Reductions	12/31/20 Balance	Due Within One Year
General obligation debt	\$ 3,010,000	\$ 645,000	\$ 415,000	\$ 3,240,000	\$ 565,000
Accrued sick leave	43,462	14,429	7,238	50,653	-
Lease obligation	35,405	49,418	35,405	49,418	4,663
Unamortized debt premium	60,867	24,985	14,982	70,870	-
Total	<u>\$ 3,149,734</u>	<u>\$ 733,832</u>	<u>\$ 472,625</u>	<u>\$ 3,410,941</u>	<u>\$ 569,663</u>

Long-term obligation activity for the year ended December 31, 2019 is as follows:

	1/1/19 Balance	Additions	Reductions	12/31/19 Balance	Due Within One Year
General obligation debt	\$ 2,690,000	\$ 720,000	\$ 400,000	\$ 3,010,000	\$ 415,000
Accrued sick leave	58,356	3,290	18,184	43,462	-
Lease obligation	40,180	-	4,775	35,405	4,980
Unamortized debt premium	23,928	44,195	7,256	60,867	-
Total	<u>\$ 2,812,464</u>	<u>\$ 767,485</u>	<u>\$ 430,215</u>	<u>\$ 3,149,734</u>	<u>\$ 419,980</u>

Long-Term Obligations Summary - Storm Water Utility

Long-term obligation activity for the year ended December 31, 2020 is as follows:

	1/1/20 Balance	Additions	Reductions	12/31/20 Balance	Due Within One Year
General obligation debt	\$ 515,000	\$ -	\$ 155,000	\$ 360,000	\$ 160,000
Accrued sick leave	8,311	6,833	2,695	12,449	-
Lease obligation	17,702	24,709	17,702	24,709	2,332
Unamortized debt premium	2,465	-	1,071	1,394	-
Total	<u>\$ 543,478</u>	<u>\$ 31,542</u>	<u>\$ 176,468</u>	<u>\$ 398,552</u>	<u>\$ 162,332</u>

McFarland Utilities

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Long-term obligation activity for the year ended December 31, 2019 is as follows:

	1/1/19 Balance	Additions	Reductions	12/31/19 Balance	Due Within One Year
General obligation debt	\$ 665,000	\$ -	\$ 150,000	\$ 515,000	\$ 155,000
Accrued sick leave	31,881	-	23,570	8,311	-
Lease obligation	20,090	-	2,388	17,702	2,490
Unamortized debt premium	<u>3,831</u>	<u>-</u>	<u>1,366</u>	<u>2,465</u>	<u>-</u>
Total	<u>\$ 720,802</u>	<u>\$ -</u>	<u>\$ 177,324</u>	<u>\$ 543,478</u>	<u>\$ 157,490</u>

8. Net Position

GASB No. 34 requires the classification of net position into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net positions that do not meet the definition of "restricted" or "net investment in capital assets."

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

The following calculation supports the water and sewer utility net investment in capital assets:

	2020	2019
Total construction work in progress	\$ 24,709,555	\$ 23,528,375
Plant in service	<u>(7,676,811)</u>	<u>(7,246,757)</u>
Subtotal	<u>17,032,744</u>	<u>16,281,618</u>
Less capital related debt		
Current portion of capital related long-term debt	569,663	419,980
Long-term portion of capital related long-term debt	2,719,755	2,625,425
Unamortized debt premium	<u>70,870</u>	<u>60,867</u>
Subtotal	<u>3,360,288</u>	<u>3,106,272</u>
Total net investment in capital assets	<u>\$ 13,672,456</u>	<u>\$ 13,175,346</u>

McFarland Utilities

Notes to Financial Statements
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The following calculation supports the storm water utility net investment in capital assets:

	<u>2020</u>	<u>2019</u>
Total construction work in progress	\$ 5,914,756	\$ 5,719,553
Plant in service	<u>(2,074,296)</u>	<u>(1,941,299)</u>
Subtotal	<u>3,840,460</u>	<u>3,778,254</u>
Less capital related debt		
Current portion of capital related long-term debt	162,332	157,490
Long-term portion of capital related long-term debt	222,377	375,212
Unamortized debt premium	<u>1,394</u>	<u>2,465</u>
Subtotal	<u>386,103</u>	<u>535,167</u>
Total net investment in capital assets	<u><u>\$ 3,454,357</u></u>	<u><u>\$ 3,243,087</u></u>

9. Employees Retirement System

General Information About the Pension Plan

Plan description: The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

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

Benefits provided: Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

McFarland Utilities

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Vested participants may retire at age 55 (50 for protective occupation employees) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

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

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2010	(1.3)%	22.0%
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)

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

The WRS recognized \$22,997 and \$24,430 in contributions from the Utilities during the current and prior reporting periods, respectively.

Contribution rates as of December 31, 2020 and December 31, 2019 are:

	<u>2020</u>		<u>2019</u>	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
General (including Executives and Elected Officials)	6.55 %	6.55 %	6.7 %	6.7 %
Protective with Social Security	6.55 %	10.55 %	6.7 %	10.7 %
Protective without Social Security	6.55 %	14.95 %	6.7 %	14.9 %

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

At December 31, 2020, the Utilities reported a liability (asset) of \$(77,334) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utilities's proportion of the net pension liability (asset) was based on the Utilities's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the Village of McFarland's proportion was 0.02809358 percent, which was an increase of 0.00148928 percent from its proportion measured as of December 31, 2018.

At December 31, 2019, the Utilities reported a liability (asset) of \$84,737 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utilities's proportion of the net pension liability (asset) was based on the Utilities's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Village of McFarland's proportion was 0.02526343 percent, which was an increase of 0.00122376 percent from its proportion measured as of December 31, 2017.

For the years ended December 31, 2020 and 2019, the Utilities recognized pension expense of \$22,011 and \$41,357, respectively.

At December 31, 2020, the Utilities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Water and Sewer Utility</u>		<u>Storm Water Utility</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 107,548	\$ 65,965	\$ 42,978	\$ 28,053
Changes in assumption	8,718	-	3,001	-
Net differences between project and actual earnings on pension plan	-	88,952	-	34,693
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,160	254	241	114
Employer contributions subsequent to the measurement date	<u>19,638</u>	<u>-</u>	<u>7,699</u>	<u>-</u>
Total	<u>\$ 137,064</u>	<u>\$ 155,171</u>	<u>\$ 53,919</u>	<u>\$ 62,860</u>

McFarland Utilities

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

	<u>Water and Sewer Utility</u>		<u>Storm Water Utility</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 47,741	\$ 92,893	\$ 18,912	\$ 38,889
Changes in assumption	14,132	-	5,179	-
Net differences between project and actual earnings on pension plan	107,917	-	44,525	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,178	360	248	156
Employer contributions subsequent to the measurement date	<u>18,487</u>	<u>-</u>	<u>7,439</u>	<u>-</u>
Total	<u>\$ 189,455</u>	<u>\$ 93,253</u>	<u>\$ 76,303</u>	<u>\$ 39,045</u>

Deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date reported in the tables above will be recognized as a reduction of the net pension liability (asset) in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>Water and Sewer Utility</u>	<u>Storm Water Utility</u>
Year ended December 31,		
2021	\$ (11,182)	\$ (4,930)
2022	(8,391)	(3,699)
2023	1,369	603
2024	(19,541)	(8,614)
2025	-	-
Thereafter	<u>-</u>	<u>-</u>
Total	<u>\$ (37,745)</u>	<u>\$ (16,640)</u>

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Actuarial assumptions: The total pension liability in the actuarial valuation used in the current and prior year was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2020	2019
Actuarial valuation date	December 31, 2018	December 31, 2017
Measurement date of net pension liability (asset)	December 31, 2019	December 31, 2018
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Fair Value	Fair Value
Long-term expected rate of return	7.0%	7.0%
Discount rate	7.0%	7.0%
Salary increases		
Inflation	3.0%	3.0%
Seniority/Merit	0.1% - 5.6%	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table	Wisconsin 2018 Mortality Table
Post-retirement adjustments *	1.9%	1.9%

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

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

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Long-term expected return on plan assets: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class as of December 31, 2020 are summarized in the following table:

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

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.75 percent.
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

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The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2019 are summarized in the following table:

Core Fund Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49 %	8.1 %	5.5 %
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
Variable Fund Asset Class			
U.S Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.5 percent.
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

Single discount rate: A single discount rate of 7.00 percent was used to measure the total pension liability as of December 31, 2020 and December 31, 2019. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent and 3.71 percent, in 2020 and 2019 respectively. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

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

The sensitivity analysis as of December 31, 2020 follows:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Water and Sewer Utility's proportionate share of the net position liability (asset)	\$ 126,871	\$ (55,144)	\$ (180,950)
Stormwater's proportionate share of the net position liability (asset)	49,739	(22,190)	(70,941)

The sensitivity analysis as of December 31, 2019 follows:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
Water and Sewer Utility's proportionate share of the net position liability (asset)	\$ 228,945	\$ 57,937	\$ (69,792)
Stormwater Utility's proportionate share of the net position liability (asset)	92,125	26,800	(28,084)

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

10. Commitments and Contingencies

Long-Term Contracts - General

At December 31, 2020 and 2019, the Utilities had commitments under a long-term contract for the Juniper Ridge subdivision. The contract payments are based on the Utilities' amount of usage. The Utilities received capital contributions of \$210,822 and \$556,366 in 2020 and 2019, respectively.

Claims and Judgments

From time to time, the Utilities are party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Utilities' legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Utilities' financial position or results of operations.

11. Risk Management

The Utilities are exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial liability in any of the past three years. There were no significant reductions in coverage compared to the prior year.

McFarland Utilities

Notes to Financial Statements
December 31, 2020 and 2019

12. Subsequent Events

The Utilities evaluated subsequent events through, the date that the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Mcfarland Utilities

Schedule of Proportionate Share of the Net Pension Liability (Asset) -

Wisconsin Retirement System

Year Ended December 31, 2020

The required supplementary information presented below represents the proportionate information for the enterprise funds included in this report.

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset) - City	Utilities' Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/20	0.02809358%	\$ (77,334)	\$ 304,653	25.37%	102.96%
12/31/19	0.02660430%	84,737	392,821	21.57%	96.45%
12/31/18	0.02526343%	(66,445)	359,265	18.49%	102.93%
12/31/17	0.02403967%	19,856	388,576	5.11%	99.12%
12/31/16	0.02415237%	43,275	379,603	11.40%	98.20%
12/31/15	0.02466399%	(66,963)	302,389	22.14%	102.74%

Schedule of Employer Contributions - Wisconsin Retirement System

Year Ended December 31, 2020

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/20	\$ 27,337	\$ 27,337	\$ -	\$ 301,886	9.06%
12/31/19	25,926	25,926	-	304,653	8.51%
12/31/18	26,319	26,319	-	392,821	6.70%
12/31/17	24,430	24,430	-	359,265	6.80%
12/31/16	25,646	25,646	-	388,576	6.60%
12/31/15	25,813	25,813	-	379,603	6.80%

See notes to required supplementary information

Mcfarland Utilities

Notes to Required Supplementary Information
 Year Ended December 31, 2020

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

Changes of assumptions .

	<u>2015 - 2018</u>	<u>2019 - 2020</u>
Long-term expected rate of	7.2%	7.0%
Discount rate	7.2%	7.0%
Salary increases		
Inflation	3.2%	3.0%
Seniority/Merit	0.2% - 5.6%	0.1% - 5.6%
Mortality	Wisconsin 2012 Mortality Table	Wisconsin 2018 Mortality Table
Post-retirement adjustments	2.10%	1.90%

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

SUPPLEMENTARY INFORMATION

McFarland Water and Sewer Utility

Water Utility Plant

Year Ended December 31, 2020

	Balance 1/1/20	Additions	Retirements	Balance 12/31/20
Source Of Supply				
Land and land rights	\$ 32,300	\$ -	\$ -	\$ 32,300
Wells and springs	<u>211,239</u>	<u>-</u>	<u>-</u>	<u>211,239</u>
Total source of supply	<u>243,539</u>	<u>-</u>	<u>-</u>	<u>243,539</u>
Pumping				
Structures and improvements	145,092	-	-	145,092
Electric pumping equipment	190,402	-	-	190,402
Other pumping equipment	<u>22,216</u>	<u>-</u>	<u>-</u>	<u>22,216</u>
Total pumping	<u>357,710</u>	<u>-</u>	<u>-</u>	<u>357,710</u>
Water Treatment				
Water treatment equipment	<u>4,498</u>	<u>-</u>	<u>-</u>	<u>4,498</u>
Transmission And Distribution				
Land and land rights	55,250	-	-	55,250
Distribution reservoirs and standpipes	1,231,105	-	-	1,231,105
Transmission and distribution mains	10,007,245	710,407	28,357	10,689,295
Services	1,936,593	281,712	30,809	2,187,496
Meters	770,364	58,892	2,520	826,736
Hydrants	<u>1,107,384</u>	<u>54,967</u>	<u>1,837</u>	<u>1,160,514</u>
Total transmission and distribution	<u>15,107,941</u>	<u>1,105,978</u>	<u>63,523</u>	<u>16,150,396</u>
General				
Office furniture and equipment	9,946	-	-	9,946
Transportation equipment	171,538	61,820	22,192	211,166
Tools, shop and garage equipment	48,766	-	-	48,766
Laboratory equipment	6,649	-	-	6,649
Power-operated equipment	70,910	-	-	70,910
Communication equipment	173,521	2,497	-	176,018
Miscellaneous equipment	<u>302</u>	<u>-</u>	<u>-</u>	<u>302</u>
Total general	<u>481,632</u>	<u>64,317</u>	<u>22,192</u>	<u>523,757</u>
Total water utility plant	<u>\$ 16,195,320</u>	<u>\$ 1,170,295</u>	<u>\$ 85,715</u>	<u>\$17,279,900</u>

McFarland Water and Sewer Utility

Sewer Utility Plant

Year Ended December 31, 2020

	Balance 1/1/20	Additions	Retirements	Balance 12/31/20
Collecting System				
Land and land rights	\$ 78,020	\$ -	\$ -	\$ 78,020
Service connections	664,600	-	-	664,600
Collecting mains	4,969,897	54,475	-	5,024,372
Force mains	<u>191,033</u>	<u>-</u>	<u>-</u>	<u>191,033</u>
Total collecting system	<u>5,903,550</u>	<u>54,475</u>	<u>-</u>	<u>5,958,025</u>
Collecting System Pumping				
Structures and improvements	303,762	-	-	303,762
Receiving wells	14,403	-	-	14,403
Electric pumping equipment	661,422	-	-	661,422
Other power pumping equipment	60,159	-	-	60,159
Miscellaneous pumping equipment	<u>3,342</u>	<u>-</u>	<u>-</u>	<u>3,342</u>
Total collecting system pumping	<u>1,043,088</u>	<u>-</u>	<u>-</u>	<u>1,043,088</u>
General				
Office furniture and equipment	9,948	-	-	9,948
Transportation equipment	218,090	61,820	22,192	257,718
Communication equipment	137,449	2,497	-	139,946
Other general equipment	2,313	-	-	2,313
Other tangible property	<u>18,617</u>	<u>-</u>	<u>-</u>	<u>18,617</u>
Total general	<u>386,417</u>	<u>64,317</u>	<u>22,192</u>	<u>428,542</u>
Total sewer utility plant	<u>\$ 7,333,055</u>	<u>\$ 118,792</u>	<u>\$ 22,192</u>	<u>\$ 7,429,655</u>

McFarland Storm Water Utility

Stormwater Utility Plant

Year Ended December 31, 2020

	Balance 1/1/20	Additions	Retirements	Balance 12/31/20
Stormwater Plant				
Land and land rights	\$ 160,275	\$ -	\$ -	\$ 160,275
Pipes	3,193,406	170,740	-	3,364,146
Manholes	393,231	-	-	393,231
Inlets	654,330	9,100	-	663,430
Basins	719,431	-	-	719,431
Land improvements	153,321	-	-	153,321
Miscellaneous	112,370	-	-	112,370
Total stormwater plant	<u>5,386,364</u>	<u>179,840</u>	<u>-</u>	<u>5,566,204</u>
General				
Transportation equipment	308,048	35,058	22,192	320,914
Power-operated equipment	18,617	-	-	18,617
Communication equipment	6,524	2,497	-	9,021
Total general	<u>333,189</u>	<u>37,555</u>	<u>22,192</u>	<u>348,552</u>
Total stormwater utility plant	<u><u>\$ 5,719,553</u></u>	<u><u>\$ 217,395</u></u>	<u><u>\$ 22,192</u></u>	<u><u>\$ 5,914,756</u></u>

McFarland Water and Sewer Utility

Water Utility Operating Revenues and Expenses
Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues		
Sales of water:		
Unmetered	\$ 3,499	\$ 3,405
Metered:		
Residential	570,950	514,420
Multifamily residential	41,889	39,175
Commercial	64,277	63,598
Public authorities	<u>11,321</u>	<u>15,877</u>
Total metered sales	688,437	633,070
Private fire protection	37,324	35,527
Public fire protection	<u>325,250</u>	<u>325,092</u>
Total sales of water	<u>1,054,510</u>	<u>997,094</u>
Other operating revenues:		
Forfeited discounts	2,410	4,143
Miscellaneous service revenue	347	231
Other	<u>135,417</u>	<u>94,524</u>
Total operating revenues	<u>1,192,684</u>	<u>1,095,992</u>
Operating Expenses		
Operation and maintenance:		
Pumping:		
Operation labor	11,684	12,749
Fuel or power purchased for pumping	44,578	41,464
Operation supplies	11,317	32,199
Maintenance	<u>43,691</u>	<u>4,334</u>
Total pumping	<u>111,270</u>	<u>90,746</u>
Water treatment:		
Operation labor	2,874	16,475
Chemicals	14,740	11,726
Maintenance	<u>348</u>	<u>587</u>
Total water treatment	<u>17,962</u>	<u>28,788</u>
Transmission and distribution:		
Operation labor	28,445	7,509
Operation supplies	13,398	2,425
Maintenance:		
Mains	17,139	49,614
Services	8,400	8,359
Meters	3,613	6,356
Hydrants	6,566	7,337
Other	<u>175</u>	<u>414</u>
Total transmission and distribution	<u>77,736</u>	<u>82,014</u>
Customer accounts:		
Meter reading labor	995	2,084
Accounting and collecting labor	19,785	8,316
Supplies	<u>2,568</u>	<u>37</u>
Total customer accounts	<u>23,348</u>	<u>10,437</u>

McFarland Water and Sewer Utility

Water Utility Operating Revenues and Expenses
 Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Administrative and general:		
Salaries	\$ 124,852	\$ 101,891
Office supplies	12,157	15,243
Outside services employed	49,474	37,788
Property insurance	61,017	72,648
Employee pensions and benefits	15,285	33,782
Regulatory commission	7,820	-
Miscellaneous	49,093	51,087
Transportation	<u>22,397</u>	<u>13,599</u>
Total administrative and general	<u>342,095</u>	<u>326,038</u>
Taxes	<u>5,224</u>	<u>6,306</u>
Total operation and maintenance	577,635	544,329
Depreciation	<u>336,778</u>	<u>314,832</u>
Total operating expenses	<u>914,413</u>	<u>859,161</u>
Operating income	<u><u>\$ 278,271</u></u>	<u><u>\$ 236,831</u></u>

McFarland Water and Sewer Utility

Sewer Utility Operating Revenues and Expenses
Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues		
Wastewater revenues:		
Residential	\$ 1,077,641	\$ 920,331
Multifamily residential	28,211	17,400
Commercial	153,334	148,116
Public authorities	<u>17,867</u>	<u>24,402</u>
Total sewer revenues	<u>1,277,053</u>	<u>1,110,249</u>
Other operating revenues:		
Forfeited discounts	<u>5,464</u>	<u>7,760</u>
Total operating revenues	<u>1,282,517</u>	<u>1,118,009</u>
Operating Expenses		
Operation and maintenance:		
Operation:		
Power and fuel for pumping	7,393	8,328
Treatment charges	768,590	708,445
Other operating supplies	28	268
Transportation	<u>940</u>	<u>1,314</u>
Total operation	<u>776,951</u>	<u>718,355</u>
Maintenance:		
Collection system	52,181	49,709
Pumping equipment	3,079	4,969
Treatment and disposal plant equipment	156	5,769
General plant structures and equipment	<u>112,532</u>	<u>30,447</u>
Total maintenance	<u>167,948</u>	<u>90,894</u>
Customer accounts:		
Accounting and collecting	-	4,303
Meter Reading	<u>110</u>	<u>459</u>
Total customer accounts	<u>110</u>	<u>4,762</u>
Administrative and general:		
Salaries	158,020	116,128
Office supplies	4,069	5,533
Outside services employed	115,680	21,763
Insurance	39,870	41,991
Employees pensions and benefits	68	1,778
Miscellaneous	13,981	5,915
Rents	<u>84,064</u>	<u>81,707</u>
Total administrative and general	<u>415,752</u>	<u>274,815</u>
Taxes	<u>13,143</u>	<u>10,742</u>
Total operation and maintenance	1,373,904	1,099,568
Depreciation	<u>159,691</u>	<u>151,152</u>
Total operating expenses	<u>1,533,595</u>	<u>1,250,720</u>
Operating loss	<u>\$ (251,078)</u>	<u>\$ (132,711)</u>

McFarland Storm Water Utility

Stormwater Utility Operating Revenues and Expenses
Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Operating Revenues		
Stormwater revenues:		
Charges for services	\$ 527,467	\$ 510,133
Other operating revenues:		
Forfeited discounts	1,705	2,668
Other	<u>23,010</u>	<u>28,440</u>
Total operating revenues	<u>552,182</u>	<u>541,241</u>
Operating Expenses		
Operation and maintenance:		
Operations:		
Operation supervision and labor	134,872	85,535
Facility equipment and rental	51,120	39,714
Operation supplies	<u>105,865</u>	<u>60,116</u>
Total operations	<u>291,857</u>	<u>185,365</u>
Administrative and general:		
Office supplies	2,125	2,197
Outside services employed	41,850	31,288
Property insurance	22,791	24,071
Employee pensions and benefits	35,033	50,995
Miscellaneous	<u>(37)</u>	<u>129</u>
Total administrative and general	<u>101,762</u>	<u>108,680</u>
Total operation and maintenance	393,619	294,045
Depreciation	<u>141,874</u>	<u>134,008</u>
Total operating expenses	<u>535,493</u>	<u>428,053</u>
Operating income	<u>\$ 16,689</u>	<u>\$ 113,188</u>

McFarland Water and Sewer Utility

Rate of Return - Regulatory Basis

Years Ended December 31, 2020 and 2019

	Water	
	2020	2019
Utility Financed Plant in Service		
Beginning of year	\$ 9,745,679	\$ 9,256,085
End of year	<u>10,193,054</u>	<u>9,745,679</u>
Average	<u>9,969,367</u>	<u>9,500,882</u>
Utility Financed Accumulated Depreciation		
Beginning of year	(3,154,834)	(2,968,143)
End of year	<u>(3,159,722)</u>	<u>(3,154,834)</u>
Average	<u>(3,157,278)</u>	<u>(3,061,489)</u>
Materials and Supplies		
Beginning of year	19,450	19,450
End of year	<u>19,450</u>	<u>19,450</u>
Average	<u>19,450</u>	<u>19,450</u>
Regulatory Liability		
Beginning of year	(91,290)	(114,112)
End of year	<u>(68,468)</u>	<u>(91,290)</u>
Average	<u>(79,879)</u>	<u>(102,701)</u>
Average net rate base	<u>\$ 6,751,660</u>	<u>\$ 6,356,142</u>
Operating income - regulatory basis	<u>\$ 121,690</u>	<u>\$ 100,732</u>
Rate of return (percent)	<u>1.80 %</u>	<u>1.58 %</u>
Authorized rate of return (percent)	<u>7.25 %</u>	<u>7.25 %</u>

This schedule is computed based on Public Service Commission of Wisconsin regulatory accounting which differs from accounting principles generally accepted in the United States of America due to GASB No. 34 as well as PSC order 05-US-105.

**VILLAGE OF
McFarland
SUMMARY SHEET**

MEETING DATE: Monday, June 14, 2021

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action regarding a proposal from Alliant Energy to participate in their Customer Hosted Renewable Energy Program for the Public Safety Center.

PREVIOUS ACTION:

The Net Zero Energy Study was first presented to the Committee of the Whole at the meeting on January 25, 2021. [A link to that study is provided here.](#)

The Village Board first reviewed the concept at its meeting on May 24, 2021.

ISSUE SUMMARY:

The Village has been working with Alliant Energy to determine the feasibility of joining their Customer Hosted Renewable Energy Program for the Public Safety Center. Right now the Village is designing solar panels into the construction of the new Public Safety Center. The reason being to achieve net zero energy usage for the facility offering a highly sustainable structure. Net zero is a concept whereby the building will produce as much energy as it consumes which helps to offset its carbon footprint. Geothermal HVAC partnering with solar panels are the main drivers behind creating the energy needed to fuel the building versus conventional supply from the energy grid. This system is "behind the meter" meaning that we will still be connected to the energy grid through Alliant; however, our electricity bill will be significantly reduced because of the power needs provided by the sun. Alliant Energy is proposing to install solar in a similar fashion but instead would be "in front of the meter" where the electricity goes into the grid and we are provided a lease payment instead. Background on this concept was provided at the previous meeting.

We were hopeful that for this meeting Alliant would have prepared a proposal for the Village Board to consider; however, that did not happen. They requested several additional weeks to study the configuration and how that would affect this site without being able to provide or confirm key details. This was not made clear the timeline to complete this when we first met as well as several key details about its implementation. HGA has been trying to advance this on our behalf so we can get a proposal, but all we have is an email exchange from around June 2-4 outlining their present status. Alex provides background in response to this email (enclosed) and also his recommendation on how to proceed forward. Additionally, the comparison sheet he prepared from May is included with an updated version for June and the cost estimates have decreased in the Village's favor.



Its not a bad program, its just not a good fit for this project. The recommendation is to continue with our design for customer hosted solar behind the meter and take full advantage of the energy that is created to meet our net zero energy goals. Staff will stay in engaged with Alliant to pursue the program at existing facilities like the Municipal Center, Public Works Center, Library, and/or applicable parks.

FINANCIAL/BUDGET IMPACT:

There are significant financial implications for this decision. If we stay the course with our design and construct the solar, we'll incur the higher capital costs up front but have lower operating costs over the life of the building. Alternatively, if we follow the Alliant proposal we'll incur lower capital costs up front but have higher operating costs over the life of the building. HGA has provided an analysis of this within the packet and likely the more financially advantageous route is to select the Alliant proposal. However, have to review those numbers in association with the other pros/cons listed within this memo. Our representative from HGA will be present to provide background on the calculations provided for within the packet. These have been updated from the prior meeting.

The difference between operating and capital is key within this discussion as it affects our levy limit differently. Operating costs are bound and restricted by the annual calculation on the tax levy while capital project paid through debt proceeds are not. Borrowing to pay for the solar as a capital expense relaxes the pressure on the general fund to provide for the operating costs. We can expect a utility payment of about \$23,000 per year with solar and around \$55,000 per year without solar. If Alliant does the solar, the lease payment is expected at around \$17,000 per year which would bring down our utility cost to \$38,000 per year leaving a gap on the operating side of about \$15,000. This \$15,000 will count against our levy limit each and every year which could potentially take away from other operating priorities during that time frame whereas on the capital side that is not the case. The up front capital investment helps us minimize our utility bill to the lowest extent giving us more flexibility within the tax levy.

VILLAGE PLAN REFERENCE:

Net Zero Energy Feasibility Study - January 8, 2021

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended action to be taken as follows:

Not to accept the "proposal" from Alliant Energy to participate in their Customer Hosted Renewable Energy Program for the Public Safety Center. This could be achieved by taking no action or a motion/second to formalize that action. Either way, we do not recommend further pursuing this program for the Public Safety Center and will look at other opportunities on existing facilities.

ATTACHMENTS:

1. RE_ McFarland Collaboration with Alliant and SunVest



2. McFarland PSB Onsite Solar Options 20210520
3. McFarland PSB Onsite Solar Options 20210603

From: [Alexander Harris](#)
To: [Matt Schuenke](#)
Cc: [Andrew Bremer](#); [Andrew Iverson](#); [Mark Taylor](#)
Subject: RE: McFarland Collaboration with Alliant and SunVest
Date: Friday, June 4, 2021 9:06:41 AM
Attachments: [McFarland PSB Onsite Solar Options 20210520.pdf](#)
[McFarland PSB Onsite Solar Options 20210603.pdf](#)

Hi Matt- here are some notes as to where we are at with the Alliant Customer Hosted Renewable Program to date-

1. See the attached 2 versions of the analysis, the one dated 6/3 has the updated lease payments from the e-mail below (Zach 6/2)
2. Based on Zach's comment below, I believe we are currently at step 'b' before getting a proposal from Alliant:
 - a. Solar Developer review and give approval- done
 - b. Alliant to provide an interconnection screening – not started
 - c. Alliant to provide a formal proposal for the program – not started

Recommendation- based on the response to our requests so far, it seems very unlikely that this option will fit the bidding timeline of the new PSB project. Alliant will not be ready with a proposal by the time we need to decide to bid the solar PV system as part of the documents going out on 7/1/2021. If we were to wait for the Alliant proposal we would likely need to drop the solar PV system from our bid documents and probably delay the solar decision by a month or so. We would also open our project up to risk that the interconnection screening would come back poorly, I am unsure of what the solution would be to that (Solar PV bid late 2021/early 2022?). The solar PV system that we have planned as part of the bid package will meet the NZE goals of the project and provide additional operating cost savings over the Alliant owned system. It is our recommendation to stay on the Option 1 course for this project.

My general thought on this 'Customer Hosted Renewable Program' is that Alliant is piloting a way to make solar a win-win for the client and utility. To increase the financial benefit of solar to the client and provide Alliant a path forward to supporting renewable technologies on their grid. This is really encouraging to see and a very different picture than we had from the utilities on NZE projects even a few years ago. Even though this program might not work out on the new PSB building because of the timeline, it could be a great way to strengthen the relationship with the utility at an existing facility- perhaps pursuing the program at one of the village's existing roof sites?

Thanks,

Alex Harris, CEM
Sustainability Project Manager

HGA
7475 Hubbard Ave, Suite 201
Middleton, WI 53562
D 608.554.5329
hga.com

From: Hill, Zachary <ZacharyHill@alliantenergy.com>
Sent: Wednesday, June 2, 2021 10:09 PM
To: Alexander Harris <AHarris@hga.com>; Catie Malcheski <catiem@sunvest.com>; John Daugherty <johnd@sunvest.com>
Cc: Price, Jason <JasonPrice@alliantenergy.com>
Subject: RE: McFarland Collaboration with Alliant and SunVest

EXTERNAL EMAIL

If the final nameplate size of the facility was 389kWac, and the lease was executed this year, your annual lease payment would be ~\$17,688. The formula for the lease payments change every year, but we should know what they will be for 2022 by late August or early September. The lease payments could increase or decrease – we just don't know.

If SunVest agrees on your size estimate, I'd suggest the next steps would be for Alliant to perform a formal interconnection screen to help determine the potential costs and risks of connecting the rooftop array into the local substation – this screen could take a couple weeks to complete. If that checks-out, I'd seek approval from my management team to submit a formal proposal to you. However, I would like to know more about your plans to issue a formal RFP for the project or not, and what that timeline would be before I request any additional work be completed by my team or SunVest.

Happy to connect via phone next week if easier to discuss than over email.

Zack

From: Alexander Harris <AHarris@hga.com>
Sent: Wednesday, June 2, 2021 4:09 PM
To: Catie Malcheski <catiem@sunvest.com>; John Daugherty <johnd@sunvest.com>
Cc: Hill, Zachary <ZacharyHill@alliantenergy.com>
Subject: [EXTERNAL] RE: McFarland Collaboration with Alliant and SunVest

CAUTION: This is an **external** email that came from **outside** Alliant Energy. Use caution and never respond to an email asking for personal information. Remember the CyberSecurity SEAL when reading email:

Sender – Is the sender someone you know and are you expecting email from them?

External – Messages from outside Alliant Energy will be labeled External in the subject line.

Attachments – If this email contains attachments, are you expecting them? Is it the type of thing this sender would share with you?

Links – If this message contains links, type in the website's address directly in your browser rather than clicking the link in the email.

Hi Catie and Team-

Thanks for the info. Based on the NZE goals of the project we currently have a DC size of 470 kW planned and an AC size of 389 kW planned (qty 9 of the SolarEdge SE 43.2KUS inverters). Would the annual lease payment still be ~\$16,824 as stated below?

After this, what is the 'next step' that the Village of McFarland would need to complete to pursue the Customer Hosted Renewable Program? Is there an agreement that needs to be signed?

Thanks,

Alex Harris, CEM
Sustainability Project Manager

HGA
7475 Hubbard Ave, Suite 201
Middleton, WI 53562
D 608.554.5329
hga.com

From: Catie Malcheski <catiem@sunvest.com>
Sent: Wednesday, June 2, 2021 3:14 PM
To: Alexander Harris <AHarris@hga.com>; John Daugherty <johnd@sunvest.com>
Cc: Hill, Zachary <ZacharyHill@alliantenergy.com>
Subject: RE: McFarland Collaboration with Alliant and SunVest

EXTERNAL EMAIL

Good afternoon, Alex. I heard back from Zach at Alliant, and he said for a 370/kWac array you can expect an annual lease payment of ~\$16,824. They typically use a 20-year base contract with three, 5-year extension options that must be agreed to by both parties.

Hope this helps. Please let us know if we can provide anything else.

Cheers,

Catie Malcheski | Project Developer



203 S. Paterson St. #300 Madison, WI 53703
C: [608-556-4113](tel:608-556-4113) | O: [262-547-1200](tel:262-547-1200)
www.SunVest.com | CatieM@SunVest.com

Solar PV Options

New Public Safety Building | McFarland, Wisconsin

May 20th 2021

HGA has outlined an alternate option for onsite solar PV installation at the PSB project. The table below compares the original village owned option with the Alliant Energy owned option.

Table 1- Solar PV Onsite Options

	Option 1	Option 2
Net Zero Energy	McFarland Owned System	Alliant Energy Owned System
Net Zero Energy Strategy	Directly Offset Energy Usage	Use RECs* to offset usage
System Size	470 kW	470 kW
Meets Net Zero Building DOE Definition	Yes	Yes**

Design Requirements	McFarland Owned System	Alliant Energy Owned System
Electrical System	Solar PV is integrated into the building systems	Solar PV is completely separate from building systems
Solar PV Location	Rooftop, Wall Mounted and Ground Mounted	Rooftop, Wall Mounted and Ground Mounted
System Design	Through Bray/HGA Team	Through Alliant hired solar developer
System Maintenance	By McFarland	By Alliant Energy

Financials	McFarland Owned System	Alliant Energy Owned System
First Cost	(\$800,000)***	\$0
Solar PV Incentives	\$50,000	\$0
Estimated Annual Electric Bill	(\$23,000)/yr	(\$55,000)/yr
20 Year**** Electric Utility Cost	(\$588,029)	(\$1,337,420)
Total 20 Year Lease Payments		\$400,000*****
20 Year Maintenance Cost	(\$51,746)	\$0
Total Cost (Solar 1 st Cost + 20 Year Utility Cost + Solar Maintenance)	(\$1,389,775)	(\$937,420)

*RECs- Renewable Energy Credit- claim the clean energy attributes of the solar PV system owned by Alliant Energy

**This system would operate in a grey area, while RECs are traditionally now allowed to meet NZE certifications for a building, these RECs would be generated on-site, which is different than buying RECs on the open market to some NZE definitions.

***This is our opinion of cost at this time, based on relevant project experience and 2021 bids. This is not an estimate from a contractor.

****These 20 year values are based on a cash flow analysis that accounts for inflation, discount rate, degradation of the solar PV performance over the lifespan and estimated utility cost increases.

*****Annual lease payments are based on PV system AC size- estimated at \$20,000/yr for now, paid to the Village of McFarland.

What happens after 20 years?

- McFarland Owned System- Solar PV system will likely need to be replaced with a similar or better system. Some system components could be re-used to lower cost.
- Alliant Owned System- System would be decommissioned. In order to keep NZE status, a new program, developer or system would need to be negotiated.

HGA Recommendations

The Alliant Owned system looks very attractive from a cost perspective. There are a few key project risks that need to be accounted for if this project is to achieve the net zero energy goals with this Alliant Owned option:

- Coordination of design- there will need to be a coordination effort between Bray/HGA and the Alliant/Solar developer as the PV system is designed and planned in tandem with the building.
- The amount of energy the 470 kW Alliant Energy system will generate needs to offset 100% of the building energy to be net zero energy. This amount of energy will be up to the Alliant Energy solar developer's design and execution. Some level of oversight and coordination needs to be undertaken to ensure that the system is designed and implemented to meet these net zero energy goals.
- The building net zero energy status would be reliant on a system that is owned and controlled by the utility. Some level of monitoring and long term planning should be part of a negotiation of this agreement.

HGA recommends keeping both options open at this time, keeping the option 1 provisions in the design, but allowing these to be removed if Alliant Energy comes back with a proposal that is favorable.

Solar PV Options

New Public Safety Building | McFarland, Wisconsin

June 3rd 2021

HGA has outlined an alternate option for onsite solar PV installation at the PSB project. The table below compares the original village owned option with the Alliant Energy owned option.

Table 1- Solar PV Onsite Options

	Option 1	Option 2
Net Zero Energy	McFarland Owned System	Alliant Energy Owned System
Net Zero Energy Strategy	Directly Offset Energy Usage	Use RECs* to offset usage
System Size (DC)	470 kW	470 kW
Meets Net Zero Building DOE Definition	Yes	Yes**

Design Requirements	McFarland Owned System	Alliant Energy Owned System
Electrical System	Solar PV is integrated into the building systems	Solar PV is completely separate from building systems
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System Maintenance	By McFarland	By Alliant Energy

Financials	McFarland Owned System	Alliant Energy Owned System
First Cost	(\$800,000)***	\$0
Solar PV Incentives	\$50,000	\$0
Estimated Annual Electric Bill	(\$23,000)/yr	(\$55,000)/yr
20 Year**** Electric Utility Cost	(\$588,029)	(\$1,337,420)
Total 20 Year Lease Payments		\$353,760*****
20 Year Maintenance Cost	(\$51,746)	\$0
Total Cost (Solar 1 st Cost + 20 Year Utility Cost + Solar Maintenance)	(\$1,389,775)	(\$983,660)

*RECs- Renewable Energy Credit- claim the clean energy attributes of the solar PV system owned by Alliant Energy

**This system would operate in a grey area, while RECs are traditionally now allowed to meet NZE certifications for a building, these RECs would be generated on-site, which is different than buying RECs on the open market to some NZE definitions.

***This is our opinion of cost at this time, based on relevant project experience and 2021 bids. This is not an estimate from a contractor.

****These 20 year values are based on a cash flow analysis that accounts for inflation, discount rate, degradation of the solar PV performance over the lifespan and estimated utility cost increases.

*****Annual lease payments are based on PV system AC size- estimated at \$17,688/yr for now, paid to the Village of McFarland.

What happens after 20 years?

- McFarland Owned System- Solar PV system will likely need to be replaced with a similar or better system. Some system components could be re-used to lower cost.
- Alliant Owned System- System would be decommissioned. In order to keep NZE status, a new program, developer or system would need to be negotiated.

HGA Recommendations

The Alliant Owned system looks very attractive from a cost perspective. There are a few key project risks that need to be accounted for if this project is to achieve the net zero energy goals with this Alliant Owned option:

- Coordination of design- there will need to be a coordination effort between Bray/HGA and the Alliant/Solar developer as the PV system is designed and planned in tandem with the building.
- The amount of energy the 470 kW Alliant Energy system will generate needs to offset 100% of the building energy to be net zero energy. This amount of energy will be up to the Alliant Energy solar developer's design and execution. Some level of oversight and coordination needs to be undertaken to ensure that the system is designed and implemented to meet these net zero energy goals.
- The building net zero energy status would be reliant on a system that is owned and controlled by the utility. Some level of monitoring and long term planning should be part of a negotiation of this agreement.

HGA recommends keeping both options open at this time, keeping the option 1 provisions in the design, but allowing these to be removed if Alliant Energy comes back with a proposal that is favorable.

McFarland
SUMMARY SHEET

MEETING DATE: Monday, June 14, 2021

SECTION: Business

DEPARTMENT: Administration

CONTACT: Cassandra Suettinger, Village Clerk/Treasurer

AGENDA ITEM: Discussion and action on an operator's license for Allyson Donohue for the period ending June 30, 2022.

PREVIOUS ACTION:

ISSUE SUMMARY:

Chief Chapin has reviewed the operator's license application from Allyson Donohue and based on the Village's Operator License Approval policy has recommended denial. Attached is Chief Chapin's letter outlining his reasoning for recommending denial. Pursuant to Village policy, the application was referred to the Public Safety Committee for further review and a recommendation to the Village Board.

On June 9, 2021, the Public Safety Committee conducted a hearing and recommended the issuance of an operator's license for Allyson Donohue for the period ending June 30, 2022 with the condition that staff run quarterly background check on Ms. Donohue and that any offenses contained within the Operator's License Approval Policy, Section 4: Criteria for Denial that occur be grounds for staff to commence the revocation process.

FINANCIAL/BUDGET IMPACT:

N/A

VILLAGE PLAN REFERENCE:

[Village Operator's License Review Policy](#)

ORDINANCE REFERENCE:

Village Ordinance 11-74

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

The Public Safety Committee unanimously recommends the following action:

Motion to approve the issuance of an operator's license for Allyson Donohue for the period ending June 30, 2022 with the condition that staff run quarterly background checks on Ms. Donohue and that any offenses contained within the Operator's License Approval Policy, Section 4: Criteria for Denial that occur be grounds for staff to commence the revocation process.

ATTACHMENTS:



1. Exhibit A
2. Exhibit B
3. Exhibit C
4. Operator License Policy



Operator's License

To Serve Fermented Malt Beverages and Intoxicating Liquors

License Type:

☒ - New ☐ - Renewal

To Be Issued:

☐ - As soon as approved OR ☒ - At the beginning of the next license year (July 1)

Fees:

☐ - 1 year License - \$35

☒ - 1 year License + Provisional* - \$50

☐ - Duplicate License - \$5/each - Number Requested: _____

*Provisional Licenses are only issued between May 1 and June 30 and cover a new applicant until the beginning of the new license year (July 1)

This application must be completed in its entirety or it will be rejected as incomplete. This application will also be rejected for any omissions. The fee is not refundable should this application be rejected or denied. For rejected applications should the applicant wish to reapply, the applicant will be required to complete a new application at an additional fee of \$35.00.

The Village of McFarland Operator License Approval Policy can be found on the Village website at <https://www.mcfarland.wi.us/licensepermits> under Alcohol Beverage Licenses for Operators.

Applicant Information			
Place of Employment: <u>McFarland Liquor</u>			
Last Name: <u>DONOVUE</u>	First Name: <u>ALYSON</u>	Middle Initial: <u>M</u>	☐ Male ☒ Female
Home Address: [REDACTED]		City, State and Zip Code: [REDACTED]	
Date of Birth: [REDACTED]		Social Security Number: [REDACTED]	
Wisconsin Driver License/ID: [REDACTED]		E-mail address: [REDACTED]	
Home/Cell Phone Number: [REDACTED]		Work Phone Number: <u>N/A</u>	

Notification
Provide the e-mail address we should use for notification when the license is ready: <u>VillageLiquorsCottagegrove@gmail.com</u>

Prior Residences	
Within the past five years, have you lived at any address other than the one listed above? ☒ yes ☐ no	
If yes, please list all additional addresses. Attach additional pages, if necessary	
Address, including City and State	Dates
[REDACTED]	
[REDACTED]	
[REDACTED]	

Questionnaire	Additional Information
1. Have you completed a WI-approved Responsible Beverage Server Course? ☒ Yes ☐ No	If yes, when and where: 2019, online
2. Have you held an Operator's License within the last 2 years? ☒ Yes ☐ No	If yes, when and where: 2019, 2020 Cottage Grove
3. Have you ever had a license to serve alcohol beverages suspended or revoked, or surrendered the license in lieu of suspension or revocation? ☐ Yes ☒ No	If yes, when and where:
4. Have you ever been convicted of a felony substantially related* to the licensed activity? ☐ Yes ☒ No	If yes, please complete Appendix A
5. Have you been arrested for and/or convicted of violating any law or ordinance in the last 10 years substantially related* to the license activity? ☒ Yes ☐ No	If yes, please complete Appendix A
6. Do you have any pending charges, including criminal and ordinance violations substantially related* to the license activity? ☐ Yes ☒ No	If yes, please complete Appendix A

*Examples of "substantially related" might include, but are not limited to: underage drinking, OWI/DUI, selling to a minor, overserving, etc.

Required Documentation
If the application is a renewal application, no additional documentation is required.
If the application is a new application, one of the following must be provided:
☒ A copy of the certificate indicating completion of a Wisconsin-approved Responsible Beverage Server Course, valid within the two years prior to the date of this application
OR
☐ A copy of an Operator's license from a Wisconsin municipality, valid within the two years prior to the date of this application

Certification
I hereby apply for a license to serve Fermented Malt Beverages and Intoxicating Liquors, subject to the limitations imposed by Chapter 125 of the Wisconsin Statutes, Chapter 11 of the McFarland Municipal Code and all acts amendatory thereof and supplementary thereto, and hereby agree to comply with all laws, resolutions, ordinances and regulations Federal, State or Local, affecting the sale of such beverages and liquors if a license is granted to me.
I certify that I am the applicant in the foregoing application and any attachments thereto, that I have read and made complete answers to each question, and that my answers in each instance are true and correct.
Signature of Applicant: <i>Allyson Downie</i>
Date: 5/19/2021

FOR OFFICE USE ONLY
RECOMMENDATION FROM MCFARLAND POLICE DEPARTMENT
☒ Approved ☒ Denied ☐ Rejected - Incomplete Application
Signature of Police Chief: <i>[Signature]</i>
Date: 06/02/21



Operator's License – Appendix A **Arrest and Conviction Record**

Appendix A only needs to be completed if an applicant answered "Yes" to questions 4, 5, and/or 6 on the Operator's License Application.

Any omissions from this Appendix will result in the rejection of the Operator's License Application. The fee is not refundable should this application be rejected. For rejected applications should the applicant wish to reapply, the applicant will be required to complete a new application at an additional fee of \$35.00.

The following websites, provided as a courtesy, may provide information on your records:
<https://recordcheck.doj.wi.gov/> <https://wcca.wicourts.gov/> <https://www.dmv.us.org>

Date of Arrest	Date of Conviction	Specific Offense	Name and Location of Court	Describe the nature and circumstances of the offense	Were you consuming alcohol or drugs at the time of the incident?	Did the incident occur in or around a facility that serves alcohol?	Were alcohol or drugs involved in the incident in any way?
11/2019	10/2020	OWI 3rd	Dane County Courthouse Madison, WI	Driving friend home after drinking weather conditions were bad, lost control of vehicle, went off on shoulder of road.	☐ - Yes ☒ - No	☐ - Yes ☒ - No	☒ - Yes ☐ - No
01/2017	03/2017	OWI 2nd	Cheyenne Court house, Cheyenne, WY	Driving Home from Gas Station late didn't fully stop at stop sign.	☐ - Yes ☒ - No	☐ - Yes ☒ - No	☒ - Yes ☐ - No
10/2014	01/2015	OWI 1st	Dane County Courthouse Madison, WI	Driving Home late from friends house on a weekday, Didn't stop fully at stop sign	☐ - Yes ☒ - No	☐ - Yes ☒ - No	☒ - Yes ☐ - No
					☐ - Yes ☐ - No	☐ - Yes ☐ - No	☐ - Yes ☐ - No
					☐ - Yes ☐ - No	☐ - Yes ☐ - No	☐ - Yes ☐ - No
					☐ - Yes ☐ - No	☐ - Yes ☐ - No	☐ - Yes ☐ - No
					☐ - Yes ☐ - No	☐ - Yes ☐ - No	☐ - Yes ☐ - No
					☐ - Yes ☐ - No	☐ - Yes ☐ - No	☐ - Yes ☐ - No

You may submit evidence of rehabilitation and fitness to perform the licensed activity.

Operator's License

VILLAGE OF COTTAGE GROVE

No. 2021-96

Fee: \$25.00

WHEREAS, The local governing body of the Village of Cottage Grove, County of Dane, Wisconsin has, upon application duly made, granted and authorized the issuance of an Operator's License to **Allyson M. Donohue**

AND WHEREAS, the said applicant has paid the treasurer the sum of \$25.00 as required by Village ordinances, and has complied with all requirements necessary for obtaining a license;

NOW THEREFORE, an "Operator's" License, pursuant to §125.32(2) and 125.68(2) of the Wisconsin Statutes and local ordinances, is hereby issued to said applicant.

FOR THE PERIOD July 1, 2020 through June 30, 2021.
(Corporate Seal)

Given under my hand and the corporate seal of the Village of Cottage Grove, County of Dane, State of Wisconsin, this the 16th day of June, 2020.

Lisa Kalata
Lisa Kalata, Clerk

**Wisconsin Responsible
Beverage Seller/Server
Training**

Allyson Donohue

You met all training requirements and successfully completed the above course and/or exam.

Certification Number: SL102122

Date of Completion: 09/26/2019

Kelly Bailey
Authorized Signature

Server License Unit is approved by the Wisconsin Department of
Recreation and fully complies with sections 123.04 and 123.05, Wisconsin
statutes in your local municipal clerk's office in respect to your
operation of Retail License.

Divorce Learning, Inc.
1181 Avenue Prime Drive, Suite 302
Cedar Park, TX 78613



www.mcfarland.wi.us | 5915 Milwaukee St, McFarland, WI 53558 | 608.838.3153

June 4, 2021

Allyson Donohue



Dear Ms. Donohue,

Your application for a provisional alcohol operator's license and an alcohol operator's license for the period through June 30, 2022 was received. A review of your application, criminal history, and arrest records, as maintained by the State of Wisconsin, has resulted in a recommendation from Police Chief Aaron Chapin for denial pursuant to the Village's operator license approval policy. Attached is a copy of Chief Chapin's memo to the Public Safety Committee.

You have 30 days from receipt of this letter to exercise your right to request a hearing before the Public Safety Committee to discuss the matter. If a hearing is requested, the Public Safety Committee will review your record, along with the recommendation from Chief Chapin and you will have the opportunity to provide the Committee with substantial evidence in the form of credible documentation of rehabilitation. Attached is section 5 of the operator's license approval policy which outlines the process and acceptable forms of credible documentation. Please be advised the hearing will be held as part of a public meeting.

Please contact me directly at 608-838-3153 or via email at cassandra.suettinger@mcfarland.wi.us to request a hearing before the Public Safety Committee.

Sincerely,

A handwritten signature in black ink, appearing to read 'Cassandra Suettinger'.

Cassandra Suettinger
Clerk/Treasurer

VILLAGE OF McFarland

Police Department

EXHIBIT C

5915 Milwaukee St, McFarland, WI 53558 | 608.838.3151 | www.mcfarland.wi.us/police

Aaron P. Chapin | Chief of Police

DATE: June 2, 2021

TO: Public Safety Committee

FROM: Aaron P. Chapin, Chief of Police

REFERENCE: Alcohol Operators License for Allyson Donohue

On this date I reviewed a new application for an Alcohol Operator's License submitted by the above applicant. Having completed my review of his application, my recommendation is that of denial.

I base my decision on the following section of Village Ordinance and the McFarland Alcohol Licensure Policy:

1. Village Ordinance 11-74 (c) (3) which states, in part:

An application may be denied based upon the applicant's arrest and conviction record if the applicant has been convicted of a felony (unless duly pardoned) or if the applicant has habitually been a law offender.

Provided the circumstances substantially relate to the circumstances of the job, any person who has been convicted of or has a current charge pending, for two (2) or more offenses, arising out of separate incidents, within the last five (5) years immediately preceding the license application in the following subcategories does not qualify for an operator's license:

Ms. Donohue's pertinent records show:

- a conviction for Operating while Intoxicated on October 23, 2019 (offense date.)
- a conviction for Operating while Intoxicated on January 18, 2017 (offense date.)

Both convictions are substantially related to the licensed activity and are within the five-year period preceding the date of application. Thus, Pursuant to Village Ordinance Ms. Donohue is disqualified under this section as a habitual law offender.

The ability to use sound judgement in the personal use of alcohol, as well as the service of alcohol to others, are critical skills for an individual entrusted with the responsibility of serving and overseeing

the service of alcohol. Convictions and charges of these types bring the applicant's ability to exercise those skills into serious question, and thus are substantially related to the licensed activity.

Respectfully,

A handwritten signature in black ink, appearing to read 'APCh', with a horizontal line extending to the right.

Aaron P. Chapin
Chief of Police

Operator License Approval Policy – Approved 04/13/2020

SECTION 1: Policy Purpose

In order to provide for an effective and consistent system of alcohol licensing that protects the public safety and is applied in a uniform and equitable manner, the Village Board has adopted the following written policy to govern the granting of operators' licenses pursuant to Chapter 125 of the Wisconsin Statutes, and Chapter 11, Article II of the Village ordinances.

SECTION 2: Acknowledgment of Duties.

The Village of McFarland acknowledges and recognizes the responsibility operators have to keep the public safe in their duties. An operator's license will enable operators to sell beer or liquor on a Class A premise (alcohol is carried off the premise. Examples include: a gas station, liquor store, or grocery store.) or a Class B premise (alcohol consumed on the property such as a tavern or bar). A liquor license holder, an agent, or a licensed operator must be on the premises at all times the business is open and alcohol is being sold. The licensed operator is in charge of the premise, and has certain responsibilities that include, but are not limited to:

- A. Preventing the sale of alcohol to minors. The legal drinking age is 21, and sales of alcohol to underage patrons is prohibited.
- B. Prohibiting the service or sale of alcohol to a person who is intoxicated. Operator's are legally entitled, and required, to refuse to serve any person whom they feel has had too much to drink.
- C. Ensuring open intoxicants do not leave the property.
- D. Class "B" premises must be closed between 2:00 am and 6:00 am Mon-Friday, and 2:30 am and 6:00 am Sat. & Sun (there are no closing hours on January 1). Everyone except employees on duty must be out of the store or bar by closing time. Private parties, friends or spouses are not allowed to stay on the premises while staff completes cleaning duties.
- E. Class "A" premises may not sell fermented malt beverages and intoxicating liquors between the hours of 9:00 p.m. and 6:00 a.m.

SECTION 3: Process.

- A. The Clerk's office shall take the application and fee. The office shall do an initial review of the application to ensure the application is complete pursuant to the requirements in 11-71(1)-(12) of the Village Code of ordinances. A notary is available in the Village's administration office if required. The fee collected is non-refundable. Incomplete applications will not be accepted.
- B. The Police Department will conduct a records check, including criminal and traffic, of all applicants for operators' licenses. If necessary, the records check may include an interview with the applicant or contact with other jurisdictions or third parties to verify or investigate information obtained in the records check. Applications with missing information or incomplete information regarding arrests or convictions shall be rejected. Rejected applications shall be re-assessed the application fee.

- C. The Chief of Police, or the Police Chief's designee, shall provide a recommendation for approval or denial using the criteria listed in section 4.
- D. All recommendations for approval will be routed back to the administration office to be issued by the Clerk.
- E. All recommendations for denial will be referred to the Public Safety Committee. The Clerk shall forward the license application and any related materials to the Committee. The Clerk shall provide notice to the applicant in writing that he or she should appear before the Committee for individual review of the application. The Public Safety Committee shall provide a review of the application as listed in Section 5.
- F. The committee shall, after interview of the applicant, make a recommendation to either grant or deny an operator's license to the Village Board.
- G. The Village Board shall review the application and recommendation from the Public Safety Committee and make a final determination of granting or denying the license.
- H. If the application is denied by the Village Board, the Village Clerk shall, in writing, inform the applicant of the denial, the reasons therefore, and provide an opportunity for the applicant to request a reconsideration of the application by the Village Board.
- I. If the application is denied again, the Village Clerk shall notify the applicant in writing of the reasons therefor. An applicant who is denied any license may apply to the Circuit Court pursuant to WI Statutes 125.12(2)(D).

SECTION 4: Criteria for Denial

The Chief of Police, or designee, shall provide a review of the criminal history of the applicant, and refer any of the following to the Public Safety Committee for further review and possible recommendation for denial. Due to the discretionary nature of the alcohol beverage license process, it is not possible to state every circumstance that may result in denial of a license application and what circumstances will result in approval of a license application. However, it is possible to enumerate what the PSC will consider in making its recommendation and what circumstances are more likely to result in a denial of a license application. It is also important to note denying an operator's license does not prohibit the employee from serving/selling alcohol; however, it does require that they serve/sell with a licensed operator on the premise.

Guideline 1: 11-74 (c) (1): Arrest and conviction record of the applicant, subject to the limitations imposed by Wis. Stats. §§ 111.321, 111.322, and 111.335, and Wis. Stats. § 125.12(1)(b).

- a) Convictions of two or more misdemeanor crimes in a five year period preceding the date of application.

- b) Conviction of one misdemeanor crime in combination with four ordinance violations egregious traffic violations of public safety concern in the five year period preceding the date of application.

Guideline 2: 11-74 (c) (2): If a licensee is convicted of an offense substantially related to the licensed activity.

Provided the circumstances of the offense substantially relate to the circumstances of the job or licensed activity, any person who has been convicted of or has a current charge pending, for (1) or more offenses within the last five (5) years or for two (2) or more offenses, arising out of separate incidents, within the last ten (10) years in the following subcategories, does not qualify for an operator's license:

- (a) Violent crimes against the person of another, including but not limited to battery, disorderly conduct, sexual assault, injury by negligent use of a vehicle, intimidation of victim or witness.
- (b) Crimes involving cooperation (or lack thereof) with law enforcement officials, including but not limited to, resisting or obstructing a police officer, bribery of public officers/employees, eluding police, bail jumping, hit and run, perjury, or acts/threats of terrorism.
- (c) Manufacturing, distributing, delivering a controlled substance or a controlled substance analog; maintaining a drug trafficking place; possessing with intent to manufacture, distribute, or deliver a controlled substance or a controlled substance analog. Sec. 111.335(1)(cs), Wis. Stats.

Guideline 3: 11-74 (c) (3): An application may be denied based upon the applicant's arrest and conviction record if the applicant has been convicted of a felony (unless duly pardoned) or if the applicant has habitually been a law offender.

Provided the circumstances substantially relate to the circumstances of the job, any person who has been convicted of or has a current charge pending, for two (2) or more offenses, arising out of separate incidents, within the last five (5) years immediately preceding the license application in the following subcategories does not qualify for an operator's license:

- (a) Alcohol beverage offenses (under Wis. Stat. Ch. 125 or McFarland Ordinance Ch. 11 - excluding administrative violations such as "failure to post license under glass").
- (b) Operating a motor vehicle with a prohibited alcohol concentration (PAC) in excess of .08% by weight.
- (c) Open intoxicants in public places or in a motor vehicle.

- (d) Possessing a controlled substance, controlled substance analog without a valid prescription, or possessing drug paraphernalia.
- (e) Operating a motor vehicle while under the influence of intoxicants or drugs.
- (f) Disorderly conduct, criminal damage to property, solicitation of prostitution or other prostitution related offenses, wherein the offense involves an incident at a place that is, or should have been licensed under Wis. Stat. Ch. 125.

Additionally, because a license is a privilege, the issuance of which is a right granted solely to the Village Board, the Village Board reserves the right to consider the severity, and facts and circumstances of the offense when making the determination to grant, deny or not renew a license. Further, the Village Board, at its discretion, may, based upon an arrest or conviction record of two or more offenses that are substantially related to the licensed activity within the five years immediately preceding, act to suspend such license for a period of one year or more.

Section 5: Public Safety Committee Review of Applications.

The Public Safety Committee shall be responsible for conducting further review of operator's license applications that have criteria from Section 4 as recommended for denial. The committee shall be expected to thoroughly and conscientiously review license applications and consistently apply pertinent laws and ordinances.

The Public Safety Committee may recommend approval of an operator's license application if the applicant presents the PSC with substantial evidence in the form of credible documentation of rehabilitation. Such evidence could include letters of recommendation from Alcohol and Other Drug ("AODA") counselors, probation agents, or other relevant service providers, other professional counselors, certificates and/or letters confirming satisfactory completion of an AODA or other relevant counseling program. Any such letters shall be on the letterhead of the agency offering the recommendation in order for the letter to be considered credible evidence of rehabilitation.

Pursuant to Wis. Stats. § 111.335(4)(d), competent evidence of rehabilitation and fitness to perform the licensed activity may be established by production of any of the following:

- (a) The individual's most recent certified copy of a federal department of defense form DD-214 showing the person's honorable discharge, or separation under honorable conditions, from the U.S. armed forces for military service rendered following conviction for any offense that would otherwise disqualify the individual from the license sought, except that the discharge form is not competent evidence of sufficient rehabilitation and fitness to perform the licensed activity if the individual was convicted of any misdemeanor or felony subsequent to the date of the honorable discharge or separation from military service.
- (b) A copy of the local, state, or federal release document; and either a copy of the relevant department of corrections document showing completion of probation, extended supervision, or parole; or other evidence that at least one year has elapsed since release

from any local, state, or federal correctional institution without subsequent conviction of a crime along with evidence showing compliance with all terms and conditions of probation, extended supervision, or parole.

In addition to the documentary evidence that may be provided above to show sufficient rehabilitation and fitness to perform the licensed activity, the Committee shall consider any of the following evidence presented by the applicant:

- (a) Evidence of the nature and seriousness of any offense of which he or she was convicted.
- (b) Evidence of all circumstances relative to the offense, including mitigating circumstances or social conditions surrounding the commission of the offense.
- (c) The age of the individual at the time the offense was committed.
- (d) The length of time that has elapsed since the offense was committed.
- (e) Letters of reference by persons who have been in contact with the individual since the applicant's release from any local, state, or federal correctional institution.
- (f) All other relevant evidence of rehabilitation and present fitness presented.

The Committee shall decide how much weight and credibility to assign to any evidence of rehabilitation, including but not limited to, whether a record is certified, whether evidence has been corroborated or verified, documentary proof of completion of any counseling or other relevant treatment, and the credibility of statements by the applicant or any witness. In determining the credibility of any statement made by the applicant or any witness, the Committee should consider, among other things, the reasonableness of the statement, possible motives for providing false statements or withholding information, the applicant or witness's conduct and demeanor, the clearness or lack of clearness of the statement, and the cooperation of the applicant or witness in answering any questions posed by the Committee or Village Staff.

For license renewals, a previous determination by the Committee that an applicant has been rehabilitated from certain offenses carries forward; however, these offenses may be re-considered if the applicant has also committed a new offense substantially related to the licensed activity during the current license period.

The Committee shall state reasons for approval or denial for the record.

Possible outcomes include but are not limited to:

1. Recommend approval of the license based on the applicant providing credible evidence of rehabilitation
2. Recommend conditional approval of the license based on the applicant providing substantial, credible evidence of rehabilitation with the following conditions:

- a. There be no more subsequent substantially related offenses for the remainder of the licensing period.
 - b. The applicant be required to pay \$15 dollars, to submit to quarterly background checks to ensure compliance.
3. Recommend application be tabled for a period of XX days. Committee will re-review application at that time. Applicant should be prepared to provide substantial evidence of rehabilitation.
4. Recommend application be denied based on violation of guideline (insert relevant guideline and corresponding ordinance reference).
5. If the applicant fails to appear: recommend the application be placed on file without prejudice (meaning the application can be brought back at any time before the expiration of the license period)

McFarland
SUMMARY SHEET

MEETING DATE: Monday, June 14, 2021

SECTION: Business

DEPARTMENT: Administration

CONTACT:

AGENDA ITEM: Discussion regarding furniture, fixture, and equipment plan for the Public Safety Center.

PREVIOUS ACTION:

ISSUE SUMMARY:

The Village has been working over the last couple months to put together estimates for the Furniture, Fixture and Equipment for the new Public Safety Center. This process involves meticulously inventorying all of furniture, fixtures and equipment needed for the new facility to assess what will need to be purchased and what will be re-used to ensure we have accounted for all costs. The process of compiling FFE will remain fluid as the project continues to progress. Departments have compiled the following estimates for the project:

Furniture & Fixtures - The Village worked with Emmons Business Interiors to outfit the new building with all furniture and fixtures that will not be included in the base bid. Emmons Business Interiors was selected because they have access to State contract pricing which provides significant cost savings to the Village. Their portion of the FFE is for all of the furniture and fixtures for the new building such as desks, work stations, chairs, waste/recycle containers, etc. that are not included in the base bid. Attached are sample renderings from Emmons on the furniture for the new building. The current estimates for this portion of the project are \$314,467.

Equipment - The second portion of the FFE plan includes all of the other equipment that will be required in the new building. This is where all of the other items are cost out. This includes standard items such as computer equipment, AV equipment, shelving, kitchen equipment, fitness equipment etc. It also includes more specialized equipment such as an EOC radio system. Current estimates for the equipment portion of the project is \$338,548.

Budget for FFE - \$650,000

Current estimated FFE total - \$653,015

Overall costs are only slightly higher than the budgeted amount. Staff will continue to monitor the process and update accordingly as the project progresses.



FINANCIAL/BUDGET IMPACT:

Budget for Public Safety Center Furniture, Fixtures, and Equipment - \$650,000, current estimates - \$653,015.

VILLAGE PLAN REFERENCE:

N/A

ORDINANCE REFERENCE:

N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

No action recommended. Item presented to provide an update on progress.

ATTACHMENTS:

1. 06.14.21 FFE Samples - FINAL



McFarland VILLAGE OF

**PUBLIC SAFETY
CENTER**

C101 LOBBY

SHARED SPACE /
COURT



C103 CLERK



■ FEATURES

- 24x72x48x24 HEIGHT ADJUSTABLE DESK
- MOBILE BOX/FILE, FIXED FILE/FILE, STORAGE CABINET
- 66" OF OVERHEAD STORAGE WITH TACKBOARD BENEATH
- COAT HOOK & TASK LIGHT

■ FEATURES

- 24x72x48x24 HEIGHT ADJUSTABLE DESK
- MOBILE BOX/FILE AND FIXED FILE/FILE PEDESTALS
- 72" OF OVERHEAD STORAGE WITH TACKBOARD BENEATH
- 42"H PANELS FOR DESKTOP PRIVACY & FULL VIEW OF WINDOW
- COAT HOOK & TASK LIGHT

C112 CONFERENCE ROOM



■ FEATURES

- 60"W x 24"D FLIP & NEST MOTIVATE TRAINING TABLES
- CASTERS PROVIDE EASY MOBILITY, BUT CAN QUICKLY LOCK IN PLACE WHEN TABLES NEED TO STAY PUT
- MODESTY PANELS ADD USER PRIVACY, AND ARE HINGED FOR SEAMLESS NESTING WHEN TABLE IS FLIPPED
- MOTIVATE CHAIRS STACK 4-HIGH, OR SEAT FLIPS UP AND CHAIRS CAN NEST
- DAISY CHAIN POWER MODULE (TYPICAL ALL TRAINING TABLES, BACK CENTER POSITION)
 - 3-PWR, 1-USB-A, 1-USB-C
 - PLUGGABLE INFEED POWERS A MAXIMUM OF (8) TABLES

C113 COURT/TRAINING ROOM (LAYOUT 1)



F103 POC OFFICERS



■ FEATURES

- U-SHAPE DESK
 - 48"W x 30"D HEIGHT ADJUSTABLE DESK WITH DUAL MONITOR ARM
 - MOBILE BOX/FILE & FIXED LATERAL FILE
 - 102" OF OVERHEAD STORAGE WITH TACKBOARD BENEATH
- L-SHAPE DESK
 - 48"W x 24"D HEIGHT ADJUSTABLE DESK WITH SINGLE MONITOR ARM
 - MOBILE FILE/FILE
- TACKABLE ACOUSTICAL PANELS AT 42"H PROVIDE DESKTOP PRIVACY
- TASK LIGHTS AND POWER MODULES



- DESKTOP POWER MODULE WITH 4-PWR, 2-USB-A & 2-USB-C

F105 ADMIN CAPT



■ FEATURES

- 78"W x 30"D DESK WITH BOX/BOX/FILE
 - 6" OVERHANG FOR GUEST LEG ROOM
 - HALF-MODESTY FOR MORE OPEN AESTHETIC
- 48"W x 30"D HEIGHT ADJUSTABLE BRIDGE
- MULTI-FILE PEDESTAL HAS VARYING DRAWER SIZES FOR NUMEROUS STORAGE AND FILING NEEDS
- 36"W x 65"H WARDROBE WITH COAT ROD ON ONE SIDE, ADJUSTABLE SHELVES ON THE OTHER
- 72"W x 48"H FRAMED TACKBOARD ABOVE CREDENZA SURFACE
- 48"W x 36"H GLASSBOARD, AVAILABLE IN MULTIPLE COLORS OR STANDARD WHITE



- DESKTOP POWER MODULE WITH 4-PWR, 2-USB-A & 2-USB-C

P109 BREAK



■ FEATURES

- ACCOMMODATE MULTI-PURPOSE SEATING AT TABLE & BUILT-IN COUNTER
- POLICE TASK CHAIRS WITH BREAK-AWAY ARMS AT PERIMETER BUILT IN DESKS

TYPICAL DETECTIVE OFFICE



- DESKTOP POWER MODULE WITH 4-PWR, 2-USB-A & 2-USB-C

■ FEATURES

- 84"W x 30"D DESK WITH BOX/BOX/FILE
 - 6" OVERHANG FOR GUEST LEG ROOM
 - HALF-MODESTY FOR MORE OPEN AESTHETIC
- 48"W x 30"D HEIGHT ADJUSTABLE BRIDGE
- 60" OF OVERHEAD STORAGE WITH TACKBOARD BENEATH
- MULTI-FILE PEDESTAL HAS VARYING DRAWER SIZES FOR NUMEROUS STORAGE AND FILING NEEDS
- STORAGE CABINET PEDESTAL HAS ONE ADJUSTABLE SHELF
- 36"W WARDROBE HAS FULL-WIDTH COAT ROD AND TWO ADJUSTABLE SHELVES AT THE BOTTOM
- VAMP TASKLIGHT WITH DIMMER & WARM/COOL TOGGLE

P146C EVIDENCE STORAGE



■ FEATURES

- MOBILE STORAGE SYSTEM
- CARRIAGES GLIDE APART TO CREATE AN AISLE
- 72"W x 30"D MOBILE TABLE & 48"W x 24"D FIXED TABLE, HON BUILD SERIES
- IGNITION ARMLESS GUEST CHAIR



McFarland
SUMMARY SHEET

MEETING DATE: Monday, June 14, 2021

SECTION: Business

DEPARTMENT: Communications & Technology

CONTACT: Stephanie Miller, Comm & Technology Director

AGENDA ITEM: Discussion and action regarding meeting format plan for boards, commissions, and committees.

PREVIOUS ACTION:

The Village Board adopted the Reopening Plan on May 24, 2021 which deferred a decision on return to in person meetings to a separate plan to be addressed as part of this item.

ISSUE SUMMARY:

Since April 2020, all Village boards, committees, and commissions have been holding their meetings in a hybrid-style format. With the help of the Communications and Technology Department, meetings have been taking place virtually through Zoom webinar, as well as in person in the McFarland Community Room. Majority of folks have been virtually present for these meetings, except for one to three people attending in person. Generally, those who have been attending in person have been staff, chairs, and those who did not have access to the proper technology to attend virtually. This hybrid meeting format was set in place due to the COVID-19 pandemic and proper safety protocols that were required within the Municipal Building as well as in Dane County. Now that many restrictions have been lifted within Dane County and the Municipal Center is open to the public, it is best to reconsider this meeting format as we review options for in person meetings.

The Communications and Technology Department have spent time considering alternative formats for meetings. Within your packet are these various formats to consider on formats to host public meetings.

FINANCIAL/BUDGET IMPACT:

The current hybrid meeting format has led to doubling the amount of Communications and Technology staff to be present at each meeting. This has taken up many hours of work that could have been allotted for other work, leading to over time for hourly, full-time employees. If we continue to meet in a hybrid-style meeting format, this is still a financial risk to consider.

We do also incur a monthly subscription fee for Zoom, although that likely will be retained to serve as a backup or for hosting other virtual meetings when needed.

VILLAGE PLAN REFERENCE:

None.



ORDINANCE REFERENCE:

None.

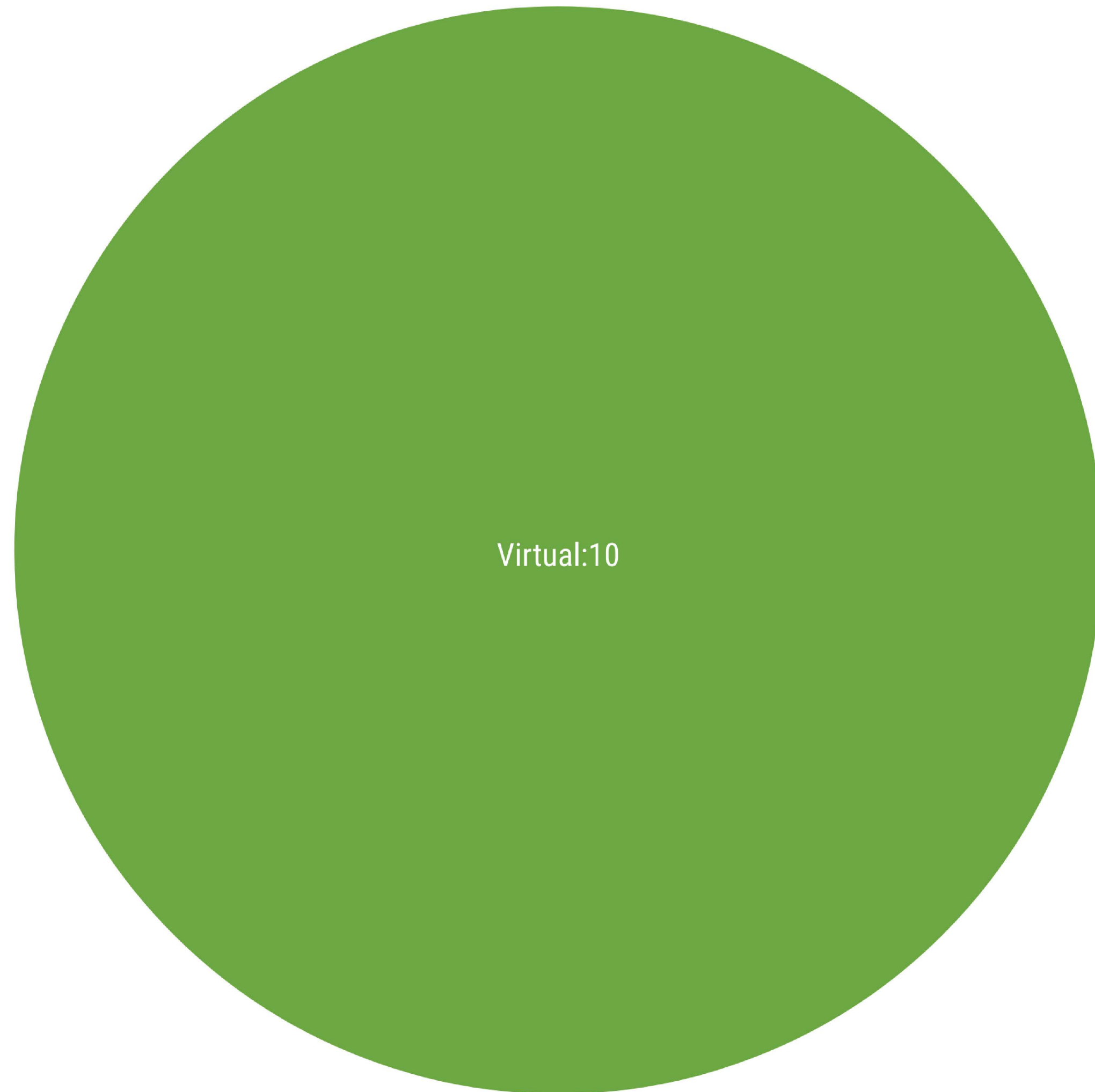
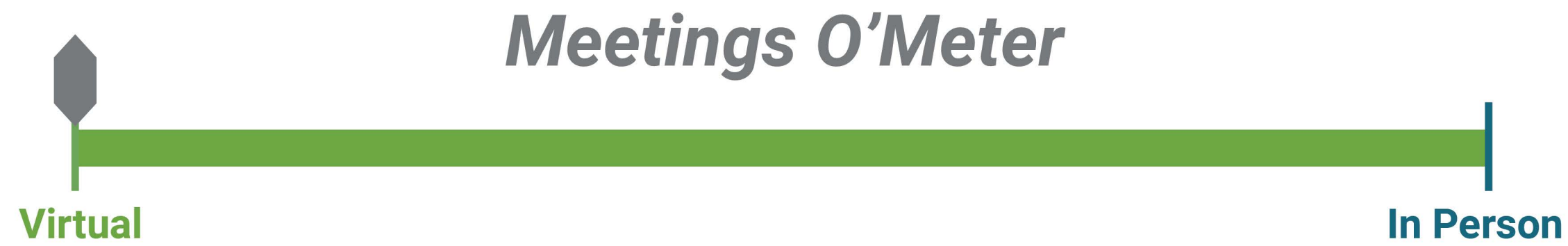
BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended action to be taken:

Motion to accept the meeting format plan for boards, commissions, and committees authorizing Village meetings proceed to Hybrid Meetings 2.0 beginning August 1, 2021 and future consideration for full return to in-person meetings as of September 1, 2021.

ATTACHMENTS:

1. Meeting Formats



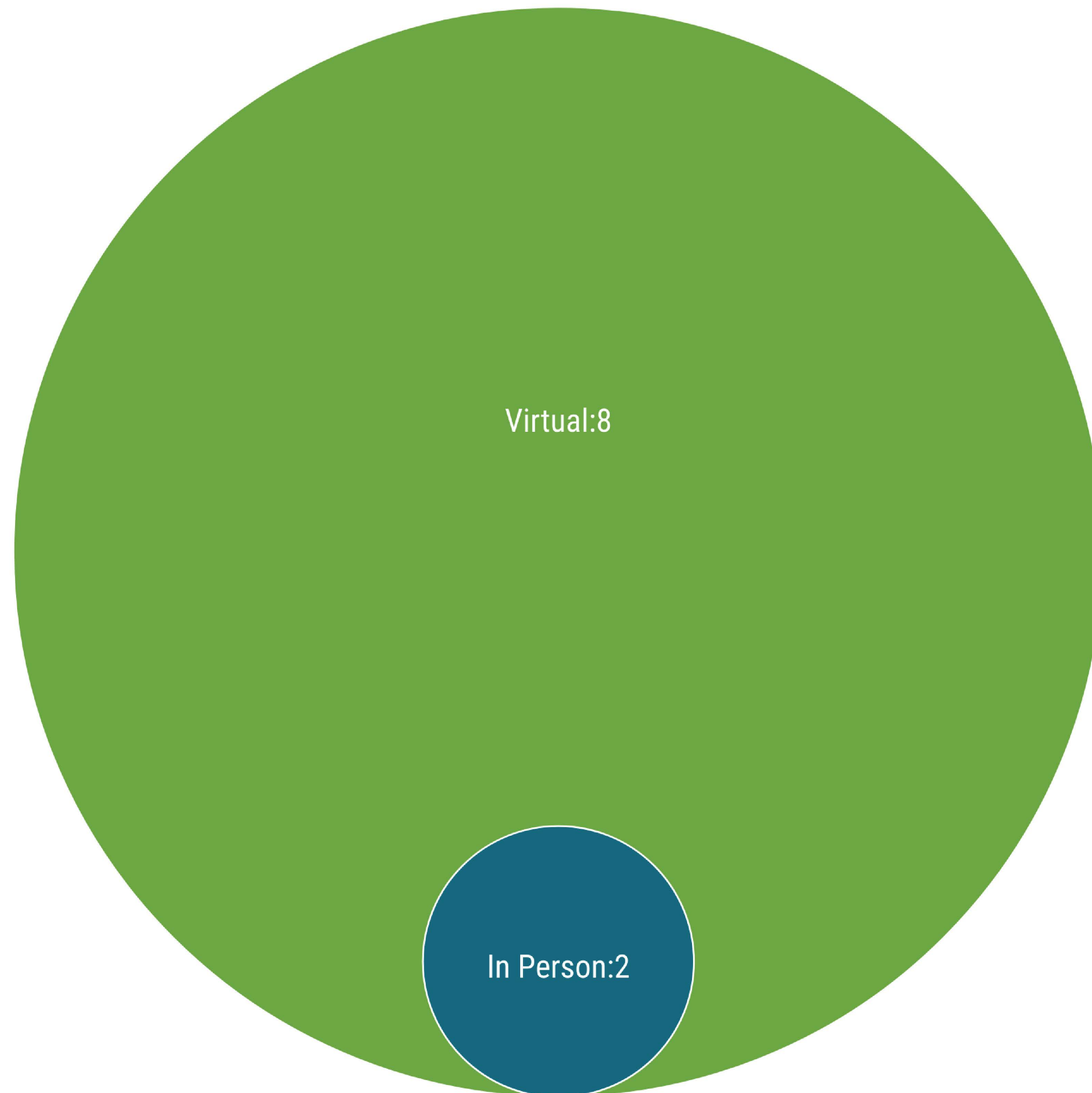
VIRTUAL MEETINGS

All members, appearances & public comments must attend virtually.

Those attending can participate in meeting from anywhere.

Those without internet or proper technology cannot attend.

Number of Communications and Technology staff needed to facilitate the meeting for broadcasting and host: 1



HYBRID MEETINGS 1.0

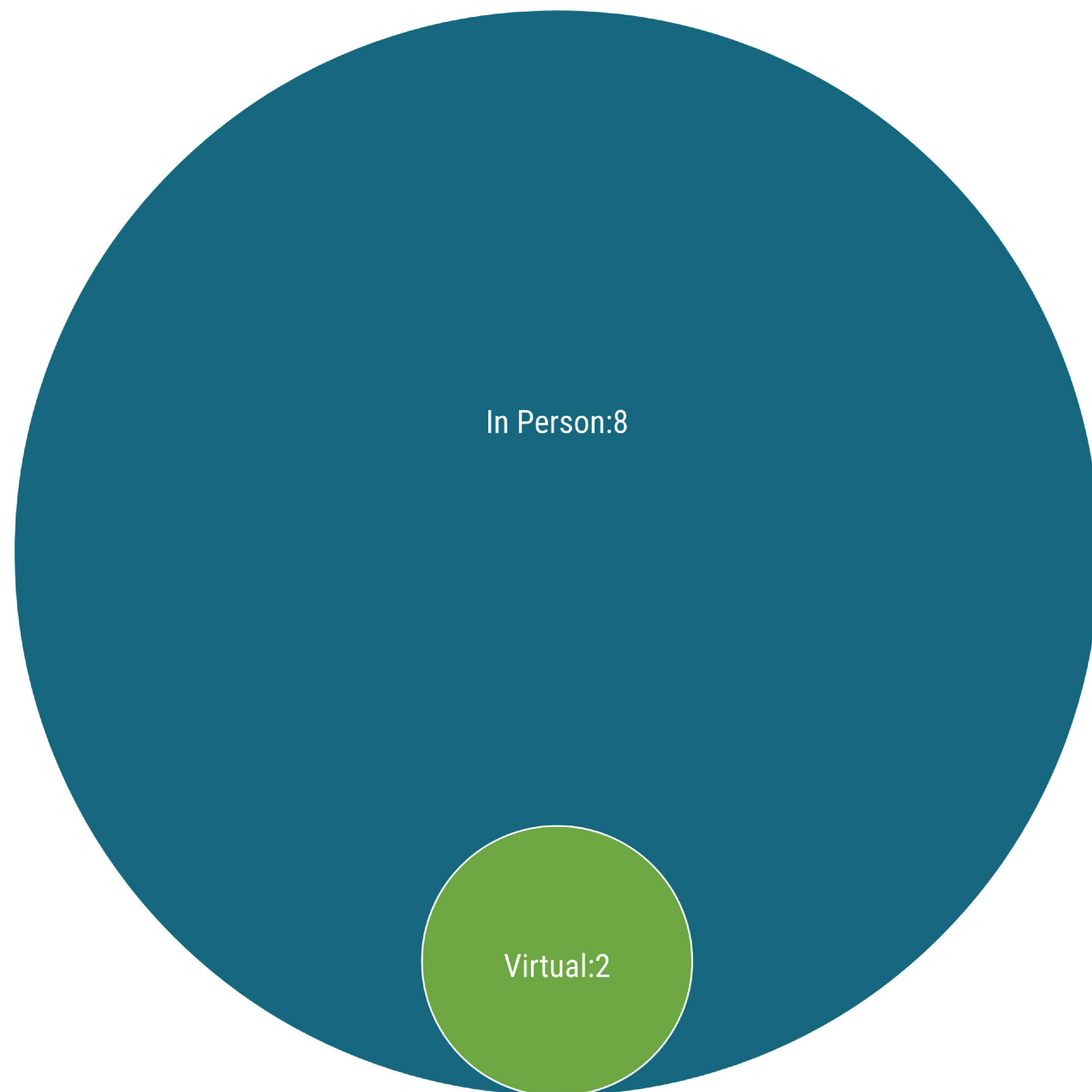
*Most members, appearances & public comments are made virtually.
Some members, appearances & public comments are made in person.*

Those attending virtually can participate in meeting from anywhere.

Those without internet or proper technology can attend in person, but may feel alienated.

Number of Communications and Technology staff needed to facilitate the meeting for broadcasting and host: 2

Requires staff and members to communicate who will be attending in person and who will be attending virtually. This is important so the meeting room is properly set up with tables, chairs, and most importantly, microphones.



HYBRID MEETINGS 2.0

*Most members, appearances & public comments are made in person.
Some members, appearances & public comments are made virtually.*

Those attending virtually can participate in meeting from anywhere, but may feel alienated. Also leads to delay or lag in discussion, not allowing them to participate as much as those in person.

Those who prefer to hold discussion and meet in person may do so.

Those without internet or proper technology can attend in person and not feel as alienated.

Number of Communications and Technology staff needed to facilitate the meeting for broadcasting and host: 2

Requires staff and members to communicate who will be attending in person and who will be attending virtually. This is important so the meeting room is properly set up with tables, chairs, and most importantly, microphones.

COMMUNITY ROOM LAYOUT:

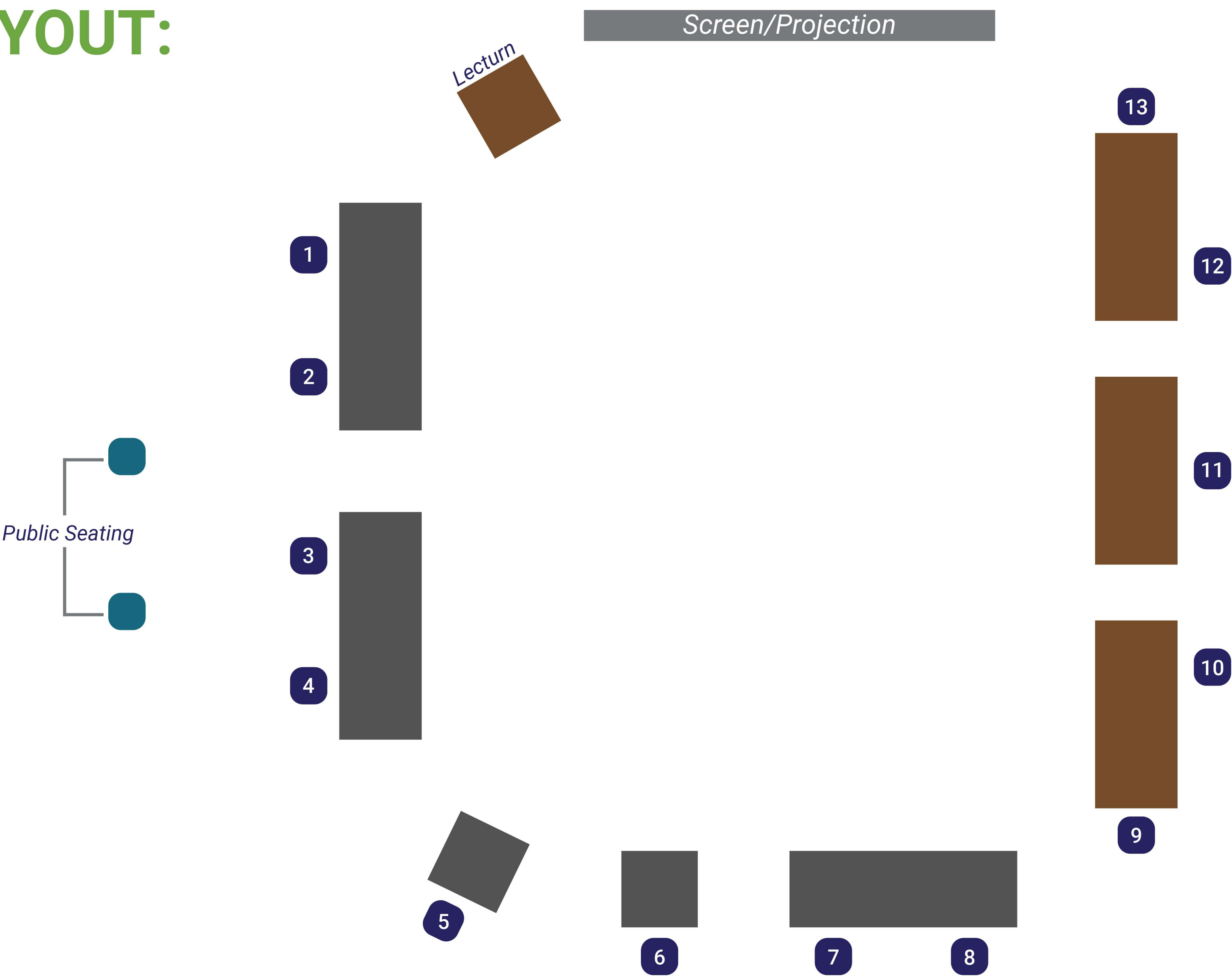
HYBRID MEETINGS 2.0 (MAINTAINING 6' PHYSICAL DISTANCING)

Maximum layout.

Definitely not to scale.

Each person to have own microphone.
(Can accomodate up to 13)

Only allows for 1-2 public seats if all 13
seats are filled (PRNR).





VIRTUAL APPEARANCES

All members, staff, and public comments must be made in person, or submitted prior to the meeting.

Appearances, i.e. guests/contractors/consultants/etc., are virtual.

This is different to Hybrid 2.0 in which those attending virtually can do so by invitation only.

Accommodations for these virtual appearances **must** be made at least one week in advanced so staff can properly wire the meeting room and create Zoom link.

Continue to pay for Zoom account for “just-in-case” scenarios.

Number of Communications and Technology staff needed to facilitate the meeting for broadcasting and host: 1-2



IN PERSON MEETINGS

All members, appearances & public comments must be made in person.

Allows for normal discussion with no technical connectivity issues.

You'll never have to tell someone they're muted.

Number of Communications and Technology staff needed to facilitate the meeting for broadcasting: 1

In Person:10

Meetings O'Meter

Virtual

Does not exist due to lack of consistency.

In Person



UNICORN MEETINGS

*Some members, appearances & public comments are made virtually.
Some members, appearances & public comments are made in person.*

This is something people wish existed, but is impossible for the Communications and Tehcnology staff to properly accomodate.

Without any advanced noticed or planning, we cannot predict, nor properly provide to everyone.

This is **not** recommended by the Comm and Tech staff.

Number of Communications and Technology staff needed to facilitate the meeting for broadcasting and host: 1? 2?