



City Council
City of West Allis, Wisconsin
West Allis, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of West Allis, Wisconsin (the "City") as of and for the year ended December 31, 2019, and have issued our report thereon dated July 30, 2020. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (Uniform Guidance), and the *Wisconsin State Single Audit Guidelines*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2019.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting 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 and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- The net OPEB liabilities, deferred outflows of resources, and deferred inflows of resources reported for the OPEB benefits are calculated by an actuary based on census data and the plans' assumptions for discount rate, inflation rate, mortality, retirement, and other data. We evaluated the key factors and assumptions used to develop net OPEB liabilities, deferred outflows of resources, and deferred inflows of resources for pension benefits in determining that it is reasonable in relation to the financial statements as a whole.

- The net pension liability, deferred outflows of resources and deferred inflows of resources reported for the pension benefits are calculated by an actuary based on census data and the retirement systems' assumptions for discount rate, inflation rate, mortality, retirement, and other data. We evaluated the key factors and assumptions used to develop net pension liability, deferred outflows of resources, and deferred inflows of resources for OPEB benefits in determining that it is reasonable in relation to the financial statements as a whole.
- Management's estimate of useful lives of capital assets is based on the City's capitalization policy. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the allowance for doubtful accounts is based on historical billings, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the health claims payable and workers compensation is based on actuarial estimates. We evaluated the key factors and assumptions used to develop the City's benefit obligations in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated July 30, 2020.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

We have provided a separate letter to you dated July 30, 2020, communicating internal control related matters identified during the audit.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Quality of component auditor's work

There were no instances in which our evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor's work.

Limitations on the group audit

There were no restrictions on our access to information of components or other limitations on the group audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's

responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal and state awards (SEFA\SESA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA\SESA to determine that the SEFA\SESA complies with the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA\SESA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA\SESA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 30, 2020.

With respect to the supplementary information, as included in the table of contents, accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, 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 or the reasons for such changes, 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. We have issued our report thereon dated July 30, 2020.

The introductory and statistical sections accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the City Council and management of City of West Allis, Wisconsin and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
July 30, 2020



Finance Department
finance@westalliswi.gov
414.302.8260

CliftonLarsonAllen LLP
10401 West Innovation Drive, Suite 300
Wauwatosa, Wisconsin 53226

This representation letter is provided in connection with your audit of the financial statements of the City of West Allis, Wisconsin (the "City"), which comprise the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of July 28, 2020, 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 dated December 16, 2019, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.



6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
11. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
13. We believe that all material expenditures that have been deferred to future periods will be recoverable.
14. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Information Provided

1. 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 records, 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. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.



Access to all audit or relevant monitoring reports, if any, received from funding sources.

2. All transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. 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 when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse whose effects should be considered when preparing financial statements.
7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
10. The entity 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, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of West Allis, Wisconsin, including tax or debt limits and debt contracts; and we have identified and disclosed to you all 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.

15. There are no violations or possible violations of budget ordinances, laws and 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.
16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
18. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
19. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
20. The financial statements properly classify all funds and activities.
21. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 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.
22. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
23. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
24. Provisions for uncollectible receivables have been properly identified and recorded.
25. 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.
26. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
27. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
28. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
29. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.



30. We have appropriately disclosed the entity'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 is available and have determined that net position is properly recognized under the policy.
31. 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.
32. We acknowledge our responsibility for presenting the supplementary information, as identified in the table of contents, in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information 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. If the supplementary information 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 auditors' report thereon.
33. As part of your audit, you prepared the draft financial statements and related notes and schedule of expenditures of federal and state awards. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
34. With respect to federal and state award programs:
 - a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Wisconsin *State Single Audit Guidelines* including requirements relating to preparation of the schedule of expenditures of federal and state awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal and state awards (SEFA\SESA) and related notes in accordance with the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, and we believe the SEFA\SESA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFA\SESA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA\SESA.
 - c. If the SEFA\SESA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of



the SEFA\SESA no later than the date we issued the SEFA\SESA and the auditors' report thereon.

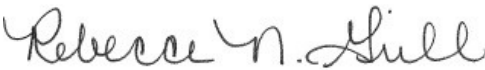
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* compliance audit, and included in the SEFA\SESA expenditures made during the audit period for all awards provided by federal and state agencies in the form of federal and state awards, federal and state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
- h. We have received no requests from a federal and state agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal and state awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal and state awards.
- j. We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.



- I. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and the Wisconsin *State Single Audit Guidelines*.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- r. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- s. The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- t. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal and state statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*.
- u. We have issued management decisions for audit findings that relate to federal and state awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal and state award provided to the subrecipient.
- v. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w. We have charged costs to federal and state awards in accordance with applicable cost principles.



- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*.

Signature:  Title: City Administrator
Rebecca Grill

Signature:  Title: Interim Finance Director
Kris Moen

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

City of West Allis

Discretely Presented Component Unit - FIRE

Year Ended December 31, 2019

UNCORRECTED ADJUSTMENTS

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance / Net Assets	Net Expense/Revenue and Change in Net Assets / Fund Balance
Unrecorded interest receivable related to a loan made to the City of West Allis, Wisconsin in the amount of \$6,700,000 at 2.5% interest.	\$ 100,000	\$ -	\$ (100,000)	\$ (100,000)
Net current year misstatements (Iron Curtain Method)	100,000	-	(100,000)	(100,000)
Net prior year misstatements	-	-		-
Combined current and prior year misstatements (Rollover Method)	\$ 100,000	\$ -	\$ (100,000)	\$ (100,000)
Financial statement totals	<u>\$ 17,151,359</u>	<u>\$ (3,212,435)</u>	<u>\$ (13,938,924)</u>	<u>\$ (628,200)</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	1%		1%	16%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	1%		1%	16%

INADEQUATE DISCLOSURES

Client: 043-60008400 - City of West Allis
 Engagement: AUD 2019 - City of West Allis, Wisconsin
 Period Ending: 12/31/2019
 Trial Balance: 0900.00 - TB
 Workpaper: 0920.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 22		2420.00		
To record prior year contributions to the WRS (employer share) as pension expense in current year (roll forward of pension activity)				
501-9999-999.23-01	RETIREMENT		85,672.00	
510-9999-999.23-01	RETIREMENT		20,971.00	
520-9999-999.23-01	RETIREMENT		620.00	
530-9999-999.23-01	RETIREMENT		6,449.00	
540-9999-999.23-01	RETIREMENT		34,587.00	
550-9999-999.23-01	RETIREMENT		24,487.00	
501-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib			85,672.00
510-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib			20,971.00
520-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib			620.00
530-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib			6,449.00
540-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib			34,587.00
550-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib			24,487.00
602-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib			
602-9999-999.23-01	RETIREMENT			
Total			172,786.00	172,786.00
Adjusting Journal Entries JE # 23				
Adjusting Journal Entries JE # 23		2420.00		
To record CY contributions to WRS (employer share) as deferred outflows of resources				
501-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib		98,025.00	
510-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib		21,992.00	
520-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib		1,171.00	
530-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib		5,164.00	
540-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib		31,579.00	
550-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib		23,634.00	
501-9999-999.23-01	RETIREMENT			98,025.00
510-9999-999.23-01	RETIREMENT			21,992.00
520-9999-999.23-01	RETIREMENT			1,171.00
530-9999-999.23-01	RETIREMENT			5,164.00
540-9999-999.23-01	RETIREMENT			31,579.00
550-9999-999.23-01	RETIREMENT			23,634.00
602-0000-191.11-00	Pension/OPEB Assets / Deferred Outflow-Contrib			
602-9999-999.23-01	RETIREMENT			
Total			181,565.00	181,565.00
Adjusting Journal Entries JE # 24				
Adjusting Journal Entries JE # 24		2420.00		
To record change in net pension asset/liability and deferred outflows/inflows determined by the WRS				
501-0000-191.20-00	Pension/OPEB Assets / Def Outflow-Resources-WRS		336,673.00	
501-0000-281.00-00	Pension/OPEB Liabilities / Deferred Inflows-WRS Syst		104,388.00	
501-9999-999.23-01	RETIREMENT		125,624.00	
510-0000-191.20-00	Pension/OPEB Assets / Def Outflow-Resources-WRS		83,546.00	
510-0000-281.00-00	Pension/OPEB Liabilities / Deferred Inflows-WRS Syst		26,055.00	
510-9999-999.23-01	RETIREMENT		31,239.00	
520-0000-191.20-00	Pension/OPEB Assets / Def Outflow-Resources-WRS		1,549.00	
520-0000-281.00-00	Pension/OPEB Liabilities / Deferred Inflows-WRS Syst		3,141.00	
520-9999-999.23-01	RETIREMENT		1,726.00	
530-0000-191.20-00	Pension/OPEB Assets / Def Outflow-Resources-WRS		25,144.00	
530-0000-281.00-00	Pension/OPEB Liabilities / Deferred Inflows-WRS Syst		6,217.00	
530-9999-999.23-01	RETIREMENT		8,700.00	
540-0000-191.20-00	Pension/OPEB Assets / Def Outflow-Resources-WRS		136,756.00	
540-0000-281.00-00	Pension/OPEB Liabilities / Deferred Inflows-WRS Syst		60,269.00	
540-9999-999.23-01	RETIREMENT		58,741.00	
550-0000-191.20-00	Pension/OPEB Assets / Def Outflow-Resources-WRS		93,664.00	
550-0000-281.00-00	Pension/OPEB Liabilities / Deferred Inflows-WRS Syst		32,264.00	
550-9999-999.23-01	RETIREMENT		36,341.00	
602-0000-191.20-00	Pension/OPEB Assets / Def Outflow-Resources-WRS		4,285.00	
602-0000-281.00-00	Pension/OPEB Liabilities / Deferred Inflows-WRS Syst		8,038.00	
602-9999-999.23-01	RETIREMENT		4,497.00	
501-0000-191.10-00	Pension/OPEB Assets / Pension Asset			264,605.00
501-0000-290.00-00	Liabilities / Net Pension Liability			302,080.00
510-0000-191.10-00	Pension/OPEB Assets / Pension Asset			65,796.00
510-0000-290.00-00	Liabilities / Net Pension Liability			75,044.00
520-0000-191.10-00	Pension/OPEB Assets / Pension Asset			3,577.00
520-0000-290.00-00	Liabilities / Net Pension Liability			2,839.00
530-0000-191.10-00	Pension/OPEB Assets / Pension Asset			18,361.00
530-0000-290.00-00	Liabilities / Net Pension Liability			21,700.00
540-0000-191.10-00	Pension/OPEB Assets / Pension Asset			123,330.00
540-0000-290.00-00	Liabilities / Net Pension Liability			132,436.00
550-0000-191.10-00	Pension/OPEB Assets / Pension Asset			76,473.00
550-0000-290.00-00	Liabilities / Net Pension Liability			85,796.00
602-0000-191.10-00	Pension/OPEB Assets / Pension Asset			9,320.00
602-0000-290.00-00	Liabilities / Net Pension Liability			7,500.00

Total		<u><u>1,188,857.00</u></u>	<u><u>1,188,857.00</u></u>
Adjusting Journal Entries JE # 30	2300.71		
Record PY contributions as exp - water			
501-2602-537.24-01 Retirement-Unfunded Liab / Retirement-General		128,022.00	
501-0000-191.30-00 Pension/OPEB Assets / DefOutflows of Rsrc-OPEB			128,022.00
Total		<u><u>128,022.00</u></u>	<u><u>128,022.00</u></u>
Adjusting Journal Entries JE # 31	2300.71		
To eliminate CY contributions and record as deferred outflow - water			
501-0000-191.30-00 Pension/OPEB Assets / DefOutflows of Rsrc-OPEB		114,590.00	
501-2602-537.24-01 Retirement-Unfunded Liab / Retirement-General			114,590.00
Total		<u><u>114,590.00</u></u>	<u><u>114,590.00</u></u>
Adjusting Journal Entries JE # 32	2300.71		
Entry to record change in OPEB liability - water			
501-0000-239.04-00 Other Non Current Liab / OPEB Liability		19,888.00	
501-2602-537.24-01 Retirement-Unfunded Liab / Retirement-General		61,979.00	
501-0000-191.30-01 DefOutflows of Rsrc-OPEB / Def Outflow of Rsrc-OPEB			115.00
501-0000-282.00-00 Pension/OPEB Liabilities / DefInflow of Rsrcs-OPEB			81,752.00
Total		<u><u>81,867.00</u></u>	<u><u>81,867.00</u></u>
Adjusting Journal Entries JE # 33	2320.76		
LRLIF entry			
501-0000-290.40-00 Net Pension Liability / Net WLRLI Liability		11,277.00	
501-2602-537.21-04 Insurance / Life Insurance		286.00	
510-0000-290.40-00 Net Pension Liability / Net WLRLI Liability		2,813.00	
510-3801-536.21-04 Insurance / Life Insurance		60.00	
520-0000-290.40-00 Net Pension Liability / Net WLRLI Liability		330.00	
530-0000-290.40-00 Net Pension Liability / Net WLRLI Liability		679.00	
530-1703-539.21-04 Insurance / Life Insurance		142.00	
540-0000-290.40-00 Net Pension Liability / Net WLRLI Liability		6,448.00	
550-0000-290.40-00 Net Pension Liability / Net WLRLI Liability		3,476.00	
602-0000-290.40-00 Net Pension Liability / Net WLRLI Liability		845.00	
501-0000-191.40-00 Pension/OPEB Assets / DefOutflow of Rsrcs-WLRLI			416.00
501-0000-281.40-00 Deferred Inflows-WRS Syst / DefInflows of Rsrcs-WLRLI			11,147.00
510-0000-191.40-00 Pension/OPEB Assets / DefOutflow of Rsrcs-WLRLI			104.00
510-0000-281.40-00 Deferred Inflows-WRS Syst / DefInflows of Rsrcs-WLRLI			2,769.00
520-0000-191.40-00 Pension/OPEB Assets / DefOutflow of Rsrcs-WLRLI			28.00
520-0000-281.40-00 Deferred Inflows-WRS Syst / DefInflows of Rsrcs-WLRLI			95.00
520-1601-539.21-04 Insurance / Life Insurance			207.00
530-0000-191.40-00 Pension/OPEB Assets / DefOutflow of Rsrcs-WLRLI			15.00
530-0000-281.40-00 Deferred Inflows-WRS Syst / DefInflows of Rsrcs-WLRLI			806.00
540-0000-191.40-00 Pension/OPEB Assets / DefOutflow of Rsrcs-WLRLI			345.00
540-0000-281.40-00 Deferred Inflows-WRS Syst / DefInflows of Rsrcs-WLRLI			4,822.00
540-1801-538.21-04 Insurance / Life Insurance			1,281.00
550-0000-191.40-00 Pension/OPEB Assets / DefOutflow of Rsrcs-WLRLI			148.00
550-0000-281.40-00 Deferred Inflows-WRS Syst / DefInflows of Rsrcs-WLRLI			3,154.00
550-4233-535.21-04 Insurance / Life Insurance			174.00
602-0000-191.40-00 Pension/OPEB Assets / DefOutflow of Rsrcs-WLRLI			71.00
602-0000-281.40-00 Deferred Inflows-WRS Syst / DefInflows of Rsrcs-WLRLI			252.00
602-5601-517.21-04 Insurance / Life Insurance			522.00
530-0000-399.00-00 Change in Acct Principle			
Total		<u><u>26,356.00</u></u>	<u><u>26,356.00</u></u>
Adjusting Journal Entries JE # 37	0990.05		
PBC - Journal entries provided by client in period 15 to reconcile the cash balances.			
100-0000-104.00-00 Asset / Cash		455,483.92	
100-0000-104.00-00 Asset / Cash		117,154.87	
100-0000-104.00-00 Asset / Cash		5,213.37	
100-0000-469.02-00 Miscellaneous Revenue / Cash Drawer Over/Under		95,543.87	
100-1404-515.30-09 Professional Services / Banking/Brokerage Fees		123.60	
100-2110-521.53-01 Operational Supplies / Gasoline		1,231.87	
100-2201-522.53-01 Operational Supplies / Gasoline		21.28	
220-0000-104.00-00 Asset / Cash		85.39	
220-0000-104.00-00 Asset / Cash		83.48	
222-0000-104.00-00 Asset / Cash		3,581.00	
801-0000-101.01-00 Cash / Tri-City effective 7/1/05		85.39	
801-0000-101.01-00 Cash / Tri-City effective 7/1/05		83.48	
801-0000-101.01-00 Cash / Tri-City effective 7/1/05		3,581.00	
801-0000-101.01-00 Cash / Tri-City effective 7/1/05		31,810.84	
801-0000-101.01-00 Cash / Tri-City effective 7/1/05		455,483.92	
801-0000-101.01-00 Cash / Tri-City effective 7/1/05		117,154.87	
801-0000-101.01-00 Cash / Tri-City effective 7/1/05		5,213.37	
801-0000-391.91-00 Equity in Pooled Cash / General Fund		123.60	
801-0000-391.91-00 Equity in Pooled Cash / General Fund		1,253.15	
801-0000-391.91-00 Equity in Pooled Cash / General Fund		95,543.87	
100-0000-104.00-00 Asset / Cash			123.60
100-0000-104.00-00 Asset / Cash			1,253.15
100-0000-104.00-00 Asset / Cash			95,543.87
100-0000-451.01-00 Fines / Court Fines/Costs			455,483.92
100-0000-451.01-00 Fines / Court Fines/Costs			117,154.87

100-5212-517.29-01	Other Employee Benefits / Workers Compensation		5,213.37
220-0000-438.05-00	Grant Program Income / Misc Program Income		85.39
220-0000-438.05-00	Grant Program Income / Misc Program Income		83.48
222-0000-431.10-01	Voucher Program / HUD Mngmnt Fees Reimb		3,581.00
801-0000-101.01-00	Cash / Tri-City effective 7/1/05		123.60
801-0000-101.01-00	Cash / Tri-City effective 7/1/05		1,253.15
801-0000-101.01-00	Cash / Tri-City effective 7/1/05		95,543.87
801-0000-101.02-00	Cash / TRI CITY BANK (payroll)		31,810.84
801-0000-391.91-00	Equity in Pooled Cash / General Fund		455,483.92
801-0000-391.91-00	Equity in Pooled Cash / General Fund		117,154.87
801-0000-391.91-00	Equity in Pooled Cash / General Fund		5,213.37
801-0000-391.92-20	Equity in Pooled Cash / CDBG		85.39
801-0000-391.92-20	Equity in Pooled Cash / CDBG		83.48
801-0000-391.92-22	Equity in Pooled Cash / Rent Assistance Fund		3,581.00
Total		1,388,856.14	1,388,856.14

Adjusting Journal Entries JE # 40

0990.06

PBC - Journal entry to record the transfers approved by governance at the July meeting applicable to 2019.

100-0000-345.01-00	Fund Balance Reservations / Reserve for Encumbrances	361,256.00	
100-0000-345.04-00	Fund Balance Reservations / Res for Inventory/Prepaid	309,827.00	
100-0000-345.10-00	Fund Balance Reservations / Reserve for Carryovers	150,000.00	
100-0000-345.10-00	Fund Balance Reservations / Reserve for Carryovers	338,019.00	
100-0000-345.22-00	Fund Balance Reservations / Community&EconDev Invest	25,000.00	
100-0000-345.22-00	Fund Balance Reservations / Community&EconDev Invest	30,000.00	
100-0000-345.22-00	Fund Balance Reservations / Community&EconDev Invest	13,700.00	
100-0000-371.10-00	Fund Balance / Unreserved	200,000.00	
100-0000-371.10-00	Fund Balance / Unreserved	200,000.00	
100-0000-371.10-00	Fund Balance / Unreserved	1,178,867.00	
100-9898-511.91-00	Legislative / Operating Transfer Out	150,000.00	
100-9898-511.91-00	Legislative / Operating Transfer Out	71,699.00	
100-9898-511.91-00	Legislative / Operating Transfer Out	544,248.00	
100-9898-511.91-00	Legislative / Operating Transfer Out	505,000.00	
350-0000-104.00-00	Asset / Cash	150,000.00	
352-0000-104.00-00	Asset / Cash	686,000.00	
353-0000-104.00-00	Asset / Cash	10,000.00	
354-0000-104.00-00	Asset / Cash	71,699.00	
354-0000-104.00-00	Asset / Cash	353,248.00	
801-0000-391.91-00	Equity in Pooled Cash / General Fund	221,699.00	
801-0000-391.91-00	Equity in Pooled Cash / General Fund	1,049,248.00	
100-0000-104.00-00	Asset / Cash		221,699.00
100-0000-104.00-00	Asset / Cash		1,049,248.00
100-0000-345.03-00	Fund Balance Reservations / Reserve for Receivables		1,178,867.00
100-0000-345.16-00	Fund Balance Reservations / Tax Refund Reserve		200,000.00
100-0000-345.21-00	Fund Balance Reservations / Capital Replacement		200,000.00
100-0000-371.10-00	Fund Balance / Unreserved		25,000.00
100-0000-371.10-00	Fund Balance / Unreserved		30,000.00
100-0000-371.10-00	Fund Balance / Unreserved		13,700.00
100-0000-371.10-00	Fund Balance / Unreserved		150,000.00
100-0000-371.10-00	Fund Balance / Unreserved		338,019.00
100-0000-371.10-00	Fund Balance / Unreserved		361,256.00
100-0000-371.10-00	Fund Balance / Unreserved		309,827.00
350-0000-491.00-00	Other Financing Sources / Operating Transfers In		150,000.00
352-0000-491.00-00	Other Financing Sources / Operating Transfers In		686,000.00
353-0000-491.00-00	Other Financing Sources / Operating Transfers In		10,000.00
354-0000-491.00-00	Other Financing Sources / Operating Transfers In		71,699.00
354-0000-491.00-00	Other Financing Sources / Operating Transfers In		353,248.00
801-0000-391.91-00	Equity in Pooled Cash / General Fund		686,000.00
801-0000-391.93-50	Equity in Pooled Cash / Capital Projects Fund		150,000.00
801-0000-391.93-53	Equity in Pooled Cash / CIP-Parks & Open Spaces		10,000.00
801-0000-391.93-54	Equity in Pooled Cash / CIP-Bldgs & Facilities		71,699.00
801-0000-391.93-54	Equity in Pooled Cash / CIP-Bldgs & Facilities		353,248.00
Total		6,619,510.00	6,619,510.00

Adjusting Journal Entries JE # 41

0100.30

Financial Statement Presentation Entries

100-0000-371.10-00	Fund Balance / Unreserved	53.00
201-0000-371.10-00	Fund Balance / Unreserved	1.00
207-0612-544.51-09	General Supplies / Other	1.00
212-0000-115.21-00	Accounts Receivable	636.78
222-7601-563.51-09	General Supplies / Other	1.00
224-0000-371.10-00	Fund Balance / Unreserved	1.00
240-7904-542.51-02	General Supplies / Office Supplies	1.00
250-8020-521.51-11	General Supplies / Computers & Related Equip	1.00
352-0000-371.10-00	Fund Balance / Unreserved	1.00
395-0000-371.10-00	Fund Balance / Unreserved	1.00
401-4802-571.80-04	Debt / Debt Fees	14.00
401-4901-571.80-02	Debt / Interest	1.00
501-2601-537.34-01	Milw Water Works Contract / Purchased Water	1.00
510-0000-372.10-00	Retained Earnings / Unreserved	1.00
520-0000-372.10-00	Retained Earnings / Unreserved	2.00
530-1703-539.11-01	Regular Employees / Salary & Wages	2.00
540-0000-372.10-00	Retained Earnings / Unreserved	1.00

550-4233-535.11-01	Regular Employees / Salary & Wages	1.00	
602-5601-517.30-04	Professional Services / Other	1.00	
100-4110-521.51-09	General Supplies / Other		53.00
201-5101-517.51-09	General Supplies / Other		1.00
207-0000-371.10-00	Fund Balance / Unreserved		1.00
212-0000-201.00-00	Liabilities / Accounts Payable		636.78
222-0000-371.10-00	Fund Balance / Unreserved		1.00
224-7701-563.51-02	General Supplies / Office Supplies		1.00
240-0000-371.10-00	Fund Balance / Unreserved		1.00
250-0000-371.10-00	Fund Balance / Unreserved		1.00
352-1501-517.51-11	General Supplies / Computers & Related Equip		1.00
395-0000-469.00-00	Miscellaneous Revenue / Miscellaneous Revenue		1.00
401-0000-371.10-00	Fund Balance / Unreserved		1.00
401-4802-571.80-01	Debt / Principal		14.00
501-0000-372.10-00	Retained Earnings / Unreserved		1.00
510-3801-536.11-01	Regular Employees / Salary & Wages		1.00
520-1601-539.11-01	Regular Employees / Salary & Wages		2.00
530-0000-372.10-00	Retained Earnings / Unreserved		2.00
540-1801-538.21-01	Insurance / Health Insurance		1.00
550-0000-372.10-00	Retained Earnings / Unreserved		1.00
602-0000-371.10-00	Fund Balance / Unreserved		1.00
Total		<u><u>721.78</u></u>	<u><u>721.78</u></u>
Adjusting Journal Entries JE # 44			
		2100.03a	
Journal entry to correct for an identified payable that was not recorded in the proper period.			
350-6008-531.31-01	Project Activities / Contractors	73,561.10	
501-2901-537.31-01	Project Activities / Contractors	1,024.74	
510-3803-536.31-01	Project Activities / Contractors	23,284.36	
350-0000-201.01-00	Misc Accounts Payable		73,561.10
501-0000-201.01-00	Accounts Payable / Misc Accts Payable		1,024.74
510-0000-201.01-00	Accounts Payable / Misc Accts Payable		23,284.36
Total		<u><u>97,870.20</u></u>	<u><u>97,870.20</u></u>
Adjusting Journal Entries JE # 45			
		0990.09	
Audit Adjustments - Certain adjustments identified in the audit related to TID activities.			
315-0000-237.00-00	Long-Term Liabilities / Notes Payable-Non Current	6,700,000.00	
315-0000-239.00-00	Long-Term Liabilities / Other Non Current Liab	1,000,000.00	
316-0000-222.01-00	Deferred Revenue / Deferred Revenue	700,000.00	
316-0000-237.00-00	Long-Term Liabilities / Notes Payable-Non Current	700,000.00	
315-0000-129.00-00	Asset / Loans Receivable		1,000,000.00
315-0000-493.10-00	Proceeds from the issuance of LTD		6,700,000.00
316-0000-229.0400	Developer Deposits		700,000.00
316-0000-493.10-00	Proceeds from the issuance of LTD		700,000.00
Total		<u><u>9,100,000.00</u></u>	<u><u>9,100,000.00</u></u>
Adjusting Journal Entries JE # 47			
		0990.10	
Audit Adjustment - Journal entry to transfer funds to the TIDs for debt issued to finance capital projects.			
100-0000-104.00-00	Asset / Cash	6,452,031.00	
314-0000-104.00-00	Asset / Cash	587,105.00	
314-0000-208.00-00	Due to General Fund	587,105.00	
316-0000-104.00-00	Asset / Cash	6,500,000.00	
316-0000-208.00-00	Interfund Payable - Due to General Fund	5,864,926.00	
401-4801-571.91-00	Debt Service / Operating Transfer Out	6,500,000.00	
401-4801-571.91-00	Debt Service / Operating Transfer Out	587,105.00	
100-0000-133.00-00	Interfund Receivable - Due from Other Funds		6,452,031.00
314-0000-104.00-00	Asset / Cash		587,105.00
314-0000-491.00-00	Transfer In		587,105.00
316-0000-104.00-00	Asset / Cash		5,864,926.00
316-0000-491.00-00	Transfer In		6,500,000.00
401-0000-104.00-00	Asset / Cash		6,500,000.00
401-0000-104.00-00	Asset / Cash		587,105.00
Total		<u><u>27,078,272.00</u></u>	<u><u>27,078,272.00</u></u>
Total Adjusting Journal Entries		<u><u>46,179,273.12</u></u>	<u><u>46,179,273.12</u></u>
Total All Journal Entries		<u><u>46,179,273.12</u></u>	<u><u>46,179,273.12</u></u>