

## **SUPPLEMENTAL INFORMATION**

**TOWN OF GRAND CHUTE, WISCONSIN**  
 General Fund  
 Detailed Comparison of Budgeted and Actual Revenues  
 Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Taxes</b>				
General property taxes	\$ 7,017,003	\$ 7,017,003	\$ 7,017,003	\$ -
Payment in lieu of taxes	1,800	1,800	4,786	2,986
Other taxes	1,500	1,500	6,435	4,935
<b>Total Taxes</b>	<u>7,020,303</u>	<u>7,020,303</u>	<u>7,028,224</u>	<u>7,921</u>
<b>Special Assessments</b>	<u>95,000</u>	<u>95,000</u>	<u>105,433</u>	<u>10,433</u>
<b>Intergovernmental</b>				
<b>Federal aids</b>				
Disaster assistance	160,000	160,000	-	(160,000)
<b>State aids</b>				
State shared taxes	346,574	346,574	347,202	628
Tax exempt computer aid	65,000	65,000	64,018	(982)
Fire insurance	69,500	69,500	72,183	2,683
Law enforcement	14,000	14,000	4,604	(9,396)
Transportation	920,932	920,932	921,229	297
Recycling	204,800	204,800	208,101	3,301
Other grants	-	-	245,409	245,409
<b>Local aids</b>				
Mass transit	442,490	442,490	442,490	-
<b>Total Intergovernmental</b>	<u>2,223,296</u>	<u>2,223,296</u>	<u>2,305,236</u>	<u>81,940</u>
<b>Licenses and Permits</b>				
<b>Licenses</b>				
Business and occupational licenses	73,000	73,000	82,111	9,111
Bicycle	-	-	39	39
Dog	2,000	2,000	3,971	1,971
<b>Permits</b>				
Building	225,400	225,400	198,213	(27,187)
Utility	9,000	9,000	7,319	(1,681)
Cable TV	230,000	230,000	316,265	86,265
Zoning	117,000	117,000	109,164	(7,836)
Other permits	16,000	16,000	19,179	3,179
<b>Total Licenses and Permits</b>	<u>672,400</u>	<u>672,400</u>	<u>736,261</u>	<u>63,861</u>
<b>Fines and Forfeitures</b>				
Court penalties and costs	320,000	320,000	277,965	(42,035)
Judgments and damages	500	500	3,188	2,688
<b>Total Fines, Forfeits and Penalties</b>	<u>320,500</u>	<u>320,500</u>	<u>281,153</u>	<u>(39,347)</u>

(Continued)

**TOWN OF GRAND CHUTE, WISCONSIN**  
 General Fund  
 Detailed Comparison of Budgeted and Actual Revenues (Continued)  
 Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Public Charges for Services</b>				
General government	12,500	12,500	10,419	(2,081)
SAC fee (1% administration)	-	-	510	510
Law enforcement fees	25,000	25,000	15,740	(9,260)
Fire department	20,500	20,500	17,967	(2,533)
Street related charges	13,000	13,000	9,337	(3,663)
Cemetery fees	100	100	119	19
Weed control	4,500	4,500	4,534	34
Park and recreation charges	14,000	14,000	12,487	(1,513)
Garbage collection	748,633	748,633	748,633	-
<b>Total Public Charges for Services</b>	<b>838,233</b>	<b>838,233</b>	<b>819,746</b>	<b>(18,487)</b>
<b>Intergovernmental charges for services</b>				
Public safety	20,572	20,572	21,288	716
Public works	225,500	225,500	191,986	(33,514)
<b>Total Intergovernmental Charges for Services</b>	<b>246,072</b>	<b>246,072</b>	<b>213,274</b>	<b>(32,798)</b>
<b>Miscellaneous</b>				
Interest income	252,300	252,300	213,159	(39,141)
Rental income	14,200	14,200	15,247	1,047
Insurance recoveries, dividends and refunds	2,000	2,000	75,849	73,849
Donations	5,400	5,400	3,509	(1,891)
Other	19,000	19,000	(107,016)	(126,016)
<b>Total Miscellaneous</b>	<b>292,900</b>	<b>292,900</b>	<b>200,748</b>	<b>(92,152)</b>
<b>Total Revenues</b>	<b>\$ 11,708,704</b>	<b>\$ 11,708,704</b>	<b>\$ 11,690,075</b>	<b>\$ (18,629)</b>

**TOWN OF GRAND CHUTE, WISCONSIN**  
 General Fund  
 Detailed Comparison of Budgeted and Actual Expenditures  
 Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>General Government</b>				
Town board	\$ 110,500	\$ 110,500	\$ 100,415	\$ 10,085
Municipal court	150,800	150,800	147,761	3,039
Legal	60,000	60,000	54,525	5,475
General administration	334,909	334,909	332,668	2,241
Town administrator	102,600	102,600	118,588	(15,988)
Town clerk	129,400	129,400	118,745	10,655
Elections	71,435	71,435	41,829	29,606
Treasurer	14,000	14,000	7,650	6,350
Accounting and auditing	16,500	16,500	14,220	2,280
General building/town hall	253,000	253,000	236,859	16,141
Insurance	243,869	243,869	202,255	41,614
Uncollectible taxes and tax refunds	5,000	5,000	52,951	(47,951)
Contingency	75,009	75,009	-	75,009
<b>Total General Government</b>	<b>1,567,022</b>	<b>1,567,022</b>	<b>1,428,466</b>	<b>138,556</b>
<b>Public Safety</b>				
Police - Patrol	2,859,081	2,859,081	2,758,832	100,249
Police - Administration	503,056	503,056	417,191	85,865
Police - Investigations	552,495	552,495	536,919	15,576
Fire protection/EMS	2,556,525	2,556,525	2,459,488	97,037
Animal control	5,000	5,000	5,801	(801)
<b>Total Public Safety</b>	<b>6,476,157</b>	<b>6,476,157</b>	<b>6,178,231</b>	<b>297,926</b>
<b>Public Works</b>				
Highway department	1,475,650	1,475,650	1,338,375	137,275
Street lighting	239,600	239,600	254,055	(14,455)
Mass transit	599,105	599,105	599,105	-
Refuse collection	590,500	590,500	604,860	(14,360)
Recycling	326,400	326,400	334,608	(8,208)
Weed control	4,800	4,800	5,313	(513)
Cemetery	1,700	1,700	979	721
<b>Total Public Works</b>	<b>3,237,755</b>	<b>3,237,755</b>	<b>3,137,295</b>	<b>100,460</b>
<b>Culture and Recreation</b>				
Parks	167,520	167,520	164,356	3,164
<b>Conservation and Development</b>				
Assessment of property	146,300	146,300	135,761	10,539
Building inspection	294,800	294,800	281,175	13,625
Zoning and planning	230,500	230,500	216,790	13,710
Code enforcement	17,400	17,400	16,181	1,219
<b>Total Conservation and Development</b>	<b>689,000</b>	<b>689,000</b>	<b>649,907</b>	<b>39,093</b>
<b>Total Expenditures</b>	<b>\$ 12,137,454</b>	<b>\$ 12,137,454</b>	<b>\$ 11,558,255</b>	<b>\$ 579,199</b>

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

#### **Room Tax Fund**

To account for collections of room tax from Town businesses and record disbursements to the Convention and Visitor's Bureau and transfers to the General Fund.

#### **Park Development Fund**

To account for monies received from developers of vacant lots for the purpose of financing park facilities and corresponding park development expenditures. Developers have the option of dedicating land for park purposes in lieu of a cash payment.

#### **Fire Impact Fees**

To account for fire impact fees collected by the Town.

#### **Fire Donations**

To account for monies donated for fire prevention.

**TOWN OF GRAND CHUTE, WISCONSIN**

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2010

	Room Tax	Park Development	Fire Impact Fees	Fire Donations	Total Nonmajor Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 87,932	\$ 47,908	\$ 35,093	\$ 4,397	\$ 175,330
Receivables					
Accounts	231,746	-	-	-	231,746
<b>TOTAL ASSETS</b>	<b>\$ 319,678</b>	<b>\$ 47,908</b>	<b>\$ 35,093</b>	<b>\$ 4,397</b>	<b>\$ 407,076</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 214,726	\$ -	\$ -	\$ -	\$ 214,726
Due to other funds	17,021	-	-	-	17,021
Deferred revenues	6,500	-	-	-	6,500
<b>Total Liabilities</b>	<b>238,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>238,247</b>
<b>Fund Balances</b>					
Undesignated, reported in					
Special revenue funds	81,431	47,908	35,093	4,397	168,829
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 319,678</b>	<b>\$ 47,908</b>	<b>\$ 35,093</b>	<b>\$ 4,397</b>	<b>\$ 407,076</b>

**TOWN OF GRAND CHUTE, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2010

	Room Tax	Park Development	Fire Impact Fees	Fire Donations	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Taxes	\$ 927,547	\$ -	\$ -	\$ -	\$ 927,547
Public charges for services	-	29,698	18,775	-	48,473
Miscellaneous	-	176	160	8,000	8,336
<b>Total Revenues</b>	<b>927,547</b>	<b>29,874</b>	<b>18,935</b>	<b>8,000</b>	<b>984,356</b>
<b>Expenditures</b>					
Current					
Public safety	-	-	-	3,603	3,603
Conservation and development	639,562	-	-	-	639,562
<b>Total Expenditures</b>	<b>639,562</b>	<b>-</b>	<b>-</b>	<b>3,603</b>	<b>643,165</b>
<b>Excess of Revenues Over Expenditures</b>	<b>287,985</b>	<b>29,874</b>	<b>18,935</b>	<b>4,397</b>	<b>341,191</b>
<b>Other Financing Uses</b>					
Transfers out	(257,906)	-	-	-	(257,906)
<b>Net Change in Fund Balances</b>	<b>30,079</b>	<b>29,874</b>	<b>18,935</b>	<b>4,397</b>	<b>83,285</b>
<b>Fund Balances - January 1</b>	<b>51,352</b>	<b>18,034</b>	<b>16,158</b>	<b>-</b>	<b>85,544</b>
<b>Fund Balances - December 31</b>	<b>\$ 81,431</b>	<b>\$ 47,908</b>	<b>\$ 35,093</b>	<b>\$ 4,397</b>	<b>\$ 168,829</b>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Town Board  
Town of Grand Chute, Wisconsin

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Grand Chute, Wisconsin ("the Town"), as of and for the year ended December 31, 2010, which collectively comprise the Town's basic financial statements and have issued our report thereon dated June 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Town in a separate letter dated June 20, 2011.

The Town's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Town's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Town Board, and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants  
Green Bay, Wisconsin  
June 20, 2011

**TOWN OF GRAND CHUTE, WISCONSIN**  
 Schedule of Findings and Responses  
 For the Year Ended December 31, 2010

**Section I - Internal Control Over Financial Reporting**

Finding No.	Control Deficiencies
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**2010-01      Year End Financial Reporting**

**Condition:** While the current staff of the Town maintain financial records which accurately report revenues and expenditures throughout the year, preparing year end adjusting, closing and GASB 34 conversion entries necessary to prepare financial statements, including related notes, state financial reports and public service commission reports require additional expertise that would entail additional training and staff time to develop. The Town contracts with Schenck and their knowledge of current accounting principles and regulatory requirements of the Wisconsin Department of Revenue and the Public Service Commission of Wisconsin to prepare required journal entries and financial reports for the Town in an efficient manner.

**Criteria:** The review of financial statements by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential misstatement in the financial statements or notes.

**Cause:** The additional costs associated with hiring staff experienced in preparing year end adjusting, closing and GASB 34 conversion entries and financial reports, including additional training time outweigh the derived benefits.

**Effect:** The financial statements of the Town could be misstated and not detected and corrected in a timely manner without our review and posting of adjusting and closing entries.

**Recommendation:** We recommend the Town continue reviewing the adjusting, closing and GASB 34 conversion entries along with the financial reports prepared by Schenck. While it may not be cost beneficial to hire additional staff to prepare these items, a thorough review of this information by appropriate staff of the Town is necessary to obtain an adequate understanding of the Town's financial report.

**Management Response:** Management believes the Town will need to reevaluate whether it would be more beneficial to hire additional staff to prepare year end adjusting, closing, and GASB 34 conversion entries necessary to prepare the financial statements. The Town growth has created more reporting needs not only at year end but throughout the year. The continued use of outside consultants for several reporting activities and various analyses may no longer be cost effective.

**Section II - Compliance and Other Matters**

There are no findings related to compliance and other matters that are required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2010.