



**AGENDA  
BELOIT CITY COUNCIL  
100 State Street, Beloit WI 53511  
City Hall Forum – 7:00 p.m.  
Monday, July 21, 2014**

1. CALL TO ORDER AND ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. SPECIAL ORDERS OF THE DAY/ANNOUNCEMENTS
4. PUBLIC HEARINGS – none
5. CITIZENS PARTICIPATION
6. CONSENT AGENDA

All items listed under the Consent Agenda are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Council member so requests, in which event the item will be removed from the General Order of Business and considered at this point on the agenda.

- a. Approval of the **Minutes** of Special Meetings of June 30 and July 1, 2014, and the **Minutes** of the Regular Meeting on July 7, 2014 (LeMire)
  - b. Resolution approving **Change of Agent** for Mead-Allen Post #2306, Veterans of Foreign Wars of the United States, d/b/a VFW Club, located at 2711 Afton Road, from Ronald Becker to Steve Mayfield (LeMire) ABLCC recommendation for approval 6-0
  - c. Application for a **Class “B” Beer and Reserve “Class B” Liquor License** for Fiesta Cancun Authentic Mexican Restaurant of Beloit Inc., located at 2648 Prairie Avenue, Jose Cortez, Agent (LeMire) Refer to ABLCC
  - d. Resolution setting a date for a Public Hearing for the **Vacation** of an unnamed east-west alley between the nine hundred blocks of Johnson Street and Townline Avenue in the City of Beloit, Rock County, Wisconsin (Christensen)  
Accept and Refer to Plan Commission
7. ORDINANCES
    - a. Proposed Ordinance to amend sections 25.04(1)(d), 31.30(1) and 15.30 and to create section 31.30(1m) of the Code of General Ordinances of the City of Beloit pertaining to **Forfeitures for Juvenile matters** in Municipal Court (Krueger)  
First Reading, suspend rules for Second Reading
  8. APPOINTMENTS
  9. COUNCILOR ACTIVITIES AND UPCOMING EVENTS

## 10. CITY MANAGER'S PRESENTATION

- a. **2013 Audit Report** (Miller)

## 11. REPORTS FROM BOARD AND CITY OFFICERS

- a. Resolution approving **School Resource Officer Program Agreement** between the City of Beloit and the School District of Beloit (Jacobs)

## 12. ADJOURNMENT

\*\* Please note that, upon reasonable notice, at least 24 hours in advance, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information to request this service, please contact the City Clerk's Office at 364-6680, 100 State Street, Beloit, WI 53511.

Dated: July 16, 2014  
Rebecca Houseman LeMire  
City of Beloit City Clerk  
[www.beloitwi.gov](http://www.beloitwi.gov)

You can watch this meeting live on Charter PEG digital channel 992. Meetings are rebroadcast during the week of the Council meeting on Wednesday at 8:30 a.m. and Thursday at 9:00 a.m. and the following Monday at 8:00 p.m.



**PROCEEDINGS OF THE BELOIT CITY COUNCIL  
Special Meeting  
100 State Street, Beloit, WI 53511  
Tuesday, June 30, 2014**

Presiding: Mark Spreitzer  
Present: Sheila De Forest, Regina D. Hendrix, Ana Kelly, Charles Haynes (arrived at 6:09)  
Chuck Kincaid (arrived at 6:35), David F. Luebke  
Absent: None

1. President Spreitzer called the meeting to order at 6:04 p.m. in the 1<sup>st</sup> Floor City Hall Forum.

The Resolution approving an amended Development Agreement with NorthStar Medical Radioisotopes, LLC was reviewed by City Manager Larry Arft, who then introduced George Massina, President of the company. Mr. Massina explained the phased construction of production support, the Linac Facilities, the construction timetable, and the job creation expected.

Councilor Luebke moved approval of the Development Agreement, second by Councilor Kelly. Motion carried 7-0

2. At 6:35 p.m., Councilor De Forest made a motion to adjourn, second by Councilor Kelly. Motion carried 7-0.

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Judith A. Elson, Deputy City Clerk

[www.ci.beloit.wi.us](http://www.ci.beloit.wi.us)

Date Approved by Council:



**PROCEEDINGS OF THE BELOIT CITY COUNCIL  
Special Meeting  
100 State Street, Beloit, WI 53511  
Tuesday, July 1, 2014**

Presiding: Mark Spreitzer  
Present: Sheila De Forest, Regina D. Hendrix, Ana Kelly, Chuck Kincaid, David F. Luebke,  
Absent: None

1. President Spreitzer called the meeting to order at 6:04 p.m. in the 4<sup>th</sup> Floor City Manager's Conference Room at City Hall.
2. Councilor Luebke made a motion to adjourn into closed session pursuant to Wis. Stat. 19.85(1)(e) to discuss and develop negotiating strategies related to **collective bargaining**. Councilor Hendrix seconded. The motion carried, and the Council adjourned into closed session at 6:07 p.m.
3. At 7:15 p.m., Councilor De Forest made a motion to adjourn the closed session meeting. Councilor Luebke seconded. The motion carried.

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Jelene J. Ahrens, WCMC, Deputy City Clerk

[www.ci.beloit.wi.us](http://www.ci.beloit.wi.us)

Date Approved by Council:



**PROCEEDINGS OF THE BELOIT CITY COUNCIL**  
**100 State Street, Beloit WI 53511**  
**Monday, July 7, 2014**

Presiding: Mark Spreitzer  
Present: Sheila De Forest, Charles M. Haynes, Regina Hendrix, Ana Kelly, Chuck Kincaid, and David F. Luebke  
Absent: None

1. The meeting was called to order at 7:00 p.m. in the Forum at Beloit City Hall.
2. PLEDGE OF ALLEGIANCE
3. SPECIAL ORDERS OF THE DAY/ANNOUNCEMENTS
  - a. Vice President Haynes presented a proclamation recognizing July as **Parks and Recreation Month** to Brian Ramsey, Director of Parks and Recreation. File 7148
4. PUBLIC HEARINGS
  - a. Community Development Director Julie Christensen led a public hearing to solicit input on the Community Development, Housing, and Homeless needs in the City for Inclusion in the **2015 Annual Action Plan**. Councilor Spreitzer opened the public hearing.
    - Jean Randles, Executive Director of HealthNet of Rock County, Inc., 23 W Milwaukee Street, Janesville, outlined the health, dental, and vision services provided to residents in Rock County and Beloit and requested that funds be provided to HealthNet through the City's Community Development Block Grant program.
    - Matt Finnegan, 2212 Knoll View Drive, Beloit, asked the Council to consider funding programs to increase home ownership in Beloit. He said that it is difficult to receive home loans through banks in Beloit and asked the Council to consider how the City can help.Councilor Spreitzer closed the public hearing. File 8652
5. CITIZENS PARTICIPATION – none
6. CONSENT AGENDA

Councilor De Forest requested that item 6.c. be removed from the Consent Agenda. Councilor Luebke made a motion to adopt the Consent Agenda, which consists of items 6.a. and 6.b., and Councilor Kincaid seconded. The motion carried that the Consent Agenda be accepted, approved, adopted, or referred and acted upon as required by state and local codes by a vote of 7-0.

  - a. The **Minutes** of June 5, and June 9, 2014 Special Meetings and the **Minutes** of the Regular Meeting of June 16, 2014, were approved.
  - b. The resolution authorizing **Final Payment** of Public Works Contract C13-16, Post and Emerson Storm Sewer, was adopted. File 8613
  - c. Ms. Christensen presented an application for a **Zoning Map Amendment** to change to zoning district classification from R-2, Two-family Residential District, to R-3, Low Density Multi-family Residential District for property located at 1715 Elmwood Avenue. Councilor De Forest requested more information regarding the history of land use actions in the area when the item returns to the City Council for action. Councilor Luebke made a motion to refer the item to the Plan Commission for consideration. Councilor Kelly seconded, and the motion carried 7-0. File 5913
7. ORDINANCES
  - a. Police Chief Norm Jacobs presented a proposed Ordinance to amend Section 13.02 of the Code of General Ordinances of the City of Beloit related to **Parking in the Downtown** for the Farmer's Market

and to create Sections 13.10 and 13.25(4)(bg) of the Code of General Ordinances of the City of Beloit pertaining to Temporary No Parking Regulations. Chief Jacobs indicated that the ordinance changes give the Police Department the authority to post signage and enforce no-parking regulations. Councilor De Forest expressed concern over the requirement that parking tickets be paid within ten days and asked if the Council could change it. Chief Jacobs said that the requirement is consistent with the other parking tickets in the City's ordinances. Deputy City Attorney Elizabeth Krueger stated that if people request a court date for the violation, they receive a payment extension. Councilor De Forest said that she would like to see the Council review the 10-day requirement for all parking tickets in the future. Councilor Luebke made a motion to suspend the rules and offer a second reading of the ordinance. Councilor Haynes seconded. On the merits of the ordinance, Councilor Haynes made a motion to enact, and Councilor Kelly seconded. The motion carried 7-0. File 7791 Ordinance 3541

## 8. APPOINTMENTS

- a. President Spreitzer presented the following changes to the 2014-2015 City Council **Committee/Board/Commission Appointments:**

- Alcohol Beverage License Control Committee: Councilor Kelly
- Community Development Authority: Councilors Kelly and Kincaid
- Convention and Visitors Bureau Board of Directors: Councilor Hendrix
- Metropolitan Planning Organization: Councilor Hendrix

## 9. COUNCILOR ACTIVITIES AND UPCOMING EVENTS

- Councilor De Forest said that a highlight of her week was attending the Farmers Market and noted that the market accepts EBT/Quest Cards.
- Councilor Luebke said that he had the privilege of being at the annual triathlon last weekend and noted that there were a lot of participants from other cities. He congratulated Tony Farrell Sr. on being inducted into the United Arts Alliance Hall of Fame.
- Councilor Hendrix said that she attended the Zeta Phi Beta graduation ceremony and that Zeta Day was celebrated on June 28<sup>th</sup>. She said that she had fun viewing "Frozen" on the big lawn at Riverside Park.
- Councilor Spreitzer said that he attended the fireworks at Riverside Park and is looking forward to the annual Parks Tour. He offered condolences to South Beloit Mayor Duffy's family on behalf of the City.

## 10. CITY MANAGER'S PRESENTATION

- a. Mr. Ramsey and Intern Matt Christidis presented the **2014 Parks and Recreation Programs**. Mr. Ramsey indicated that Mr. Christidis has interned with the City since the beginning of June and coordinated the Triathlon and all of the July events. Mr. Christidis presented the "Out is In" campaign, encouraging the public to attend some of the many upcoming outdoor events.

## 11. REPORTS FROM BOARD AND CITY OFFICERS

- a. Ms. Christensen presented a resolution adopting **Equal Opportunities Commission (EOC) Rules of Procedure**. She indicated that the Rules will provide detailed requirements for how the EOC will operate and will establish consistent operations. Ms. Christensen stated that the lack of Rules of Procedure was recognized as an impediment to Fair Housing in Beloit by the federal Housing and Urban Development department. Councilor Luebke made a motion to adopt the Rules, and Councilor De Forest seconded. The motion carried 7-0. File 7465

12. At 7:38 p.m., Councilor Hendrix made a motion to adjourn the meeting, and Councilor Kelly seconded. The motion carried 7-0.

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Rebecca Houseman LeMire, City Clerk

[www.ci.beloit.wi.us](http://www.ci.beloit.wi.us)

Date approved by Council:

**RESOLUTION APPROVING CHANGE OF AGENT  
ALCOHOL BEVERAGE LICENSE**

**WHEREAS**, the Agent of record for Mead-Allen Post #2306, Veterans of Foreign Wars of the United States, d/b/a VFW Club, located at 2711 Afton Road, is Ronald J. Becker; and

**WHEREAS**, Mead-Allen Post #2306, Veterans of Foreign Wars of the United States, d/b/a VFW Club, has requested and the Alcohol Beverage License Control Committee has recommended that the Agent be changed to Steve Mayfield.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Beloit that the Agent for the alcohol beverage license for the Mead-Allen Post #2306, Veterans of Foreign Wars of the United States, d/b/a VFW Club, located at 2711 Afton Road, is hereby changed to Steve Mayfield.

Dated this 21<sup>st</sup> day of July 2014.

**BELOIT CITY COUNCIL**

\_\_\_\_\_  
Mark Spreitzer, City Council President

Attest:

\_\_\_\_\_  
Rebecca Houseman LeMire, City Clerk



**ALCOHOL BEVERAGE LICENSE CONTROL COMMITTEE  
RECOMMENDATION**

**TO:** Beloit City Council  
**FROM:** Alcohol Beverage License Control Committee  
**DATE:** July 8, 2014  
**SUBJECT: Change of Agent, Mead-Allen VFW Post 2306**

The Alcohol Beverage License Control Committee recommends approval to the City Council of the Change of Agent for Mead-Allen VFW Post 2306, 2711 Afton Road from Ronald J. Becker to Steven Mayfield.

Motion carried 6-0.

Rebecca Houseman LeMire  
City Clerk

7-1-14 Paid #10

original

# SCHEDULE FOR APPOINTMENT OF AGENT BY CORPORATION/NONPROFIT ORGANIZATION OR LIMITED LIABILITY COMPANY

Submit to municipal clerk.

All corporations/organizations or limited liability companies applying for a license to sell fermented malt beverages and/or intoxicating liquor must appoint an agent. The following questions must be answered by the agent. The appointment must be signed by the officer(s) of the corporation/organization or members/managers of a limited liability company and the recommendation made by the proper local official.

To the governing body of:  Town  Village of BELOIT County of Rock  
 City

The undersigned duly authorized officer(s)/members/managers of MEAD-ALLEN VFW Post 2306  
(registered name of corporation/organization or limited liability company)

a corporation/organization or limited liability company making application for an alcohol beverage license for a premises known as VFW Post 2306  
(trade name)

located at 2711 AFTON RD

appoints STEVEN MAYFIELD  
(name of appointed agent)

2023 JACKSON ST. BELOIT, WI 53511  
(home address of appointed agent)

to act for the corporation/organization/limited liability company with full authority and control of the premises and of all business relative to alcohol beverages conducted therein. Is applicant agent presently acting in that capacity or requesting approval for any corporation/organization/limited liability company having or applying for a beer and/or liquor license for any other location in Wisconsin?

Yes  No If so, indicate the corporate name(s)/limited liability company(ies) and municipality(ies).

Is applicant agent subject to completion of the responsible beverage server training course?  Yes  No

How long immediately prior to making this application has the applicant agent resided continuously in Wisconsin? 30 YEARS

Place of residence last year 2023 JACKSON

For: MEAD-ALLEN VFW Post 2306  
(name of corporation/organization/limited liability company)

By: Steven N. Mayfield  
(signature of Officer/Member/Manager)

And: John A. Krick  
(signature of Officer/Member/Manager)

### ACCEPTANCE BY AGENT

I, STEVEN MAYFIELD, hereby accept this appointment as agent for the  
(print/type agent's name)

corporation/organization/limited liability company and assume full responsibility for the conduct of all business relative to alcohol beverages conducted on the premises for the corporation/organization/limited liability company.

Steven N. Mayfield 7-1-14  
(signature of agent) (date)

2023 JACKSON ST Agent's age \_\_\_\_\_ Date of birth \_\_\_\_\_  
(home address of agent)

### APPROVAL OF AGENT BY MUNICIPAL AUTHORITY (Clerk cannot sign on behalf of Municipal Official)

I hereby certify that I have checked municipal and state criminal records. To the best of my knowledge, with the available information, the character, record and reputation are satisfactory and I have no objection to the agent appointed.

Approved on 7/02/14 by Capt. D. M. Rie Title Captain BPD  
(date) (signature of proper local official) (town clerk, village president, police chief)

# AUXILIARY QUESTIONNAIRE ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk.

Individual's Full Name (please print) (last name)		(first name)		(middle name)	
MAYFIELD		STEVEN		WAYNE	
Home Address (street/route)		Post Office	City	State	Zip Code
2023 JACKSON ST		BELOIT	BELOIT	WI	53511
Home Phone Number		Age	Date of Birth	Place of Birth	
608-728-1585				BELOIT	

The above named individual provides the following information as a person who is (check one):

Applying for an alcohol beverage license as an individual.

A member of a partnership which is making application for an alcohol beverage license.

STEVEN MAYFIELD of MEAD-ALLEN VFW POST 2306  
(Officer/Director/Member/Manager/Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)

which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

- How long have you continuously resided in Wisconsin prior to this date? 30 YEARS
- Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality?  Yes  No  
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)
- Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality?  Yes  No  
If yes, describe status of charges pending.
- Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit?  Yes  No  
If yes, identify. \_\_\_\_\_  
(Name, Location and Type of License/Permit)
- Do you hold and/or are you an officer, director, stockholder, agent or employe of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin?  Yes  No  
If yes, identify. \_\_\_\_\_  
(Name of Wholesale Licensee or Permittee) (Address By City and County)
- Named individual must list in chronological order last two employers.

Employer's Name <u>U.S.P.S.</u>	Employer's Address <u>300 MILL ST</u>	Employed From <u>6-25-83</u>	To <u>7-1-2013</u>
Employer's Name <u>THE PIER</u>	Employer's Address <u>444 BROAD</u>	Employed From <u>7-81</u>	To <u>5-83</u>

The undersigned, being first duly sworn on oath, deposes and says that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application.

Subscribed and sworn to before me

this 1<sup>st</sup> day of July, 20 14

[Signature]  
(Clerk/Notary Public)

[Signature: Steven W. Mayfield]  
(Signature of Named Individual)

My commission expires 8-21-17



Printed on Recycled Paper

Wisconsin Department of Revenue

# ORIGINAL ALCOHOL BEVERAGE RETAIL LICENSE APPLICATION

Submit to municipal clerk.

For the license period beginning 20 ending 6-30 20 15

TO THE GOVERNING BODY of the:  Town of  Village of  City of Beloit

County of Rock Aldermanic Dist. No. \_\_\_\_\_ (if required by ordinance)

Applicant's Wisconsin Seller's Permit Number:	
Federal Employer Identification Number (FEIN): <u>46-5220062</u>	
LICENSE REQUESTED ▶	
TYPE	FEE
<input type="checkbox"/> Class A beer	\$
<input checked="" type="checkbox"/> Class B beer	\$
<input type="checkbox"/> Class C wine	\$
<input type="checkbox"/> Class A liquor	\$
<input type="checkbox"/> Class B liquor	\$
<input checked="" type="checkbox"/> Reserve Class B liquor	\$
<u>50</u> Publication fee	\$
<b>TOTAL FEE</b>	\$

1. The named  INDIVIDUAL  PARTNERSHIP  LIMITED LIABILITY COMPANY  CORPORATION/NONPROFIT ORGANIZATION.

hereby makes application for the alcohol beverage license(s) checked above.

2. Name (individual/partners give last name, first, middle; corporations/limited liability companies give registered name): Fiesta Cancun Authentic Mexican Restaurant of Beloit INC  
 An "Auxiliary Questionnaire," Form AT-103, must be completed and attached to this application by each individual applicant, by each member of a partnership, and by each officer, director and agent of a corporation or nonprofit organization, and by each member/manager and agent of a limited liability company. List the name, title, and place of residence of each person.

	Title	Name	Home Address	Post Office & Zip Code
President/Member	<u>Pres:</u>	<u>Ismael C. Lopez</u>	<u>4846 Snow Cap Rvn Loves Park IL 60111</u>	
Vice President/Member		<u>V.P. Eduardo Torres</u>	<u>1142 Hillcrest Dr Freeport IL 61032</u>	
Secretary/Member	<u>Sec:</u>	<u>Jose Cortez</u>	<u>6833 Chester Dr Madison WI 53714</u>	
Treasurer/Member				

Agent: Jose Cortez - 6833 Chester Dr. Madison WI 53714  
 Directors/Managers: MANAGER

3. Trade Name: Fiesta Cancun Authentic Mexican Rest of Business Phone Number: \_\_\_\_\_  
 4. Address of Premises: 2648 Prairie Ave Beloit WI 53511 Post Office & Zip Code: 53511

5. Is individual, partners or agent of corporation/limited liability company subject to completion of the responsible beverage server training course for this license period?  Yes  No  
 6. Is the applicant an employe or agent of, or acting on behalf of anyone except the named applicant?  Yes  No  
 7. Does any other alcohol beverage retail licensee or wholesale permittee have any interest in or control of this business?  Yes  No  
 8. (a) Corporate/limited liability company applicants only: Insert state \_\_\_\_\_ and date \_\_\_\_\_ of registration.  
 (b) Is applicant corporation/limited liability company a subsidiary of any other corporation or limited liability company?  Yes  No  
 (c) Does the corporation, or any officer, director, stockholder or agent or limited liability company, or any member/manager or agent hold any interest in any other alcohol beverage license or permit in Wisconsin?  Yes  No

(NOTE: All applicants explain fully on reverse side of this form every YES answer in sections 5, 6, 7 and 8 above.)

9. Premises description: Describe building or buildings where alcohol beverages are to be sold and stored. The applicant must include all rooms including living quarters, if used, for the sales, service, and/or storage of alcohol beverages and records. (Alcohol beverages may be sold and stored only on the premises described.) 2648 Prairie Ave Beloit WI 53511 Bar, dining room, storage room

10. Legal description (omit if street address is given above): \_\_\_\_\_  
 11. (a) Was this premises licensed for the sale of liquor or beer during the past license year? Unknown  Yes  No  
 (b) If yes, under what name was license issued? \_\_\_\_\_

12. Does the applicant understand they must file a Special Occupational Tax return (TTB form 5630.5) before beginning business? [phone 1-800-937-8864]  Yes  No  
 13. Does the applicant understand a Wisconsin Seller's Permit must be applied for and issued in the same name as that shown in Section 2, above? [phone (608) 266-2776]  Yes  No  
 14. Does the applicant understand that they must purchase alcohol beverages only from Wisconsin wholesalers, breweries and brewpubs?  Yes  No

READ CAREFULLY BEFORE SIGNING: Under penalty provided by law, the applicant states that each of the above questions has been truthfully answered to the best of the knowledge of the signers. Signers agree to operate this business according to law and that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another. (Individual applicants and each member of a partnership applicant must sign; corporate officer(s), members/managers of Limited Liability Companies must sign.) Any lack of access to any portion of a licensed premises during inspection will be deemed a refusal to permit inspection. Such refusal is a misdemeanor and grounds for revocation of this license.

## SUBSCRIBED AND SWORN TO BEFORE ME

this 10<sup>th</sup> day of July, 20 14

Judith A. Olson  
 (Notary Public)

My commission expires 8-21-17

Ismael Lopez  
 (Officer of Corporation/Member/Manager of Limited Liability Company/Partner/Individual) X  
Eduardo Torres  
 (Officer of Corporation/Member/Manager of Limited Liability Company/Partner) X  
Jose Cortez  
 (Additional Partner(s)/Member/Manager of Limited Liability Company if Any) X

## TO BE COMPLETED BY CLERK

Date received and filed with municipal clerk	Date reported to council/board	Date provisional license issued	Signature of Clerk / Deputy Clerk
<u>7-10-14</u>	<u>7-21-14</u>		
Date license granted	Date license issued	License number issued	

# SCHEDULE FOR APPOINTMENT OF AGENT BY CORPORATION/NONPROFIT ORGANIZATION OR LIMITED LIABILITY COMPANY

Submit to municipal clerk.

All corporations/organizations or limited liability companies applying for a license to sell fermented malt beverages and/or intoxicating liquor must appoint an agent. The following questions must be answered by the agent. The appointment must be signed by the officer(s) of the corporation/organization or members/managers of a limited liability company and the recommendation made by the proper local official.

To the governing body of:  Town  Village  City of Beloit County of Rock

The undersigned duly authorized officer(s)/members/managers of Fiesta Cancun Authentic Mexican Restaurant of Beloit INC  
(registered name of corporation/organization or limited liability company)

a corporation/organization or limited liability company making application for an alcohol beverage license for a premises known as Fiesta Cancun  
(trade name)

located at 2648 Prairie Ave Beloit WI

appoints Jose Carter  
(name of appointed agent)  
6833 Chester Dr Madison WI 53719  
(home address of appointed agent)

to act for the corporation/organization/limited liability company with full authority and control of the premises and of all business relative to alcohol beverages conducted therein. Is applicant agent presently acting in that capacity or requesting approval for any corporation/organization/limited liability company having or applying for a beer and/or liquor license for any other location in Wisconsin?

Yes  No If so, indicate the corporate name(s)/limited liability company(ies) and municipality(ies).

Is applicant agent subject to completion of the responsible beverage server training course?  Yes  No

How long immediately prior to making this application has the applicant agent resided continuously in Wisconsin?

Place of residence last year Madison WI - 6833 Chester Dr.

For: Fiesta Cancun Authentic Mex Rest in Beloit INC  
(name of corporation/organization/limited liability company)

By: Eduardo Torres  
(signature of Officer/Member/Manager)

And: [Signature]  
(signature of Officer/Member/Manager)

### ACCEPTANCE BY AGENT

Jose Carter  
(print/type agent's name), hereby accept this appointment as agent for the

corporation/organization/limited liability company and assume full responsibility for the conduct of all business relative to alcohol beverages conducted on the premises for the corporation/organization/limited liability company.

Jose Carter  
(signature of agent) 7/10/14  
(date) Agent's age \_\_\_\_\_  
6833 Chester Dr. Madison WI 53719  
(home address of agent) Date of birth \_\_\_\_\_

### APPROVAL OF AGENT BY MUNICIPAL AUTHORITY (Clerk cannot sign on behalf of Municipal Official)

I hereby certify that I have checked municipal and state criminal records. To the best of my knowledge, with the available information, the character, record and reputation are satisfactory and I have no objection to the agent appointed.

Approved on \_\_\_\_\_ by \_\_\_\_\_ Title \_\_\_\_\_  
(date) (signature of proper local official) (town chair, village president, police chief)

# AUXILIARY QUESTIONNAIRE ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk.

Individual's Full Name (please print) (last name)		(first name)		(middle name)	
Cortez		Jose			
Home Address (street/route)		Post Office	City	State	Zip Code
6833 Chester Drive			Madison	WI	53719
Home Phone Number		Age	Date of Birth	Place of Birth	
(608) 509-8720					

The above named individual provides the following information as a person who is (check one):

- Applying for an alcohol beverage license as an individual.
  - A member of a partnership which is making application for an alcohol beverage license.
  - Jose Cortez Agent of Fiesta Con Con Authentic Mexican Rest of Beloit WI  
(Officer/Director/Member/Manager/Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)
- which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

- How long have you continuously resided in Wisconsin prior to this date? 2 yrs
- Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality?  Yes  No  
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)
- Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality?  Yes  No  
If yes, describe status of charges pending.
- Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit?  Yes  No  
If yes, identify. \_\_\_\_\_  
(Name, Location and Type of License/Permit)
- Do you hold and/or are you an officer, director, stockholder, agent or employe of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin?  Yes  No  
If yes, identify. \_\_\_\_\_  
(Name of Wholesale Licensee or Permittee) (Address By City and County)

6. Named individual must list in chronological order last two employers.

Employer's Name	Employer's Address	Employed From	To
<u>Cucos Mex Rest</u>	<u>1050 N Edgemoor Tr. Madison WI 53758</u>	<u>2013</u>	<u>2013</u>
<u>Cucos Mex Rest</u>	<u>4426 East Buckley Rd Madison WI 53714</u>	<u>2013</u>	<u>2014</u>

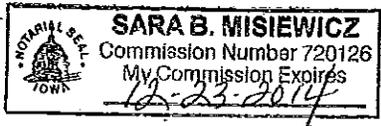
The undersigned, being first duly sworn on oath, deposes and says that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application.

Subscribed and sworn to before me

this 1 day of July, 2014  
Sara B. Misiewicz  
(Clerk/Notary Public)

Jose Cortez  
(Signature of Named Individual)

My commission expires 12-23-2014



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Wisconsin Department of Revenue

# AUXILIARY QUESTIONNAIRE ALCOHOL BEVERAGE LICENSE APPLICATION

Submit to municipal clerk.

Individual's Full Name (please print) (last name) <u>Torres</u>		(first name) <u>Eduardo</u>		(middle name)	
Home Address (street/route) <u>1142 Hillcrest Dr</u>		Post Office	City <u>Freepart</u>	State <u>WI</u>	Zip Code <u>61032</u>
Home Phone Number <u>(815) 618-2379</u>		Age	Date	Place of Birth	

The above named individual provides the following information as a person who is (check one):

- Applying for an alcohol beverage license as an individual.
- A member of a partnership which is making application for an alcohol beverage license.
- V.P. of Fiesta Cenlun Mexican Rest Beloit INC
- (Officer/Director/Member/Manager/Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)

which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

- How long have you continuously resided in Wisconsin prior to this date? 0
- Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality?  Yes  No  
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)
- Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality?  Yes  No  
If yes, describe status of charges pending.
- Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit?  Yes  No  
If yes, identify. (Name, Location and Type of License/Permit)
- Do you hold and/or are you an officer, director, stockholder, agent or employe of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin?  Yes  No  
If yes, identify. (Name of Wholesale Licensee or Permittee) (Address By City and County)

6. Named individual must list in chronological order last two employers.

Employer's Name	Employer's Address	Employed From	To
<u>Fiesta Cenlun</u>	<u>1508 E. Riverside Blv</u>	<u>6-6-07</u>	<u>NOW</u>
<u>Fiesta Cenlun</u>	<u>1645 West Ave Freepart</u>	<u>8-9-10</u>	<u>NOW</u>

The undersigned, being first duly sworn on oath, deposes and says that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application.

Subscribed and sworn to before me

this 10<sup>th</sup> day of July, 20 14

[Signature]  
(Clerk/Notary Public)

[Signature]  
(Signature of Named Individual)

My commission expires 8-21-17



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Wisconsin Department of Revenue

**AUXILIARY QUESTIONNAIRE  
ALCOHOL BEVERAGE LICENSE APPLICATION**

Submit to municipal clerk.

Individual's Full Name (please print) (last name)		(first name)		(middle name)	
Lopez		Ismael			
Home Address (street/route)		Post Office	City	State	Zip Code
4648 Snow Cap			Loves Park	IL	61032
Home Phone Number		Age	Date of Birth	Place of Birth	
815 516 77 06					

The above named individual provides the following information as a person who is (check one):

- Applying for an alcohol beverage license as an individual.
- A member of a partnership which is making application for an alcohol beverage license.
- Pres of Fiesta can con Authentic Mexican Rest. of Beloit INC  
(Officer/Director/Member/Manager/Agent) (Name of Corporation, Limited Liability Company or Nonprofit Organization)

which is making application for an alcohol beverage license.

The above named individual provides the following information to the licensing authority:

1. How long have you continuously resided in Wisconsin prior to this date? 9
2. Have you ever been convicted of any offenses (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of any other states or ordinances of any county or municipality?  Yes  No  
If yes, give law or ordinance violated, trial court, trial date and penalty imposed, and/or date, description and status of charges pending. (If more room is needed, continue on reverse side of this form.)
3. Are charges for any offenses presently pending against you (other than traffic unrelated to alcohol beverages) for violation of any federal laws, any Wisconsin laws, any laws of other states or ordinances of any county or municipality?  Yes  No  
If yes, describe status of charges pending.
4. Do you hold, are you making application for or are you an officer, director or agent of a corporation/nonprofit organization or member/manager/agent of a limited liability company holding or applying for any other alcohol beverage license or permit?  Yes  No  
If yes, identify. (Name, Location and Type of License/Permit)
5. Do you hold and/or are you an officer, director, stockholder, agent or employe of any person or corporation or member/manager/agent of a limited liability company holding or applying for a wholesale beer permit, brewery/winery permit or wholesale liquor, manufacturer or rectifier permit in the State of Wisconsin?  Yes  No  
If yes, identify. (Name of Wholesale Licensee or Permittee) (Address By City and County)

6. Named individual must list in chronological order last two employers.

Employer's Name	Employer's Address	Employed From	To
Fiesta can con	1508 E Riverside BLV Loves Park IL		Now
Employer's Name	Employer's Address	Employed From	To
Fiesta can con	1615 S wes Ave Freeport IL		

The undersigned, being first duly sworn on oath, deposes and says that he/she is the person named in the foregoing application; that the applicant has read and made a complete answer to each question, and that the answers in each instance are true and correct. The undersigned further understands that any license issued contrary to Chapter 125 of the Wisconsin Statutes shall be void, and under penalty of state law, the applicant may be prosecuted for submitting false statements and affidavits in connection with this application.

Subscribed and sworn to before me

this 10<sup>th</sup> day of July, 20 14

[Signature]  
(Clerk/Notary Public)

[Signature]  
(Signature of Named Individual)

My commission expires 8-21-19



**RESOLUTION**  
**SETTING A DATE FOR A PUBLIC HEARING FOR THE**  
**VACATION OF AN UNNAMED EAST-WEST ALLEY LOCATED BETWEEN THE**  
**NINE HUNDRED BLOCKS OF JOHNSON STREET AND TOWNLINE AVENUE**  
**IN THE CITY OF БЕЛОIT, ROCK COUNTY, WISCONSIN**

**IT IS RESOLVED THAT** a public hearing on the proposed Resolution to discontinue and vacate the east-west alley lying adjacent to Lots 13, 14, 15, 16, 17, 18, and 19 in Block 4 of McGavok's Fifth Addition in the City of Beloit, Rock County, Wisconsin, shall be held at the regular **City Council Meeting on Tuesday, September 2, 2014**, and the City Clerk is authorized and directed to give notices required under Section 66.1003, Wisconsin Statutes.

Adopted this 21<sup>st</sup> day of July, 2014.

**City Council of the City of Beloit**

\_\_\_\_\_  
Mark Spreitzer, Council President

**Attest:**

\_\_\_\_\_  
Rebecca Houseman LeMire, City Clerk

# CITY OF BELOIT

## REPORTS AND PRESENTATIONS TO CITY COUNCIL

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**Topic:** Petition for Vacation of an Unnamed East-West Alley Located Between the Nine Hundred Blocks of Johnson Street and Townline Avenue

- Resolution Setting a Public Hearing Date
- Council Referral to the Plan Commission

**Date:** July 21, 2014

**Presenter(s):** Julie Christensen

**Department:** Community Development

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**Overview/Background Information:**

The Planning & Building Services Division has received a petition to vacate an unnamed east-west alley located between the nine hundred blocks of Johnson Street and Townline Avenue.

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**Key Issues (maximum of 5):**

- This unnamed east-west alley is perpendicular to an unnamed north-south alley that was vacated in 1981 and 2009.
- This Vacation will return the entire land area to the adjacent property owners.
- The petition and Plat of Vacation are attached for your review.

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**Conformance to Strategic Plan (List key goals this action would support and briefly discuss its impact on the City's mission.):**

- Consideration of this request supports Strategic Goal #5.

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**Sustainability (Briefly comment on the sustainable long term impact of this policy or program related to how it will impact both the built and natural environment utilizing the four following eco-municipality guidelines.):**

- **Reduce dependence upon fossil fuels – N/A**
- **Reduce dependence on chemicals and other manufacturing substances that accumulate in nature – N/A**
- **Reduce dependence on activities that harm life sustaining eco-systems – N/A**
- **Meet the hierarchy of present and future human needs fairly and efficiently – N/A**

---

**Action required/Recommendation:**

- City Council consideration and action on the proposed Resolution, which states that a Public Hearing on this matter shall be held at the regular City Council meeting on September 2, 2014
- Referral to the Plan Commission for the August 20, 2014 meeting

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**Fiscal Note/Budget Impact:** N/A

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**Attachments:** Resolution Setting a Public Hearing Date, Petition for Vacation, and Plat of Vacation.

**PETITION FOR VACATION OF A PUBLIC RIGHT-OF-WAY**

We, the undersigned hereby petition the City of Beloit to vacate the following portion(s) of the public right-of-way known as: \_\_\_\_\_

The portion of the right-of-way proposed to be vacated is further described on the attached *Plat of Vacation* prepared by Registered Land Surveyor:

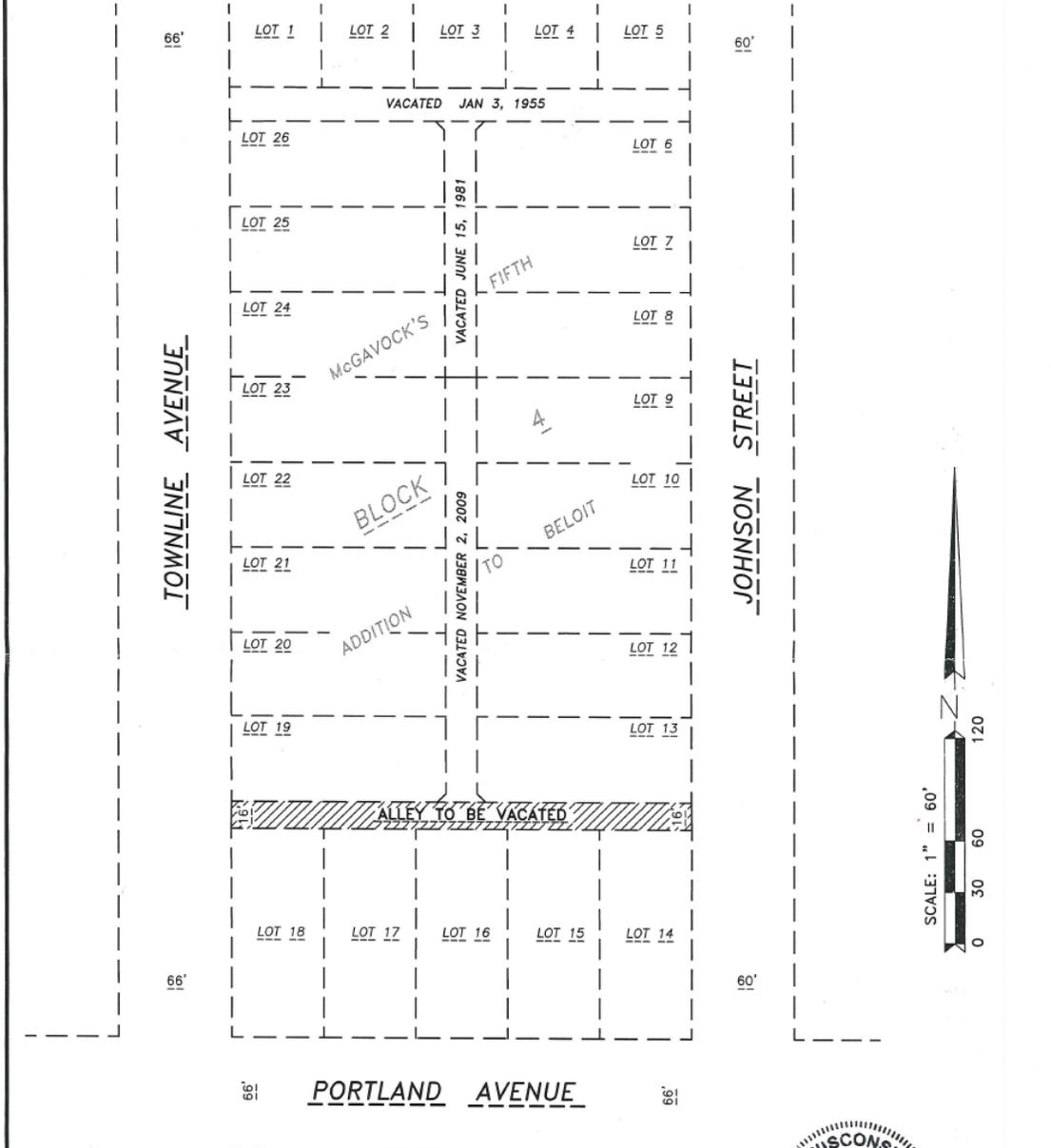
Print NAME and ADDRESS of PETITIONER:	SIGNATURE: (If jointly owned, both owners should sign petition.)	DATE SIGNED:
Name: David & Diana Quillen Address: 716 Johnson St	<i>[Signature]</i> Darl B Quillen	3-27-14 3-29-14
Name: Gaby Zimmerman Address: 1819 Portland	<i>[Signature]</i> Gaby Zimmerman	3-29-14
Name: Graciela Demopoulos Address: 1825 Portland	<i>[Signature]</i> Graciela Demopoulos	3-29-14
Name: Carol Baurtsch Address: 1809 Portland	<i>[Signature]</i> Carol Baurtsch	3-29-14
Name: Patrick McCreary Address: 721 TOWNSEND	<i>[Signature]</i> Patrick McCreary	4-5-14
Name: Address:		

Contact person responsible for circulating this petition: David B Quillen  
 Address of contact person: 916 Johnson  
 Phone number of contact person: (608) 363-1043  
 Signature of contact person: *[Signature]*

<b>To be completed by Planning Staff</b>	
Filing fee: <u>\$75.00</u> Amount paid: <u>\$75.<sup>00</sup></u> Meeting date: <u>Aug. 20, 2014</u>	
Application accepted by: <u><i>[Signature]</i></u> Date: <u>4/16/14</u>	

# PLAT OF VACATION

OF THE EAST-WEST ALLEY LYING BETWEEN TOWNLINE AVENUE AND JOHNSON STREET AND LYING ADJACENT TO LOTS 13, 14, 15, 16, 17, 18, AND 19, AND THAT PORTION OF THE PREVIOUSLY VACATED ALLEY, ALL BEING SITUATED IN BLOCK 4 OF McGAVOCK'S FIFTH ADDITION, CITY OF БЕЛОIT, ROCK COUNTY, WISCONSIN.



A RESOLUTION TO VACATE A PORTION OF THE ALLEY AS SHOWN HEREON WAS ADOPTED \_\_\_\_\_ 2014 AND IS REFERENCED AS CITY OF БЕЛОIT CLERK FILE NO. \_\_\_\_\_



ORDER NO. 31852  
FOR THE EXCLUSIVE USE OF:  
David and Diane Quillen

*Jeffrey R. Garde*  
JEFFREY R. GARDE, P.L.S.  
WISCONSIN PROFESSIONAL LAND SURVEYOR S-2768  
DATED THIS 16th DAY OF MAY, 2014

SCALE: 1" = 60 FEET  
File Name: J:\31850-31899\31852-Quillen\31852.DWG  
Plotted on 05/16/14 at 16:53:05.

**Batterman**  
engineers surveyors planners

2857 Bartells Drive Beloit, Wisconsin 53511  
608.365.4464 www.rhbatterman.com

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE TO AMEND SECTIONS 25.04(1)(d), 31.30(1) AND 15.30 AND TO CREATE SECTION 31.30(1m) OF THE CODE OF GENERAL ORDINANCES OF THE CITY OF БЕЛОIT PERTAINING TO FORFEITURES FOR JUVENILE MATTERS IN MUNICIPAL COURT.**

The City Council of the City of Beloit, Rock County, Wisconsin, do ordain as follows:

Section 1. Section 25.04(1)(d) of the Code of General Ordinances of the City of Beloit is hereby amended to read as follows:

“(d) Violation by a Minor. The minimum and maximum forfeiture imposed on a juvenile shall be the same as the minimum and maximum forfeiture imposed on an adult except as otherwise provided in this Code and except as provided in §§938.17, 938.342, 938.343 and 938.344, Wis. Stats., plus court costs, penalty surcharge and jail surcharge when permitted by the sections listed herein or §938.37, Wis. Stats.”

Section 2. The introductory language appearing before the table in section 31.30(1) of the Code of General Ordinances of the City of Beloit is hereby amended to read as follows:

“(1) VIOLATION BY AN ADULT. Any person seventeen (127) years of age or older who violates any of the following provisions of this chapter shall be subject to forfeitures for the first and subsequent offenses within one year as follows:”

Section 3. Section 31.30(1m) of the Code of General Ordinances of the City of Beloit is hereby created to read as follows:

“(1m) VIOLATION BY A MINOR. Any person twelve (12) years of age through sixteen (16) years of age who violates any of the following provisions of this chapter shall be subject to forfeitures for the first and subsequent offenses within one year as follows:

City Ordinance	Adopting State Statute	Offense	First	Second	Third
31.01	125.07(4)(a)1	Underage Person Procuring/Attempting to Procure Alcohol	\$250	\$300	\$500
31.01	125.07(4)(a)2	Consumption/Possession of Alcohol by Underage Person on Licensed Premise	\$250	\$300	\$500
31.01	125.07(4)(a)3	Underage Person Enters or Attempts to Enter Licensed Premise	\$250	\$300	\$500
31.01	125.07(4)(a)4	Misrepresentation of Age by Underage Person to Receive Alcohol Beverage	\$250	\$300	\$500
31.01	125.07(4)(b)	Possession/Consumption of Alcohol Beverage by Underage Person	\$50	\$100	\$150
31.01	125.085(3)(a)1	Person Makes, Alters or Duplicates Official ID Card/ Provide False ID to Underage Person	\$100	\$300	\$500
31.01	125.085(3)(a)2	Person Makes, Alters or Duplicates Official ID Card/ Provide False ID to Underage Person for Money or other Consideration	\$100	\$300	\$500
31.01	125.085(3)(b)1	Carry False ID Card with Intent to Provide to Underage Person	\$100	\$300	\$500
31.01	125.085(3)(b)2	Makes, Alters or Duplicates Official ID Card by Underage Person	\$100	\$300	\$500
31.01	125.085(3)(b)3	Presents False Information to Obtain Official ID	\$100	\$300	\$500
31.01	125.085(3)(b)4	Underage Person Carrying False ID Card	\$100	\$300	\$500
31.01	125.09(2)(b)	Possession of Alcohol on School Premises	\$125	\$200	\$250

Section 4. Section 15.30 of the Code of General Ordinances of the City of Beloit is hereby amended to read as follows:

“15.30 PENALTY.

(1) VIOLATION BY AN ADULT. Unless otherwise provided in this section, any person age seventeen (17) or older who shall violate any provision of this chapter or any regulation, rule, or order made hereunder shall be subject to a forfeiture as provided in §25.04 of this Municipal Code. ~~For violations of §§961.41(3g), 961.573, 967.574 and 961.575, Wis. Stats., the court shall suspend the operating privilege of any person convicted thereunder for not less than 6 months nor more than 5 years.~~

City Ordinance	Adopting State Statute	Offense	First	Second	Third
15.01	134.66(2)(a)	Unlawful Sale or Gift of Cigarettes or Tobacco Products by a retailer, manufacturer, distributor, jobber or their agents	\$200	\$400	\$500
15.01	134.66(2)(b)	Tobacco Retailer Failure to Post Required Notice	\$25	\$25	\$25
15.01	134.66(2)(c)	Tobacco Vending Machine in	\$100	\$400	\$500

		Prohibited Place			
15.01	134.66(2)(cm)	Tobacco Vending Machine within 500 feet of school	\$100	\$400	\$500
15.01	175.60(2g)	Failure to Carry/Display Concealed Weapon License	\$25	\$25	\$25
15.01	940.19(1)	Battery	\$300	\$400	\$500
15.01	941.20	Endangering Safety by Reckless Use of Weapon	\$300	\$400	\$500
15.01	941.22	Possession of Pistol by Minor	\$300	\$400	\$500
15.01	941.23	Carrying Concealed Weapon	\$300	\$400	\$500
15.01	941.235(1)	Carrying Firearm in a Public Building	\$300	\$400	\$500
15.01	941.2965	Restrictions on Use of Facsimile Firearms	\$300	\$400	\$500
15.01	941.297	Sale or Distribution of Imitation Firearms	\$300	\$400	\$500
15.01	943.12	Possession of Burglarious Tools	\$200	\$400	\$500
15.01	943.20	Theft	\$250	\$350	\$500
15.01	943.201	Misappropriation of Personal Identifying Information	\$250	\$350	\$500
15.01	943.21	Fraud on Hotel or Restaurant Keeper, Recreational Attraction, Taxicab Operator or Gas Station	\$250	\$350	\$500
15.01	943.24	Issue of Worthless Checks in the Amount:			
		\$0.00—\$25.00	\$150	\$300	\$600
		\$25.01—\$50.00	\$225	\$375	\$675
		\$50.01—\$100.00	\$300	\$450	\$750
		\$100.01—\$150.00	\$375	\$525	\$825
		\$150.01—\$200.00	\$450	\$600	\$900
		\$200.01—\$250.00	\$525	\$675	\$975
		\$250.01—\$300.00	\$600	\$750	\$1050
		\$300.01—\$400.00	\$700	\$850	\$1150
		\$400.01—\$500.00	\$800	\$950	\$1250
		\$500.01—\$600.00	\$900	\$1050	\$1350
		\$600.01—\$700.00	\$1000	\$1150	\$1450
		\$700.01—\$800.00	\$1100	\$1250	\$1550
		\$800.01—\$900.00	\$1200	\$1350	\$1650
		\$900.01—\$1000.00	\$1300	\$1450	\$1750
15.01	943.34	Receiving Stolen Property	\$200	\$300	\$500
15.01	943.37	Alteration of Property Identification Marks	\$250	\$350	\$500
15.01	943.41	Financial Transaction Card Offenses	\$250	\$350	\$500
15.01	943.45	Theft of Telecommunications Service	\$250	\$350	\$500
15.01	943.455	Theft of Commercial Mobile Service	\$250	\$350	\$500
15.01	943.46	Theft of Cable Television Service	\$250	\$350	\$500
15.01	943.47	Theft of Satellite Cable Programming	\$250	\$350	\$500
15.01	943.50	Retail Theft	\$250	\$350	\$500
15.01	946.31	Perjury	\$250	\$350	\$500
15.01	946.32	False Swearing	\$250	\$350	\$500
15.01	946.41	Resisting/Obstructing an Officer	\$250	\$350	\$500
15.01	946.66	False Complaints of Police	\$250	\$350	\$500

		Misconduct			
15.01	947.01	Disorderly Conduct	\$200	\$300	\$500
15.01	948.45	Contributing to Truancy	\$200	\$400	\$500
15.01	948.61	Dangerous Weapons on School Property	\$300	\$400	\$500
15.01	961.41(3g)	Possession of 25 grams or less of Tetrahydrocannabinols (THC)	\$300	\$500	\$750
15.01	961.573	Possession of Drug Paraphernalia	\$300	\$500	\$750
15.01	961.574	Manufacture or Delivery of Drug Paraphernalia	\$300	\$500	\$750
15.01	961.575	Delivery of Drug Paraphernalia to Minor	\$500	\$750	\$1000
15.015		Party to the Offense	See forfeiture for offense aided		
15.03(1)–(5)		Loitering or Prowling	\$200	\$300	\$500
15.03(6)		Loitering for the Purposes of Engaging in Unlawful Drug Activity	\$300	\$400	\$500
15.05(1)		Curfew	\$50	\$100	\$150
15.05(2)		Curfew-Parental Responsibility	\$200	\$400	\$500
15.06(1),(2)		Possession and Consumption of Alcohol Restricted	\$50	\$100	\$200
15.07(1)		Restrictions on Dangerous Weapons in City Facilities	\$200	\$400	\$500
15.07(23)		Sale of Firearms/Weapons to Minors	\$300	\$400	\$500
15.07(4)		Discharging Firearms	\$100	\$250	\$500
15.07(5)		Discharging Bow and Arrow	\$50	\$100	\$200
15.16(1)(a)		Animal Not to Run at Large Causes Injury, No Priors	\$150	\$250	\$350
15.16(1)(a)		Animal Not to Run at Large Causes Injury, Prior Injury	\$350	\$450	\$550
15.17(2)(a)		Possession of Dangerous Animal	\$200	\$300	\$500
15.17(2)(b)		Failure to Comply with Pretrial Removal Order	\$500	\$750	\$1000
15.17(2)(c)		Failure to Comply with Post Conviction Removal Order	\$500	\$750	\$1000
15.17(2)(d)		Return of Dangerous Animal to the City	\$500	\$750	\$1000
15.17(2)(e)		Dangerous Animal Not to Run at Large	\$500	\$750	\$1000
15.17(4)(c)		Failure to Deliver Animal to Quarantine	\$200	\$300	\$500
15.17(7)(a)		Failure to Register and License Potentially Dangerous Dog	\$200	\$300	\$500
15.17(8)		Failure to Properly Confine Potentially Dangerous Dog	\$200	\$300	\$500
15.17(9)		Failure to Warn Public of Presence of Potentially Dangerous Dog	\$200	\$300	\$500
15.17(10)		Potentially Dangerous Dog Not to Run at Large	\$500	\$750	\$1000
15.17(11)		Failure to Notify Authorities of Potentially Dangerous Dog Event	\$200	\$300	\$500

15.17(12)		Potentially Dangerous Dog, Parental Responsibility	\$200	\$300	\$500
15.17(13)		Animal Ownership Prohibited	\$500	\$1000	\$1500
15.26(2)		Habitual Truancy	<del>\$100</del> <del>\$200</del>	<del>\$150</del> <del>\$300</del>	<del>\$250</del> <del>\$500</del>
15.26(2)		Truancy	\$50	\$100	\$100
15.27		Daytime Curfew	<del>\$50</del> <del>\$300</del>	<del>\$50</del> <del>\$400</del>	<del>\$50</del> <del>\$500</del>

(2) VIOLATION BY A MINOR. Unless otherwise provided in this section, any person age twelve (12) through sixteen (16) who shall violate any provision of this chapter or any regulation, rule, or order made hereunder shall be subject to a forfeiture as provided in §25.04 of this Municipal Code.

Section	State Statute	Offense	First Offense	Second Offense	Third Offense
15.01	254.92	Possession of Tobacco by Minor	\$50	\$50	\$50
15.01	940.19(1)	Battery	\$150	\$250	\$350
15.01	961.41(3g)	Possession of 25 grams or less of Tetrahydrocannabinols (THC)	\$150	\$250	\$350
15.01	961.573	Possession of Drug Paraphernalia	\$150	\$250	\$350
15.01	961.574	Manufacture or Delivery of Drug Paraphernalia	\$150	\$250	\$350
15.05(1)		Curfew	\$50	\$50	\$50
15.26(2)		Habitual Truancy	\$100	\$150	\$250
15.26(2)		Truancy	\$50	\$100	\$100
15.27		Daytime Curfew	\$50	\$50	\$50

Section 5. This ordinance shall be sixty (60) days from the date of passage and publication.

Adopted this \_\_\_\_\_ day of August, 2014.

BELOIT CITY COUNCIL

By: \_\_\_\_\_  
Mark Spreitzer, President

ATTEST:

By: \_\_\_\_\_  
Rebecca Houseman LeMire, City Clerk

PUBLISHED: \_\_\_\_\_  
EFFECTIVE DATE: \_\_\_\_\_  
01-611100-5231- \_\_\_\_\_

# CITY OF BELOIT

## REPORTS AND PRESENTATIONS TO CITY COUNCIL

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**Topic:** Juvenile Forfeitures in Municipal Court

**Date:** July 21, 2014

**Presenter(s):** Elizabeth Krueger

**Department(s):** ATTORNEY

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### Overview/Background Information:

At the request of the City Council, this item is on the agenda for consideration.

The general penalty scheme found in the Municipal Code is \$100, plus costs, for a first offense, \$200, plus costs, for a second offense, and \$300, plus costs, for a third offense. When the City Council wants to deviate from the general penalty scheme for certain offenses, a separate forfeiture is outlined in the municipal code.

The attached ordinance makes several changes to various sections of the Municipal Code.

- Section 1 of the ordinance provides for the ability to provide separate forfeitures for certain violations committed by juvenile offenders.
- Section 2 changes the current ordinance to apply to those who are considered adults under the law; those 17 years of age and older
- Section 3 creates a new section to provide for juvenile offenders of the Alcohol Beverage Chapter of the Municipal Code.
- Section 4 amends section 15.30 of the Municipal Code. It creates a bifurcated penalty structure for adult and juvenile offenders. A majority of juvenile offenses were reduced to the general penalty scheme as opposed to the enhanced penalty scheme for adult offenders. Those that still differ from the general penalty scheme are outlined therein.
- Section 5 provides for a 60 days for staff to implement any changes required as a result of the passage of the ordinance.

For Council's ease of reference, I have created the attached exhibit to provide a detailed listing of certain offenses and the changes made to the penalties for violations of the ordinances by juveniles.

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### Key Issues (maximum of 5):

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**Conformance to Strategic Plan (List key goals this action would support and briefly discuss its impact on the City's mission.):**

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**Sustainability (Briefly comment on the sustainable long term impact of this policy or program related to how it will impact both the built and natural environment utilizing the four following eco-municipality guidelines.):**

- Reduce dependence upon fossil fuels N/A
- Reduce dependence on chemicals and other manufacturing substances that accumulate in nature N/A
- Reduce dependence on activities that harm life sustaining eco-systems N/A
- Meet the hierarchy of present and future human needs fairly and efficiently N/A

If any of the four criteria are not applicable to your specific policy or program, an N/A should be entered in that space.

---

### Action required/Recommendation:

The proposed ordinance has been reviewed and approved by the Municipal Court Judge and is recommended for approval.

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### Fiscal Note/Budget Impact:

This proposed ordinance will result in a reduction of the revenue received in the Municipal Court.

### Exhibit for Juvenile Forfeiture Ordinance Discussion

Base	Total (with costs)
\$50	\$124
\$75	\$155.50
\$100	\$187
\$150	\$250
\$200	\$313

Base	Total (with costs)
\$250	\$376
\$300	\$439
\$350	\$502
\$400	\$565
\$500	\$691

Section	State Statute	Offense	First Offense	Second Offense	Third Offense
15.01	254.92	Possession of Tobacco by Minor	<del>\$50</del> 100	<del>\$50</del> 200	<del>\$50</del> 300
15.01	940.19(1)	Battery	<del>\$150</del> 300	<del>\$250</del> 400	<del>\$350</del> 500
15.01	941.20	Endangering Safety by Reckless Use of Weapon	\$300	\$400	\$500
<del>15.01</del>	<del>941.22</del>	<del>Possession of Pistol by Minor</del>	<del>\$300</del>	<del>\$400</del>	<del>\$500</del>
15.01	941.23	Carrying Concealed Weapon	\$300	\$400	\$500
15.01	941.235(1)	Carrying Firearm in a Public Building	\$300	\$400	\$500
15.01	941.2965	Restrictions on Use of Facsimile Firearms	<del>\$100</del> 300	<del>\$200</del> 400	<del>\$300</del> 500
15.01	941.297	Sale or Distribution of Imitation Firearms	\$300	\$400	\$500
15.01	943.12	Possession of Burglarious Tools	<del>\$100</del> 200	<del>\$200</del> 400	<del>\$300</del> 500
15.01	943.20	Theft	<del>\$100</del> 250	<del>\$200</del> 350	<del>\$300</del> 500
15.01	943.201	Misappropriation of Personal Identifying Information	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	943.21	Fraud on Hotel or Restaurant Keeper, Recreational Attraction, Taxicab Operator or Gas Station	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	943.24	Issue of Worthless Checks in the Amount:			
		\$0.00—\$25.00	\$150	\$300	\$600
		\$25.01—\$50.00	\$225	\$375	\$675
		\$50.01—\$100.00	\$300	\$450	\$750
		\$100.01—\$150.00	\$375	\$525	\$825
		\$150.01—\$200.00	\$450	\$600	\$900
		\$200.01—\$250.00	\$525	\$675	\$975
		\$250.01—\$300.00	\$600	\$750	\$1050
		\$300.01—\$400.00	\$700	\$850	\$1150
		\$400.01—\$500.00	\$800	\$950	\$1250
		\$500.01—\$600.00	\$900	\$1050	\$1350
		\$600.01—\$700.00	\$1000	\$1150	\$1450
		\$700.01—\$800.00	\$1100	\$1250	\$1550
		\$800.01—\$900.00	\$1200	\$1350	\$1650
		\$900.01—\$1000.00	\$1300	\$1450	\$1750
15.01	943.34	Receiving Stolen Property	<del>\$100</del> 200	<del>\$200</del> 300	<del>\$300</del> 500
15.01	943.37	Alteration of Property Identification Marks	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	943.41	Financial Transaction Card Offenses	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	943.45	Theft of Telecommunications Service	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	943.455	Theft of Commercial Mobile Service	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	943.46	Theft of Cable Television Service	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	943.47	Theft of Satellite Cable Programming	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500

15.01	943.50	Retail Theft	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	946.31	Perjury	\$250	\$350	\$500
15.01	946.32	False Swearing	\$250	\$350	\$500
15.01	946.41	Resisting/Obstructing an Officer	<del>\$100</del> \$250	<del>\$200</del> \$350	<del>\$300</del> \$500
15.01	946.66	False Complaints of Police Misconduct	\$250	\$350	\$500
15.01	947.01	Disorderly Conduct	<del>\$100</del> 200	<del>\$200</del> 300	<del>\$300</del> 500
<del>15.01</del>	<del>948.45</del>	<del>Contributing to Truancy</del>	<del>\$200</del>	<del>\$400</del>	<del>\$500</del>
15.01	948.61	Dangerous Weapons on School Property	\$300	\$400	\$500
15.01	961.41(3g)	Possession of 25 grams or less of Tetrahydrocannabinols (THC)	<del>\$150</del> 300	<del>\$250</del> 500	<del>\$350</del> 750
15.01	961.573	Possession of Drug Paraphernalia	<del>\$150</del> 300	<del>\$250</del> 500	<del>\$350</del> 750
15.01	961.574	Manufacture or Delivery of Drug Paraphernalia	<del>\$150</del> 300	<del>\$250</del> 500	<del>\$350</del> 750
15.01	961.575	Delivery of Drug Paraphernalia to Minor	\$500	\$750	\$1000
15.015		Party to the Offense	See forfeiture for offense aided		
15.03(1)–(5)		Loitering or Prowling	<del>\$100</del> 200	<del>\$200</del> 300	<del>\$300</del> 500
15.03(6)		Loitering for the Purposes of Engaging in Unlawful Drug Activity	<del>\$150</del> 300	<del>\$200</del> 400	<del>\$300</del> 500
15.05(1)		Curfew	\$50	<del>\$50</del> 100	<del>\$150</del>
<del>15.05(2)</del>		<del>Curfew-Parental Responsibility</del>	<del>\$200</del>	<del>\$400</del>	<del>\$500</del>
15.06(1),(2)		Possession and Consumption of Alcohol Restricted	\$50	\$100	\$200
15.07(1)		Restrictions on Dangerous Weapons in City Facilities	\$200	\$400	\$500
15.07(2)		Sale of Firearms/Weapons to Minors	\$300	\$400	\$500
15.07(4)		Discharging Firearms	\$100	\$250	\$500
15.07(5)		Discharging Bow and Arrow	\$50	\$100	\$200
15.16(1)(a)		Animal Not to Run at Large Causes Injury, No Priors	\$150	\$250	\$350
15.16(1)(a)		Animal Not to Run at Large Causes Injury, Prior Injury	\$350	\$450	\$550
15.17(2)(a)		Possession of Dangerous Animal	\$200	\$300	\$500
15.17(2)(b)		Failure to Comply with Pretrial Removal Order	\$500	\$750	\$1000
15.17(2)(c)		Failure to Comply with Post Conviction Removal Order	\$500	\$750	\$1000
15.17(2)(d)		Return of Dangerous Animal to the City	\$500	\$750	\$1000
15.17(2)(e)		Dangerous Animal Not to Run at Large	\$500	\$750	\$1000
15.17(4)(c)		Failure to Deliver Animal to Quarantine	\$200	\$300	\$500
15.17(7)(a)		Failure to Register and License Potentially Dangerous Dog	\$200	\$300	\$500
15.17(8)		Failure to Properly Confine Potentially Dangerous Dog	\$200	\$300	\$500
15.17(9)		Failure to Warn Public of Presence of Potentially Dangerous Dog	\$200	\$300	\$500
15.17(10)		Potentially Dangerous Dog Not to Run at Large	\$500	\$750	\$1000
15.17(11)		Failure to Notify Authorities of Potentially Dangerous Dog Event	\$200	\$300	\$500
15.17(12)		Potentially Dangerous Dog, Parental Responsibility	\$200	\$300	\$500
15.17(13)		Animal Ownership Prohibited	\$500	\$1000	\$1500
15.26(2)		Habitual Truancy	<del>\$100</del> 200	<del>\$150</del> 300	<del>\$250</del> 500

15.26(2)		Truancy	\$50	\$100	\$100
15.27		Daytime Curfew	<del>\$50</del> 300	<del>\$50</del> 400	<del>\$50</del> 500

City Ordinance	Adopting State Statute	Offense	First	Second	Third
31.01	125.07(4)(a)1	Underage Person Procuring/Attempting to Procure Alcohol	\$250	<del>\$300</del> 75	\$500
31.01	125.07(4)(a)2	Consumption/Possession of Alcohol by Underage Person on Licensed Premise	\$250	<del>\$300</del> 75	\$500
31.01	125.07(4)(a)3	Underage Person Enters or Attempts to Enter Licensed Premise	\$250	<del>\$300</del> 75	\$500
31.01	125.07(4)(a)4	Misrepresentation of Age by Underage Person to Receive Alcohol Beverage	\$250	<del>\$300</del> 75	\$500
31.01	125.07(4)(b)	Possession/Consumption of Alcohol Beverage by Underage Person	<del>\$50</del> 150	<del>\$100</del> 250	<del>\$150</del> 350
31.01	125.085(3)(a)1	Person Makes, Alters or Duplicates Official ID Card/ Provide False ID to Underage Person	<del>\$100</del> 250	<del>\$300</del> 375	\$500
31.01	125.085(3)(a)2	Person Makes, Alters or Duplicates Official ID Card/ Provide False ID to Underage Person for Money or other Consideration	<del>\$100</del> 250	<del>\$300</del> 375	\$500
31.01	125.085(3)(b)1	Carry False ID Card with Intent to Provide to Underage Person	<del>\$100</del> 250	<del>\$300</del> 375	\$500
31.01	125.085(3)(b)2	Makes, Alters or Duplicates Official ID Card by Underage Person	<del>\$100</del> 250	<del>\$300</del> 375	\$500
31.01	125.085(3)(b)3	Presents False Information to Obtain Official ID	<del>\$100</del> 250	<del>\$300</del> 375	\$500
31.01	125.085(3)(b)4	Underage Person Carrying False ID Card	<del>\$100</del> 250	<del>\$300</del> 375	\$500
31.01	125.09(2)(b)	Possession of Alcohol on School Premises	<del>\$125</del> 250	<del>\$200</del> 375	<del>\$250</del> 500

July 21, 2014

**APPOINTMENT REVIEW COMMITTEE  
REPORT TO CITY COUNCIL  
APPOINTMENT RECOMMENDATION**

The undersigned Mark Spreitzer, duly elected President of the Beloit City Council, subject to confirmation by the Beloit City Council, does hereby appoint the following citizen members to the vacancies and terms indicated below, said appointments being pursuant to nominations made and approved by the Appointment Review Committee at the regular meeting held July 14, 2014:

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Mark Spreitzer, President  
Beloit City Council

**Appointments**

**Board of Appeals**

**Robert E. Wilks**, 1035 Pleasant St., #3306 (replacing James Wise as 1<sup>st</sup> Alternate) for a term ending May 31, 2017

**Community Development Authority**

**Manuel Casares**, 839 Ninth St. (replacing Stephanie Jacobs) for a term ending December 31, 2017

**Municipal Library Board**

Incumbent **Missy Henderson** as School District of Beloit Representative for the 2014-2015 school year

**Park, Recreation & Conservation Advisory Commission**

Incumbent **Mark Smullen** as School District of Beloit Representative for the 2014-2015 school year

**PLEASE ANNOUNCE THE FOLLOWING VACANCIES**

Alcohol Beverage License Control Committee (1 vacancy for resident)  
Appointment Review Committee (1 vacancy for resident)  
Board of Appeals (1 vacancy [Alternate] for resident)  
Board of Ethics (1 vacancy for former City Councilor, 2 vacancies for residents)  
Board of Review (2 vacancies [Alternate] for residents)  
Community Development Authority (1 vacancy for resident)  
Equal Opportunities Commission (1 vacancy for resident)  
Municipal Golf Committee (1 vacancy for resident)  
Plan Commission (2 vacancies for residents)  
Traffic Review Committee (3 vacancies for residents)

## City of Beloit Departmental Correspondence

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**To:** President Mark Spreitzer and  
Beloit City Councilors

**From:** Eric R. Miller, Finance and Administrative Services Director

**Date:** July 16, 2014

**Subject:** **2013 Audit Report**

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The draft of the City of Beloit's 2013 comprehensive annual financial report (CAFR) has been placed on the city's website. The final copy will be posted immediately upon completion. If you would prefer a hard copy, please let me know. The City's auditors, Baker Tilly Virchow Krause, LLP, will be presenting their report on the audit to the Council at the July 21<sup>st</sup>, 2014, meeting. In addition to the CAFR, I have forwarded to you the required communications to the Council from the auditors regarding their Report on Internal Control. Staff has responded to this Report and a copy of our response is included.

If you should have any questions regarding any of this information please feel free to contact me.

Cc Larry N. Arft, City Manager

DRAFT

**CITY OF БЕЛОIT**

Beloit, Wisconsin

COMMUNICATION TO THOSE CHARGED  
WITH GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2013

CITY OF BELOIT  
TABLE OF CONTENTS

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	<u>Page No.</u>
Required Communication of Internal Control Related Matters Identified in the Audit to Those Charged with Governance	1
Material Weakness – Internal Control Over Financial Reporting	2
Material Weakness – Internal Control Environment	2 – 3
Other Communications to Those Charged with Governance	
Two Way Communication Regarding Your Audit	4 – 6
Communication of Other Control Deficiencies, Recommendations and Informational Points to Management that are not Material Weaknesses or Significant Deficiencies	7 – 12
Required Communications by the Auditor to Those Charged with Governance	13 – 17
Summary of Uncorrected Financial Statement Misstatements	
Management Representations	

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**REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS  
IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE**

# DRAFT

To the City Council and Management  
City of Beloit  
Beloit, Wisconsin

In planning and performing our audit of the financial statements of the City of Beloit as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 consider the following deficiencies in the City of Beloit's internal control to be material weaknesses:

- > Internal Control Over Financial Reporting
- > Internal Control Environment

This communication is intended solely for the information and use of management, the city council and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Madison, Wisconsin  
\_\_\_\_\_, 2014

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Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of significant transaction cycles and an analysis of the city's year-end financial reporting process and preparation of your financial statements.

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## **INTERNAL CONTROL OVER FINANCIAL REPORTING**

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

Our audit included a review and evaluation of the city's 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 and at the end of the year.
- > Staff is properly trained and knowledgeable to perform all financial reporting functions.
- > Material misstatements are identified and corrected during the normal course of duties.
- > Complete and accurate financial statements including footnotes are prepared.
- > Complete and accurate schedules of expenditures of federal and state awards are prepared.
- > Financial reports are reviewed by an individual who is not the preparer for completeness and accuracy.

Our evaluation of the city's internal controls relating to financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of complete and accurate financial statements and footnotes (including the schedule of expenditures of federal and state awards), adjusting journal entries to correct misstatements, and an independent review by someone other than the preparer.

As a result of these deficiencies, management is unable to prepare financial statements that are in conformity with generally accepted accounting principles or schedules of expenditures of federal and state awards that are in conformance with the applicable federal or state requirements. Management should consider what resources and changes are necessary to address and resolve the control deficiencies identified.

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## **INTERNAL CONTROL ENVIRONMENT**

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

At this time, due to staffing and financial limitations, the city does not have proper internal controls in place to achieve adequate segregation of duties. As a result, errors or irregularities could occur as part of the accounting processes that may not be discovered by the city. Therefore, we are reporting a material weakness related to the city's internal control environment.

There are also key controls, which are listed below, that are not currently in place at the city related to significant transaction cycles. These key controls are important in reducing the risk of errors or irregularities in the city's accounting processes.

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***CONTROLS OVER ACCOUNTS PAYABLE/DISBURSEMENTS***

1. Additional controls regarding check printing and processing should be developed for those instances when the City's typical controls cannot be followed. Access to check printing should be restricted from the person processing accounts payable.
2. All disbursements should be reviewed and approved prior to making the payment.

***CONTROLS OVER RECEIVABLES/REVENUE***

1. Utility accounts receivable balances should be reconciled to the billing system on a regular basis.
2. Billing adjustments should be reviewed and approved by someone other than the individual who prepared the original billing record.

***CONTROLS OVER INFORMATION TECHNOLOGY***

1. There should be a formal process in place for setting up new employees in the system, changing settings for existing employees, and eliminating access for terminated employees.
2. Access rights for the network and significant applications should be reviewed at least annually by an appropriate person. This is especially important without a formal process to set up, change, and eliminate users.
3. User access levels should be reviewed once a year by management to ensure users do not have access beyond their job responsibilities. The specific rights and privileges current users have to each system should be reviewed for accuracy.
4. The operating system, database and applications should be monitored to identify any security violations. There should be a procedure to resolve or escalate any security violations.
5. Backups should be stored offsite in a secured and safe location to mitigate the loss of data.

***ENTITY LEVEL CONTROLS***

1. There is no formal risk assessment process taking place at the City. This should be done on a regular basis to identify areas of higher risk for misappropriation of assets or fraud.

Since these key controls are not currently in place, errors or irregularities could occur as part of the financial process that may not be discovered by the city. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated city employee review the segregation of duties and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis to the city. It is very important that the governing body provide the appropriate level of financial oversight to the city's day to day activities.

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OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

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**TWO WAY COMMUNICATION REGARDING YOUR AUDIT**

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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 or material noncompliance, 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 noncompliance related to 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 the 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 other substantive procedures.

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. For audits done in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

- c. 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.
- d. We address the significant risks or material noncompliance, whether due to fraud or error, through our detailed audit procedures.

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TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

- e. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material noncompliance related to the federal and state awards 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 the federal and state awards and to determine whether they have been implemented. We will use such knowledge to:
  - > Identify types of potential noncompliance.
  - > Consider factors that affect the risks of material noncompliance.
  - > Design tests of controls, when applicable, and other audit procedures.

Our audit will be performed in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, OMB Circular A-133, and the *State Single Audit Guidelines*.

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. For audits done in accordance with *Government Auditing Standards*, OMB Circular A-133 and the *State Single Audit Guidelines*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

- f. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for reporting material noncompliance 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 entity's federal and state awards. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material noncompliance, whether caused by error or fraud, is detected.
- g. Your financial statements contain components, as defined by auditing standards generally accepted in the United States of America, some of which we also audit.
- h. In connection with our audit, we intend to place reliance on the audit of the financial statements of the Beloit Public Library Foundation, a discretely presented component unit of the City of Beloit, Wisconsin, as of December 31, 2013 and for the year then ended completed by Slepert & Co., LLP. All necessary conditions have been met to allow us to make reference to the component auditors.

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**TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)**

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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 City and City Council 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. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements or the federal or state awards?

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

- a. The City'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 will perform preliminary financial audit work during the months of October-December, and sometimes early 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 will issue drafts of the financial statements for your review. Final copies of your financial statements 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. We typically perform the single audit fieldwork around the same time as the financial audit. After single audit fieldwork, we wrap up our single audit procedures at our office and then issue drafts of our report for your review. Final copies of our Report on Federal and State Awards are issued after approval by your staff. This is typically 4-6 weeks after final single audit fieldwork, but may vary depending upon 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 talk with you.

# DRAFT

**COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS  
AND INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT  
MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES**

DRAFT

**DEPARTMENTAL CONTROLS**

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls, and procedures used by the City. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the City are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the City are supported by smaller systems which are decentralized, and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the City treasurer. (For example, this would be the case in a typical municipal swimming pool.) In other cases, the department may send invoices or statements of amounts due, and track collections of those amounts in a standalone accounts receivable system. (For example, this would be the case in a typical municipal court.)

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash or do miscellaneous billing. Examples in your City that fit this situation may include the following:

- Pavilion
- Senior Center
- Ice Arena
- Pool
- Boat Launch
- Picnic Shelters
- Parks and Grounds Rentals
- Baseball/Softball Field Rentals
- Recreation Activities
- Rotary River Center Rentals
- Golf Course
- Cemetery
- Transit
- Library
- Public Works – Recycling Containers and Materials
- Utilities Department – Testing and Meter Deposits
- Police Department

DRAFT

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**DEPARTMENTAL CONTROLS (cont.)**

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As you might expect, similar situations are common in most governments. We recommend that the City evaluate on an annual basis whether modifications to existing controls or additional controls are necessary at its decentralized departments.

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe that is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred relating to cash collections within the departments mentioned above. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets. We are aware of the public works fraud that has been disclosed to us.

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

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**PROFESSIONAL STANDARDS UPDATE/INFORMATIONAL POINTS**

The following is a schedule of GASB projects:

Task or Event	Effective Date	Impact
GASB No. 67 – Financial Reporting for Pension Plans	For fiscal years beginning after June 15, 2013. For the Wisconsin Retirement System this will be for the year ending December 31, 2014	This standard is applicable to the Wisconsin Retirement System (WRS) or the plan itself. This will not have a direct impact on the City.
GASB No. 68 – Accounting and Financial Reporting for Pensions	December 31, 2015	The City belongs to the Wisconsin Retirement System (WRS). The WRS is a cost-sharing, multiple-employer, defined-benefit, public employee retirement system. WRS has represented that it will provide the information necessary for the employers to implement GASB No. 68. The City's share of the net pension liability / asset will be reported in its full-accrual funds and the government-wide financial statements. The footnote disclosures will have significant changes.
GASB No. 69 – Government Combinations and Disposals of Government Operations	December 31, 2014	This standard provides the guidance necessary for government combinations and disposals of government operations.
GASB No. 70 – Accounting and Financial Reporting For Nonexchange Financial Guarantees	December 31, 2015	This standard provides guidance for non-exchange financial guarantees that the City would become involved in.
GASB No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB No. 68	December 31, 2015	The requirements of this Statement will eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of GASB No. 68 in the accrual-basis financial statements of the City. This will be addressed with the implementation of GASB No. 68.
Current Agenda Topic: Conceptual Framework - Measurement	The GASB Board is scheduled to issue a final Concepts Statement in March 2014	The objective of this project is to consider the measurement concepts that should be used in governmental financial statements. A measurement approach determines whether an asset or liability presented in a financial statement should be (1) reported at an amount that reflects a value at the date that the asset was acquired or the liability was incurred or (2) remeasured and reported at an amount that reflects a value at the date of the financial statements.

**PROFESSIONAL STANDARDS UPDATE/INFORMATIONAL POINTS (cont.)**

Task or Event	Effective Date	Impact
Current Agenda Project: Fair Value Measurement	The GASB Board is scheduled to issue an Exposure Draft in May 2014	The objective of this project is to review and consider alternatives for the further development of the definition of fair value, the methods used to measure fair value and the applicability of fair value guidance to investments and other items currently reported at fair value, and the potential disclosures about fair value.
Current Agenda Project: Fiduciary Responsibilities	The GASB Board is expected to issue an Exposure Draft on this project in September 2014	This project is to assess what additional guidance should be developed regarding the application of the fiduciary responsibility criteria in deciding whether and how governments should report fiduciary activities in their financial reports.
Current Agenda Project: Leases	The GASB Board is scheduled to issue an Exposure Draft in November 2014	The objective of this project is to reexamine issues associated with lease accounting, consider improvements to existing guidance, and provide a basis for the GASB Board to consider whether the current guidance is appropriate based on the definitions of assets and liabilities.
Current Agenda Project: Postemployment Benefits Accounting and Financial Reporting: Other Postemployment Benefits Accounting and Financial Reporting	During the first part of 2014, the GASB Board will review remaining issues before issuing Exposure Drafts on employer and plan OPEB accounting and financial reporting and pensions not within the scope of Statement 68	The Board will consider the possibility of modifications to the existing standards of accounting and financial reporting for other postemployment benefits (OPEB) by state and local governmental employers and by the trustees, administrators, or sponsors of OPEB plans. GASB has stated that their objectives are to increase financial reporting transparency and to improve the usefulness of information to the various users of the financial statements.

The GASB has two other projects which are on hold. They include the conceptual framework for recognition and economic condition reporting – financial projections.

The GASB revisits GASB standards ten (10) years after issuance. The GASB is currently revisiting GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments*, as well as reporting model-related pronouncements including Statements No. 37, *Basic Financial Statements – and Management's Discussion and Analysis-for State and Local Governments*; Omnibus, No. 41, *Budgetary Comparison Schedules – Perspective Differences*, and No. 46, *Net Assets Restricted by Enabling Legislation*, and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*. The GASB has indicated that they are revisiting the following major provisions of these standards: management's discussion and analysis, government-wide financial statements, fund financial statements, capital asset reporting, budgetary comparisons, special purpose government reporting, and related notes to financial statements. We will share updates with you as they become available.

A full list of projects as well as many resources are available on GASB's website which is located at [www.gasb.org](http://www.gasb.org).

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**OMB ISSUES GRANT REFORM RULES**

The U.S. Office of Management and Budget (OMB) recently issued comprehensive grant reform rules titled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The new requirements consolidate what was previously in eight separate OMB Circulars into a new document being referred to as the "super circular" or "omni-circular".

The grant reform rules are intended to streamline the Federal government's guidance on administrative requirements, cost principles, and audit requirements for federal awards. The final guidance supersedes OMB Circulars A-21, A-50, A-87, A-89, A-102, A-110, A-122, and A-133.

Some of the most significant changes to the administrative requirements include a heightened focus on program performance results, use of technology, standardization of grant documents, and coordinated oversight. The cost principles consolidation includes changes to the definitions of direct and indirect costs, a provision for a de minimis indirect cost rate of 10%, changes to payroll time and effort reporting requirements, and some changes to the allowability of selected cost items. The new rules are expected to be implemented by federal agencies, and pushed out to grant recipients, over the upcoming year.

The reform raises the threshold for a single audit to \$750,000, and also includes some changes to program risk assessments, audit coverage, and reporting of findings. The changes in audit requirements will take effect beginning with years ending December 31, 2015.

**FRAUD RISK ASSESSMENT**

The City does not have a formal fraud risk evaluation process in place which has been identified as a material weakness. The following provides some additional information in developing a fraud risk assessment.

Assessing risks related to fraud is essential for the operation of every organization regardless of size. Fraud could occur at any location, by any individual, and for any reason. There are essential steps that can be utilized to assist in fraud risk assessment. First, determining where fraud can occur. Specifically, are there departments or processes that may be susceptible to fraud? In addition to determining where the fraud may occur, the assessment should include other factors such as understanding the likelihood and the magnitude of the potential fraud and what consequences could result. Consequences from fraud include financial statement misstatements, misappropriation of assets and/or noncompliance with laws and regulations.

Often, fraud risks can be identified by determining the opportunity, motivation, and rationalization for an individual to commit fraud. If combined, these three factors greatly increase the probability of fraud occurring. The first factor is employees having access or the opportunity to commit fraud. This includes having access to the assets, with limited controls, allowing for an individual to perpetrate the fraud. In addition to the opportunity to commit fraud is the individual's motivation for perpetrating the act. These motivations often include the individual experiencing financial difficulties. Finally, the last component is the rationalization that the individual has for executing the fraud. The rationalization typically includes feeling that the fraud is acceptable because it was "owed" to or "deserved" by the individual for their hard work and perceived unfair pay. These three characteristics can be a very useful tool to use when identifying where fraud may occur and who may perpetrate the fraud.

After determining the areas that could be vulnerable to fraud, the next step is to identify the internal controls in place to mitigate fraud, and assess their functionality as it pertains to their design and implementation. In other words, are the controls designed effectively to prevent and detect fraud or error, and are they functioning properly to allow either errors or fraud to be identified and corrected in a timely manner?

DRAFT

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PROFESSIONAL STANDARDS UPDATE/INFORMATIONAL POINTS (cont.)

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*FRAUD RISK ASSESSMENT (cont.)*

Following the identification of the existing internal controls and their effectiveness, the organization should determine if new or updated controls should be designed and implemented to help mitigate the fraud risks that have been assessed. A useful tool in determining if new or additional controls should be in place is the COSO (Committee of Sponsoring Organizations) internal controls framework.

Assessing fraud risk is an ongoing process and is essential for organizations to manage their overall risks, evaluate the cost of additional controls while considering the likelihood and magnitude of each potential risk, while ensuring transparency throughout the process.

DRAFT

**REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE**

# DRAFT

To the City Council and Management  
City of Beloit  
Beloit, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the City of Beloit for the year ended December 31, 2013 and have issued our report thereon dated \_\_\_\_\_, 2014. This letter presents communications required by our professional standards.

***OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, GOVERNMENT AUDITING STANDARDS, OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES***

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, OMB Circular A-133 and the State Single Audit Guidelines. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

We will consider the City of Beloit's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal or major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Guidelines.

As part of obtaining reasonable assurance about whether the City of Beloit's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also, in accordance with OMB Circular A-133 and the State Single Audit Guidelines, we will examine, on a test basis, evidence about the City of Beloit's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the State Single Audit Guidelines applicable to each of its major federal and state programs for the purpose of expressing an opinion on the City of Beloit's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City of Beloit's compliance with those requirements.

We will issue a separate document which contains the results of our audit procedures to comply with OMB Circular A-133 and the *State Single Audit Guidelines*.

To the City Council and Management  
City of Beloit

DRAFT

***OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS***

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to, and have not performed any, procedures to corroborate other information contained in client-prepared documents, such as official statements related to debt issues.

***PLANNED SCOPE AND TIMING OF THE AUDIT***

We performed the audit according to the planned scope and timing previously communicated to you in our Communication to Those Charged with Governance and Management dated July 9, 2013 and our meeting with the City Council on July 15, 2013.

***QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES***

***Accounting Policies***

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City of Beloit are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City of Beloit changed accounting policies related to inclusion of certain component units in the financial reporting entity and their reporting by adopting Statement of Governmental Accounting Standards (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34* and changed accounting policies related to reporting certain items previously reported as assets and liabilities by adopting Statement No. 65, *Items Previously Reported as Assets and Liabilities* in 2013. We noted no transactions entered into by the City during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

***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:

Management's estimate of incurred but not recorded health insurance claims is based on historical claims. We evaluated the key factors and assumptions used to develop the incurred but not reported claim liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the Other Post-Employment Benefits (OPEB) liability is based on information provided to activities contracted by the City. We evaluated the key factors and assumptions used to develop the OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of allowance for doubtful ambulance receivables and municipal court receivables is based on historical revenues, historical loss levels, and an analysis of individual account collections.

***Financial Statement Disclosures***

The disclosures in the financial statements are neutral, consistent, and clear.

To the City Council and Management  
City of Beloit

DRAFT

***DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT***

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

***CORRECTED AND UNCORRECTED MISSTATEMENTS***

Professional standards require us to accumulate all known and likely misstatement identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

A summary of uncorrected financial statement misstatements follows this required communication. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

The following is a summary of material financial statement misstatements (audit adjustments):

Record utility tax equivalent in general fund and water utility	\$	909,594
Adjust investments to market value		909,010
Record joint metering costs allocated from water to sewer utility		241,538
Retire water capital assets		765,700
Record depreciation for the water and sewer utilities		3,983,627
Record various projects to utility capital asset accounts		602,811
Record capital contributions for the water utility		241,047
Record water utility revenue bonds on the full accrual basis		5,745,000
Adjust sewer utility revenue for customer over / under billings		68,149
Record amortization for debt discounts and losses on refundings for the water utility		165,824

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.

To the City Council and Management  
City of Beloit

DRAFT

***DISAGREEMENTS WITH MANAGEMENT***

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

***CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS***

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit'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.

***MANAGEMENT REPRESENTATIONS***

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

***INDEPENDENCE***

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

Relating to our audit of the financial statements of the City of Beloit for the year ended December 31, 2013, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the City in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, and provided no services to the City other than audit services provided in connection with the audit of the current year's financial statements and nonaudit services which in our judgment do not impair our independence.

- > Financial statement preparation
- > Adjusting journal entries
- > SEFSA revisions
- > Continuing property records consulting

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

***OTHER AUDIT FINDINGS OR ISSUES***

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

To the City Council and Management  
City of Beloit

DRAFT

***OTHER MATTERS***

With respect to the supplementary information accompanying the financial statements, 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.

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

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Madison, Wisconsin  
\_\_\_\_\_, 2014

DRAFT

**SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS**

DRAFT

MANAGEMENT REPRESENTATIONS



July 16, 2014

To the City Council  
City of Beloit  
Beloit, WI

In performing the audit of the city's financial statements each year, and in accordance with auditing standards generally accepted in the United States of America, the auditors are required to evaluate the city's internal control systems and communicate to the governing body any deficiencies in internal control which they believe to be material control weaknesses.

Because of these requirements, our auditors have prepared the attached Communication to Those Charged with Governance and Management which identifies those areas where they believe a control deficiency exists as of December 31, 2013. Also attached is management's response to their findings.

Respectfully submitted,

Eric R. Miller  
Finance and Administrative Services Director

Cc: Larry N. Arft, City Manager

**CITY OF BELOIT, WISCONSIN  
MANAGEMENT'S RESPONSE TO MATERIAL WEAKNESS INTERNAL  
CONTROL  
FOR THE YEAR ENDED DECEMBER 31, 2013**

***Finding 13-1 Material Weakness - Internal Controls Relating to Financial Reporting***

1. **Auditor's Recommendation:** We recommend that the City consider preparing its annual financial statements and the schedule of expenditures of federal and state awards to include all federal and state awards.

**Management's Response:** Given our current staffing complement, it would be extremely difficult for the City to prepare its annual financial statements without the addition of professional staff within the finance department. For efficiency, cost effectiveness and convenience, the City has chosen to include in its annual financial audit engagement, that the auditor prepare the City's financial statements. With significant limitations placed on the City from a budget perspective, there is no immediate plan to deviate from this practice.

***Finding 13-2 Material Weakness – Internal Control Environment***

***Controls Over Accounts Payable/Disbursements***

1. **Auditor's Comment:** Additional controls regarding check printing and processing should be developed for those instances when the City's typical controls cannot be followed. Access to check printing should be restricted from the person processing accounts payable.

**Management's Response:** The Accounting Division Director will approve cash disbursements and check printing in those instances when normal controls cannot be followed.

2. **Auditor's Comment:** All disbursements should be reviewed and approved prior to making the payment.

**Management's Response:** The department and/or division directors, accounts payable clerk, and comptroller all review and approve payables and disbursements.

***Controls Over Receivables/Revenue***

1. **Auditor's Comment:** Utility accounts receivable balances should be reconciled to the billing system on a more regular basis.

**Management's Response:** The City reconciles utility accounts receivable balances to the billing system on a quarterly basis.

2. **Auditor's Comment:** Billing adjustments should be reviewed and approved by someone other than the individual who prepared the original billing record.

**Management's Response:** The City Treasurer will review and approve any billing adjustments.

### *Controls Over Information Technology*

1. **Auditor's Comment:** There should be a formal process in place for setting up new employees in the system, changing settings for existing employees, and eliminating access for terminated employees.

**Management's Response:** The City has established procedures for setting up new employees in the system, changing settings for existing employees, and eliminating access for terminated employees.

2. **Auditor's Comment:** Access rights for the network and significant applications should be reviewed at least annually by an appropriate person. This is especially important without a formal process to set up, change, and eliminate users.

**Management's Response:** The Information Systems Division annually reviews the network user access rights (NTFS permissions) which are verified by the Information Systems Division Director.

3. **Auditor's Comment:** User access levels should be reviewed once per year by management to ensure users do not have access beyond their job responsibilities. The specific rights and privileges current users have to each system should be reviewed for accuracy.

**Management's Response:** The Information Systems Division annually reviews the network user access levels which are verified by the Information Systems Division Director.

4. **Auditor's Comment:** The operating system, database and applications should be monitored to identify any security violations. There should be a procedure to resolve or escalate any security violations.

**Management's Response:** The review of access violations at the application and database levels occurs annually and is verified by the Information Systems Division Director.

5. **Auditor's Comment:** Backups should be stored offsite in a secured and safe location to mitigate the loss of data.

**Management's Response:** Backups are done on a regular cycle and stored on removable hard drives. They are then taken to a lockbox located at First National Bank and Trust in Beloit on a weekly basis.

*Entity Level Controls*

1. **Auditor's Comment:** There is no formal risk assessment process taking place at the City. This should be done on a regular basis to identify areas of higher risk for misappropriation of assets or fraud.

**Management's Response:** The City will develop a risk assessment process that can be implemented for the purpose of identifying areas of high risk in an effort to minimize the potential for misappropriation of assets or fraud.

**RESOLUTION APPROVING  
SCHOOL RESOURCE OFFICER PROGRAM AGREEMENT**

The City Council of the City of Beloit, Rock County, Wisconsin, hereby resolves that the attached "School Resource Officer Program Agreement" be, and the same is hereby, approved.

BE IT FURTHER RESOLVED that the City Manager of the City of Beloit be, and he is hereby, authorized to execute the agreement on behalf of the City.

Adopted this 21<sup>st</sup> day of July, 2014.

City Council of the City of Beloit

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Mark Spreitzer, President

Attest:

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Rebecca Houseman LeMire, City Clerk

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# CITY OF BELOIT

## REPORTS AND PRESENTATIONS TO CITY COUNCIL

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**Topic:** School Resource Officer agreement between City of Beloit and School District of Beloit.

**Date:** July 21, 2014

**Presenter(s):** Chief Norm Jacobs

**Department(s):** Police

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**Overview/Background Information:**

This is an updated School Resource Officer agreement covering the next four school years. The substantive changes in the updated agreement is increasing the number of SROs from two to three and removing the need for the School District of Beloit to pay supervisory cost. The updated agreement has been approved by the School District of Beloit.

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**Key Issues (maximum of 5):**

- 1) Council approval requested.
- 2) This is not a new initiative, only a renewal with a few changes listed above.

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**Conformance to Strategic Plan (List key goals this action would support and briefly discuss its impact on the City's mission.):**

1. Proactively partner with individuals and businesses to promote a safe and healthy community, minimize personal injury, prevent loss of life, and protect property and natural resources.

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**Sustainability (Briefly comment on the sustainable long term impact of this policy or program related to how it will impact both the built and natural environment utilizing the four following eco-municipality guidelines.):**

- **Reduce dependence upon fossil fuels**  
N/A
- **Reduce dependence on chemicals and other manufacturing substances that accumulate in nature**  
N/A
- **Reduce dependence on activities that harm life sustaining eco-systems**  
N/A
- **Meet the hierarchy of present and future human needs fairly and efficiently**  
N/A

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**If any of the four criteria are not applicable to your specific policy or program, an N/A should be entered in that space.**

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**Action required/Recommendation:**

Recommend Council approval of School Resource Officer agreement with School District of Beloit.

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**Fiscal Note/Budget Impact:**

The School District of Beloit pays 75% of each School Resource Officer wages and benefits for 180 school days.

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**Attachments:**

**School Resource Officer Agreement**

## SCHOOL RESOURCE OFFICER PROGRAM AGREEMENT

This Agreement made this 1<sup>st</sup> day of July, 2014, by and between the City of Beloit, Wisconsin, a municipal corporation, 100 State Street, Beloit, Wisconsin, hereinafter referred to as “City,” and the School District of Beloit, 1633 Keeler Avenue, Beloit, Wisconsin, hereinafter referred to as “School District”

### FINDINGS

The parties make the following findings:

1. Because society expects schools to meet the needs of youth that range far beyond their education, community resources, such as law enforcement, must reach into the schools to provide expertise in dealing with youth involvement in crime, alcohol and other drugs.
2. The school setting provides the police department with an educational environment to offer preventive programs in deterring youth from involvement in crime, alcohol and other drugs.
3. Through a School Resource Officer Program, community resources can be coordinated and focused in an ideal setting for children.
4. The primary goal of a School Resource Officer Program is the prevention of crime and the reduction of delinquency.
5. A School Resource Officer (hereinafter “SRO”) is primarily a law enforcement officer with full arrest powers.
6. It is necessary and desirable to continue to refine the School Resource Officer Program for the School District.
7. A properly organized and conducted School Resource Officer Program will result in decreases in school incidents involving violations of the law.

NOW, THEREFORE, the parties agree as follows:

#### 1. PURPOSE

The purpose of this Agreement is to define the financial commitments of the City and the School District in the operation of a School Resource Officer Program in the School District of Beloit.

## 2. TERM

- a) Initial Term. The initial term of this Agreement shall be for the 2014 – 2015 school year and shall commence as of August 1, 2014 and continue until June 30, 2015.
- b) Renewal Term(s). This Agreement shall be automatically renewed for three successive school-year terms from August 1, 2015 to June 30, 2016, August 1, 2016 to June 30, 2017 and August 1, 2017 to June 30, 2018, unless either party shall give written notice of its election not to renew this Agreement.
- c) Termination. Either party may terminate this Agreement by giving written notice to the other party no later than October 1, 2014 as to the August 1, 2015 renewal, June 1, 2015 as to the August 1, 2016 renewal and June 1, 2016 as to the August 1, 2017 renewal.

## 3. GOALS AND OBJECTIVES

The goals and objectives for the School Resource Officer Program for the School District are outlined in the School Resource Officer Manual. The five highest areas of emphasis are: 1) weapons, 2) drugs, 3) physical fights, 4) child welfare, abuse neglect and assault, and 5) truancy.

In addition to the above goals and objectives the SROs will: 1) build rapport, 2) provide crime prevention education, and 3) recruit future Beloit police officers.

## 4. PERSONNEL

The Police Chief shall assign one SRO to Beloit Memorial High School, and two SROs to cover the four intermediate Schools. Nothing in this Agreement shall be construed to alter the authority of the Police Chief to select, assign and supervise SROs in the School Resource Officer Program. The Police Chief will consult with the Superintendent, or designee(s), in selection of SRO's. The School District may for cause and in writing request the removal of an officer from the School Resource Officer Program. (The SRO may serve in this assignment up to five (5) years.) It is expressly understood by the City of Beloit that SROs are to be considered as employees of the City of Beloit at all times during their performance of duty pursuant to this Agreement.

## 5. CHAIN OF COMMAND

SROs will report to their sergeant in the Patrol Division as their direct supervisor for the police department. In the absence of their Patrol Sergeant, the SRO should seek direction from the on-duty supervisor.

In matters of school operations, the School Principal will be the direct line supervisor for the SRO. In any case of conflict with orders that would deviate from acceptable police procedures or practices, the SRO will follow the general orders and procedures of the

Beloit Police Department. Upon realization of the conflict, the SRO will immediately notify his/her direct supervisor who will mediate the conflict with the school administration.

It is recognized that during the school assignment, the SRO will work closely with the school administrative staff. The SRO will meet weekly with the School Principal, or designee, to establish a weekly work plan. The work plan is designed to specify areas of concern, operational direction, and/or any other items of significance for the area for that week. For the intermediate school SROs, this meeting will take place with the intermediate school administrative staff.

## 6. WORK DAYS

The SROs assigned to the School Resource Officer Program at the five schools shall be available for 180 days of duty at the schools for the school year. On those days when the students are not in school, the SRO(s) may be assigned to regular police duty with police hours assigned by the Police Chief. The SRO(s) may take advantage of this time to utilize their vacation time or monthly administrative days. Days taken off by an SRO for vacation time or monthly administrative days shall not be counted as part of the 180 days for which the School District is responsible for compensating the officer while on SRO duty, unless mutually agreed upon.

The intermediate school SROs will generally work alternating days at each of the intermediate schools. In a two-week period of school, each school will have the presence of the SRO in equal amounts. In this manner, staff at each school will have a general idea of when to expect the SRO to be in each of the intermediate schools. The schedule may be flexible as necessary, and with notification/agreement of each principal, the SRO may alter this guideline.

Those days when the SROs would not be assigned to SRO activities and would be returned to regular police activity are defined by the school calendar and include, but are not limited to:

- Wisconsin Education Association (WEA) Convention
- Winter Recess
- In-Service Training
- Spring Recess
- Summer Recess

However, SROs may elect to utilize vacation time or monthly administrative days during winter, spring, and summer Recess. SROs are expected to avoid absences from school during the first and last weeks of school, and the weeks preceding and following winter break. The SROs will return to regular police duty at the end of the school year. At the start of each school year, the School District will provide the Beloit Police Department with a copy of the school calendar.

## 7. TRAINING

If possible, the Beloit Police Department will make SROs available for trainings that occur on non-contact days during the school year. Such training shall not count against the 180 days compensation paid for the SRO by the School District. The Beloit Police Department will make every effort to make SROs available for training that occur continuous with the start and ending of the school year. The Beloit Police Department reserves the right to determine the summer time-line when SROs would not be available for training.

## 8. HOURS OF EMPLOYMENT

While performing SRO duties, the SROs will report for duty to their schools during the hours of 7:30 a.m. to 4:00 p.m. The workday will consist of 8 ½ hours with a ½ hour lunch period, Monday through Friday, as consistent with the school calendar. The SRO, if required to work a special event, will adjust their hours during the school day, with the approval of their Patrol Sergeant.

## 9. SPECIAL PROGRAMS

Upon availability, the SRO(s) may work with school officials to schedule and participate in programs to eradicate substance abuse at all assigned schools.

## 10. ABSENCES

The SRO(s) shall notify their assigned School Principal(s) and their Patrol Sergeant as to any days in which they are not available due to illness or for any other reason. If absences are to be planned and known in advance, the SRO(s) will notify the School Principal(s) immediately.

## 11. ACTIVITY REPORTS

The SROs shall be responsible on a monthly basis for providing to the School Principal(s) and their Patrol Sergeant a report on the activities related to the performance of the SRO duties. These reports shall include an accounting of days served as further outlined in Article 20. The SROs shall make such reports available within ten (10) days of the last day of each month. The Patrol Sergeant shall make these reports available to the Captain of Patrol. The School Principals shall make these reports available to the Supervisor of Student Services.

## 12. OFFICER EVALUATION

The School Principal shall provide the Superintendent of Schools and Police Chief on an annual basis a draft evaluation of the SRO's performance. Such evaluation shall take place prior to April 15 of each school year. These evaluations will be the basis upon

which the principal(s) and the Patrol Sergeant will jointly evaluate the SRO(s) prior to May 21<sup>st</sup> of each school year.

### 13. INCIDENTS

The assigned SRO shall investigate incidents occurring on school premises that require police intervention and he/she shall conduct normal police investigations and prepare police incident reports in accordance with law enforcement standards.

### 14. OVERTIME

In the event a SRO is engaged in work in excess of the work hours stated above, this time shall be approved by their Patrol Sergeant, or his/her designee, and the overtime shall be paid by the City.

### 15. EXTRACURRICULAR ACTIVITIES

Extracurricular activities of the school, such as athletic events, dances, etc., shall not be part of the School Resource Officer Program, except as scheduled by the principal by modifying the workday. Additional officers may be utilized for these extracurricular activities by a hiring program in which the City is reimbursed by the School District and will not be considered a part of the School Resource Officer Program.

### 16. GUIDANCE COUNSELING

SROs shall not engage in guidance counseling activities and shall refer any students who may require guidance counseling to the school administration.

### 17. SCHOOL DISCIPLINE RULES

The SROs are not to enforce school disciplinary rules, but may engage in law enforcement activities to enforce the criminal code of the State of Wisconsin or local ordinances.

### 18. CHILD ABUSE OR NEGLECT

SROs shall act as required by law when investigating or reporting alleged child abuse or neglect which comes to their attention in the course of their duties as a SRO.

### 19. SCHOOL RESOURCE OFFICER MANUAL

The School Resource Officer Manual jointly developed by the Beloit Police Department and the School District shall serve as a guide for the day-to-day operations for the School Resource Officer Program. The Supervisor of Student Services has overall authority for the School District's participation in the development of the School Resource Officer Manual.

The SROs are expected to be in uniform during his/her assignment. Upon occasion, the SRO, with prior notification to and consent of the School Principal(s), may wear casual attire. Casual attire will always include full duty equipment as required by police department general orders.

## 20. COST

The estimated charge for the SROs will be computed as follows:

- Individual SRO's salary, employee benefits and clothing allowance divided by 260 days; details will be provided on invoice. Cost will reflect increases each January.

Year	Estimated Charge to School
2014 - 2015	\$221,335
2015 - 2016	\$225,886
2016 - 2017	\$228,691
2017 - 2018	\$231,578

## 21. COMPENSATION

The compensation to the SROs including wages and fringe benefits shall be paid by the City.

## 22. INDEMNIFICATION

The City of Beloit shall indemnify, save and hold harmless the School District of Beloit, its officers, members, employees, agents and representatives, from and against any and all claims, demands, losses, liability, cost (including attorney's fees), or expense of any kind whatsoever connected with, or attributable to, the fault or negligence of the City of Beloit, its employees or agents which may arise from the performance of its obligations under this Agreement. The School District of Beloit shall indemnify, save and hold harmless the City of Beloit, its officers, members, employees, agents and representatives, from and against any and all claims, demands, losses, liability, cost (including attorney's fees), or expense of any kind whatsoever connected with, or attributable to, the fault or negligence of the School District of Beloit, its employees or agents which may arise from the performance of its obligations under this Agreement.

## 23. EQUIPMENT AND FACILITIES

The Beloit Police Department will provide the equipment normally provided to a patrol officer for officers assigned to SRO duties, the School District will provide the facility and related furnishings.

Property purchased by either the School District or the Police Department will remain the property of the specific provider.

## 24. INSURANCE

The School District and the City of Beloit agree to provide the following insurance in connection with this Agreement.

Commercial General Liability for bodily injury and property damage, including Personal Injury and Blanket Contractual with limits of \$1,000,000 per occurrence and \$2,000,000 in the aggregate.

The School District and the City of Beloit shall provide to each other a certificate of insurance each year this Agreement is in effect showing proof of the above coverage. In the event the School District or the City of Beloit is self-insured for the above coverage, such agency shall provide a letter stating its agreement to provide coverage for any claims resulting from its negligence in connection with its performance obligations under this Agreement in the above amounts.

The City of Beloit will also provide worker's compensation insurance coverage in accordance with state requirements.

## 25. AMENDMENTS

This Agreement may be modified in writing by the mutual agreement of the parties.

(signature page to follow)

CITY OF BELOIT

SCHOOL DISTRICT OF BELOIT

By: \_\_\_\_\_  
Larry N. Arft, City Manager

By: \_\_\_\_\_  
Janelle Marotz, Executive Director of  
Business Services

Dated \_\_\_\_\_

Dated \_\_\_\_\_

ATTEST:

ATTEST:

By: \_\_\_\_\_  
Rebecca Houseman LeMire, City Clerk

By: \_\_\_\_\_  
John Winkelmann, School Board President

Dated \_\_\_\_\_

Dated \_\_\_\_\_

APPROVED AS TO FORM:

By: \_\_\_\_\_  
Thomas R. Casper, City Attorney

Dated \_\_\_\_\_

I hereby certify that sufficient funds have been provided  
to pay the liability that the City may incur hereunder.

By: \_\_\_\_\_  
Eric Miller, City Comptroller

Dated \_\_\_\_\_