

THE VILLAGE OF



# RIDGWAY

## BOARD OF TRUSTEES MEETING AGENDA

May 10, 2022 at 7:00 PM

Ridgeway Community Center - Room 101/102 208 Jarvis Street, Ridgeway, WI 53582

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### CALL TO ORDER AND ROLL CALL

### CONFIRMATION OF OPEN MEETING

### PLEDGE OF ALLEGIANCE

### PUBLIC COMMENT

### CONSENT AGENDA

- [1.](#) Minutes to be Adopted: 04/12/2022 BOT Meeting, 04/12/2022 & 05/02/2022 Finance Comm, 04/20/2022 PWS&H Comm
2. Adoption of Agenda as Presented
- [3.](#) ACH Payments, General Fund Disbursements

### ITEMS FOR CONSIDERATION AND ACTION

- [4.](#) 2021 Infrastructure Improvements & CDBG Matching Fund Disbursements  
JI Construction, LLC – Pay Application #8  
Delta3 Invoice #18667, #18668
5. Liquor License Application - Neighbors 619 Main Street. - Dirk Milestone, Agent/President Member
- [6.](#) 600 Block Main Street Parking Signage
- [7.](#) Well #1 Pump Inspection and Maintenance Proposals
8. Well #2 Meter Replacement and Installation
- [9.](#) TID Update
- [10.](#) Dog Park Fencing Installation
11. Volleyball Court Lights and Sand
- [12.](#) Home Talent Ball Field Repairs
- [13.](#) Road Repair Reimbursement Agreement
- [14.](#) Environmental Impact Payment
- [15.](#) Service Road Closure With Planters on North End of Community Center
- [16.](#) 2021 Draft Audit and Financial Statements

## **ORDINANCES AND RESOLUTIONS**

- [17.](#) 2022-05 Resolution for Improvements of the Hwy 18-151 Corridor Limited Access
- [18.](#) 2022-06 Resolution for Promissory Note
- [19.](#) 2022-07 Resolution to Elect the Standard Allowance Available Under the Revenue Loss Provision of the Coronavirus Local Fiscal Recovery Fund Established Under the American Rescue Plan Act
- [20.](#) 10.15 Amended Language for Clarity regarding Liquor Restrictions on Village Property
- [21.](#) Ordinance 9.08 Amended Loud and Unnecessary Noise Prohibited

## **CORRESPONDENCE, ANNOUNCEMENTS, AND REPORTS**

- 22. Department Reports
- [23.](#) Announcements
  - Training Opportunities
  - 2022 Assessment Roll Available and Open Book is scheduled for May 19 from 3 to 5 pm
  - Board of Review Scheduled for June 1 at 6 pm
  - Iowa County Hazard Mitigation and Public Meetings
  - DNR Stewardship Grant Submitted
  - July 3 Independence Day Celebration

## **ADJOURNMENT**



## BOARD OF TRUSTEES MEETING MINUTES

April 12, 2022 at 7:00 PM

Ridgeway Community Center - Room 101/102 208 Jarvis Street, Ridgeway, WI 53582

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### CALL TO ORDER AND ROLL CALL

Meeting called to order by Chair Casper at 7:00 pm.

PRESENT: President Michele Casper, Trustee Mary Kay Baum, Trustee Kellee Venden, Trustee Ruth Nevins, Trustee Rick Short, Trustee Julene Garner, Trustee Steve Vosberg, Hailey Roessler-Clerk/Treasurer, Jeff Brindley-Director of Public Works, Tanner Cullen-Streets and Parks Superintendent.

### CONFIRMATION OF OPEN MEETING

Roessler indicated this was a properly noticed meeting posted on April 11, 2022, at the Ridgeway Community Center, the Village website and Facebook page with notification sent via email/text to subscribers.

### PLEDGE OF ALLEGIANCE

The pledge was recited.

### PUBLIC COMMENT

There was no one wishing to speak.

### CONSENT AGENDA

Motion by Vosberg, Seconded by Short, to adopt the consent agenda as presented. Motion carried.

1. Adoption of Agenda
2. Minutes to be Adopted
3. ACH Payments and General Fund Disbursements

### ITEMS FOR CONSIDERATION AND ACTION

4. PSC Conventional Rate Case - Shawn Roelli, Johnson & Block  
Public Hearing on May 4 at 10:00 am

Shawn Roelli, Johnson & Block, was present to discuss the Conventional Rate Case application started in December. Roelli outlined the changes in the water utility since the last case was completed in 1996. The PSC will hold a Public Hearing on May 4 at 10:00 am for

public comment on the proposed rate changes. Roessler will publish the public notice at the Post Office, Bank, Community Center, Website and Village Facebook page.

5. Iowa County Highway Commission Plans - Craig Hardy

Craig Hardy, Iowa County Highway Commissioner, was present to discuss the Infrastructure bill for federal assistance coming into the State of Wisconsin for transportation infrastructure. The county is looking to apply for funds for County Hwy HHH that would involve the village from Level Street to the intersection with County Hwy H. The county maintains the center 24 feet and outside of that plus parking lanes, curb and gutter, and any water and sewer infrastructure improvements would be a village project. There is an 80/20 cost share available from the grant for storm sewer. The county is looking to construct sometime between 2025 or 2026. Any water infrastructure would be a village project that the village would bid out separately. The village will work with the county to draft an intergovernmental agreement and work on incorporating the project into their capital improvement plan for 2025/2026.

Hardy also informed the board that County Hwy HHH will be sealcoated from Level Street to the overpass this August. The village is responsible for 2,500 square yards outside the county lines at a cost around \$3,400 to \$3,500.

6. Housing Development Data - Troy Maggied, Southwestern Wisconsin Planning Commission

Troy Maggied, Southwestern Wisconsin Planning Commission, was present to discuss and share with the board his presentation on the successful return on investment Benton and Ridgeway have experienced in developing subdivisions. Maggied provided the board with area demographic information and it was discussed. Maggied recommended continued investment in housing and for all communities to figure out where to compete and how to do it well or figure out how to collaborate or what to stop doing to remain viable in the current economy.

7. Request for Meeting Space Agreement - Greg Clerkin

Greg Clerkin was present to discuss the rental of the Golden Room as a replacement of the meeting space at the Rock Church which was sold.

Motion by Nevins, Seconded by Baum, to accept a special consideration for \$15/month for the Golden Room for an hour every Thursday night for Alcoholics Anonymous to continue meeting in the Village of Ridgeway.

8. 2021 Infrastructure Improvements - Mark Doyle, Delta3 Engineering

Jl Construction, LLC - Pay Application #7

Delta3 Invoices 18537 & 18538

Mark gave a progress report on the remaining three streets of the 2021 Infrastructure improvements project and work to date.

Motion by Baum, Seconded by Venden, to approve Pay Application #7 in the amount of \$85,599 to be paid according to Delta3's payment letter.

Motion by Short, Seconded by Vosberg, to approve payment to Delta3 for Invoice 18537 in the amount of \$3,415 and 18538 for \$1,500 . Motion carried.

9. Oak Tree - Kirby Street

Roessler will look into arborist costs to re prune and potentially save and protect the old oak tree on Kirby Street outside of the right of way.

10. Village Concession Stand Plan and Transient Retail Food Establishment Application

President Casper indicated Maggie Johnson would post the sign up sheet for working the concession stand online. Roessler explained the special event food licensing.

Motion by Vosberg, Seconded by Venden, to apply for a Transient Retail Food Establishment license for \$170.

11. DNR Stewardship Local Assistance Grant Application

Roessler explained the potential DNR Stewardship Local Assistance Grant Application due May 2, 2022. The Trustees discussed possible projects and recommended Roessler write the application to encourage safety and accommodate the increased traffic to the community park and address the needed projects in the CORP.

12. Resolution 2022-04 Applicant Resolution for Outdoor Recreation Grant Applications: Stewardship, Local Units of Government

Motion by Short, Seconded by Venden, to adopt Resolution 2022-04 Applicant Resolution for Outdoor Recreation Grant Applications: Stewardship, Local Units of Government. Motion carried.

13. Service Road on North End of Ridgeway Community Center

Solutions to the unsafe blind corner at the service road on the North End of the Ridgeway Community Center will be worked on by Vosberg, the Marshal, and Public Works with estimates and ideas gathered and a solution presented to the board at the next meeting.

14. Ridgeway Community Center

Revised Alternate Bids

Sign

Motion by Nevins, Seconded by Baum, to accept the revised alternate bids for the community center by BauerRaether paid for out of the TID loan taken for Cardinal Way Phase 2. Motion carried.

Motion by Venden, Seconded by Garner, to purchase a Ridgeway Community Center sign for \$520 from Mueller Graphics from Facilities Improvement. Motion carried.

15. Water Meter Purchase and Return Consideration

Tabled for future discussion.

16. Electronics Recycling Event

The village will offer an electronics recycling event every other year. The next event will be in 2023.

#### **CORRESPONDENCE, ANNOUNCEMENTS, AND REPORTS**

17. Department Reports

Department Reports were received and filed.

18. Auto Claim Correspondence

Dairyland Dare Draft Map

Public Works, Safety and Health Committee Meeting - April 20th at 4:30 PM

Roessler congratulated Short, Venden, and Vosberg on their re-election. Casper reminded everyone of the Easter Egg Hunt this Friday and asked for helpers to hide the eggs at 3:30 pm. Roessler reminded Short, Nevins, and Baum of the Public Works, Safety and Health Committee Meeting next Wednesday, April 20th at 4:30 pm to be held in the board room.

#### **ADJOURNMENT**

Motion by Venden, Seconded by Garner, to adjourn at 9:57 pm. Motion carried.



# RIDGEWAY

## FINANCE COMMITTEE MEETING MINUTES

April 12, 2022 at 6:00 PM

Ridgeway Community Center - Room 101/102 208 Jarvis Street, Ridgeway, WI 53582

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### CALL TO ORDER AND ROLL CALL

Meeting called to order by Chair Casper at 6:00 pm.

PRESENT: Michele Casper, Kellee Venden, Steve Vosberg, Hailey Roessler-Clerk/Treasurer, Jeff Brindley-Director of Public Works

### CONFIRMATION OF OPEN MEETING

Roessler indicated this was a properly noticed meeting posted on April 11, 2022, at the Ridgeway Community Center, the Village website and Facebook page with notification sent via email/text to subscribers.

### CONSENT AGENDA

Motion by Vosberg, Seconded by Venden, to adopt the consent agenda. Motion carried.

1. Adoption of Agenda

### ITEMS FOR CONSIDERATION AND ACTION

2. Meter, Register, and Transmitter Function - Jeff Brindley  
Jeff Brindley provided the committee with a presentation on the meters, registers, and transmitter function utilized by the Ridgeway Water Utility.
3. Water Meter Purchase and Return Consideration  
The Committee discussed a possible return of 45 meter, register, and transmitter sets.
4. Finalize ARPA Budget  
Tabled until further estimates and verification of reporting requirements is complete.

### ADJOURNMENT

Motion by Vosberg, Seconded by Venden, to adjourn at 6:52pm. Motion carried.



# RIDGEWAY

## FINANCE COMMITTEE MEETING MINUTES

May 02, 2022 at 5:30 PM

Ridgeway Community Center - Room 101/102 208 Jarvis Street, Ridgeway, WI 53582

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### CALL TO ORDER AND ROLL CALL

Meeting called to order by Chair Casper at 5:30 pm.

### CONFIRMATION OF OPEN MEETING

Roessler indicated this was a properly noticed meeting posted on April 29, 2022, at the Ridgeway Community Center, the Village website and Facebook page with notification sent via email/text to subscribers.

### ADOPTION OF MEETING AGENDA

Motion by Venden, Seconded by Vosberg, to adopt the meeting agenda as presented. Motion carried.

### ITEMS FOR CONSIDERATION AND ACTION

1. Well estimates/Meters/Water Tower Loan/ARPA  
Recommendation to revise previous board motion and keep water meter expenses and well repairs in the remainder of the water tower repair loan with a revision to the original resolution and April board motion. Well pump repair estimates will be revised and brought to the board meeting.
2. Ballfield/Dog Park/Volleyball Courts & Lights/TID  
Discussion about the TID performance and quotes received was had.
3. Community Center Alternates  
Committee members asked Roessler to provide more information on the breakdown of expenses after she meets with BauerRaether/Strang/and asbestos abatement contractors.

### ADJOURNMENT

Motion by Vosberg, Seconded by Venden, to adjourn at 6:50 pm.





# RIDGEWAY

## PUBLIC WORKS, SAFETY, AND HEALTH COMMITTEE MEETING MINUTES

April 20, 2022 at 5:00 PM

Ridgeway Community Center - Room 101/102 208 Jarvis Street, Ridgeway, WI 53582

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### CALL TO ORDER AND ROLL CALL

Meeting called to order by Chair Short at 5:00 pm.

PRESENT: Mary Kay Baum, Ruth Nevins, Rick Short, Roessler-Clerk/Treasurer, Brindley, Cullen. Marshal Gorham arrived at 5:15pm.

### CONFIRMATION OF OPEN MEETING

Roessler indicated this was a properly noticed meeting posted on April 15, 2022, at the Ridgeway Community Center, the Village website and Facebook page with notification sent via email/text to subscribers.

### ADOPTION OF AGENDA

Motion by Nevins, Seconded by Short, to adopt the agenda as presented.

### ITEMS FOR CONSIDERATION AND ACTION

1. Noise Ordinance

Roessler reviewed the changes presented and indicated the changes incorporated were modeled after neighboring municipalities.

Recommendation by the committee to the board for approval of Ordinance 9.08 as presented.

2. 10.15 Liquor Restrictions on Village Property Amended Language for Clarity

Roessler reviewed the changes presented and indicated the changes incorporated were based off recommendation by the trustees at a previous board meeting.

Recommendation by the committee to the board to recommend Ordinance 10.15 clarifications as presented.

3. Ridgeway Community Center Service Road Solutions

Trustee Vosberg, Jeff Brindley, and Marshal Gorham have discussed closing the alley north of the community center. They agreed that a good option would be to purchase two or three larger planter pots and position them in a way to close the alley to vehicles.

Those present discussed how cars utilizing the handicap parking would get out if the exit on Weaver Street was closed. Speed bumps could be placed on the road, plastic speed bumps are roughly \$200/piece plus freight.

Jeff got some pricing on planter pots. They ranged from \$100 to \$300 depending on what was wanted. Roessler indicated there are two cemented pail signs and a do not enter sign that could be utilized in the meantime.

Recommendation by the committee to the board to move the dumpster to the south end of the building and get six planters to place at the south end entry by the Marshal Office, the Weaver Street entrance, and the entry from the parking lot into the alley.

4. Main Street Parking - Signage and Solutions

USPS is requesting a 15 minute parking maximum for a loading zone from 8 am to 7 pm, Monday through Saturday. Current signage is No parking 5 am to 8 am, and 30 minute parking 8 am to 4 pm.

The Committee is recommending removal of the 30 Minute Parking, Alternate Side Parking, and Loading Zone signs. A new Loading Zone Sign for 15 minute parking from 8 am to 7 pm Monday through Saturday, should be posted in front of the Ridgeway Post Office.

5. Marshal Department Update

Marshal Michael Gorham provided an update to the committee regarding the department's current cases.

## **ADJOURNMENT**

Motion by Nevins, Seconded by Baum, to adjourn at 6:13 pm.

5/05/2022

1:55 PM

Reprint Check Register - Full Report - Manual

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ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Accounting Checks

Posted From: 4/01/2022 From Account:  
Thru: 4/30/2022 Thru Account:

Check Nbr	Check Date	Payee	Amount
Apr ACH	4/14/2022	SPECTRUM BUSINESS	
Mar2022 Charter ACH 50%			
		Manual Check	
100-00-51980-760-000		FACILITIES UTILIITIES	57.50
Mar2022 Charter ACH 50%			
100-00-51600-100-000		VILLAGE HALL UTILITIES	57.49
Mar2022 Charter ACH 50%			
		Total	114.99
APR ACH	4/21/2022	ALLIANT ENERGY	
685030000			
		Manual Check	
100-00-53420-000-000		STREET (HWY) LIGHTING	1,006.67
685030000			
		Total	1,006.67
Mar ACH	4/12/2022	FRONTIER COMMUNICATIONS	
WWTP phone line			
		Manual Check	
300-00-53610-000-821		OPERATION EXPENSES-WWTP	75.65
WWTP phone line			
100-00-51420-325-000		CLERK TELEPHONE	129.98
Office Two lines			
		Total	205.63
Mar ACH	4/18/2022	ASCENTIS CORPORATION	
March 2022			
		Manual Check	
100-00-51500-240-000		SOFTWARE SUBSCRIPTIONS & FEES	30.75
March 2022			
		Total	30.75
WITHDRAW	4/29/2022	VILLAGE OF RIDGEWAY - CONCESSION STAND	
CONCESSION STAND STARTING CASH			
		Manual Check	
100-00-51100-150-000		BOARD MISC EXPENSES	100.00
CONCESSION STAND STARTING CASH			
		Total	100.00
FSB ACH FEE	4/29/2022	FARMERS SAVINGS BANK	
APR 2022 ACH Fees			
		Manual Check	
100-00-51500-220-000		BANK & PAYROLL PROCESSING FEES	30.00
APR 2022 ACH Fees			
		Total	30.00

1-POOLED CHECKING ACCOUNT \*\*0307 Accounting Checks

Posted From: 4/01/2022 From Account:  
Thru: 4/30/2022 Thru Account:

Check Nbr	Check Date	Payee	Amount
IRS 4.27.22	4/27/2022	INTERNAL REVENUE SERVICE	
04.27.2022		SS Tax	
		Manual Check	
100-00-21511-000-000		941 TAXES PAYABLE	1,201.86
04.27.2022		SS Tax	
100-00-21511-000-000		941 TAXES PAYABLE	281.08
04.27.2022		Medicare	
100-00-21511-000-000		941 TAXES PAYABLE	913.28
04.27.2022		Fed Tax Withholding	
		Total	2,396.22
IRS04.13.22	4/13/2022	INTERNAL REVENUE SERVICE	
04.13.2022		SS Tax	
		Manual Check	
100-00-21511-000-000		941 TAXES PAYABLE	1,093.80
04.13.2022		SS Tax	
100-00-21511-000-000		941 TAXES PAYABLE	255.80
04.13.2022		Medicare	
100-00-21511-000-000		941 TAXES PAYABLE	799.42
04.13.2022		Fed Tax Withholding	
		Total	2,149.02
MGE Apr ACH	4/05/2022	MADISON GAS & ELECTRIC CO.	
206 Kirby St.			
		Manual Check	
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	85.11
206 Kirby St.			
400-00-53610-000-823		UTILITIES-TOWER&SHOP	85.11
206 Kirby St.			
100-00-53311-760-000		STREETS - UTILITIES	170.23
206 Kirby St.			
100-00-51980-760-000		FACILITIES UTILIITIES	1,530.73
208 Jarvis St			
100-00-52100-760-000		POLICE - UTILITIES	202.87
208 Jarvis St			
100-00-51420-326-000		CLERK UTILITIES	110.66
208 Jarvis St			
		Total	2,184.71
WI 6 Apr 22	4/27/2022	WISCONSIN DEPT. OF REVENUE	
April 2022 Payroll Tax			
		Manual Check	

1-POOLED CHECKING ACCOUNT \*\*0307

Accounting Checks

Posted From: 4/01/2022 From Account:  
Thru: 4/30/2022 Thru Account:

Check Nbr	Check Date	Payee	Amount
100-00-21513-000-000		STATE W/H TAXES PAYABLE	798.23
		April 2022 Payroll Tax	
Total			798.23
TID Int Pymt	4/13/2022	FARMERS SAVINGS BANK	
		Cardinal Way Phase 2 - TID loan x5570	
		Manual Check	
210-00-58290-000-000		TIF INTEREST & FISCAL CHARGES	1,371.74
		Cardinal Way Phase 2 - TID loan x5570	
Total			1,371.74
Grand Total			10,387.96

5/05/2022

1:55 PM

Reprint Check Register - Full Report - Manual

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ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Accounting Checks

Posted From: 4/01/2022 From Account:  
Thru: 4/30/2022 Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	8,770.35
Total Expenditure from Fund # 210 - TIF FUND	1,371.74
Total Expenditure from Fund # 300 - SEWER FUND	160.76
Total Expenditure from Fund # 400 - WATER FUND	85.11
Total Expenditure from all Funds	10,387.96

5/09/2022 4:38 PM

In Progress Checks - Full Report - ALL

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From:

From Account:

Thru:

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	5/10/2022	BADGER METER	
Inv80098107	Apr	Beacon Svc	
400-00-53612-000-840		BILLING & ACCOUNTING	26.84
Inv80098107	Apr	Beacon Svc	
		<b>Total</b>	<b>26.84</b>
	5/10/2022	BAER INSURANCE SERVICES, LLC	
Inv6029	dtd 04.08.2022	RIDGEWA-01	
100-00-51540-000-000		VILLAGE INSURANCE	464.00
		Crime Bond Installment 1/3 Inv6029	
		<b>Total</b>	<b>464.00</b>
	5/10/2022	BARB LEUTHOLD	
		REFUND OVERPAYMENT COLLECTED FOR DOG LIC	
100-00-51980-000-000		OTHER GENERAL GOV'T	10.00
		REFUND OVERPAYMENT COLLECTED FOR DOG LIC	
		<b>Total</b>	<b>10.00</b>
	5/10/2022	CHASE CARD SERVICES	
100-00-21800-000-000		CREDIT CARD PAYABLE	544.96
300-00-21800-000-000		CREDIT CARD PAYABLE	19.61
400-00-21800-000-000		CREDIT CARD PAYABLE	19.61
		<b>Total</b>	<b>584.18</b>
	5/10/2022	CINTAS CORP.	
300-00-53311-000-852		UNIFORMS	34.38
400-00-53311-000-852		UNIFORMS	34.39
100-00-53311-755-000		STREETS - UNIFORMS	42.85
100-00-51980-760-000		FACILITIES UTILIITIES	77.32
		<b>Total</b>	<b>188.94</b>
	5/10/2022	CULLIGAN TOTAL WATER TREATMENT	
Account 236172	Apr	Water Service	

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From:

From Account:

Thru:

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-51420-326-000		CLERK UTILITIES	10.89
		Account 236172 Apr Water Service	
<b>Total</b>			<b>10.89</b>
<hr/>			
	5/10/2022	DEAN HEALTH PLAN	
	June 2022 - M Gorham		
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	876.79
	June 2022 - M Gorham		
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	1,207.79
	June 2022- H Roessler		
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	568.32
	June 2022- M Johnson		
<b>Total</b>			<b>2,652.90</b>
<hr/>			
	5/10/2022	DELTA DENTAL OF WISCONSIN	
	June 2022 - HR, MG, MJ		
100-00-21530-000-000		HEALTH & DENTAL INS PAYABLE	115.23
	June 2022 - HR, MG, MJ		
<b>Total</b>			<b>115.23</b>
<hr/>			
	5/10/2022	DINGES FIRE COMPANY	
	Inv#28205 04.25.2022, Customer 12452		
300-00-53610-000-827		OTHER SUPPLIES & EXPENSES	95.00
	Inv#28205 04.25.2022, Customer 12452		
<b>Total</b>			<b>95.00</b>
<hr/>			
	5/10/2022	DRS ENTERPRISES, LLC	
	Apr 2022		
100-00-53311-730-000		STREETS - FUEL	307.16
	Apr 2022		
100-00-52100-410-000		POLICE - FUEL	196.92
	Apr 2022		
400-00-53610-000-822		FUEL-AUTO	96.81
	1/2 Truck Apr 2022		
300-00-53610-000-822		FUEL-AUTO	96.81
	1/2 Truck Apr 2022		
300-00-53610-000-827		OTHER SUPPLIES & EXPENSES	17.36
	WATER, Aim N Flame		



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In Progress Checks - Full Report - ALL

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ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From:

From Account:

Thru:

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
100-00-51100-150-000		BOARD MISC EXPENSES Park&Rec+Movie+Water	9.98
<b>Total</b>			<b>725.04</b>
<hr/>			
	5/10/2022	EDERERS DODGEVILLE RIDGEVIL, Bulbs, Keys	
100-00-55200-745-000		PARK - SUPPLIES RIDGEVIL, Bulbs, Keys	43.06
<b>Total</b>			<b>43.06</b>
<hr/>			
	5/10/2022	EDWARD D. JONES May 22+JB,MG,HR,TC,MJ	
100-00-21520-000-000		RETIREMENT PAYABLE May 22+JB,MG,HR,TC,MJ	500.00
<b>Total</b>			<b>500.00</b>
<hr/>			
	5/10/2022	FAHERTY, INC. APR 2022	
100-00-53635-000-000		RECYCLING COLLECTION APR 2022	1,503.81
100-00-53620-000-000		GARBAGE COLLECTION APR 2022	2,340.81
<b>Total</b>			<b>3,844.62</b>
<hr/>			
	5/10/2022	FRANK BEER DISTRIBUTORS, INC ACT#26099	
100-00-51100-150-000		BOARD MISC EXPENSES Inv#4005157	230.40
100-00-51100-150-000		BOARD MISC EXPENSES Inv#4005158	31.15
<b>Total</b>			<b>261.55</b>
<hr/>			
	5/10/2022	G.A. CLERKIN ELECTRIC COMPANY Connect Flow Switch at Well House	
400-00-53700-000-650		REPAIRS & MAINTENANCE Connect Flow Switch at Well House	75.00
210-00-56700-000-000		ECONOMIC DEVELOPMENT-TID HandDryerService, Connect Water Heater	474.24
<b>Total</b>			<b>549.24</b>

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ALL Checks by Payee

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1-POOLED CHECKING ACCOUNT \*\*0307

Dated From:

From Account:

Thru:

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	5/10/2022	GARDINER APPRAISAL SERVICE, LLC	
Inv8848	04.30.2022		
100-00-51500-210-000		ASSESSMENT OF PROPERTY	2,290.72
		1 yr assess, postage, print assess roll	
		Total	2,290.72
	5/10/2022	GEN COMM	
Inv305314	dtd 4.27.2022		
100-00-52100-450-000		POLICE - COMPUTER/SOFTWARE	395.45
		radio antenna repair/troubleshooting	
		Total	395.45
	5/10/2022	IOWA COUNTY CLERK	
	04.06.22	SPRING ELECTION	
100-00-51420-372-000		ELECTION SUPPLIES	175.20
		04.06.22 SPRING ELECTION	
		Total	175.20
	5/10/2022	LV LABS WATER, LLC	
Inv23299		Bacteriological Testing (2)	
400-00-21100-000-000		ACCOUNTS PAYABLE	50.00
		Inv23299 Bacteriological Testing (2)	
		Total	50.00
	5/10/2022	LV LABS WW,LLC	
Inv#331		5.5.22 Solids, Phosphorous	
300-00-53612-000-852		CONTRACTED SERVICES	642.86
		Inv#331 5.5.22 Solids, Phosphorous	
		Total	642.86
	5/10/2022	MARTELLE WATER TREATMENT	
Inv 23197		dtd 04.14.2022	
300-00-53610-000-821		OPERATION EXPENSES-WWTP	976.00
		Alum Sulfate	
300-00-53610-000-821		OPERATION EXPENSES-WWTP	50.00
		Fuel and Delivery Surcharge	
		Total	1,026.00
	5/10/2022	MOYER ELECTRIC & REPAIR, LLC	
Inv2025		dated 05.01.2022	

5/09/2022

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In Progress Checks - Full Report - ALL

Page: 5

ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From:

From Account:

Thru:

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
150-00-57630-000-000		COMMUNITY CENTER OUTLAY	691.20
		Outlets, ballasts, circuits, supply, lab	
		Total	691.20
<hr/>			
	5/10/2022	NETFORTRIS	
		WWTP Internet	
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	113.15
		WWTP Internet	
		Total	113.15
<hr/>			
	5/10/2022	PRINCIPAL LIFE INSURANCE COMPANY	
		Jeff, June 22	
300-00-53612-000-854		EMPLOYEE BENEFITS	28.69
		Jeff, June 22	
400-00-53710-000-686		EMPLOYEE BENEFITS	28.69
		Jeff June 22	
100-00-52100-125-000		POLICE - EMPLOYEE BENEFITS	49.33
		Michael June 22	
100-00-51420-125-000		CLERK EMPLOYEE BENEFITS	76.06
		Hailey, Maggie 75% June 22	
300-00-53612-000-854		EMPLOYEE BENEFITS	12.68
		Hailey, Maggie 12.5% June 22	
400-00-53710-000-686		EMPLOYEE BENEFITS	12.68
		Hailey, Maggie 12.5% June 22	
100-00-53311-125-000		STREETS - EMPLOYEE BENEFITS	27.26
		Tanner, June 22	
		Total	235.39
<hr/>			
	5/10/2022	RANDY'S SERVICE & TOWING	
		Towing Stolen Vehicle	
100-00-52100-440-000		POLICE - LEGAL & COLLECTIONS	165.00
		Towing Stolen Vehicle	
		Total	165.00
<hr/>			
	5/10/2022	RIDGEWAY FIRE DEPARTMENT	
		Second Draw 2022 Budget Due 6/2022	
100-00-52200-245-000		FIRE DEPT OPERATIONS	23,750.00
		Second Draw 2022 Budget Due 6/2022	
		Total	23,750.00

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In Progress Checks - Full Report - ALL

Page: 6

ALL Checks by Payee

ACCT

1-POOLED CHECKING ACCOUNT \*\*0307

Dated From:

From Account:

Thru:

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	5/10/2022	RIDGEWAY UTILITIES	
206 Kirby			
100-00-53311-760-000		STREETS - UTILITIES	22.07
206 Kirby			
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	22.07
206 Kirby			
400-00-53610-000-823		UTILITIES-TOWER&SHOP	22.06
206 Kirby			
100-00-55200-760-000		PARK - UTILITIES	0.00
100-00-52100-760-000		POLICE - UTILITIES	14.35
208 Jarvis 10%			
100-00-51980-760-000		FACILITIES UTILIITIES	107.59
208 Jarvis 75%			
100-00-51420-326-000		CLERK UTILITIES	21.51
208 Jarvis 15%			
		<b>Total</b>	<b>209.65</b>
	5/10/2022	ROESSLER, HAILEY	
COUNTY- ELECTION MACHINE MAINT			
100-00-51420-350-000		CLERK TRAVEL/MILEAGE	47.20
COUNTY- ELECTION MACHINE MAINT			
		<b>Total</b>	<b>47.20</b>
	5/10/2022	US CELLULAR	
100-00-51420-325-000		CLERK TELEPHONE	35.04
300-00-53610-000-823		UTILITIES-LIFT STATIONS&SHOP	46.92
400-00-53610-000-823		UTILITIES-TOWER&SHOP	63.59
100-00-53311-750-000		STREETS - TELEPHONE/CELL	3.18
		<b>Total</b>	<b>148.73</b>
	5/10/2022	USA BLUE BOOK	
Inv940158 dated 04.08.2022			
400-00-53700-000-650		REPAIRS & MAINTENANCE	97.79
GASKETS, FREIGHT			

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In Progress Checks - Full Report - ALL  
ALL Checks by Payee  
1-POOLED CHECKING ACCOUNT \*\*0307

Page: 7  
ACCT

Dated From: From Account:  
Thru: Thru Account:

Voucher Nbr	Check Date	Payee	Amount	
			<b>Total</b>	97.79
<hr/>				
	5/10/2022	WIL-KIL PEST CONTROL		
	Inv4373047 dated 04.11.2022			
300-00-53612-000-852		CONTRACTED SERVICES	93.25	
	Inv4373047 dated 04.11.2022			
			<b>Total</b>	93.25
<hr/>				
			<b>Grand Total</b>	40,203.08

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In Progress Checks - Full Report - ALL  
ALL Checks by Payee  
1-POOLED CHECKING ACCOUNT \*\*0307

Page: 8  
ACCT

Dated From: From Account:  
Thru: Thru Account:

	Amount
<hr/>	
Total Expenditure from Fund # 100 - GENERAL FUND	36,261.40
Total Expenditure from Fund # 150 - COMMUNITY CENTER	691.20
Total Expenditure from Fund # 210 - TIF FUND	474.24
Total Expenditure from Fund # 300 - SEWER FUND	2,248.78
Total Expenditure from Fund # 400 - WATER FUND	527.46
Total Expenditure from all Funds	40,203.08



▶ Platteville, Wisconsin  
▶ Dubuque, Iowa

P 608.348.5355  
P 563.542.9005

E mail@delta3eng.biz  
W www.delta3eng.biz

May 9, 2022

Ms. Hailey Roessler  
Village of Ridgeway  
208 Jarvis Street  
Ridgeway, WI 53582

RE: CDBG-PF Disbursement Request #8  
Village of Ridgeway – Proposed 2021 Infrastructure Improvements

Dear Hailey:

On May 9, 2022, we will request \$114,080.00 from the Wisconsin Department of Administration. You should receive these funds in approximately four – six (4-6) weeks. Upon receipt, please process the following invoice from the **CDBG Account**:

- 1. JI Construction, LLC = \$114,080.00  
Partial payment of Pay Application #8

**Village's Matching Funds** (Farmers Savings Bank **Interim Loan Account**):

- 1. Delta 3 Engineering, Inc. = \$5,445.00  
Full payment of Invoice #18667 (Engineering)
- 2. Delta 3 Engineering, Inc. = \$1,000.00  
Full payment of Invoice #18668 (Administration)
- 3. JI Construction, LLC = \$18,525.00  
Partial payment of Pay Application #8

Your balance in the Grant account after paying the above bills should be **\$0.00**. **ONLY USE THE GRANT ACCOUNT FOR THE REQUESTED GRANT CHECKS.** Please fax or send me copies of the checks. **DO NOT DISTRIBUTE CHECKS TO CONTRACTORS UNTIL YOU RECEIVE MY AUTHORIZATION, AS THEY NEED TO PROVIDE PAYROLLS TO ME.**  
**Thank you.**

If you have any questions or need any further information, please feel free to contact me at (608) 348-5355. Thank you.

Sincerely,  
**Delta 3 Engineering, Inc.**

*Jamie Marcue*  
Jamie Marcue  
Grant Administrator

**EVERY ANGLE COVERED**



**Village of Ridgeway  
Proposed 2021 Infrastructure Improvements  
Project Expenditures & Revenues**

**Item 4.**

					<b>Expenses</b>					<b>Revenue Sources</b>				
Inv. Date	Invoice #	Check #	Amount	Payee	Sanitary Sewer	Water	Street/Sidewalk	Engineering	Administration	CDBG-PF	Village General Fund	Matching Funds \$600,000		
										\$1,000,000		Farmers Savings Bank Loan/Village	DNR SDWLP	
												\$750,000		
11/7/2019	15716	182580	\$ 480.00	Delta 3 Engineering (Engineering)				\$ 480.00			\$ 480.00			
12/5/2019	15823	182580	\$ 497.50	Delta 3 Engineering (Engineering)				\$ 497.50			\$ 497.50			
6/2/2020	16402	182805	\$ 317.50	Delta 3 Engineering (Engineering)				\$ 317.50			\$ 317.50			
7/10/2020	16533	182839/183046	\$ 3,227.50	Delta 3 Engineering (Engineering)				\$ 3,227.50			\$ 3,227.50			
10/8/2020	16818	182935	\$ 500.00	Delta 3 Engineering (Admin.)					\$ 500.00		\$ 500.00			
11/5/2020	16895	182969	\$ 6,547.50	Delta 3 Engineering (Engineering)				\$ 6,547.50			\$ 6,547.50			
12/1/2020	16958	182999	\$ 10,341.00	Delta 3 Engineering (Engineering)				\$ 10,341.00			\$ 10,341.00			
12/1/2020	16959	182999	\$ 500.00	Delta 3 Engineering (Admin.)					\$ 500.00		\$ 500.00			
1/4/2021	17042	183046	\$ 772.50	Delta 3 Engineering (Engineering)				\$ 772.50			\$ 772.50			
1/4/2021	17043	183046	\$ 500.00	Delta 3 Engineering (Admin.)					\$ 500.00		\$ 500.00			
2/1/2021	17116	183082	\$ 5,008.50	Delta 3 Engineering (Engineering)				\$ 5,008.50			\$ 5,008.50			
2/1/2021	17117	183082	\$ 1,500.00	Delta 3 Engineering (Admin.)					\$ 1,500.00		\$ 1,500.00			
4/8/2021	17298	183164	\$ 8,102.50	Delta 3 Engineering (Engineering)				\$ 8,102.50			\$ 8,102.50			
4/8/2021	17299	183164	\$ 500.00	Delta 3 Engineering (Admin.)					\$ 500.00		\$ 500.00			
5/3/2021	17378	1025	\$ 32,882.50	Delta 3 Engineering (Engineering)				\$ 32,882.50				\$ 32,882.50		
5/3/2021	17379	1025	\$ 500.00	Delta 3 Engineering (Admin.)					\$ 500.00			\$ 500.00		
6/3/2021	17483	1026	\$ 7,990.00	Delta 3 Engineering (Engineering)				\$ 7,990.00				\$ 7,990.00		
6/3/2021	17484	1026	\$ 250.00	Delta 3 Engineering (Admin.)					\$ 250.00			\$ 250.00		
7/6/2021	17568	1027	\$ 5,587.50	Delta 3 Engineering (Engineering)				\$ 5,587.50				\$ 5,587.50		
7/13/2021	Pay App. #1	1028	\$ 14,307.00	JJ Construction, LLC - Pay App. #1	\$ 4,213.25	\$ 10,093.75				\$ 14,307.00				
7/29/2021	17669	1030	\$ 1,250.00	Delta 3 Engineering (Admin.)					\$ 1,250.00			\$ 1,250.00		
7/29/2021	17670	1030	\$ 6,498.50	Delta 3 Engineering (Engineering)				\$ 6,498.50				\$ 6,498.50		
8/10/2021	Pay App. #2	1029	\$ 141,269.00	JJ Construction, LLC - Pay App. #2	\$ 65,773.00	\$ 50,321.00	\$ 25,175.00			\$ 141,269.00				
8/30/2021	17739	1032	\$ 16,200.00	Delta 3 Engineering (Engineering)				\$ 16,200.00				\$ 16,200.00		
8/30/2021	17740	1032	\$ 1,000.00	Delta 3 Engineering (Admin.)					\$ 1,000.00			\$ 1,000.00		
9/14/2021	Pay App. #3	1031/1035	\$ 147,011.00	JJ Construction, LLC - Pay App. #3	\$ 16,590.80	\$ 98,159.70	\$ 32,260.50			\$ 147,011.00				
10/6/2021	17861	1034	\$ 14,462.50	Delta 3 Engineering (Engineering)				\$ 14,462.50				\$ 14,462.50		
10/6/2021	17862	1034	\$ 1,500.00	Delta 3 Engineering (Admin.)					\$ 1,500.00			\$ 1,500.00		
10/12/2021	Pay App. #4	1033/1036	\$ 138,014.00	JJ Construction, LLC - Pay App. #4	\$ 48,507.00	\$ 64,609.50	\$ 24,897.50			\$ 138,014.00				
11/3/2021	17978	183456	\$ 12,270.00	Delta 3 Engineering (Engineering)				\$ 12,270.00				\$ 12,270.00		
11/3/2021	18033	1038	\$ 1,000.00	Delta 3 Engineering (Admin.)					\$ 1,000.00			\$ 1,000.00		
11/9/2021	Pay App. #5	1037/1039	\$ 149,234.00	JJ Construction, LLC - Pay App. #5	\$ 82,458.10	\$ 30,780.00	\$ 35,995.90			\$ 149,234.00				
12/6/2021	18100	1040	\$ 16,377.50	Delta 3 Engineering (Engineering)				\$ 16,377.50				\$ 16,377.50		
12/6/2021	18101	1040	\$ 1,000.00	Delta 3 Engineering (Admin.)					\$ 1,000.00			\$ 1,000.00		
12/14/2021	Pay App. #6	1041/1042	\$ 196,076.00	JJ Construction, LLC - Pay App. #6	\$ 4,039.87		\$ 192,036.13			\$ 196,076.00				
1/7/2022	18215	183548	\$ 1,370.00	Delta 3 Engineering (Engineering)				\$ 1,370.00				\$ 1,370.00		
1/7/2022	18216	183548	\$ 2,000.00	Delta 3 Engineering (Admin.)					\$ 2,000.00			\$ 2,000.00		
1/31/2022	18338	183585	\$ 1,000.00	Delta 3 Engineering (Admin.)					\$ 1,000.00			\$ 1,000.00		
3/1/2022	18432	1043	\$ 345.00	Delta 3 Engineering (Engineering)				\$ 345.00				\$ 345.00		
3/1/2022	18433	1043	\$ 2,500.00	Delta 3 Engineering (Admin.)					\$ 2,500.00			\$ 2,500.00		
4/4/2022	18537	1045	\$ 3,815.00	Delta 3 Engineering (Engineering)				\$ 3,815.00				\$ 3,815.00		
4/4/2022	18538	1045	\$ 1,500.00	Delta 3 Engineering (Admin.)					\$ 1,500.00			\$ 1,500.00		
4/12/2022	Pay App. #7	1044/1046	\$ 85,599.00	JJ Construction, LLC - Pay App. #7		\$ 84,554.00	\$ 1,045.00			\$ 85,599.00				
5/4/2022	18667		\$ 5,445.00	Delta 3 Engineering (Engineering)				\$ 5,445.00				\$ 5,445.00		
5/4/2022	18668		\$ 1,000.00	Delta 3 Engineering (Admin.)					\$ 1,000.00			\$ 1,000.00		
5/10/2022	Pay App. #8		\$ 132,605.00	JJ Construction, LLC - Pay App. #8	\$ 114,080.00		\$ 18,525.00			\$ 132,605.00				
			\$ 1,180,653.00		\$335,662.02	\$338,517.95	\$329,935.03	\$ 158,538.00	\$ 18,000.00	\$ 808,080.00	\$ 38,794.50	\$ 333,778.50	\$	-
					TOTAL (to date)=							\$ 1,180,653.00		



Delta 3 Engineering, Inc.  
 875 S. Chestnut Street  
 Platteville, WI 53818  
 608.348.5355

Item 4.

Village of Ridgeway  
 208 Jarvis Street  
 Ridgeway, WI 53582

Invoice number 18668  
 Date 05/04/2022

Project **D20-003-2 Ridgeway 2021 Infrastructure Improvements Grant Admin.**

Professional services rendered through April 24, 2022.

(100% - General Fund)

Description	Contract Amount	Prior Billed	Current Billed	Remaining Contract	Current Billed
<b>Grant Administration Services</b>	0.00	17,000.00	1,000.00	-18,000.00	1,000.00
Total	0.00	17,000.00	1,000.00	-18,000.00	1,000.00

Invoice total **1,000.00**

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
18668	05/04/2022	1,000.00	1,000.00				
	Total	1,000.00	1,000.00	0.00	0.00	0.00	0.00

Thank you for your business.

Delta 3 Engineering, Inc.  
 875 S. Chestnut Street  
 Platteville, WI 53818  
 608.348.5355

Item 4.

Village of Ridgeway  
 208 Jarvis Street  
 Ridgeway, WI 53582

Invoice number 18667  
 Date 05/04/2022

Project **D20-003 Ridgeway 2021 Infrastructure Improvements**

Professional services rendered through April 24, 2022.

(50% - Water; 50% - General Fund)

Description	Prior Billed	Current Billed	Total Billed	Current Billed
FIELD WORK	16,478.50	0.00	16,478.50	0.00
DESIGN	47,845.50	0.00	47,845.50	0.00
DRAFTING	13,395.00	0.00	13,395.00	0.00
REPORT	1,235.50	0.00	1,235.50	0.00
PERMIT APPLICATIONS	0.00	0.00	0.00	0.00
EASEMENTS	0.00	0.00	0.00	0.00
MEETINGS	2,377.50	150.00	2,527.50	150.00
BIDDING/CONTRACT SERVICES	800.00	0.00	800.00	0.00
CONSTRUCTION STAKING	18,131.00	780.00	18,911.00	780.00
CONSTRUCTION ADMINISTRATION & ENGINEERING	52,642.50	4,515.00	57,157.50	4,515.00
PROJECT CLOSEOUT	187.50	0.00	187.50	0.00
REIMBURSEABLE EXPENSES/PERMIT FEES	0.00	0.00	0.00	0.00
*EXTRA SERVICES	0.00	0.00	0.00	0.00
<b>Total</b>	<b>153,093.00</b>	<b>5,445.00</b>	<b>158,538.00</b>	<b>5,445.00</b>

Invoice total **5,445.00**

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
18667	05/04/2022	5,445.00	5,445.00				
	<b>Total</b>	<b>5,445.00</b>	<b>5,445.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Thank you for your business.

Item 4.

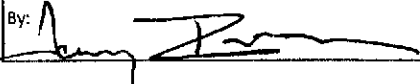
Application Period: <b>April 9, 2022 to May 6, 2022</b>		Application Date: <b>May 10, 2022</b>
To (Owner): <b>Village of Ridgeway</b>	From (Contractor): <b>J.I. Construction, LLC</b>	Via (Engineer): <b>Bart Nies, P.E.</b>
Project: <b>Proposed 2021 Infrastructure Improvements</b>	Contract: <b>#1 - Utility and Street Construction</b>	
Owner's Contract No.: <b>1</b>	Contractor's Project No.:	Engineer's Project No.: <b>D20-003</b>

**Application For Payment  
Change Order Summary**

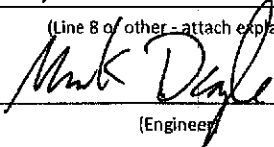
Approved Change Orders				
Number	Additions	Deductions		
			1. ORIGINAL CONTRACT PRICE.....	\$ 1,460,387.00
			2. Net change by Change Orders.....	\$
			3. Current Contract Price (Line 1 ± 2).....	\$ 1,460,387.00
			4. TOTAL COMPLETED AND STORED TO DATE (Column F on Progress Estimate).....	\$ 1,056,963.89
			5. RETAINAGE:	
			a. <u>5%</u> X <u>\$1,056,963.89</u> Work Completed.....	\$ 52,848.89
			b. _____ X _____ Stored Material.....	\$
			c. Total Retainage (Line 5a + Line 5b).....	\$ 52,848.89
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c).....	\$ 1,004,115.00
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 871,510.00
			8. AMOUNT DUE THIS APPLICATION.....	\$ 132,605.00
			9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above).....	\$
TOTALS				
NET CHANGE BY CHANGE ORDERS				

**Contractor's Certification**

The undersigned Contractor certifies that to the best of its knowledge: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

By:  **Jeremy Iverson** Date: **5/5/2022**

Payment of: **\$ 132,605.00**  
(Line 8 or other - attach explanation of the other amount)

is recommended by:  **5-4-2022**  
(Engineer) (Date)

Payment of: **\$ 132,605.00**  
(Line 8 or other - attach explanation of the other amount)

is approved by: \_\_\_\_\_  
(Owner) (Date)

Approved by: \_\_\_\_\_  
Funding Agency (if applicable) (Date)

Sanitary System = \$114,080.00      Water System = 0      General = \$18,525.00

# Progress Estimate

# Contractor's Application

Item 4.

For (Contract):						#1 - Utility and Street Construction				Application Number: 8		
Application Period:						April 9, 2022 to May 6, 2022				Application Date: May 10, 2022		
A						B	C		D	E	F	
Item		Bid Item Quantity	Unit Price	Bid Item Value (\$)	Estimated Quantity Installed		Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)		
Bid Item	Description											
1-1	Implementation of Erosion Control installed as specified and indicated.	1 L.S.	Lump Sum	\$ 6,000.00	0.5	L.S.	\$3,000.00		\$3,000.00	50%		
1-2	Implementation of Traffic Control installed as specified and indicated.	1 L.S.	Lump Sum	\$ 5,500.00	0.5	L.S.	\$2,750.00		\$2,750.00	50%		
1-3	Mobilization, Bonds, and Insurance as specified and indicated.	1 L.S.	Lump Sum	\$ 20,750.00	1	L.S.	\$20,750.00		\$20,750.00	100%		
1-4	Sanitary Sewer Manhole Chimney Rehabilitation as specified and indicated.	1 Each	\$ 2,800.00 / Each	\$ 2,800.00	Each							
1-5	8" SDR 35 PVC Sanitary Sewer installed as specified and indicated.	2,470 L.F.	\$ 68.00 / L.F.	\$ 167,960.00	2,373	L.F.	\$161,364.00		\$161,364.00	95%		
1-6	4' Diameter Precast Concrete Sanitary Sewer Manhole installed as specified and indicated.	12 Each	\$ 4,718.00 / Each	\$ 56,616.00	12	Each	\$56,616.00		\$56,616.00	100%		
1-7	4' Diameter Precast Concrete Sanitary Sewer Drop Manhole installed as specified and indicated.	2 Each	\$ 5,618.00 / Each	\$ 11,236.00	2	Each	\$11,236.00		\$11,236.00	100%		
1-8	Connection to Existing Sanitary Sewer as specified and indicated.	8 Each	\$ 674.00 / Each	\$ 5,392.00	8	Each	\$5,392.00		\$5,392.00	100%		
1-9	Replace Existing Sanitary Sewer Lateral as specified and indicated.	47 Each	\$ 2,300.00 / Each	\$ 108,100.00	44	Each	\$101,200.00		\$101,200.00	95%		
1-10	New 4" Sanitary Sewer Lateral as specified and indicated.	1 Each	\$ 2,100.00 / Each	\$ 2,100.00	1	Each	\$2,100.00		\$2,100.00	100%		

1-11	Post-Construction Televising of Sanitary Sewer as Specified and indicated.	2,470 L.F.	\$ 2.50 / L.F.	\$ 6,175.00	2,373 L.F.	\$5,932.50		\$5,932.50	95%
									Item 4.
1-12	6" DR 18 PVC Water Main w/Tracer Wire installed as specified and indicated.	853 L.F.	\$ 57.00 / L.F.	\$ 48,621.00	766 L.F.	\$43,662.00		\$43,662.00	90%
1-13	8" DR 18 PVC Water Main w/Tracer Wire installed as specified and indicated.	2,612 L.F.	\$ 64.00 / L.F.	\$ 167,168.00	2,388 L.F.	\$152,832.00		\$152,832.00	90%
1-14	6" Gate Valve installed as specified and indicated.	4 Each	\$ 1,375.00 / Each	\$ 5,500.00	4 Each	\$5,500.00		\$5,500.00	100%
1-15	8" Gate Valve installed as specified and indicated.	22 Each	\$ 1,874.00 / Each	\$ 41,228.00	15 Each	\$28,110.00		\$28,110.00	70%
1-16	6" Fire Hydrant with 6" Hydrant Lead and 6" Gate Valve installed as specified and indicated.	9 Each	\$ 6,456.00 / Each	\$ 58,104.00	8 Each	\$51,648.00		\$51,648.00	90%
1-17	Remove Existing Fire Hydrant as specified and indicated.	6 Each	\$ 300.00 / Each	\$ 1,800.00	4 Each	\$1,200.00		\$1,200.00	70%
1-18	Connection to Existing Water Main as specified and indicated.	13 Each	\$ 1,900.00 / Each	\$ 24,700.00	7 Each	\$13,300.00		\$13,300.00	55%
1-19	Replace Existing Water Service with 1" Water Service as specified and indicated.	48 Each	\$ 2,100.00 / Each	\$ 100,800.00	24 Each	\$50,400.00		\$50,400.00	50%
1-20	New 1" Water Service installed as specified and indicated.	3 Each	\$ 2,100.00 / Each	\$ 6,300.00	2 Each	\$4,200.00		\$4,200.00	70%
1-21	Valve Box Top Cover over Curb Stop in Concrete or Pavement installed as specified and indicated.	13 Each	\$ 400.00 / Each	\$ 5,200.00	Each				
1-22	Rock Excavation as specified and indicated.	400 C.Y.	\$ 75.00 / C.Y.	\$ 30,000.00	200 C.Y.	\$15,000.00		\$15,000.00	50%
1-23	15" Class III Reinforced Concrete Pipe (RCP) Storm Sewer installed as specified and indicated.	20 L.F.	\$ 67.00 / L.F.	\$ 1,340.00	20 L.F.	\$1,340.00		\$1,340.00	100%
1-24	24" Class III Reinforced Concrete Pipe (RCP) Storm Sewer installed as specified and indicated.	7 L.F.	\$ 96.00 / L.F.	\$ 672.00	L.F.				

1-25	36" Class III Reinforced Concrete Pipe (RCP) Storm Sewer installed as specified and indicated.	51	L.F.	\$ 155.00 / L.F.	\$ 7,905.00	45	L.F.	\$6,975.00	\$6,975.00	90%
										Item 4.
1-26	2' x 3' Precast Concrete Storm Sewer Catch Basin installed as specified and indicated.	2	Each	\$ 2,200.00 / Each	\$ 4,400.00	2	Each	\$4,400.00	\$4,400.00	100%
1-27	6' Diameter Precast Concrete Storm Sewer Catch Basin installed as specified and indicated.	2	Each	\$ 4,500.00 / Each	\$ 9,000.00	2	Each	\$9,000.00	\$9,000.00	100%
1-28	Connection to Existing Storm Sewer as specified and indicated.	1	Each	\$ 1,400.00 / Each	\$ 1,400.00	1	Each	\$1,400.00	\$1,400.00	100%
1-29	Heavy Rip-Rap over Fabric installed as specified and indicated.	40	C.Y.	\$ 45.00 / C.Y.	\$ 1,800.00	40	C.Y.	\$1,800.00	\$1,800.00	100%
1-30	Tree and Stump Removal (greater than 12" Dia.) as specified and indicated.	1	Each	\$ 1,100.00 / Each	\$ 1,100.00	1	Each	\$1,100.00	\$1,100.00	100%
1-31	Excavation/Fill (8,900 C.Y) as specified and indicated.	1	L.S.	\$71,200.00 / L.S.	\$ 71,200.00	0.50	L.S.	\$35,600.00	\$35,600.00	50%
1-32	Breaker Run installed as specified and indicated.	5,200	TON	\$ 11.75 / TON	\$ 61,100.00	3,457.29	TON	\$40,623.16	\$40,623.16	65%
1-33	Crushed Aggregate Base Course (1-1/4" dia.) installed as specified and indicated.	7,000	TON	\$ 12.75 / TON	\$ 89,250.00	3,921.10	TON	\$49,994.03	\$49,994.03	55%
1-34	Concrete Curb and Gutter (24") installed as specified and indicated.	4,700	L.F.	\$ 14.00 / L.F.	\$ 65,800.00	3,032	L.F.	\$42,448.00	\$42,448.00	65%
1-35	Concrete Sidewalk (4") replaced as specified and indicated.	2,250	S.F.	\$ 6.00 / S.F.	\$ 13,500.00	439.68	S.F.	\$2,638.08	\$2,638.08	20%
1-36	Concrete Driveway (6") as specified and indicated.	3,350	S.F.	\$ 7.00 / S.F.	\$ 23,450.00	1,421.87	S.F.	\$9,953.09	\$9,953.09	45%
1-37	Concrete Steps replaced as specified and indicated.	15	S.F.	\$ 60.00 / S.F.	\$ 900.00		S.F.			
1-38	Handicap Ramp Detectable Warning Field (2' x 4') installed as specified and indicated.	8	Each	\$ 290.00 / Each	\$ 2,320.00		Each			
1-39	Hot Mix Asphalt Pavement installed as specified and indicated.	2,400	TON	\$ 79.25 / TON	\$ 190,200.00	1,144.48	TON	\$90,700.04	\$90,700.04	50%

1-40	Landscaping installed as specified and indicated.	5,500 S.Y.	\$ 6.00 / S.Y.	\$ 33,000.00	3,800 S.Y.	\$22,800.00	\$22,800.00	70%
<b>TOTAL - Contract #1 =</b>				<b>\$1,460,387.00</b>		<b>\$1,056,963.89</b>	<b>\$1,056,963.89</b>	<i>Item 4.</i>

**Current 600 Block Main Street Parking**

The Ridge	11 - ACCESSIBLE	
	10	
The Wheel	9	
Residential	8	
USPS	7 No Parking 5 am to 8 am 30 min Parking 8 am to 4 pm	
Residential	6 - ACCESSIBLE (no cutout)	
Bank	5 - 30 minute parking	
Doodle's	4	
	3	
	2	
	1	

**Suggested 600 Block Main Street Parking**

The Ridge	11 - ACCESSIBLE	
	10	
The Wheel	9	
Residential	8	
USPS	7 Loading Zone 8 am to 7 pm Mon - Sat 15 Minute Parking	
Residential	6 - ACCESSIBLE (no cutout)	
Bank	5	
Doodle's	4	
	3	
	2	
	1	



## WELL # 1 REHAB PROPOSALS

	PEERLESS	WATER WELL SOULUTIONS
PULL/INSPECT :	\$3650	\$7555
NEW PUMP:	\$4580	\$2850
Or refurbished (peerless)		
Total:	\$8250	\$10405
COMPLETE REPLACEMENT: called for quote		\$21,965
REPLUMBING: (old piping, valves, meters)		
	\$25900	called for quote
TELEVISIONING : (OPTIONAL)	\$1500	\$1450 before and after

## WELL # 2 METER REPLACEMENT

METER SUPPLIED BY MIDWEST METERS INC. \$3545.00

	PEERLESS	WATER WELL SOULUTIONS
INSTALL :	TIME AND MATERIAL	\$650



April 26, 2022

Village of Ridgeway  
Ridgeway, WI  
Attn: Jeff Brindley, DPW

RE: Well Pump Maintenance Well No. 1

Jeff,

Water Well Solutions is pleased to provide the following proposal for the removal, inspection, and repair of the pump at Municipal Well # 1. Upon removal a detailed inspection will be performed and a secondary proposal detailing recommended repairs will be provided for your review / approval.

**Procedures:**

1. Load materials, mobilize to jobsite and set up pump service crane.
2. Perform brief well / pump test to determine present condition of well / pump.
3. Disassemble electrical supply and discharge piping connection
4. Cut hole into steel roof to allow removal of pumping assembly
5. Remove pump unit complete
6. Chlorinate well per code requirements and install new pump unit complete
7. Pump well to waste and collect the first of two bacti samples (minimum 8 hours apart) Village to collect 2<sup>nd</sup> sample to help keep costs to a minimum.
8. Install new mag meter at Well 2
9. Collect final pumping data and provide copies to owner and WDNR if required.

Est. 20 – 25hrs. @ 265.00/hr	\$5,300.00 - \$6,625.00
Est 1 day rig time @ \$650/day	\$650.00
Est. 1 day per diem per 2/person crew	\$280

**Repair costs – assuming all new components:**

• 2ea. -255ft airlines	\$325.00
• Electrical splice kit	\$150.00
• Chlorine, silicone, tape, dope, samples	\$150.00
• New submersible pump (based on well log)	\$2,850.00
• New Franklin 4” sub motor- 230V, 3-phase, 3450rpm	\$1,845.00
• 3” Schedule 40 T&C column pipe (255ft max)	\$28.00/ft
• 3” in-line check valves (est 2 @ \$510.00 ea)	\$1,020.00
• #8/3 Flat jacketed pump cable w/gnd	\$930.00



In addition to the Well 1 service, you also requested pricing to remove turbine meter at Well 2 and install new 6” mag-meter (purchased direct by owner). The lay length of the new meter is shorter than the existing turbine so a short 6” spool would need to be installed to make up the difference. Our scope would be to remove old meter, install new meter and spool **including** all new nuts, bolts and gaskets. Electrical connection by others.

Well 2 Mag Meter Installation (materials) \$650.00  
Labor is included in pump replace quote above

Note – Pump model and design capacity will be confirmed upon removal from Well 1. if design varies from quoted pump above, a revised pump / motor price will be provided.

If this proposal is acceptable to the village, please contact us with your approval and we will schedule the work asap. We are currently 2-3 weeks out but we always respond to emergencies immediately. This price is good for 10 days. After 10 days we can check pricing to be sure it is still accurate.

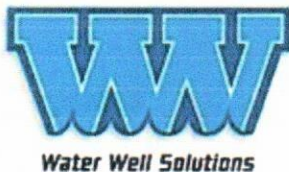
As always, this proposal assumes clear and easy access to the Wellhouse and clear path to set up and remove pump / service well. If you have any questions or wish to discuss in further detail, please don't hesitate to contact me at your convenience.

Sincerely,

*Peter Bennin*

**Peter Bennin**  
**Senior Project Manager**

N87W36051 Mapleton Street, Oconomowoc, WI 53066  
Cell: (262) 269-8755 | Office: (920) 474-4777 | Fax: (920) 474-4771  
Email: [peter.bennin@wwssg.com](mailto:peter.bennin@wwssg.com) | Web: [www.wwssg.com](http://www.wwssg.com)



I've attached some literature...just in case you need it. Lay lengths and additional spool or "make up" pieces may have to be considered/ordered - but here is the price for each of the meters:

Item 7.

4" M2000, meter-mounted amplifier, hard rubber liner, grounding rings: \$2,875.00 each

6" M2000, meter-mounted amplifier, hard rubber liner, grounding rings: \$3,545.00 each

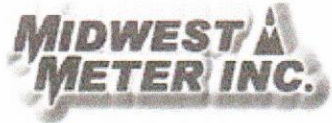
These prices are for meters that are not in pits or vaults (so no submerging in water). There is also an option to remote-mount the display/electronics, if needed.

Please let me know if you have any questions about this Jeff. Once you get approval and have the exact lay length for each meter, we can get prices on any other items needed.

Thank you!

Steve

Steve Dauster  
Midwest Meter, Inc.  
N173 W21290 Northwest Passage Way  
Jackson, WI 53037  
(262) 677-2887 Office  
(262) 416-2889 Cell



---

**From:** Jeff Brindley <[ridgewaypwd@mhtc.net](mailto:ridgewaypwd@mhtc.net)>  
**Sent:** Monday, March 7, 2022 10:05 AM  
**To:** Steve Dauster <[sdauster@midwest-meter.com](mailto:sdauster@midwest-meter.com)>  
**Subject:** Mag Meters

Hi Steve,  
Could you send me a guestimate on (2) 4" mag meters and (1) 6" for our Well houses. The meters will have to be modified on our behalf on installation. Just looking for some numbers to show the board tomorrow nights meeting.

Thanks

Jeff

Jeff Brindley  
Directory of Public Works  
Village of Ridgeway  
608-669-0977



October 5, 2021

Village of Ridgeway  
 Attn: Jeff Brindley  
 208 Jarvis St. Suite A  
 Ridgeway WI, 53582

**Re: Well #1 Pump pull/reinstall**

Jeff,

Peerless Well and pump would like to thank you for the opportunity to submit a proposal on the pull and inspection of the pumping equipment at Well #1.

From our conversation and what limited information I found on the direct read gauge; we determined the pump setting is 235-ft of 4-in column pipe. The below price for the labor to pull/inspect and reinstall the pump assembly was determined by the above information. If it is found that the pump assembly is a different size or different depth some adjustment may be necessary, if extra labor is necessary.

Please see the below scope of work:

- Mobilize a two-man pump service crew with pump rig and service truck to Well #1. Set up rig. Disconnect leads and pull 235-ft of 4-in submersible pump assembly. Load equipment and clean up. Demobilize back to shop. Inspect pump assembly and provide Ridgeway a written report documenting findings and recommendations of repairs with costs associated with those repairs.  
**Pull and inspect pump assembly: \$ 3,650.00**
- Mobilize to Ridgeway with new or refurbished 4-in x 235-ft pump assembly. Set up and install pump assembly and set discharge head. Flush to waste, put back online and demobilize.  
**Reinstall, flush to waste, and put back online: \$ 4,580.00**
  - Pricing does not include sampling (assumed to be done by village)

After reviewing the above proposal should you have any questions or concerns, or if there is any other way we can be of assistance to your community, please feel free to contact me at your convenience. We appreciate this opportunity to provide you with this proposal and look forward to the opportunity to deliver the Village of Ridgeway expert service on this project.

**Peerless Well & Pump**

*Ross Griffin*

Ross Griffin  
 563-543-5803

**2021 Water Tower Painting and Repair Loan**  
**10 yr, 2.6%**

Loan Amount \$ 540,000

	Estimate/ Bid Amount	Actual	Difference
Contract 1 - Seven Brothers Painting	\$ 321,850.00	\$ 388,155.75	\$ 66,305.75
Contract 2 - LW Allen (SCADA)	\$ 86,735.00	\$ 20,429.25	\$ (66,305.75)
Owens Excavating and Trenching (water valve repla	\$ 5,950.00	\$ 10,520.60	\$ 4,570.60
Jl Inspections (1,300 to be spent in 2022)	\$ 17,900.00	\$ 17,900.00	\$ -
Delta3 Engineering - Water Tower		\$ 26,033.50	
Collins & Hying - Valve Repl.		\$ 371.89	
Delta3 - Well Repairs & Controls Engineering		\$ 3,265.00	
Well #1 - pull and inspect pump		\$ 27,000.00	
Well #2 - meter replaced and installed		\$ 4,200.00	
Water Meters, Registers, Transmitters rcvd Feb/Mar 2022		\$ 20,940.05	
	<b>Total Spent:</b>	<b>\$ 518,816.04</b>	
	Available Financing:	\$ 21,183.96	

**TID PHASE 2 Loan**  
**Interest Only Payments 18 mos, ++**

Financing Ledger Balance:	\$ 539,997.48
Available Credit:	\$ 69,074.52
Anticipated 2022 Lot Sale Proceeds:	\$ 73,600.00
Projected TID Balance Surplus Year	2028
Projected TID Balance Surplus in 2028	124,000

Proposed TID Projects before 08/2022	
Dog Park Fencing	\$ 8,000.00
Home Talent Ball Field Repairs	\$ 15,000.00
Volleyball Sand	
Volleyball Lights	
<b>Total 2022 TID Capital Expenses</b>	<b>\$ 23,000.00</b>



# ESTIMATE

Item 10.

Verona, WI

May 6, 2022	ESTIMATE DATE
Maggie5881	CUSTOMER ID

### When Quality Matters

Raymond A. Hellenbrand

Cell: (608) 516-5526

Home: (608) 848-2804

Fax: (608) 848-2804

E-mail: drhfence@gmail.com

Amount Due Date: -

Please remit balance within 15 days of invoice.  
Or add a 1.5% interest charge per month.

1.5% interest:

Amount Due After Due Date:

<b>CUSTOMER INFO:</b>	<b>Village Of Ridgeway</b>
	Maggie
	208 Jarvis St.
	Ridgeway, WI
	-----
Phone:	608-924-5881
Email:	

### Estimate Detail

Date	Item #	Description	Quantity	\$ per Quantity	Total Charge	Down Payment / Discount
5/6/22	1	Install roughly 900' of a 4' woven wire fence to create the dog park area (4x4 square woven wire). Includes one 10' utility gate and one 8x8 area that will have two 4' gates to enter and exit.	1	8,900.00	8,900.00	
	2	DRH Fencing will donate \$1500 to the project to be able to leave a 2'x2' sign on the fence.			-	1,500.00
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>					<b>8,900.00</b>	<b>(1,500.00)</b>

**PROPERTY BOUNDARIES ARE THE RESPONSIBILITY OF THE PROPERTY OWNERS**

- After the job has started there will be an extra charge for:
1. Installation of gates if not already on the bid
  2. Tree and brush cutting
  3. Removal of brush
  4. Tear out of old fence
  5. Removal of old materials
  6. Digging through rock
  7. Hand dig over electrical lines

Subtotal	\$ 8,900.00
Down Payment / Discount	\$ (1,500.00)
<b>Total Amount Due</b>	<b>Estimate</b>
Down payment to accept bid:	\$ 5,340.00

Make all checks payable to: DRH Fencing, LLC

8112 Dairy Ridge Rd.  
Verona, WI 53593

*Looking forward to your business!*



Waste stations:

Uline: [https://www.uline.com/BL\\_8262/Dog-Waste-System](https://www.uline.com/BL_8262/Dog-Waste-System)

**TOTAL FOR WASTE SYTEM: \$375**



## DOG WASTE SYSTEM

Keeps apartment landscaping, hiking trails, dog parks and recreation areas free of dog waste.

- **Sign** - Large, easy-to-read reflective aluminum.
- **Dispenser** - Tough powder-coated aluminum. Locking front panel. Includes 400 bags.
- **Receptacle** - 18-gauge steel. Includes retainer band. 10-gallon capacity.

### DOG WASTE SYSTEM

▲ Green or Galvanized

MODEL NO.	DESCRIPTION	SIZE L x W x H	WT. (LBS.)	PRICE EACH		ADD TO CART	
				1	3+	<input type="text"/>	ADD
<a href="#">H-2898*</a>	Sign	12 x 18"	2	\$28	\$26	<input type="text"/>	ADD
<a href="#">H-2897*</a>	Dispenser	9 x 3 x 16"	7	119	112	<input type="text"/>	ADD
<a href="#">H-3491*</a>	Receptacle	11.5" Diam. x 23" H	16	190	178	<input type="text"/>	ADD
<a href="#">H-1662▲</a>	8 ft. U-Channel Post			38	36	<a href="#">Specify Color</a>	

\* Mountina hardware included

### DOG WASTE BAGS

MODEL NO.	DESCRIPTION	SIZE	QTY./ BOX	BOXES/ CTN.	PRICE PER CARTON		ADD TO CART	
					1	3+	<input type="text"/>	ADD
<a href="#">S-21319</a>	Uline	8 x 13"	200	10	\$55	\$55	<input type="text"/>	ADD
<a href="#">S-15585</a>	Dogipot®	8 x 13"	200	10	93	73	<input type="text"/>	ADD

### DOG WASTE RECEPTACLE LINER BAGS

MODEL NO.	DESCRIPTION	SIZE	QTY./ BOX	BOXES/ CTN.	PRICE PER CARTON		ADD TO CART	
					1	3+	<input type="text"/>	ADD
<a href="#">S-20825</a>	Receptacle Liner	28 x 29"	50	4	\$106	\$86	<input type="text"/>	ADD

Uline: [https://www.uline.com/BL\\_1613/Uline-Dog-Waste-System](https://www.uline.com/BL_1613/Uline-Dog-Waste-System)

TOTAL FOR WASTE SYTEM: \$706



## ULINE DOG WASTE SYSTEM

Attractive, low maintenance, vandal-proof choice for parks and recreation areas.

- Recycled plastic won't rot, crack or corrode.
- **Sign** - Reminds owners to clean up after Fido.
- **Dispenser** - Locking top prevents theft. Holds 2 boxes of bags.
- **Receptacle** - Easy-to-open lid is secured with cable. Includes rigid plastic liner. 10-gallon capacity.



SIGN



DISPENSER

### DOG WASTE SYSTEM

MODEL NO.	DESCRIPTION	SIZE L x W x H	WT. (LBS.)	PRICE EACH		ADD TO CART
				1	3+	
<a href="#">H-5942</a>	Sign	12 x 18"	2	\$28	\$26	<input type="text" value="1"/> <input type="button" value="ADD"/>
<a href="#">H-5943*</a>	Dispenser	9 x 5 x 12"	7	155	145	<input type="text" value="1"/> <input type="button" value="ADD"/>
<a href="#">H-5944*</a>	Receptacle	17" Diam. x 19" H	19	385	365	<input type="text" value="1"/> <input type="button" value="ADD"/>
<a href="#">H-5945</a>	7 ft. Recycled Plastic Post		25	138	133	<input type="text" value="1"/> <input type="button" value="ADD"/>

\* Mounting hardware included

### WASTE BAGS

MODEL NO.	DESCRIPTION	SIZE	QTY./ BOX	BOXES/ CTN.	PRICE PER CARTON		ADD TO CART
					1	3+	
<a href="#">S-21319</a>	Uline	8 x 13"	200	10	\$55 any qty.		<input type="text" value="1"/> <input type="button" value="ADD"/>
<a href="#">S-15585</a>	Dogipot®				\$93	\$73	<input type="text" value="1"/> <input type="button" value="ADD"/>

### RECEPTACLE LINER BAGS

MODEL NO.	DESCRIPTION	SIZE	QTY./ BOX	BOXES/ CTN.	PRICE PER CARTON		ADD TO CART
					1	3+	
<a href="#">S-20825</a>	Receptacle Liner	28 x 29"	50	4	\$106	\$86	<input type="text" value="1"/> <input type="button" value="ADD"/>

Zero Waste USA: <https://zerowasteusa.com/dog-waste-station/>

TOTAL FOR WASTE SYTEM: \$289.99



### The Sentry® Dog Station - Best Seller

**\$289.99**

SKU: JJB006-GRN

### Quantity Discounts

Quantity	Price Each	Savings
1 - 4	\$ 289.99	
5 - 9	\$ 239.99	17 %
10 - 24	\$ 209.99	28 %
25 - 99	\$ 169.99	41 %
100 +	\$ 139.99	52 %

Buy 5-9 and get: \$50.00 off each product

Buy 10-24 and get: \$80.00 off each product

Buy 25 or more and get: \$120.00 off each product

**Municipality & Property Manager's #1 Choice. COMMERCIAL GRADE. ALUMINUM. RUST-PROOF. STRONG.**

#### The Sentry® Station Includes:

**SIGN** -aluminum high visibility

**POST** -same galvanized steel post used by municipalities

**DISPENSER** -aluminum with 2 keys

**ROUND TRASH CAN** -aluminum with lid and liner clamps

**BAGS** -400 dog waste bags + 25 can liners

**Hardware & Installation Instructions** -easy to install

#### Choose Bag Style:

**ROLL BAGS:** Universal 8"x13" bags on a roll

**SINGLpul® BAGS:** Header bags with pull strap

**MittN BAGS:** Header bags with gusset to create hand pouch

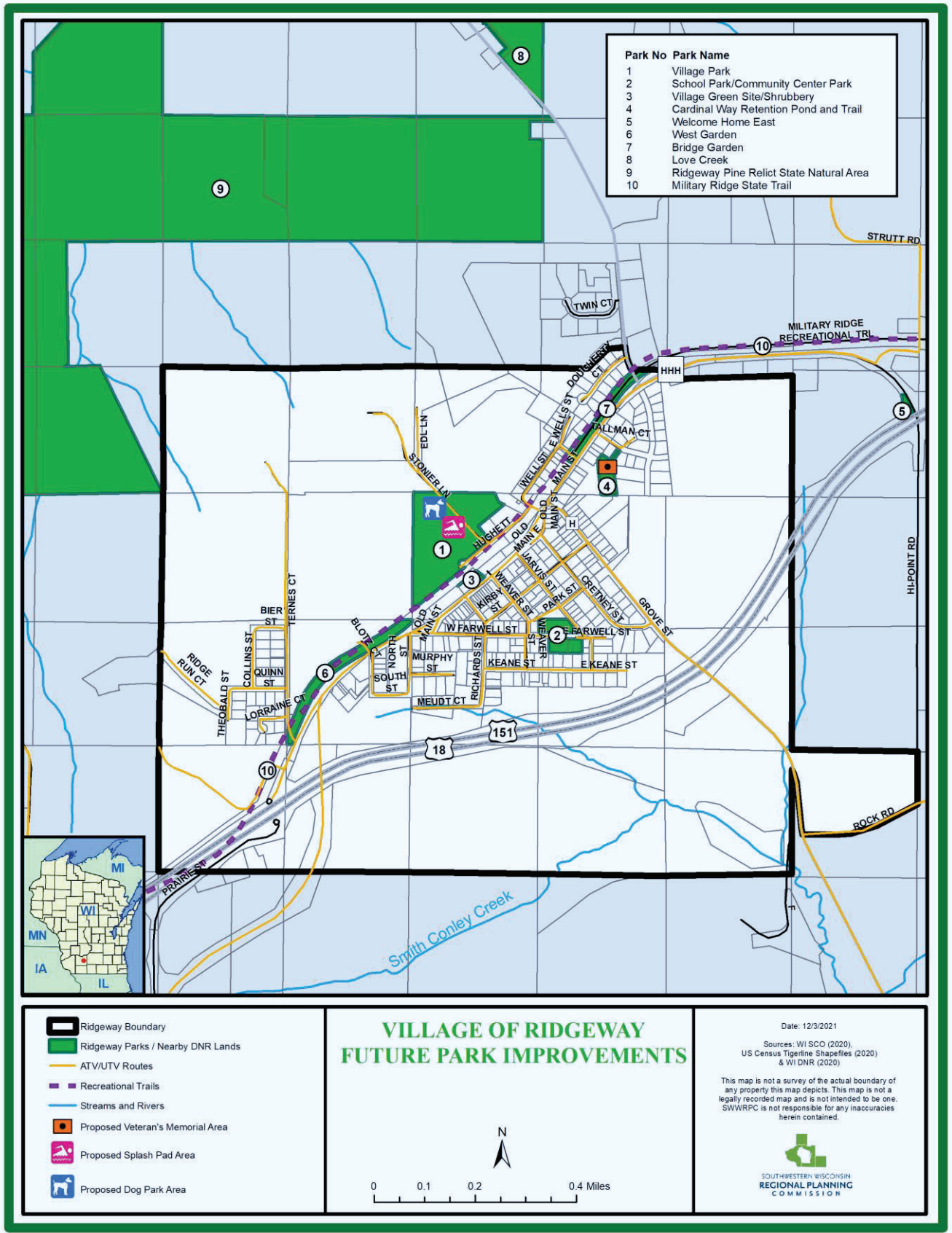
**TIE-HANDLE BAGS:** On a Roll, 'tie handles' that make it easy to tie the bag closed

**TISSUE-STYLE BAGS:** Tie-handle bags, in packets, dispensed 'tissue box' style

**EZ-TIE HANGING BAGS:** Tie-handle bags hang from a center tab on single prong in dispenser

Choose Color: **Gloss Green** or **Matte Black**

Figure 14: Future Improvements Map





Midwest Athletic Fields LLC  
323 William St P.O. Box 76  
Watertown, WI 53094  
lana@midwestaf.com  
www.midwestaf.com



# Proposal

## ADDRESS

Michele Casper  
208 Jarvis Street Suite A  
Ridgeway, WI 53582

PROPOSAL # 1062

DATE 04/19/2022

---

## PROJECT

Baseball Infield Grading

## SALES REP

JJV

### DESCRIPTION

#### Baseball Field

- Edge out back arc 13' to remove lip.
- Add 5 loads of Ag Lime Infield mix.
- Laser grade and compact.
- Re-center home plate to the backstop.
- Re-set the foul poles.
- Rebuild the pitcher's mound with clay.
- Install new base anchors, pitching rubber, and home plate., 1 @ \$14,200.00

---

TOTAL

**\$14,200.00**

Accepted By

Accepted Date

**clerk@villageofridgeway.com**

---

**From:** Callaway, Jon <jcallaway@atcllc.com>  
**Sent:** Friday, April 01, 2022 10:40 AM  
**To:** clerk@villageofridgeway.com  
**Cc:** 'Michele Casper'  
**Subject:** Village of Ridgeway/ATC Road Use Agreement documents  
**Attachments:** Cardinal Hickory Creek combined equipment list Attachment B.pdf; Certificate of Insurance Attachment C.pdf; Iowa\_Village of Ridgeway 8.5x11.pdf; Village of Ridgeway Cardinal Hickory Creek Road Use Agreement.pdf

Dear Hailey-

Attached are the road use agreement documents we've discussed. In addition to the proposed Road Use & Repair Agreement with the Village of Ridgeway, I have included a previously shared map of the roads we wish to utilize in the village (Attachment A = 8.5 x 11 map), a list of vehicles to be used and their weights (Attachment B), and a Certificate of Insurance (Attachment C).

Please review the documents and let me know if there are any questions or comments. I understand your next village board meeting is April 12. I will plan to follow up with you at the end of the month to see where things are on your end if I haven't heard back from you.

Regards-

Jon

Jon Callaway  
ATC Local Relations  
American Transmission Co.  
2485 Rinden Road  
Cottage Grove, WI 53527-9598  
(608) 877-3540 - direct  
(608) 513-7596 - cell

## Road Repair Reimbursement Agreement

This agreement (Agreement) is entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, between the Village of Ridgeway, a municipality organized and existing under Wis. Stat. chs. 66 and 61 (Village), with its offices located at 208 Jarvis Street, Ridgeway, Wisconsin 53582, and American Transmission Company LLC, by its corporate manager, ATC Management Inc., a limited liability company organized and existing under the laws of the State of Wisconsin with its offices located at W234 N2000 Ridgeview Parkway Court, Waukesha, Wisconsin 53188-1022 (Collectively "ATCLLC"). The Village and ATCLLC may be referred to as "Party" or "Parties" as the context may require.

### The Parties represent as follows:

- A.** ATCLLC is a "public utility" as that term is defined in Wis. Stat. §196.01(5) and is a "transmission company" within the meaning of Wis. Stat. § 196.485(1) (ge).
- B.** ATCLLC is in the process of performing certain work on its facilities located in or in the area of the Village during the period commencing on or about November 2021 and ending with the completion of the work associated with the construction of certain electric transmission facilities generally referred to as the "Cardinal – Hickory Creek" project (Project) and may, as a result of that work, need to have certain of its vehicles and equipment, or vehicles and equipment of ATCLLC's contractors, subcontractors, suppliers, material men, or assigns (collectively "Contractors"), use roads, bridges and culverts (collectively "Roads") that are maintained by the Village or over which the Village has jurisdiction and authority.
- C.** Village, in accordance with the Village Code, has adopted Wis. Stat. ch. 348 and has the authority to issue permits, under conditions determined by the Village, for the use of Village Roads for vehicles and equipment that exceed the weight limits determined for such Roads.
- D.** ATCLLC seeks a permit or permits for the use of the Roads of the Village by certain vehicles and equipment operated by ATCLLC or on its behalf, and the Village is willing to issue the required permit or permits, but only upon certain terms and conditions.
- E.** The Parties have determined that it is in their mutual interest to set forth the terms and conditions relating to the issuance of the required permits for the use of the Roads of the Village.

### Therefore, the Parties agree as follows:

**1. Preliminary Assessment.** The Parties have determined that an independent party, EMCS Inc. (EMCS), shall perform a preliminary assessment ("Preliminary Assessment") of the condition of the Roads set forth on Attachment A. EMCS shall provide a text summary and videotape of the condition of the Roads set forth on Attachment A to the Village and ATCLLC. All expenses related to activities by EMCS incurred as a result of the Preliminary Assessment are to be paid by ATCLLC.

**2. Permits.** The Village shall, upon the execution of this Agreement, issue such permits as are necessary to permit ATCLLC or its Contractors to use the Roads of the Village identified on Attachment A for certain overweight vehicles and equipment, up to and exceeding 80,000 lbs. gross vehicle weight (GVW), necessary for transporting material, equipment or machinery



used by ATCLLC or its Contractors in the construction or erection of facilities used in the transmission of electricity. The permits shall conform to the requirements of Wis. Stat. ch. 348, and shall be displayed in accordance with the requirements of Chapter 348.

**3. Fees.** Pursuant to Wis. Stat. §348.25(8)(f), for the general permit to operate overweight vehicles and equipment, ATCLLC shall pay Village a permit issuance fee in the amount of Five Thousand And No/100 Dollars (\$5,000.00) payable upon the execution of the Agreement. Each load exceeding 80,000lbs GVW is subject to an additional fee of five hundred dollars (\$500.00). For purposes of this Section, should the vehicle or equipment exit the Road onto adjacent or nearby property and then re-enter the Road, each re-entry onto the Road is included as part of the original load (and not subject to an additional \$500 fee).

**4. Roads to be used under the Permits/Use Suspension.** The permits issued shall authorize ATCLLC or its Contractors to use the Roads of the Village set forth on Attachment A to this Agreement, which is incorporated into this Agreement in its entirety as though fully set forth herein, subject to reasonable conditions the Village may impose for the public safety, including, but not limited to, flagging, route escort, and intersection closure.

**5. Authorized Vehicles and Equipment.** The vehicles and equipment authorized on the Roads of the Village set forth on Attachment A are listed on Attachment B. Attachment B identifies the types of vehicles and equipment that ATCLLC anticipates it or its Contractors may employ at this time. The Parties acknowledge that ATCLLC or its Contractors may employ other vehicles and equipment in the course of its work.

**6. Term/Subsequent Assessment.** Permits issued to ATCLLC are valid from the execution of this Agreement by both Parties until completion of the work to be performed for or on behalf of ATCLLC on its facilities or the facilities of others for which it is obligated to perform work associated with the Project. At the request of either party, EMCS shall perform a subsequent assessment ("Subsequent Assessment") of the condition of the Roads of the Village set forth on Attachment A in the manner provided in Section 1. All expenses related to any activities by EMCS incurred as a result of the Subsequent Assessment performed by EMCS shall be paid by ATCLLC.

**7. Maintenance of Roads during Term of Permits.** From the date of issuance of the permits provided for in this Agreement, until the completion of the work associated with the Project, ATCLLC shall be solely responsible for the cost of repair, prevention measures or containment of potholes and similar damage on those Roads set forth on Attachment A caused by ATCLLC or its Contractors. In the event any damage is caused by ATCLLC or its Contractors, as determined in accordance with this Agreement, such damage shall be repaired in accordance with the directives of Village. The Village shall complete the repair, prevention measures or containment of any damage done to the Roads caused by ATCLLC or its Contractors.

**8. Damage and Payment upon Expiration of Permit.** Upon the expiration of the permit(s) and in the event that the Roads of the Village set forth on Attachment A are damaged as a result of the use of such Roads by ATCLLC or its Contractors, then ATCLLC shall pay the Village the cost of repairing such damage. If a Subsequent Assessment is performed, the difference between the condition of the Roads of the Village as shown in the Preliminary Assessment and in the Subsequent Assessment shall be the basis upon which the Village determines whether any damage has occurred to the Roads set forth on Attachment A. The Village shall estimate the cost to repair the Roads set forth on Attachment A and shall provide that estimate in writing to ATCLLC and EMCS. Within thirty (30) days of receipt of the cost

estimate, ATCLLC shall pay the amount estimated by the Village, unless ATCLLC exercises its rights under Section 9 of this Agreement. Within thirty (30) days of completion of the road repairs discussed in Section 8, the Village shall provide, in writing, a reconciliation of the estimated costs with the actual costs incurred. If the actual cost of repairs is less than the estimated amount and ATCLLC has paid the estimated costs, then the Village shall refund any excess payment to ATCLLC. If the actual costs are more than the estimated costs paid by ATCLLC, then ATCLLC shall pay such additional amount. Any refund or payment shall be made by the responsible Party within thirty (30) days of the reconciliation. ATCLLC may exercise its rights under Section 9 of this Agreement to dispute the estimate, reconciliation or actual costs incurred, as well as the existence of or responsibility for any damage to the Roads.

Notwithstanding the language of the previous paragraph, in the event damage occurs that the Village reasonably determines necessitates emergency repairs for the public safety or welfare, the Village may immediately undertake such repairs and invoice ATCLLC, which shall pay all such invoices within thirty (30) days of receipt. ATCLLC may exercise its rights under Section 9 of this Agreement to dispute these repairs and the cost. In the event of any such dispute, however, ATCLLC shall pay the Village for the repairs as provided in this Section with a right to recoup such payments after a favorable determination by the Arbitrator.

**9. Dispute Resolution.** The Parties acknowledge that they may disagree as to the existence or cost of repairing any damage or whether any damage may be the result of the use of such Roads by others. ATCLLC shall have the right to dispute the existence of, the cost to repair, or ATCLLC's or its Contractors' responsibility for the damage to the Roads set forth on Attachment A. If ATCLLC disputes the existence of, the cost to repair, or ATCLLC's or its Contractors' responsibility for such damage, ATCLLC shall notify the Village within thirty (30) days of the receipt of the estimate, reconciliation, or invoice provided for in Section 8. Upon receipt of ATCLLC's notice under this Section, the parties shall select an arbitrator ("Arbitrator") that is acceptable to both Parties to resolve the dispute. The Parties shall have ten (10) business days to agree upon an Arbitrator. In the event that the Parties cannot agree upon an Arbitrator, either Party may apply to a court of competent jurisdiction to appoint an Arbitrator in accordance with Wis. Stat. § 788.04. Within twenty-one (21) days of the selection of an Arbitrator, the Village and ATCLLC may provide such information as each deems necessary or appropriate to the Arbitrator and the other Party. Either Party has the right to request a hearing or request that the Arbitrator make a determination without a hearing. Any such hearing requested shall be held at the Village Hall at a mutually agreeable time following receipt of the information provided in accordance with this Section 9, however, no later than sixty (60) days from the date of the request. The Arbitrator's determination(s) shall be considered an arbitration award under the provisions of Wis. Stat. ch. 788, shall be binding upon both Parties, and shall be enforceable in accordance with Wis. Stat. §788.09. All arbitration expenses incurred as a result of this Section shall be the sole responsibility of ATCLLC.

**10. Hold Harmless and Limitation of Liability.** ATCLLC shall indemnify, protect, defend, and hold harmless the Village from and against any damage to the Roads set forth on Attachment A, which may arise out of or be caused by any act of ATCLLC or its Contractors in the performance of work associated with the Project. ATCLLC shall indemnify, protect, defend and hold harmless the Village from and against any and all losses, claims, lawsuits, judgments, and demands whatsoever, including the cost of investigation and attorneys' fees, which may arise out of or be caused by any negligence of ATCLLC or its Contractors in the use of the Roads set forth on Attachment A in the performance of work associated with the Project.

The Village acknowledges that ATCLLC is a regulated utility that operates pursuant to an Open Access Transmission Tariff (the "Tariff") approved from time to time by the Federal Energy Regulatory Commission. Further, the Village agrees that no provision in this Agreement is intended to alter or modify the Tariff in any way and that therefore no contractual indemnification or other liability is created or imposed on ATCLLC by this Agreement in excess of the liability imposed on ATCLLC by such Tariff.

Except as otherwise specifically provided for in this Agreement, neither Party will be liable to the other Party for any indirect, special, incidental or consequential damages that are not a reasonably foreseeable consequence of the breaching Party's breach of this Agreement.

**11. Insurance.** ATCLLC represents that it is self-insured for the first \$2,000,000 for any personal injury and property damage that may occur in connection with operation under the permits and for which ATCLLC might be legally responsible for and has additional insurance coverage in the amount of \$50,000,000 in excess of \$2,000,000, which is deemed sufficient insurance coverage by the Village under this Agreement. (See Attachment C.)

**12. Additional Permits.** This Agreement shall permit ATCLLC the use of Roads within the Village set forth on Attachment A. ATCLLC must obtain any and all other permits necessary for completion of the work.

**13. Springtime Freezing and Thawing Period.** This Agreement does not permit the use of Roads that may be posted with weight limitations during the seasonal springtime freezing and thawing period, unless the Village grants a permit for use during such period after determining when the Roads are either frozen or thawing and whether sections should be posted for weight limitations.

#### **14. General Provisions.**

**A. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior written or oral understandings or agreements. Failure of ATCLLC or Village to insist on performance of any of the terms and conditions of this Agreement, or to exercise any right or privilege contained in this Agreement, shall not be considered as waiving any such terms, conditions, rights or privileges. No waiver shall be effective unless reduced to writing and executed by both Parties. This Agreement and its Exhibits may be modified only in a writing signed by the Parties hereto.

**B. No Third-Party Beneficiaries.** This Agreement is intended to be solely for the benefit of ATCLLC and the Village and their successors and permitted assigns and is not intended to and shall not confer any rights or benefits on any third party not a signatory to this Agreement.

**C. Severability.** In the event that any provision of this Agreement is deemed as a matter of law to be unenforceable or null and void, such unenforceable or void portion of such provision shall be deemed severed from this Agreement, unless the removal of the unenforceable provision materially alters the rights or obligations of either Party under this Agreement. Even if there is a material alteration in the remainder of the Agreement, the Agreement shall continue in full force and effect as if such provision was not contained in the Agreement, but the Parties shall negotiate in good faith a new provision that will, to the extent practicable, restore the benefit of the bargain contained in such provision.

**D. Governing Law.** This Agreement shall be governed by and construed accordance with the laws of the State of Wisconsin.

**E. Headings.** The headings set forth in this Agreement are inserted for convenience and shall have no effect on the interpretation or construction of this Agreement.

**F. Counterparts.** This Agreement may be executed in any number of counterparts, and each counterpart shall have the same force and effect as the original instrument.

**G. Notice.** All notices or other communications required or desired to be given under this Agreement by either Party must be in writing, and will be deemed to have been fully given by email, addressed to the Party receiving notice, upon confirmation by Delivery Receipt or Read Receipt. Notice shall be given to the following:

For ATCLLC: Jon Callaway, Local Relations Consultant  
jcallaway@atcllc.com

For Village: \_\_\_\_\_  
\_\_\_\_\_

**H. Authority.** The Parties hereby warrant and represent that they are acting with full authority of the principals they may represent and/or upon all proper approvals from the entities on behalf of whom they are signing for.

**THE REMAINDER OF THIS PAGE LEFT BLANK INTENTIONALLY**

**THIS AGREEMENT IS ENTERED INTO BY THE DULY AUTHORIZED REPRESENTATIVES OF THE PARTIES WHOSE SIGNATURES ARE SET FORTH BELOW.**

American Transmission Company LLC  
By ATC Management Inc., its corporate manager

BY: \_\_\_\_\_  
Jon Callaway, ATC Local Relations

Village of \_\_\_\_\_, \_\_\_\_\_ County, WI

BY: \_\_\_\_\_  
[Village Representative], [Title]

ATTEST:  
  
\_\_\_\_\_  
[Village Clerk or other representative], [Title]

## Attachment A

*Insert a map identifying roads to be used here.*

## Attachment B

*Insert list of vehicles and weights here.*

The vehicles with license plates are the plated weights. The off road equipment are the actual weights. The weights are approximate.

## Attachment C

*Insert a copy of the ATC Excess Liability Policy here.*



# ATTACHMENT B: Vehicle equipment list

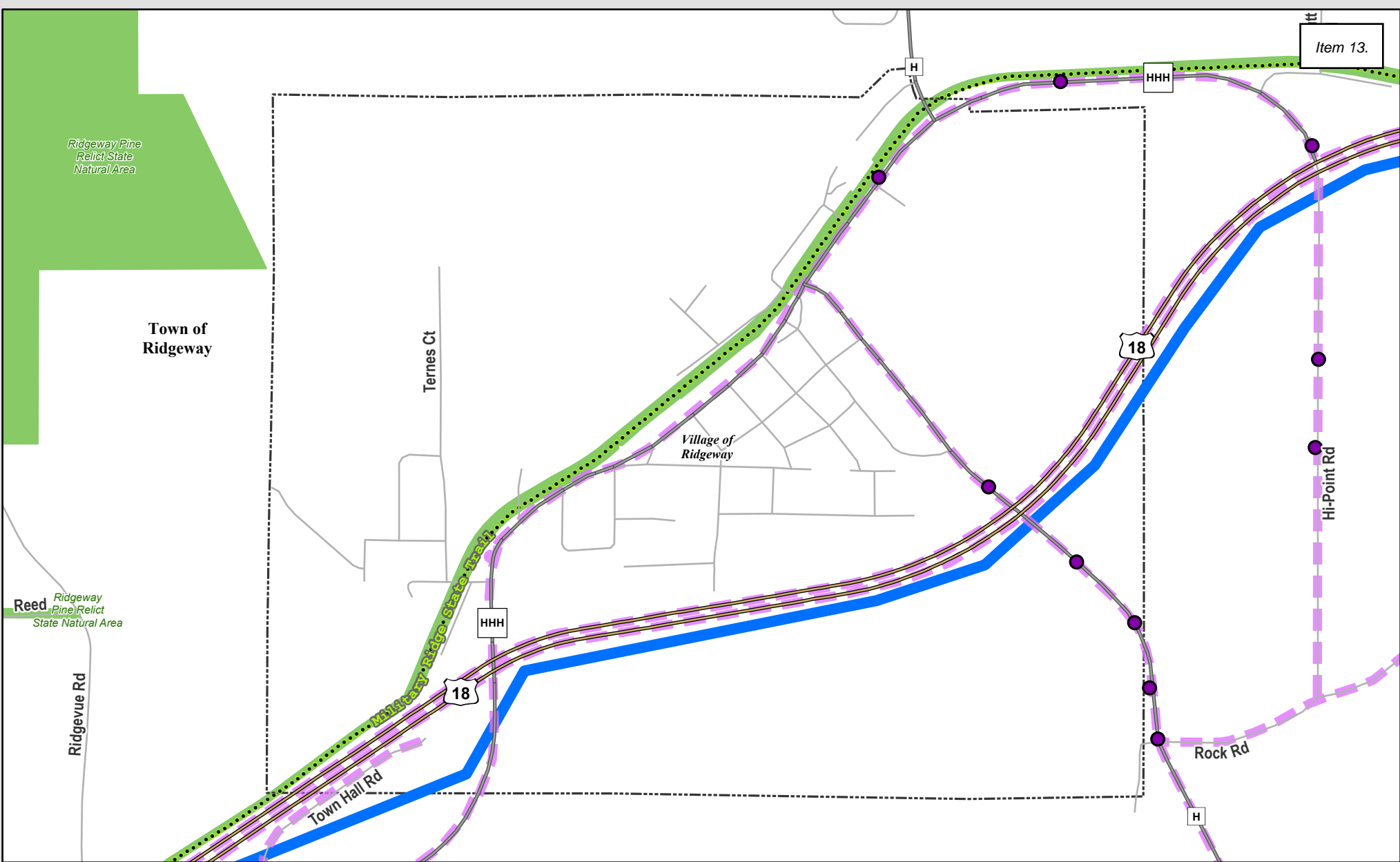
## MJ ELECTRIC

Equipment Description	Weight
10,000 LB Max Line Pull V-Groove Puller	26,000 lbs
JD 844K Frontend Loader w/ grapple & forks	86,000 lbs <b>Additional Weights:</b> Grapple w/ forks – 6,700 lbs Quick Coupler – 3,100 lbs Fluid in rear tires – 6,200 lbs
JD 744K Frontend Loader	63,052 lbs
Semi-Tractor	21,000 lbs
6343 / Heavy Haul Semi	22,500 lbs
5931 / Heavy Haul Semi	25,100 lbs
Flatbed w/ navigator forklift	35,000 lbs
Water Truck	26,900 lbs
T800 Ram Vac Vac Truck	43,200 lbs
27,000 lb Max Condux Puller / ASF-608	17,400 lbs
20,000 lb Condux Puller	13,230 lbs
JD 410K Backhoe	19,000 lbs
JD 310SJ Backhoe	15,000 lbs
Palfinger WT 700 / 230ft Aerial Work Platform	79,950 lbs
30124SX / 30T Crane Manitex	54,500 lbs
50155S / 50T Manitex Crane	72,000 lbs
D115 Elliot 85' Digger Derrick	54,700 lbs
JD 650J Dozer	21,000 lbs
D5K Cat Dozer	21,347 lbs
D6T XW Cat Dozer	58,000 lbs
JD 850J Dozer	51,500 lbs
1050 Sagcat	84,720 lbs
14yrd Dump Truck	25,890 lbs
299D Cat Skidsteer	11,700 lbs
JD 333E Skidsteer	11,100 lbs
Mat Truck w/ S-8000 Loader	41,180 lbs
12,000 lb Material Handler	35,480 lbs
TL1055 Cat Material Handler	34,700 lbs
TF830-B Timber Pro	54,000 lbs
52" Bullwheel Tensioner	7,300 lbs
72" Bullwheel Tensioner	12,340 lbs
Single Hydraulic Reel Stand	20,200 lbs
25T Equipment Trl	10,620 lbs
Extendable Pole Trl	17,000 lbs
55T Lowboy W/ Tandem Stinger axle	36,000 lbs
4 Drum Puller	29,380 lbs



4000 lb 4 Drum Puller	33,500 lbs
AF270F Drill Rig	152,120 lbs
Grove GMK 6350	181,402 lbs
JD 350G Excavator	77,000 lbs
Cat 315D Excavator	38,100 lbs
AH100 Altec 100" Bucket Truck on GT3000 Track Bomber	60,000 lbs
AC38-127S-EJ / 38T Altec Crane on GT3000 Pinoth Track Bomber	76,000 lbs
20,000 full drum line pull 3 Drum Hardline Puller	40,300 lbs
Single Drum Puller	6,630 lbs
5 Drum 6000Lb Puller	69,520 lbs
RT865B 65T Grove Crane	107,038 lbs
E190 Elliott Arial Work Platform	108,000 lbs
RT890E 90T Grove Crane	115,976 lbs

**ASPLUNDH**


Equipment Description	Weight
Processor	72,000
Hot saw	72,000
Excavator mower	68,000
forwarder	63,000
Geoboy mower	34,000
Rayco mower	14,000
skid steer mower	14,000
UTV	3,000
Spray rig for UTV	1,034
UTV trailer	7,000
Semi/lowboy	42,000
Pull truck	16,000
Log truck	38,000
pickup trucks	16,000
water tank & spray equipment	5,000
4x4 lift truck	26,000
Jarraff	26,000
Chipper	8,000
Marsh Master	85,000








# CARDINAL-HICKORY CREEK PROPOSED ROAD USE PLAN

 **Cardinal-Hickory Creek Transmission Line**  
 **Proposed Road Use Plan**




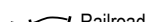
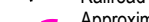
**IOWA COUNTY - VILLAGE OF RIDGEWAY**




 **Field Identified Culverts\***  
 \*Identified by field observation, may not include all culverts

### EXISTING TRANSMISSION LINES

-  Substation
-  69 kV
-  138 kV
-  161 kV
-  345 kV

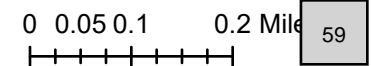
### OTHER

-  Interstate, US or State Highway
-  County Highway
-  Road
-  Railroad
-  Approximate Gas Pipeline

 City / Village / Town  
 County Boundary  
 Open Water



6/14/2021





# CERTIFICATE OF LIABILITY INSURANCE

DATE (11/	Item 13.
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**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Willis Towers Watson Midwest, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	<b>CONTACT NAME:</b> Willis Towers Watson Certificate Center <b>PHONE (A/C, No. Ext):</b> 1-877-945-7378 <b>FAX (A/C, No):</b> 1-888-467-2378 <b>E-MAIL ADDRESS:</b> certificates@willis.com												
<b>INSURER(S) AFFORDING COVERAGE</b>													
<b>INSURED</b> American Transmission Company LLC. W234N2000 Ridgeview Pk CT Waukesha, WI 53188	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>INSURER A:</b> Valley Forge Insurance Company</td> <td style="width: 20%;"><b>NAIC #</b> 20508</td> </tr> <tr> <td><b>INSURER B:</b> Associated Electric &amp; Gas Insurance Serv</td> <td><b>NAIC #</b> B1164</td> </tr> <tr> <td><b>INSURER C:</b></td> <td></td> </tr> <tr> <td><b>INSURER D:</b></td> <td></td> </tr> <tr> <td><b>INSURER E:</b></td> <td></td> </tr> <tr> <td><b>INSURER F:</b></td> <td></td> </tr> </table>	<b>INSURER A:</b> Valley Forge Insurance Company	<b>NAIC #</b> 20508	<b>INSURER B:</b> Associated Electric & Gas Insurance Serv	<b>NAIC #</b> B1164	<b>INSURER C:</b>		<b>INSURER D:</b>		<b>INSURER E:</b>		<b>INSURER F:</b>	
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<b>INSURER C:</b>													
<b>INSURER D:</b>													
<b>INSURER E:</b>													
<b>INSURER F:</b>													

**COVERAGES****CERTIFICATE NUMBER:** W22848636**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
A	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		Y	6049564686	06/01/2021	06/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> <input checked="" type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			XL5114610P	06/01/2021	06/01/2022	EACH OCCURRENCE \$ 50,000,000 AGGREGATE \$ 50,000,000 \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WC 6 49564705	06/01/2021	06/01/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

This Voids and Replaces Previously Issued Certificate Dated 05/28/2021 WITH ID: W21109212.

General Liability is Self Funded \$2,000,000

The Aegis policy is excess of General Liability, Auto Liability, Employers Liability & Non owed Aviation liability.

**CERTIFICATE HOLDER****CANCELLATION**

Sample	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <p>AUTHORIZED REPRESENTATIVE</p> <p style="text-align: center;"><i>John Altma</i></p>
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## Chapter Adm 46

## HIGH-VOLTAGE TRANSMISSION LINE FEE

Adm 46.01 Authority.  
 Adm 46.02 Purpose.  
 Adm 46.03 Definitions.  
 Adm 46.04 Annual impact fee, invoice and payment.

Adm 46.05 One-time environmental impact fee.  
 Adm 46.06 Distribution of fees.  
 Adm 46.07 Late payments.

**Adm 46.01 Authority.** Sections 16.004 (1) and 16.969 (2), Stats., authorize the department to promulgate rules for payment of annual and one-time environmental impact fees by persons issued a certificate for construction of high-voltage transmission lines.

**History:** CR 01-048: cr. Register January 2002 No. 553, eff. 2-1-02.

**Adm 46.02 Purpose.** The purpose of this chapter is to establish a process for billing, collecting and distributing annual and one-time environmental impact fees to be paid to the department by persons issued a certificate by the commission for the construction of high voltage transmission lines.

**History:** CR 01-048: cr. Register January 2002 No. 553, eff. 2-1-02.

**Adm 46.03 Definitions.** In this chapter:

(1) "Certificate" means a certificate of public convenience and necessity issued under s. 196.491 (3) (a), Stats.

(2) "Commission" means the public service commission.

(3) "Department" means the department of administration.

(4) "Eligible municipality" means a county, town, village or city through which a high-voltage transmission line is routed, as identified by the commission under s. 196.491 (3) (gm), Stats.

(5) "High-voltage transmission line" has the meaning given in s. 16.969 (1) (b), Stats.

(6) "Initial year of construction" means the calendar year in which construction of a high-voltage transmission line begins, as determined by the commission.

(7) "Person" includes all individuals, partnerships, associations, limited liability companies and bodies politic or corporate.

**History:** CR 01-048: cr. Register January 2002 No. 553, eff. 2-1-02.

**Adm 46.04 Annual impact fee, invoice and payment.**

(1) **INITIAL YEAR OF CONSTRUCTION.** In the initial year of construction, no more than 60 days after construction has begun and the commission transmits to the department the determination of the cost of construction for a high-voltage transmission line, identification of eligible municipalities, and allocation of the associated amount of investment, the department shall invoice the person issued a certificate the annual impact fee in an amount equal to 0.3 % of the cost of the high-voltage transmission line as determined by the commission under s. 196.491(3) (gm), Stats. The department shall prorate the annual impact fee in the initial year of construction based upon the proportion of the year remaining after the date construction begins. Payment of the fee in the initial year of construction shall be due 45 days after the date the invoice is mailed by the department.

(2) **SUBSEQUENT YEAR INVOICE AND PAYMENT.** On or before March 1 in each calendar year after the initial year of construction, the department shall invoice a person issued a certificate in an

amount equal to 0.3 % of the cost of the high-voltage transmission line as determined by the commission under s. 196.491(3) (gm), Stats. Payment of the fee in subsequent years shall be due on or before May 1 of each year.

(3) **FEE ADJUSTMENT.** The department shall adjust any subsequent annual impact fee as necessary upon receipt from the commission of adjusted costs of construction after completion of the construction of a high-voltage transmission line.

**History:** CR 01-048: cr. Register January 2002 No. 553, eff. 2-1-02.

**Adm 46.05 One-time environmental impact fee.**

(1) In the calendar year in which construction of a high-voltage transmission line begins, a person issued a certificate shall pay a one-time environmental impact fee in the amount of 5 % of the cost of the high-voltage transmission line, as determined by the commission under s. 196.491(3) (gm), Stats. The department shall invoice this fee no more than 60 days after the commission transmits the required information to the department under s. Adm 46.04. Payment of the fee shall be due 60 days after receipt of the invoice.

(2) The department shall adjust the one-time environmental impact fee as necessary upon receipt from the commission of adjusted costs of construction after completion of the construction of a high-voltage transmission line if the adjusted costs exceed the initial cost determination made by the commission under s. 196.491 (3) (gm), Stats.

**History:** CR 01-048: cr. Register January 2002 No. 553, eff. 2-1-02.

**Adm 46.06 Distribution of fees.** (1) **ANNUAL IMPACT FEES.** No more than 60 days after receipt of the fee under s. Adm 46.04, the department shall distribute the fee to each town, village and city that is an eligible municipality in proportion to the amount of investment allocated to each eligible municipality by the commission under s. 196.491 (3) (gm), Stats.

(2) **ONE-TIME ENVIRONMENTAL IMPACT FEE.** No more than 60 days after receipt of the fee under s. Adm 46.05, the department shall distribute 50% of the fee to each county that is an eligible municipality, and 50% of the fee to each town, village and city that is an eligible municipality, in proportion to the amount of investment allocated to each by the commission under s. 196.491 (3) (gm), Stats.

**History:** CR 01-048: cr. Register January 2002 No. 553, eff. 2-1-02.

**Adm 46.07 Late payments.** Annual impact fee payments received by the department more than 45 days after the date the invoice is mailed in the initial year of assessment, or after May 1 in subsequent years, shall be assessed interest at a rate, and in the same manner, as required by the commission for customer deposits for residential service as specified in s. PSC 113.0402 (9) (b).

**History:** CR 01-048: cr. Register January 2002 No. 553, eff. 2-1-02.

**Table 1 Cardinal-Hickory Creek Transmission Impact Fees - Preferred Route**

Municipality	Miles	Percent of Total Project Miles	One-Time EIF Distribution Factor	Annual Distribution Factor	One-Time EIF Distribution	Annual Distribution
Town of Blue Mounds	5.26024600	6.032%	0.03015964	0.06031929	\$ 424,714	\$ 50,966
Town of Cross Plains	9.05374100	10.382%	0.05190966	0.10381933	\$ 731,002	\$ 87,720
Town of Middleton	2.02831400	2.326%	0.01162935	0.02325869	\$ 163,767	\$ 19,652
Town of Springdale	3.37103100	3.866%	0.01932782	0.03865564	\$ 272,178	\$ 32,661
Village of Blue Mounds	0.50419000	0.578%	0.00289078	0.00578155	\$ 40,708	\$ 4,885
Village of Mount Horeb	0.59425000	0.681%	0.00340713	0.00681427	\$ 47,980	\$ 5,758
Dane County	20.81177200	23.865%	0.11932439		\$ 1,680,350	
Town of Beetown	5.99298800	6.872%	0.03436082	0.06872165	\$ 483,876	\$ 58,065
Town of Cassville	6.35749700	7.290%	0.03645074	0.07290147	\$ 513,307	\$ 61,597
Town of Clifton	5.46976800	6.272%	0.03136094	0.06272188	\$ 441,631	\$ 52,996
Town of Ellenboro	1.74422800	2.000%	0.01000054	0.02000108	\$ 140,830	\$ 16,900
Town of Liberty	5.46617300	6.268%	0.03134033	0.06268065	\$ 441,341	\$ 52,961
Town of South Lancaster	6.79456800	7.791%	0.03895669	0.07791337	\$ 548,596	\$ 65,831
Town of Waterloo	0.33706700	0.387%	0.00193258	0.00386515	\$ 27,215	\$ 3,266
Town of Wingville	2.14301800	2.457%	0.01228700	0.02457401	\$ 173,028	\$ 20,763
Village of Cassville	0.37475300	0.430%	0.00214865	0.00429730	\$ 30,258	\$ 3,631
Village of Montfort	0.02951100	0.034%	0.00016920	0.00033840	\$ 2,383	\$ 286
Grant County	34.70957100	39.801%	0.19900748		\$ 2,802,463	
City of Dodgeville	1.76454700	2.023%	0.01011704	0.02023408	\$ 142,470	\$ 17,096
Town of Brigham	4.59878200	5.273%	0.02636714	0.05273427	\$ 371,307	\$ 44,557
Town of Dodgeville	6.44882500	7.395%	0.03697437	0.07394873	\$ 520,680	\$ 62,482
Town of Eden	5.10126500	5.850%	0.02924813	0.05849625	\$ 411,878	\$ 49,425
Town of Linden	6.16754600	7.072%	0.03536165	0.07072330	\$ 497,970	\$ 59,756
Town of Ridgeway	3.62781200	4.160%	0.02080008	0.04160015	\$ 292,911	\$ 35,149
Village of Barneveld	1.43249800	1.643%	0.00821323	0.01642647	\$ 115,660	\$ 13,879
Village of Cobb	1.30068000	1.491%	0.00745745	0.01491491	\$ 105,017	\$ 12,602
Village of Ridgeway	1.24340300	1.426%	0.00712906	0.01425811	\$ 100,393	\$ 12,047
Iowa County	31.68535800	36.334%	0.18166814		\$ 2,558,287	
<b>Total Project Miles</b>	<b>87.20670100</b>	<b>100.000%</b>	<b>1.00000000</b>	<b>1.00000000</b>		
<b>Total One-Time EIF</b>					<b>\$ 14,082,200</b>	
<b>Total Annual EIF</b>						<b>\$ 844,932</b>

Impact Fee Basis	281,644,000	One-Time Fee (5%)	14,082,200
		Annual Fee (0.3%)	844,932

**Table 2 Cardinal-Hickory Creek Transmission Impact Fees - Alternate Route**

Municipality	Miles	Percent of Total Project Miles	One-Time EIF Distribution Factor	Annual Distribution Factor	One-Time EIF Distribution	Annual Distribution
Town of Cross Plains	6.17587600	6.019%	0.03009665	0.06019330	\$ 458,954	\$ 55,075
Town of Middleton	1.93728800	1.888%	0.00944091	0.01888182	\$ 143,968	\$ 17,276
Town of Vermont	6.23142900	6.073%	0.03036737	0.06073475	\$ 463,083	\$ 55,570
Dane County	14.34459300	13.981%	0.06990493		\$ 1,066,005	
Town of Cassville	5.56464700	5.424%	0.02711797	0.05423594	\$ 413,531	\$ 49,624
Town of Clifton	0.16451500	0.160%	0.00080172	0.00160345	\$ 12,226	\$ 1,467
Town of Harrison	6.00707700	5.855%	0.02927405	0.05854810	\$ 446,410	\$ 53,569
Town of Platteville	6.77583900	6.604%	0.03302043	0.06604085	\$ 503,540	\$ 60,425
Town of Potosi	6.09397800	5.940%	0.02969754	0.05939508	\$ 452,868	\$ 54,344
Town of Waterloo	6.08343500	5.929%	0.02964616	0.05929232	\$ 452,085	\$ 54,250
Town of Wingville	1.62153100	1.580%	0.00790214	0.01580428	\$ 120,503	\$ 14,460
Village of Cassville	0.24874600	0.242%	0.00121220	0.00242441	\$ 18,485	\$ 2,218
Village of Montfort	0.02951100	0.029%	0.00014381	0.00028763	\$ 2,193	\$ 263
Grant County	32.58927900	31.763%	0.15881603		\$ 2,421,841	
Town of Arena	10.82884100	10.554%	0.05277176	0.10554352	\$ 804,735	\$ 96,568
Town of Dodgeville	9.99973300	9.746%	0.04873130	0.09746260	\$ 743,121	\$ 89,174
Town of Eden	7.29991000	7.115%	0.03557436	0.07114872	\$ 542,486	\$ 65,098
Town of Highland	4.86927800	4.746%	0.02372926	0.04745852	\$ 361,856	\$ 43,423
Town of Mifflin	9.56405700	9.322%	0.04660814	0.09321628	\$ 710,744	\$ 85,289
Town of Wyoming	2.49190900	2.429%	0.01214372	0.02428744	\$ 185,184	\$ 22,222
Village of Rewey	0.78924400	0.769%	0.00384619	0.00769238	\$ 58,652	\$ 7,038
Iowa County	45.84297200	44.681%	0.22340473		\$ 3,406,777	
Town of Belmont	6.84621700	6.673%	0.03336340	0.06672679	\$ 508,770	\$ 61,052
Town of Elk Grove	2.97765900	2.902%	0.01451091	0.02902181	\$ 221,282	\$ 26,554
Lafayette County	9.82387600	9.575%	0.04787430		\$ 730,052	
<b>Total Project Miles</b>	<b>102.60072000</b>	<b>100.000%</b>	<b>1.00000000</b>	<b>1.00000000</b>		
<b>Total One-Time EIF</b>					<b>\$ 15,249,350</b>	
<b>Total Annual EIF</b>						<b>\$ 914,961</b>

Impact Fee Basis	304,987,000	One-Time Fee (5%)	15,249,350
		Annual Fee (0.3%)	914,961

### 16.969 Fees for certain high-voltage transmission lines.

(1) In this section:

(a) "Commission" means the public service commission.

(b) "High-voltage transmission line" means a high-voltage transmission line, as defined in s. [196.491 \(1\) \(f\)](#), that is designed for operation at a nominal voltage of 345 kilovolts or more.

(2) The department shall promulgate rules that require a person who is issued a certificate of public convenience and necessity by the commission under s. [196.491 \(3\)](#) for a high-voltage transmission line to pay the department the following fees:

(a) An annual impact fee in an amount equal to 0.3 percent of the cost of the high-voltage transmission line, as determined by the commission under s. [196.491 \(3\) \(gm\)](#).

(b) A one-time environmental impact fee in an amount equal to 5 percent of the cost of the high-voltage transmission line, as determined by the commission under s. [196.491 \(3\) \(gm\)](#).

(3)

(a) The department shall distribute the fees that are paid by a person under the rules promulgated under sub. (2) (a) to each town, village and city that is identified by the commission under s. [196.491 \(3\) \(gm\)](#) in proportion to the amount of investment that is allocated by the commission under s. [196.491 \(3\) \(gm\)](#) to each such town, village and city.

(b) The fee that is paid by a person under the rules promulgated under sub. (2) (b) shall be distributed as follows:

1. The department shall pay 50 percent of the fee to each county that is identified by the commission under s. [196.491 \(3\) \(gm\)](#) in proportion to the amount of investment that is allocated by the commission under s. [196.491 \(3\) \(gm\)](#) to each such county.

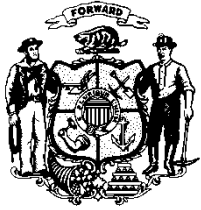
2. The department shall pay 50 percent of the fee to each town, village and city that is identified by the commission under s. [196.491 \(3\) \(gm\)](#) in proportion to the amount of investment that is allocated by the commission under s. [196.491 \(3\) \(gm\)](#) to each such town, village and city.

(4) A county, town, village, or city that receives a distribution under sub. (3) (b) may use the distribution only for park, conservancy, wetland or other similar environmental programs, unless the commission approves a different use under this subsection. A county, town, village, or city that receives a distribution may request in writing at any time that the commission approve a different use. The commission shall make a decision no later than 14 days after receiving such a request. The commission shall approve a request if it finds that the request is in the public interest.

**History:** [1999 a. 9](#); [2003 a. 89](#).

**Cross-reference:** See also Adm 46, Wis. adm. code.





# Public Service Commission of Wisconsin

Rebecca Cameron Valcq, Chairperson  
Ellen Nowak, Commissioner

4822 Madison Yards Way  
P.O. Box 7854  
Madison, WI 53707-7854

Public Service Commission of Wisconsin  
RECEIVED: 02/25/2020 11:15:01 AM

February 25, 2020

Mr. Leif Olson, Chair  
Town of Springfield, Jackson County  
W15763 Taylor Road  
Taylor, WI 54659

Re: Joint Application of American Transmission Company LLC  
and Northern States Power Company-Wisconsin, as Electric  
Public Utilities, for Authority to Construct and Operate a  
New Badger-Coulee 345 kV Transmission Line from the La  
Crosse Area, in La Crosse County, to the Greater Madison  
Area in Dane County, Wisconsin

5-CE-142

Dear Mr. Olson:

Your filing dated February 17, 2020 requesting the use of the one-time environmental impact fee from the Badger-Coulee 345 kilovolt transmission project by the Town of Springfield for the purposes listed in your letter, was received and reviewed. Under Wis. Stat. § 16.969(4), a county, town, village, or city that receives a high-voltage transmission one-time environmental impact fee and decides to use the distribution for a use other than for park, conservancy, wetland, or other similar environmental program must receive approval from the Public Service Commission (Commission). **No restrictions are placed on the annual impact fee distributions.**

The Commission finds that the Town of Springfield's request is in the public interest and approves the use of the environmental impact fee as detailed in its February 17, 2020 filing. If you have any questions regarding this approval, please contact Adam Ingwell at (608) 267-9197 or [Adam.Ingwell@wisconsin.gov](mailto:Adam.Ingwell@wisconsin.gov).

Sincerely,

Martin R. Day  
Administrator  
Division of Energy Regulation and Analysis

MRD:AI:dsa:jlt:DL: 01722671

Attachment

# TOWN OF SPRINGFIELD -JACKSON COUNTY TAYLOR, WI 54659

2020 FEB 13 A 10:58

CHAIRMAN	SUPERVISOR	SUPERVISOR	CLERK	TREASURER
LEIF OLSON W15763 Taylor Rd Taylor, WI 54659	JON BENEDICT N6288 N Skutley Rd Taylor, WI 54659	RICHARD KNUTSON N5612 Pete Coulee Rd Taylor, WI 54659	SUSAN WALDERA N6062 N. Skutley Rd Taylor, WI 54659	DEAN GINTHER W15716 CTH P Taylor, WI 54659

February 11, 2020

Ms. Steffany Powell Coker  
 Secretary to the Commission  
 Public Service Commission of Wisconsin  
 610 North Whitney Way  
 PO Box 7854  
 Madison, WI 53707-7854

Re: ATC Environmental Funds Waiver

Pursuant to Wisconsin Statute 16.969(4) the Town of Springfield, Jackson County is requesting a waiver of use for funds obtained from American Transmission Company/ Badger Coulee Transmission Line Project for two major purchases and construction costs for ongoing ditching and flood mitigation projects.

- 1) The Town has experienced a major flood disaster declaration, as well a number of excessive rain events, in the past several years and is working on mitigation projects involving improving ditching and culvert replacement/upgrades. As part of that process the Board of Supervisors has determined that there is need to purchase a mid-sized wheel loader to complete the ongoing projects and allow immediate access to equipment in the case of future emergencies. The request for the loader purchase is \$177,000.00 with an additional \$115,684.00 to be used for materials.
- 2) The Town currently shares a facility for storage of our winter supply of salt-sand. The building is in poor overall condition and the Board feels that it is in the best interest of the Town to erect a new building. The proposed structure would keep the material enclosed thereby eliminating any possible run-off contamination of area trout streams. The request is for \$50,000.00.

The total amount requested for the two purchases and construction is \$342,684.00. If you have any questions please contact me at the above address or by phone at 715-662-2618. Thank you for your consideration.

Sincerely,



Leif Olson, Chair  
 Town of Springfield, Jackson County

Town of Springfield  
Susan Waldera  
N6062 N Skutley Rd  
Taylor, WI 54659-8406

SAINT PAUL, MINN 55103

14 FEB 2020 PM 1 L



Ms. Steffany Powell Coker  
PO Box 7854  
Madison, WI 53707-7854

53707-785454





**VILLAGE OF RIDGEWAY, WISCONSIN**  
**REQUIRED AUDIT COMMUNICATIONS**  
**TO THE MEMBERS OF THE VILLAGE BOARD**

**Year Ended December 31, 2021**

**DRAFT**

**Johnson Block and Company, Inc.**  
**Certified Public Accountants**  
**2500 Business Park Road**  
**Mineral Point, Wisconsin 53565**  
**(608) 987-2206**  
**Fax: (608) 987-3391**

**VILLAGE OF RIDGEWAY, WISCONSIN**

**Year Ended December 31, 2021**

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Appendices

Appendix 1 – Adjusting Journal Entries

Appendix 2 – Passed Journal Entries



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Village Board  
Village of Ridgeway, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards require that we provide you with the following information related to the audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates 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 estimate affecting the Village's financial statements was:

The estimate of depreciable lives of fixed assets was based on the estimated useful life of the related fixed asset. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the consolidated financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

*Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

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

The attached Appendix 1 – Adjusting Journal Entries, summarizes misstatements detected as a result of audit procedures that were corrected by management.

The attached Appendix 2 – Passed Journal Entries, summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 3, 2022.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statement or a determination of the type of auditor's 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.

### *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 Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



Other Matters

We applied certain limited procedures to the budgetary comparison information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual nonmajor fund financial statements and the statement of revenues, expenses and changes in net position, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Village Board and management of the Village of Ridgeway and is not intended to be, and should not be, used by anyone other than these specific parties.

Very truly yours,

Johnson Block & Company, Inc.  
May 3, 2022



## COMMUNICATION OF MATERIAL WEAKNESSES

To the Village Board  
Village of Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Village of Ridgeway's internal control over financial reporting (internal control) as a basis for designing audit 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 the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Ridgeway's internal control.

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

### Segregation of Duties

The size of the office staff precludes a proper segregation of functions to assure adequate internal control. This is not unusual in organizations of your size, but management should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in management's knowledge and monitoring of matters relating to the Village's operations.

Management of the Village takes an active part in monitoring matters relating to Village operations.

### Material Adjustments

Material adjusting journal entries not prepared by the Village prior to the audit or not otherwise provided by the Village are considered an internal control weakness. We proposed numerous adjusting journal entries and deem these adjustments to be material in relation to the financial statements. Since the Village did not make these adjustments prior to the audit, a material weakness exists in the Village's internal controls.

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

Johnson Block & Company, Inc.  
May 3, 2022

DRAFT



MANAGEMENT LETTER

To the Village Board  
Village of Ridgeway, Wisconsin

In planning and performing our audit of the financial statements of the Village of Ridgeway, Wisconsin for the year ended December 31, 2021, we considered the Village's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated May 3, 2022, on the financial statements of the Village.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the Village's personnel during the course of our work.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.  
May 3, 2022

**VILLAGE OF RIDGEWAY, WISCONSIN****Year Ended December 31, 2021**ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The Village of Ridgeway processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Customer billing and accounts receivable are processed through a billing system. These four systems are responsible for recording and summarizing the vast majority of your financial statements.

Beyond the four systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2021 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries was considered to be material to the financial statements of the Village of Ridgeway, Wisconsin. The proposed entries were accepted by the Village of Ridgeway's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year end financial statements and note disclosures. We have provided these services to the Village of Ridgeway.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

#### PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. See Appendix 2 for passed journal entries.

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OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

Tax Incremental District Considerations

As explained in Note 8 of the audit report, the last date to incur TID #1 project costs is August 7, 2022, and the TID must close by August 7, 2030. Leading up to the mandatory termination date, the Village should consider the following:

1. Cumulative TID audit

The focus of our audit procedures was on TID #1's annual activity. A cumulative TID audit from creation (August 7, 2007) through the end of the expenditure period (August 7, 2022) is required within one year of the end of the expenditure period.

2. TID law provides an affordable housing extension that may be available to TID #1. After a TID has paid all its infrastructure and development costs, but before it is formally terminated, the Affordable Housing Extension allows the District to be repurposed for one additional year to benefit affordable housing and improve housing stock anywhere within the community. The State of Wisconsin has reported an increasing trend in TIDs using the Affordable Housing Extension since 2018.

The Village would need to use at least 75% of those tax increments to "benefit affordable housing" anywhere within the Village in which the TID exists. Affordable housing is defined as housing costing no more than 30% of the household's gross monthly income. A household consists of an individual and his or her spouse and all minor dependents. Any remaining portion of the increments must be used by the municipality to improve its housing stock.

3. TID annual reports are due to Wisconsin DOR each year by July 1. A Joint Review Board (JRB) meeting is required to be held to review annual reports. State legislation indicates the meeting should be held on July 1 or when the annual report becomes available.

The Village should notify each JRB member when the report is available and schedule a meeting. Notice should be published five days before the meeting to review annual reports.

Sewer Utility Advances from Other Funds

The Sewer Utility owed the General Fund \$141,559 as of December 31, 2021. \$80,682 of this amount is from 1989 when the General Fund advanced \$224,000 to assist the utility in payments of improvements to the sewer plant. \$12,200 of this advance is being repaid each year. There is no repayment schedule for the other \$60,877 of the advance owed at December 31, 2021.

The Utility had unrestricted cash of \$212,151 as of year-end. This could be used to pay down the advance.

### Cash and Investments

\$1,867,359 of bank deposits at December 31, 2021 exceeded the coverage provided by federal depository insurance. The balance of the State Deposit Guarantee Fund (state depository insurance) is limited. As such, a material amount of losses by individual municipalities may exhaust the fund so that recovery by individual municipalities would not be significant. The Village should consider the following to reduce the risk:

1. Determine whether its present depositories can obtain additional insurance coverage. Several banks have obtained a bank deposit guaranty bond to insure public entity deposits.
2. Develop a system to analyze the financial stability of potential depositories. This would include receiving rating reports from credit rating bureaus such as Standard and Poor's, Moody's, etc. Village policy could then be to not use any depository with a rating below a certain level.
3. Depending on interest rates, consider investing funds in the Local Government Investment Pool.
4. Investigate the use of repurchase agreements to invest excess daily funds. This could result in increased interest earnings for the Village.

### Safe Drinking Water Loan Net Revenue Requirement

The 2020 Safe Drinking Water Loan revenue bond resolution requires that the Utility's net revenues be at least 1.10 times of the principal and interest coming due on all outstanding bonds payable each year. Net revenues for 2021 were \$34,758 and the requirement was \$39,763. The Utility did not meet the net revenue requirement for 2021.

The Utility has submitted a conventional rate case application to raise water rates and expects new rates to be effective in the summer of 2022. The Utility should continue to utilize the simplified rate case permitted by the Public Service Commission to keep up with cost increases.

### Budget

A required supplementary schedule comparing General Fund budget to actual results is included on Page 41 of the audit report. Several functions are reflecting an overspent budget. We recommend budget amendments be approved throughout the year to prevent expenditures exceeding budget appropriations.

Amendments can be made at the functional level consistent with how the budget was published and adopted. For example, the Village could approve a budget amendment between the public works and general government functions with a net effect to the total expenditure budget of \$0.



## Leases

The Governmental Accounting Standards Board issued Statement No. 87 (GASB 87), Leases. GASB 87 will significantly change the criteria and conditions for classifying leases. It includes guidance for both lessees and lessors and must be implemented for the year ended December 31, 2022.

GASB 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time. Examples of nonfinancial assets most commonly include buildings, land, vehicles, and equipment. New lease accounting will include any contracts that meet the GASB 87 definition of a lease, even if the contracts do not identify the agreements as leases. Applicable leases may include water tower/cell phone tower leases, electric pole rental, etc.

GASB 87 requires similar reporting of all leases entered into by the governmental unit. A lessee is required to recognize an asset and lease liability on the statement of net position. With each year of the lease, amortization and interest expense will be allocated to the statement of activities until the lease term is complete.

Leases that meet a "short-term" criteria will continue to be reported as expenses/expenditures by lessees based on the required payments in the lease contract. Short-term leases are defined as contracts with a maximum possible term of 12 months or less.

A listing of all contracts for consideration of meeting the definition of a lease needs to be started and continuously updated. The listing should include key terms of the contracts, including:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any (portion of contract for services, not control of the assets, are expensed)
- Dollar amount of lease

We are here to help with implementation of GASB 87. We understand the lease gathering, ongoing tracking, and annual journal entries may be a large undertaking for our clients. To assist with GASB 87 compliance, many different accounting software packages are available for purchase. Instead of our clients potentially purchasing new software, we will be offering a new nonaudit service. This service will include tracking of the lease inventory in a software purchased by Johnson Block and Company, Inc. Our software will make the necessary calculations needed to record the annual GASB 87 journal entries.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the Village of Ridgeway and our comments are intended to draw to your attention issues which need to be addressed by the Village to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the Village of Ridgeway. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The Village of Ridgeway's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

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**Appendix 1 – Adjusting Journal Entries**

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Client: **RIDGEVILL - Village of Ridgeway**  
 Engagement: **Village of Ridgeway 12/31/21 Audit**  
 Period Ending: **12/31/2021**  
 Trial Balance: **TB**  
 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>		GL		
Reflect activity posted to equity on 9/14/2021.				
100-00-53311-715-000	STREETS MAINTENANCE		505.00	
100-00-53311-735-000	STREETS - MATERIALS		352.50	
100-00-33000-000-000	FUND BALANCE - UNRESTRICTED			857.50
<b>Total</b>			<u><u>857.50</u></u>	<u><u>857.50</u></u>
<b>Adjusting Journal Entries JE # 1002</b>		GL		
Reflect 9/14/2021 and 10/19/2021 transfers from the general fund to the Community Center for 2020 receipts to be used for RCC. A/c 150-00-48500-000-				
100-00-59200-000-000	TRANSFERS TO OTHER FUNDS - GENERAL		10,000.00	
150-00-48500-000-001	COMMUNITY CENTER DONATIONS		10,000.00	
100-00-33000-000-000	FUND BALANCE - UNRESTRICTED			10,000.00
150-00-49200-000-000	TRANSFERS FROM OTHER FUNDS			10,000.00
<b>Total</b>			<u><u>20,000.00</u></u>	<u><u>20,000.00</u></u>
<b>Adjusting Journal Entries JE # 1004</b>		GL		
Reflect activity posted to equity 11/15/2021.				
100-00-48900-000-000	OTHER MISC REVENUES		5.00	
100-00-33000-000-000	FUND BALANCE - UNRESTRICTED			5.00
<b>Total</b>			<u><u>5.00</u></u>	<u><u>5.00</u></u>
<b>Adjusting Journal Entries JE # 1005</b>		C-09		
Adjust delinquent personal property taxes receivable. 6160 and 6224.				
100-00-12310-000-000	DEL PP TAXES RECEIVABLE		1,793.98	
100-00-48900-000-000	OTHER MISC REVENUES			1,793.98
<b>Total</b>			<u><u>1,793.98</u></u>	<u><u>1,793.98</u></u>
<b>Adjusting Journal Entries JE # 1006</b>		GL		
Reflect opening equity for the capital projects fund and transfer to Community Center fund 150. A/c 140-00-49300-000-000 is an income statement revenue that				
140-00-49300-000-000	FUND BALANCE APPLIED		170,000.00	
140-00-59200-000-000	TRANSFERS TO OTHER FUNDS - CAPITAL		450,000.00	
150-00-49300-000-000	FUND BALANCE APPLIED		450,000.00	
140-00-33000-000-000	FUND BALANCE - CAPITAL FUND			620,000.00
150-00-49200-000-000	TRANSFERS FROM OTHER FUNDS			450,000.00
<b>Total</b>			<u><u>1,070,000.00</u></u>	<u><u>1,070,000.00</u></u>

Client: **RIDGEVILL - Village of Ridgeway**  
 Engagement: **Village of Ridgeway 12/31/21 Audit**  
 Period Ending: **12/31/2021**  
 Trial Balance: **TB**  
 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1007</b>		<b>C-03.1</b>		
Record statement of taxes.				
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE		941,312.11	
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL		0.06	
100-00-46420-000-000	SANITATION INCOME (GARBAGE)		24.69	
140-00-12100-000-000	PROPERTY TAXES RECEIVABLE		32,500.00	
210-00-12100-000-000	PROPERTY TAXES RECEIVABLE		120,903.29	
340-00-12100-000-000	TAXES RECEIVABLE		123,142.00	
100-00-24310-000-000	TAXES DUE COUNTY / STATE			258,416.54
100-00-24500-000-000	DUE TO SWTC			45,746.63
100-00-24600-000-000	DUE TO DODGEVILLE SCHOOLS			382,361.00
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			24.69
100-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			254,788.00
140-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			32,500.00
210-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			120,903.29
340-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			123,142.00
<b>Total</b>			<b><u>1,217,882.15</u></b>	<b><u>1,217,882.15</u></b>
<b>Adjusting Journal Entries JE # 1008</b>		<b>C-03.1</b>		
Reclass advance tax collections.				
100-00-12100-000-000	PROPERTY TAXES RECEIVABLE		128,419.65	
140-00-11100-000-000	POOLED CAPITAL FUND		15,093.10	
210-00-11100-000-000	POOLED TIF FUND		56,139.04	
340-00-11100-000-000	POOLED DEBT SERVICE FUND		57,187.51	
100-00-11100-000-000	POOLED GENERAL FUND			128,419.65
140-00-12100-000-000	PROPERTY TAXES RECEIVABLE			15,093.10
210-00-12100-000-000	PROPERTY TAXES RECEIVABLE			56,139.04
340-00-12100-000-000	TAXES RECEIVABLE			57,187.51
<b>Total</b>			<b><u>256,839.30</u></b>	<b><u>256,839.30</u></b>
<b>Adjusting Journal Entries JE # 1009</b>		<b>F-00</b>		
Make payment on advance for annual amount agreed-upon by the Village Board when the advance was originally made.				
100-00-11100-000-000	POOLED GENERAL FUND		12,200.00	
300-00-29600-000-223	ADVANCE FROM VILLAGE		12,200.00	
100-00-15700-000-000	ADVANCE TO SEWER UTILITY			12,200.00
300-00-11100-000-000	POOLED SEWER FUND			12,200.00
<b>Total</b>			<b><u>24,400.00</u></b>	<b><u>24,400.00</u></b>
<b>Adjusting Journal Entries JE # 1010</b>		<b>F-00</b>		
Recognize the 2020 payable 2021 tax equivalent as revenue.				
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV		45,992.00	
100-00-41310-000-000	PROP TAX EQUIVALENT - WATER			45,992.00
<b>Total</b>			<b><u>45,992.00</u></b>	<b><u>45,992.00</u></b>
<b>Adjusting Journal Entries JE # 1011</b>		<b>C-06.1</b>		
Record Tallman Court special assessments receivable.				
100-00-13200-000-000	SPEC ASSESS RECEIVABLE		5,438.40	
100-00-26200-000-000	DEFERRED SPECIAL ASSESSMENTS			5,438.40
<b>Total</b>			<b><u>5,438.40</u></b>	<b><u>5,438.40</u></b>

Client: **RIDGEVILL - Village of Ridgeway**  
 Engagement: **Village of Ridgeway 12/31/21 Audit**  
 Period Ending: **12/31/2021**  
 Trial Balance: **TB**  
 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1012</b>		<b>C-01, FS-02</b>		
Reclass capital projects fund levy.				
100-00-41110-000-000	REAL ESTATE TAXES		128,878.56	
140-00-11100-000-000	POOLED CAPITAL FUND		128,878.56	
100-00-11100-000-000	POOLED GENERAL FUND			128,878.56
140-00-41110-000-000	REAL ESTATE TAXES			128,878.56
<b>Total</b>			<u><u>257,757.12</u></u>	<u><u>257,757.12</u></u>
<b>Adjusting Journal Entries JE # 1013</b>		<b>D-01, CC-01</b>		
Move unexpended Local Fiscal Recovery Funds to unearned revenue. A/C 220-00-21900 is a new balance sheet account.				
220-00-43211-000-000	ARPA STATE AID		32,970.59	
220-00-21900-000-000	Unearned revenue			32,970.59
<b>Total</b>			<u><u>32,970.59</u></u>	<u><u>32,970.59</u></u>
<b>Adjusting Journal Entries JE # 1014</b>		<b>D-01</b>		
Move law enforcement training receipt to revenue for the annual report.				
100-00-14201-000-000	GRANTS RECEIVABLE-POLICE		160.00	
100-00-43521-000-000	LAW ENFORCEMENT IMPROVEMENT			160.00
<b>Total</b>			<u><u>160.00</u></u>	<u><u>160.00</u></u>
<b>Adjusting Journal Entries JE # 1015</b>		<b>D-06</b>		
Reclass gas line refunds to miscellaneous revenue for report purposes.				
210-00-49130-000-000	PROCEEDS FROM PROPERTY SALES		4,700.00	
210-00-48900-000-000	MISCELLANEOUS INCOME			4,700.00
<b>Total</b>			<u><u>4,700.00</u></u>	<u><u>4,700.00</u></u>
<b>Adjusting Journal Entries JE # 1016</b>		<b>K-03, K-03.2</b>		
Capitalize meters and SCADA and record meter removal per PSC benchmark for 1990s.				
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		700.00	
400-00-18430-000-346	TRANSMISSION - METERS		1,620.00	
400-00-18440-000-397	GENERAL - SCADA EQUIPMENT		86,735.00	
400-00-18200-000-320	CONST IN PROGRESS-2021 TOWER			86,735.00
400-00-18430-000-346	TRANSMISSION - METERS			700.00
400-00-53700-000-650	REPAIRS & MAINTENANCE			1,620.00
<b>Total</b>			<u><u>89,055.00</u></u>	<u><u>89,055.00</u></u>
<b>Adjusting Journal Entries JE # 1017</b>		<b>K-03</b>		
Move valve replacements and tower project to account 650.				
400-00-53700-000-650	REPAIRS & MAINTENANCE		358,479.20	
400-00-18200-000-320	CONST IN PROGRESS-2021 TOWER			10,520.60
400-00-18200-000-320	CONST IN PROGRESS-2021 TOWER			338,656.60
400-00-57190-000-000	GENERAL GOVERNMENT OUTLAY			9,302.00
<b>Total</b>			<u><u>358,479.20</u></u>	<u><u>358,479.20</u></u>
<b>Adjusting Journal Entries JE # 1018</b>		<b>K-05</b>		
Record deferred and unamortized tower costs as of 12/31/2021.				
400-00-17000-000-186	MISCELLANEOUS DEFERRED DEBITS		294,873.00	
400-00-53700-000-650	REPAIRS & MAINTENANCE			294,873.00
<b>Total</b>			<u><u>294,873.00</u></u>	<u><u>294,873.00</u></u>

Client: **RIDGEVILL - Village of Ridgeway**  
 Engagement: **Village of Ridgeway 12/31/21 Audit**  
 Period Ending: **12/31/2021**  
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 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1019</b>		<b>L-07.1</b>		
Record construction retainage and grant receivable for 80% of retainage at 12/31/2021. Reverse in 2022.				
250-00-14100-000-000	DUE FROM OTHER GOVERNMENT		33,091.11	
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION		41,363.89	
250-00-21100-000-000	ACCOUNTS PAYABLE			41,363.89
250-00-43550-000-000	STATE AID-CDBG GRANT			33,091.11
<b>Total</b>			<u><u>74,455.00</u></u>	<u><u>74,455.00</u></u>
<b>Adjusting Journal Entries JE # 1020</b>		<b>L-07.2</b>		
Allocate 2021 infrastructure project construction costs to water and sewer and record a portion of the line of credit in the water utility.				
250-00-43550-000-000	STATE AID-CDBG GRANT		433,123.63	
250-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE		74,497.98	
300-00-18300-000-312	SERVICE CONNECTIONS		62,100.00	
300-00-18300-000-313	COLLECTING MAINS		171,144.50	
400-00-11100-000-131	POOLED WATER FUND		12,529.11	
400-00-18200-000-315	CONST IN PROGRESS-2020 CDBG		261,848.00	
250-00-11100-000-000	POOLED CDBG ACCOUNT			12,529.11
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION			495,092.50
300-00-43550-000-000	STATE AID-CDBG GRANT			233,244.50
400-00-29610-000-000	NOTE PAYABLE - FARMERS CDBG 20			74,497.98
400-00-43550-000-000	STATE AID-CDBG GRANT			199,879.13
<b>Total</b>			<u><u>1,015,243.22</u></u>	<u><u>1,015,243.22</u></u>
<b>Adjusting Journal Entries JE # 1021</b>		<b>K-03, L-07.2</b>		
Capitalize engineering for 2021 infrastructure project.				
250-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE		49,870.25	
400-00-18200-000-315	CONST IN PROGRESS-2020 CDBG		62,560.75	
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION			49,870.25
400-00-29610-000-000	NOTE PAYABLE - FARMERS CDBG 20			49,870.25
400-00-57190-000-000	GENERAL GOVERNMENT OUTLAY			8,639.25
400-00-57190-100-000	CDBG OUTLAY			4,051.25
<b>Total</b>			<u><u>112,431.00</u></u>	<u><u>112,431.00</u></u>
<b>Adjusting Journal Entries JE # 1022</b>		<b>L-07.2</b>		
Allocate CWIP to completed for plant in-service at 12/31/2021.				
400-00-18430-000-343	TRANSMISSION - MAINS		80,253.52	
400-00-18430-000-345	TRANSMISSION - SERVICES		34,475.22	
400-00-18430-000-348	TRANSMISSION - HYDRANTS		21,021.13	
400-00-18430-100-343	TRANS MAINS - CONTRIBUTED		119,927.48	
400-00-18430-100-345	TRANS SERVICES - CONTRIBUTED		49,969.78	
400-00-18430-100-348	TRANS HYDRANTS - CONTRIBUTED		29,981.87	
400-00-53700-000-640	SUPPLIES		74.27	
400-00-18200-000-315	CONST IN PROGRESS-2020 CDBG			335,703.27
<b>Total</b>			<u><u>335,703.27</u></u>	<u><u>335,703.27</u></u>

Client: **RIDGEVILL - Village of Ridgeway**  
 Engagement: **Village of Ridgeway 12/31/21 Audit**  
 Period Ending: **12/31/2021**  
 Trial Balance: **TB**  
 Workpaper: **Adjusting Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1023</b>		<b>K-01</b>		
Record water and sewer plant removals related to the 2021 infrastructure project.				
300-00-18600-000-140	ACCUMULATED DEPRECIATION		139,382.00	
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		70,945.00	
400-00-18390-100-110	ACCUMULATED DEPR - CONTRIBUTED		25,070.00	
300-00-18300-000-312	SERVICE CONNECTIONS			37,110.00
300-00-18300-000-313	COLLECTING MAINS			102,272.00
400-00-18430-000-343	TRANSMISSION - MAINS			56,945.00
400-00-18430-000-345	TRANSMISSION - SERVICES			9,500.00
400-00-18430-000-348	TRANSMISSION - HYDRANTS			4,500.00
400-00-18430-100-343	TRANS MAINS - CONTRIBUTED			21,070.00
400-00-18430-100-345	TRANS SERVICES - CONTRIBUTED			2,500.00
400-00-18430-100-348	TRANS HYDRANTS - CONTRIBUTED			1,500.00
<b>Total</b>			<u><u>235,397.00</u></u>	<u><u>235,397.00</u></u>
<b>Adjusting Journal Entries JE # 1024</b>		<b>FF-00</b>		
Record construction loan proceeds.				
250-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG		275,679.50	
250-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE			275,679.50
<b>Total</b>			<u><u>275,679.50</u></u>	<u><u>275,679.50</u></u>
<b>Adjusting Journal Entries JE # 1025</b>		<b>K-02</b>		
Move immaterial costs from plant accounts to expense.				
300-00-53610-000-821	OPERATION EXPENSES-WWTP		80.59	
300-00-18600-000-372	OFFICE EQUIPMENT			59.99
300-00-18600-000-379	MISCELLANEOUS EQUIPMENT			20.60
<b>Total</b>			<u><u>80.59</u></u>	<u><u>80.59</u></u>
<b>Adjusting Journal Entries JE # 1026</b>		<b>K-01</b>		
Record depreciation for water and sewer plant.				
300-00-53615-000-403	DEPR EXPENSE - SEWER		3,787.62	
400-00-53730-000-403	DEPRECIATION EXP-FINANCED		2,311.41	
400-00-53730-000-404	DEPRECIATION EXP-CONTRIBUTED		1,327.79	
300-00-18600-000-140	ACCUMULATED DEPRECIATION			3,787.62
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED			2,311.41
400-00-18390-100-110	ACCUMULATED DEPR - CONTRIBUTED			1,327.79
<b>Total</b>			<u><u>7,426.82</u></u>	<u><u>7,426.82</u></u>
<b>Adjusting Journal Entries JE # 1027</b>		<b>L-03/4</b>		
Move water tower costs for preconstruction activities and inspections to the utility.				
100-00-11100-000-000	POOLED GENERAL FUND		16,600.00	
400-00-53700-000-650	REPAIRS & MAINTENANCE		16,600.00	
100-00-57000-000-000	CAPITAL OUTLAY			16,600.00
400-00-11100-000-131	POOLED WATER FUND			16,600.00
<b>Total</b>			<u><u>33,200.00</u></u>	<u><u>33,200.00</u></u>



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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1028</b>		<b>L-03/5, L-06</b>		
Move TID costs to fund 210.				
100-00-11100-000-000	POOLED GENERAL FUND		4,860.41	
210-00-51300-000-000	LEGAL EXPENSE		750.00	
210-00-51300-000-000	LEGAL EXPENSE		762.06	
210-00-57735-000-000	TIF CAPITAL OUTLAY		4,110.41	
100-00-57725-000-000	TIF OUTLAY			4,860.41
210-00-11100-000-000	POOLED TIF FUND			4,860.41
210-00-57735-000-000	TIF CAPITAL OUTLAY			762.06
<b>Total</b>			<u><u>10,482.88</u></u>	<u><u>10,482.88</u></u>
<b>Adjusting Journal Entries JE # 1029</b>		<b>PY JE 1014</b>		
Reverse 2020 journal entry 1014 that recorded construction retainage at 12/31/2020.				
210-00-21000-000-000	ACCOUNTS PAYABLE		25,725.44	
210-00-57735-000-000	TIF CAPITAL OUTLAY			25,725.44
<b>Total</b>			<u><u>25,725.44</u></u>	<u><u>25,725.44</u></u>
<b>Adjusting Journal Entries JE # 1030</b>		<b>AA-00</b>		
Remove Fire District investments.				
100-00-21110-000-001	FIRE DEPT INVESTMENT PAYABLE		378,404.36	
100-00-11110-000-001	FIRE DEPT INVESTMENT FUND			378,404.36
<b>Total</b>			<u><u>378,404.36</u></u>	<u><u>378,404.36</u></u>
<b>Adjusting Journal Entries JE # 1031</b>		<b>PSC-05</b>		
Reflect 2020 capital paid in by TID for water plant extension in Cardinal Way Subdivision.				
400-00-33900-000-216	UNAPPROPRIATED EARNED SURPLUS		80,353.00	
400-00-31100-000-200	CAPITAL PAID BY MUNICIPALITY			80,353.00
<b>Total</b>			<u><u>80,353.00</u></u>	<u><u>80,353.00</u></u>
<b>Adjusting Journal Entries JE # 1032</b>		<b>H-01</b>		
Reclassify 2022 Workhorse expense to a prepaid expense. REVERSE 1/1/2022 (New accounts for prepaid expenses)				
100-00-19000-000-000	Prepaid Expenses		1,250.00	
300-00-19000-000-000	Prepaid Expenses		1,250.00	
400-00-19000-000-000	Prepaid Expenses		1,250.00	
100-00-51500-240-000	SOFTWARE SUBSCRIPTIONS & FEES			1,250.00
300-00-53612-000-840	BILLING & ACCOUNTING			1,250.00
400-00-53612-000-840	BILLING & ACCOUNTING			1,250.00
<b>Total</b>			<u><u>3,750.00</u></u>	<u><u>3,750.00</u></u>
<b>Adjusting Journal Entries JE # 1033</b>		<b>D-02</b>		
Record sale proceeds for 2012 F350 plow.				
140-00-13100-000-000	ACCOUNTS REC. - CAPITAL PROJECTS		18,604.00	
140-00-48309-000-000	SALE OF FIXED ASSETS			18,604.00
<b>Total</b>			<u><u>18,604.00</u></u>	<u><u>18,604.00</u></u>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1034</b>		<b>H-01</b>		
Reverse payable for 2022 Baer Insurance recorded in 2021. REVERSE 1/1/2022.				
100-00-21000-000-000	ACCOUNTS PAYABLE		1,537.33	
300-00-21100-000-000	ACCOUNTS PAYABLE		1,537.33	
400-00-21100-000-000	ACCOUNTS PAYABLE		1,537.34	
100-00-51938-000-000	GENERAL GOV'T INSURANCE			1,537.33
300-00-53612-000-853	INSURANCE			1,537.33
400-00-53710-000-684	INSURANCE			1,537.34
<b>Total</b>			<b><u>4,612.00</u></b>	<b><u>4,612.00</u></b>
<b>Adjusting Journal Entries JE # 1035</b>		<b>G/L</b>		
To reverse PY Audit entry #1023.				
100-00-21000-000-000	ACCOUNTS PAYABLE		1,367.76	
300-00-21100-000-000	ACCOUNTS PAYABLE		1,759.73	
400-00-21100-000-000	ACCOUNTS PAYABLE		817.86	
100-00-53311-760-000	STREETS - UTILITIES			21.10
100-00-53311-760-000	STREETS - UTILITIES			241.00
100-00-53420-000-000	STREET (HWY) LIGHTING			1,010.14
100-00-55200-765-000	PARK - LIGHTS			95.52
300-00-53610-000-821	OPERATION EXPENSES-WWTP			19.57
300-00-53610-000-821	OPERATION EXPENSES-WWTP			1,649.49
300-00-53610-000-823	UTILITIES-LIFT STATIONS&SHOP			36.40
300-00-53610-000-823	UTILITIES-LIFT STATIONS&SHOP			54.27
400-00-53610-000-823	UTILITIES-TOWER&SHOP			144.52
400-00-53610-000-823	UTILITIES-TOWER&SHOP			144.63
400-00-53700-000-620	ELECTRIC FOR WELL PUMPING			528.71
<b>Total</b>			<b><u>3,945.35</u></b>	<b><u>3,945.35</u></b>
<b>Adjusting Journal Entries JE # 1036</b>		<b>G/L</b>		
To adjust AP to actual at 12.31.21				
100-00-51420-310-000	CLERK OFFICE SUPPLIES		436.64	
100-00-53311-745-000	STREETS - SUPPLIES, OFC & GEN		499.96	
300-00-53610-000-827	OTHER SUPPLIES & EXPENSES		55.00	
400-00-53710-000-681	OFFICE SUPPLIES		72.60	
100-00-21000-000-000	ACCOUNTS PAYABLE			936.60
300-00-21100-000-000	ACCOUNTS PAYABLE			55.00
400-00-21100-000-000	ACCOUNTS PAYABLE			72.60
<b>Total</b>			<b><u>1,064.20</u></b>	<b><u>1,064.20</u></b>
<b>Adjusting Journal Entries JE # 1037</b>		<b>FF-01</b>		
Reclassify USDA loan payments against the payable for the sewer utility.				
300-00-29610-000-000	NOTE PAYABLE - RD REV BOND		33,000.00	
300-00-58100-000-428	PRINCIPAL ON RD LOAN			33,000.00
<b>Total</b>			<b><u>33,000.00</u></b>	<b><u>33,000.00</u></b>
<b>Adjusting Journal Entries JE # 1038</b>		<b>FF-01</b>		
Reclassify water tower loan principal payment against liability.				
400-00-29600-000-224	NOTE PAYABLE - FARMERS CDBG 18		47,080.34	
400-00-58100-000-000	PRINCIPAL ON LT DEBT			47,080.34
<b>Total</b>			<b><u>47,080.34</u></b>	<b><u>47,080.34</u></b>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1039</b>		<b>FF-01</b>		
Reclassify safe drinking water loan principal payment against correct liability account.				
400-00-29600-000-000	NOTE PAYABLE - FARMERS CDBG		7,462.41	
400-00-29600-000-224	NOTE PAYABLE - FARMERS CDBG 18			7,462.41
<b>Total</b>			<u><u>7,462.41</u></u>	<u><u>7,462.41</u></u>
<b>Adjusting Journal Entries JE # 1040</b>		<b>FF-01</b>		
Reclassify Note 14294 Cardinal Way phase 1 - TID loan payoff to principal account.				
210-00-58100-000-000	PRINCIPAL ON TIF LOAN		80,264.70	
210-00-58290-000-000	TIF INTEREST & FISCAL CHARGES			80,264.70
<b>Total</b>			<u><u>80,264.70</u></u>	<u><u>80,264.70</u></u>
<b>Adjusting Journal Entries JE # 1041</b>		<b>FF-01</b>		
Adjust interest and principal payments to actual for capital projects fund.				
140-00-58100-000-000	PRINCIPAL ON LT DEBT GF		231.88	
140-00-58290-000-000	INTEREST & FISCAL CHARGES			231.88
<b>Total</b>			<u><u>231.88</u></u>	<u><u>231.88</u></u>
<b>Adjusting Journal Entries JE # 1042</b>		<b>FF-01</b>		
Adjust allocation of SDWF interest payments to correct fund.				
100-00-11100-000-000	POOLED GENERAL FUND		46.41	
300-00-11100-000-000	POOLED SEWER FUND		92.80	
400-00-58200-000-427	INTEREST EXPENSE - WATER		139.21	
100-00-58290-000-000	INTEREST & FISCAL CHARGES			46.41
300-00-58200-000-427	INTEREST EXPENSE - SEWER			92.80
400-00-11100-000-131	POOLED WATER FUND			139.21
<b>Total</b>			<u><u>278.42</u></u>	<u><u>278.42</u></u>
<b>Adjusting Journal Entries JE # 1043</b>		<b>FF-01</b>		
Adjust accrued interest on utility debt.				
300-00-21600-000-237	ACCRUED INTEREST		125.00	
400-00-21600-000-237	ACCRUED INTEREST		150.00	
300-00-58200-000-427	INTEREST EXPENSE - SEWER			24.00
300-00-58200-000-428	INTEREST EXPENSE USDA RD LOAN			101.00
400-00-58200-000-427	INTEREST EXPENSE - WATER			150.00
<b>Total</b>			<u><u>275.00</u></u>	<u><u>275.00</u></u>
<b>Adjusting Journal Entries JE # 1044</b>		<b>AA-02</b>		
Entry to record additional AP for Fund 150 related to the Trane minisplit systems paid for/received in December 2021. (REVERSE IN 2022)				
150-00-57630-000-000	COMMUNITY CENTER OUTLAY		22,350.54	
150-00-21100-000-000	ACCOUNTS PAYABLE			22,350.54
<b>Total</b>			<u><u>22,350.54</u></u>	<u><u>22,350.54</u></u>
<b>Adjusting Journal Entries JE # 1045</b>		<b>AA-02</b>		
To record additional payables at 12.31.21 for the general fund & TIF fund. (REVERSE IN 2022).				
100-00-53311-740-000	STREETS - SALT		4,117.95	
210-00-57735-000-000	TIF CAPITAL OUTLAY		10,000.00	
100-00-21000-000-000	ACCOUNTS PAYABLE			4,117.95
210-00-21000-000-000	ACCOUNTS PAYABLE			10,000.00
<b>Total</b>			<u><u>14,117.95</u></u>	<u><u>14,117.95</u></u>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1046</b>		<b>FF-01</b>		
Adjust loan proceeds to actual per bank confirm.				
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION		19.50	
400-00-29610-000-000	NOTE PAYABLE - FARMERS CDBG 20		0.74	
250-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE			19.50
400-00-53710-000-682	CONTRACTED SERVICES			0.74
<b>Total</b>			<u><u>20.24</u></u>	<u><u>20.24</u></u>
<b>Adjusting Journal Entries JE # 1047</b>		<b>FF-01</b>		
Record sale of lot 11 and principal payment on loan.				
210-00-58100-000-000	PRINCIPAL ON TIF LOAN		30,025.00	
210-00-49130-000-000	PROCEEDS FROM PROPERTY SALES			30,025.00
<b>Total</b>			<u><u>30,025.00</u></u>	<u><u>30,025.00</u></u>
<b>Adjusting Journal Entries JE # 1048</b>		<b>FF-01</b>		
Reclassify principal payments to principal expense account.				
210-00-58100-000-000	PRINCIPAL ON TIF LOAN		73,082.00	
210-00-58290-000-000	TIF INTEREST & FISCAL CHARGES			31,292.00
210-00-58290-000-000	TIF INTEREST & FISCAL CHARGES			41,790.00
<b>Total</b>			<u><u>73,082.00</u></u>	<u><u>73,082.00</u></u>
<b>Adjusting Journal Entries JE # 1049</b>		<b>FF-01</b>		
Reclassify Cardinal Way phase 2 loan proceeds to correct account.				
210-00-29600-000-000	NOTE PAYABLE - CARDINAL WAY		56,004.44	
210-00-49100-000-000	PROCEEDS FROM DEBT ISSUANCE			56,004.44
<b>Total</b>			<u><u>56,004.44</u></u>	<u><u>56,004.44</u></u>
<b>Adjusting Journal Entries JE # 1050</b>		<b>AA-02</b>		
Record additional payable for December utilities. Reverse in 2022.				
100-00-51420-326-000	CLERK UTILITIES		32.89	
100-00-51980-760-000	FACILITIES UTILITIES		454.99	
100-00-52100-760-000	POLICE - UTILITIES		60.30	
100-00-53311-760-000	STREETS - UTILITIES		245.54	
100-00-53420-000-000	STREET (HWY) LIGHTING		1,035.89	
100-00-55200-765-000	PARK - LIGHTS		57.58	
300-00-53610-000-821	OPERATION EXPENSES-WWTP		1,660.23	
300-00-53610-000-823	UTILITIES-LIFT STATIONS&SHOP		85.70	
400-00-53610-000-823	UTILITIES-TOWER&SHOP		181.10	
400-00-53700-000-620	ELECTRIC FOR WELL PUMPING		914.17	
100-00-21000-000-000	ACCOUNTS PAYABLE			1,887.19
300-00-21100-000-000	ACCOUNTS PAYABLE			1,745.93
400-00-21100-000-000	ACCOUNTS PAYABLE			1,095.27
<b>Total</b>			<u><u>4,728.39</u></u>	<u><u>4,728.39</u></u>
<b>Adjusting Journal Entries JE # 1051</b>		<b>AAP-01</b>		
Adjust 2021 tax equivalent.				
100-00-11100-000-000	POOLED GENERAL FUND		155.00	
400-00-53730-004-408	TAXES-PT EQUIVALENT		155.00	
100-00-26300-000-000	DEFERRED REV - PROP TAX EQUIV			155.00
400-00-11100-000-131	POOLED WATER FUND			155.00
<b>Total</b>			<u><u>310.00</u></u>	<u><u>310.00</u></u>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1052</b>		<b>K-01</b>		
Record joint meter allocation.				
300-00-53612-000-857	JOINT METER ALLOCATION		3,579.00	
400-00-11100-000-131	POOLED WATER FUND		3,579.00	
300-00-11100-000-000	POOLED SEWER FUND			3,579.00
400-00-46452-000-474	OTHER WATER REVENUES			1,455.00
400-00-53730-000-403	DEPRECIATION EXP-FINANCED			1,458.00
400-00-53730-004-408	TAXES-PT EQUIVALENT			666.00
<b>Total</b>			<b>7,158.00</b>	<b>7,158.00</b>
<b>Adjusting Journal Entries JE # 1053</b>		<b>E-05</b>		
Adjust hydrant rent to actual.				
100-00-52200-265-000	HYDRANT RENTAL		1,299.00	
400-00-11100-000-131	POOLED WATER FUND		1,299.00	
100-00-11100-000-000	POOLED GENERAL FUND			1,299.00
400-00-46450-000-463	HYDRANT RENTAL			1,299.00
<b>Total</b>			<b>2,598.00</b>	<b>2,598.00</b>
<b>Adjusting Journal Entries JE # 1054</b>		<b>A-00</b>		
Move SDWFL debt service cash to the water utility for report purposes and DNR requirements.				
100-00-11100-000-000	POOLED GENERAL FUND		19,388.40	
400-00-11120-000-135	SDWFL DEBT SERVICE CASH		19,388.40	
100-00-11105-000-000	SDWL DEBT SERVICE			19,388.40
400-00-11100-000-131	POOLED WATER FUND			19,388.40
<b>Total</b>			<b>38,776.80</b>	<b>38,776.80</b>
<b>Adjusting Journal Entries JE # 1055</b>		<b>BB-03</b>		
Adjust accrued payroll to actual at 12/31/21.				
100-00-51420-110-000	CLERK WAGES		290.00	
100-00-52100-110-000	POLICE - WAGES		761.00	
100-00-53311-110-000	STREETS - WAGES		761.00	
300-00-53610-000-820	WAGES - DIRECT LABOR		567.00	
400-00-53700-000-600	WAGES - DIRECT LABOR		253.00	
100-00-21700-000-000	ACCRUED PAYROLL			1,812.00
300-00-21600-000-238	ACCRUED PAYROLL			567.00
400-00-21600-000-245	ACCRUED PAYROLL			253.00
<b>Total</b>			<b>2,632.00</b>	<b>2,632.00</b>
<b>Adjusting Journal Entries JE # 1056</b>		<b>J-01</b>		
Adjust inventory to actual as of 12/31/2021.				
400-00-53700-000-640	SUPPLIES		437.61	
400-00-16110-000-154	MATERIALS & SUPPLIES INVENTORY			437.61
<b>Total</b>			<b>437.61</b>	<b>437.61</b>
<b>Adjusting Journal Entries JE # 1057</b>		<b>AAG-01</b>		
Reclassify TID wages and fringes for 2016 through 2021 for the Clerk/Treasurer and Public Works.				
100-00-11100-000-000	POOLED GENERAL FUND		10,412.12	
210-00-56700-110-000	TID DEVELOPMENT - WAGES		10,412.12	
100-00-51420-110-000	CLERK WAGES			6,349.88
100-00-53311-110-000	STREETS - WAGES			4,062.24
210-00-11100-000-000	POOLED TIF FUND			10,412.12
<b>Total</b>			<b>20,824.24</b>	<b>20,824.24</b>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1058</b>		<b>FF-01/bond req</b>		
Record transfer to SDWFL debt service cash for bond requirements. Hailey, you will need to write a check and deposit it in the SDWFL debt service bank account.				
400-00-11120-000-135	SDWFL DEBT SERVICE CASH		219.12	
400-00-11100-000-131	POOLED WATER FUND			219.12
<b>Total</b>			<u><u>219.12</u></u>	<u><u>219.12</u></u>
<b>Adjusting Journal Entries JE # 1059</b>		<b>K-06</b>		
Record 2019 plant additions financed by the CDBG award to contributed plant.				
400-00-18430-100-343	TRANS MAINS - CONTRIBUTED		74,135.00	
400-00-18430-100-345	TRANS SERVICES - CONTRIBUTED		13,496.00	
400-00-18430-100-348	TRANS HYDRANTS - CONTRIBUTED		9,243.00	
400-00-18430-000-343	TRANSMISSION - MAINS			74,135.00
400-00-18430-000-345	TRANSMISSION - SERVICES			13,496.00
400-00-18430-000-348	TRANSMISSION - HYDRANTS			9,243.00
<b>Total</b>			<u><u>96,874.00</u></u>	<u><u>96,874.00</u></u>
<b>Adjusting Journal Entries JE # 1060</b>		<b>K-06</b>		
Correct recording of services and hydrants incorrectly recorded in 2019.				
400-00-18430-000-345	TRANSMISSION - SERVICES		47,631.00	
400-00-18430-000-348	TRANSMISSION - HYDRANTS		32,620.00	
400-00-18430-000-343	TRANSMISSION - MAINS			80,251.00
<b>Total</b>			<u><u>80,251.00</u></u>	<u><u>80,251.00</u></u>
<b>Adjusting Journal Entries JE # 1061</b>		<b>K-06</b>		
Record retirements related to 2019 project.				
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		18,230.00	
400-00-18430-000-345	TRANSMISSION - SERVICES			9,480.00
400-00-18430-000-348	TRANSMISSION - HYDRANTS			8,750.00
<b>Total</b>			<u><u>18,230.00</u></u>	<u><u>18,230.00</u></u>
<b>Adjusting Journal Entries JE # 1062</b>		<b>K-06.1</b>		
Record removal of 8 water meter in 2019 per PSC data request.				
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		1,120.00	
400-00-18430-000-346	TRANSMISSION - METERS			1,120.00
<b>Total</b>			<u><u>1,120.00</u></u>	<u><u>1,120.00</u></u>
<b>Adjusting Journal Entries JE # 1063</b>		<b>K-06</b>		
Adjust depreciation expense related to 2016 and 2019 corrections.				
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		1,317.12	
400-00-53730-000-404	DEPRECIATION EXP-CONTRIBUTED		1,370.11	
400-00-18390-100-110	ACCUMULATED DEPR - CONTRIBUTED			1,370.11
400-00-53730-000-403	DEPRECIATION EXP-FINANCED			1,317.12
<b>Total</b>			<u><u>2,687.23</u></u>	<u><u>2,687.23</u></u>
<b>Adjusting Journal Entries JE # 1064</b>		<b>K-01</b>		
Record capital addition and removal related to the water tower project.				
400-00-18390-000-110	ACCUMULATED DEPR - FINANCED		11,700.00	
400-00-18410-000-325	PUMPING - ELECTRIC EQUIPMENT		20,700.00	
400-00-18410-000-325	PUMPING - ELECTRIC EQUIPMENT			11,700.00
400-00-53700-000-650	REPAIRS & MAINTENANCE			20,700.00
<b>Total</b>			<u><u>32,400.00</u></u>	<u><u>32,400.00</u></u>

**Appendix 2 – Passed Journal Entries**

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Client: **RIDGEVILL - Village of Ridgeway**  
 Engagement: **Village of Ridgeway 12/31/21 Audit**  
 Period Ending: **12/31/2021**  
 Trial Balance: **TB**  
 Workpaper: **Proposed Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Proposed Journal Entries</b>				
<b>Proposed Journal Entries JE # 6001</b>		<b>BB-04</b>		
Record compensated absences liability at 12.31.2021				
100-00-51421-110-000	DEPUTY CLERK - WAGES		1,482.00	
100-00-52100-110-000	POLICE - WAGES		4,883.00	
100-00-53311-110-000	STREETS - WAGES		5,571.00	
300-00-53610-000-820	WAGES - DIRECT LABOR		3,945.00	
400-00-53700-000-600	WAGES - DIRECT LABOR		3,945.00	
100-00-21000-000-000	ACCOUNTS PAYABLE			11,936.00
300-00-21100-000-000	ACCOUNTS PAYABLE			3,945.00
400-00-21100-000-000	ACCOUNTS PAYABLE			3,945.00
<b>Total</b>			<b>19,826.00</b>	<b>19,826.00</b>
<b>Proposed Journal Entries JE # 6002</b>				
<b>Proposed Journal Entries JE # 6002</b>		<b>H-01</b>		
Record prepaid 2021 expenditures for health,dental, life, and web license.				
100-00-13200-000-000	SPEC ASSESS RECEIVABLE		4,532.00	
100-00-51420-125-000	CLERK EMPLOYEE BENEFITS			3,004.00
100-00-52100-450-000	POLICE - COMPUTER/SOFTWARE			1,528.00
<b>Total</b>			<b>4,532.00</b>	<b>4,532.00</b>
<b>Proposed Journal Entries JE # 6003</b>				
<b>Proposed Journal Entries JE # 6003</b>		<b>AA-02</b>		
Record additional payable for engineering invoice received in January 2022 for 2021 work completed.				
140-00-57331-000-000	HIGHWAY & STREET OUTLAY		380.00	
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION		2,000.00	
250-00-53315-000-000	HIGHWAY & STREET CONSTRUCTION		685.00	
300-00-53610-000-821	OPERATION EXPENSES-WWTP		630.00	
400-00-18200-000-315	CONST IN PROGRESS-2020 CDBG		685.00	
140-00-26100-000-000	DEFERRED REVENUE - TAX ROLL			380.00
250-00-21100-000-000	ACCOUNTS PAYABLE			2,000.00
250-00-21100-000-000	ACCOUNTS PAYABLE			685.00
300-00-21100-000-000	ACCOUNTS PAYABLE			630.00
400-00-21100-000-000	ACCOUNTS PAYABLE			685.00
<b>Total</b>			<b>4,380.00</b>	<b>4,380.00</b>
<b>Proposed Journal Entries JE # 6004</b>				
<b>Proposed Journal Entries JE # 6004</b>		<b>AA-02</b>		
Record additional payable for comprehensive outdoor rec plan. 4th Qtr 2021 invoice paid in February 2022.				
100-00-51100-150-000	BOARD MISC EXPENSES		3,000.00	
100-00-21000-000-000	ACCOUNTS PAYABLE			3,000.00
<b>Total</b>			<b>3,000.00</b>	<b>3,000.00</b>
<b>Proposed Journal Entries JE # 6005</b>				
<b>Proposed Journal Entries JE # 6005</b>		<b>E-03</b>		
Record unbilled revenue estimate at 12/31/2021.				
300-00-13100-000-000	ACCOUNTS RECEIVABLE		4,138.00	
400-00-13100-000-142	ACCOUNTS RECEIVABLE		1,440.00	
300-00-46411-001-622	MEASURED SEWER RESIDENTIAL			4,138.00
400-00-46451-001-461	METERED SALES RESIDENTIAL			1,440.00
<b>Total</b>			<b>5,578.00</b>	<b>5,578.00</b>
<b>Total Proposed Journal Entries</b>			<b>37,316.00</b>	<b>37,316.00</b>
<b>Total All Journal Entries</b>			<b>37,316.00</b>	<b>37,316.00</b>



**VILLAGE OF RIDGEWAY, WISCONSIN**

**FINANCIAL STATEMENTS**

Including Independent Auditor's Report

As of and for the year ended December 31, 2021

DRAFT

Johnson Block and Company, Inc.  
Certified Public Accountants  
2500 Business Park Road  
Mineral Point, Wisconsin 53565  
(608) 987-2206  
Fax: (608) 987-3391

VILLAGE OF RIDGEWAY, WISCONSIN  
DECEMBER 31, 2021  
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## INDEPENDENT AUDITOR'S REPORT

To the Village Board  
Village of Ridgeway, Wisconsin

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin ("Village"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Ridgeway, Wisconsin, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis of Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States or America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

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

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

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

Johnson Block & Company, Inc.  
May 3, 2022

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Basic Financial Statements

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Exhibit A-1  
Village of Ridgeway, Wisconsin  
Statement of Net Position  
December 31, 2021

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 1,668,687	\$ 245,492	\$ 1,914,179
Cash and investments - restricted		126,607	126,607
Receivables:			
Taxes	288,993		288,993
Special assessments	5,438		5,438
Customer		29,610	29,610
Other	23,024		23,024
Internal balances	141,560	(141,560)	
Due from other governments	33,091		33,091
Materials and supplies		5,692	5,692
Prepaid expenses	1,250	2,500	3,750
	<u>2,162,043</u>	<u>268,341</u>	<u>2,430,384</u>
Total current assets			
Noncurrent assets:			
Capital assets:			
Property, plant and equipment	3,390,771	9,355,846	12,746,617
Less: accumulated depreciation	(859,752)	(1,804,461)	(2,664,213)
Net book value of capital assets	<u>2,531,019</u>	<u>7,551,385</u>	<u>10,082,404</u>
	<u>2,531,019</u>	<u>7,551,385</u>	<u>10,082,404</u>
Total noncurrent assets			
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Unamortized major repairs		294,873	294,873
	<u>4,693,062</u>	<u>8,114,599</u>	<u>12,807,661</u>
Total assets	<u>\$ 4,693,062</u>	<u>\$ 8,114,599</u>	<u>\$ 12,807,661</u>

Exhibit A-1 (Continued)  
 Village of Ridgeway, Wisconsin  
 Statement of Net Position  
 December 31, 2021

	Governmental Activities	Business-Type Activities	Total
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 99,134	\$ 9,218	\$ 108,352
Unearned revenue	32,971		32,971
Accrued interest	3,099	1,208	4,307
Current portion of long-term debt	340,587	172,867	513,454
Total current liabilities	475,791	183,293	659,084
Current liabilities payable from restricted assets:			
Accrued interest		7,283	7,283
Current portion of revenue bonds		47,517	47,517
Total liabilities payable from restricted assets		54,800	54,800
Noncurrent liabilities:			
Revenue bonds payable	275,597	2,198,545	2,474,142
Notes payable	1,167,148	617,287	1,784,435
Less: current portion	(340,587)	(220,384)	(560,971)
Total noncurrent liabilities	1,102,158	2,595,448	3,697,606
Total liabilities	1,577,949	2,833,541	4,411,490
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred property tax revenues	531,358		531,358
<b>NET POSITION</b>			
Net investment in capital assets	1,147,442	5,275,553	6,422,995
Restricted for:			
Community center	415,519		415,519
Debt service - revenue bonds		35,188	35,188
Equipment replacement		84,136	84,136
Unrestricted	1,020,794	(113,819)	906,975
Total net position	2,583,755	5,281,058	7,864,813
Total liabilities, deferred inflows of resources, and net position	\$ 4,693,062	\$ 8,114,599	\$ 12,807,661



Exhibit A-2  
Village of Ridgeway, Wisconsin  
Statement of Activities  
For the Year Ended December 31, 2021

Item 16.

Functions/Programs	Program Revenues			Net (Expenses) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Business Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 165,745	\$ 10,476	\$	\$ 24,226	\$ (131,043)	\$	\$ (131,043)
Public safety	208,476	1,413	10,055		(197,008)		(197,008)
Public works	231,096	8,448	44,341	228,967	50,660		50,660
Sanitation	45,790	47,583	2,643		4,436		4,436
Leisure activities	67,415	3,655	400	59,137	(4,223)		(4,223)
Conservation & economic development	10,412				(10,412)		(10,412)
Interest and fiscal charges	35,069				(35,069)		(35,069)
Total governmental activities	<u>764,003</u>	<u>71,575</u>	<u>57,439</u>	<u>312,330</u>	<u>(322,659)</u>		<u>(322,659)</u>
Business-type activities:							
Water	208,738	174,663		199,879		165,804	165,804
Sewer	328,505	232,517		233,245		137,257	137,257
Total business-type activities	<u>537,243</u>	<u>407,180</u>		<u>433,124</u>		<u>303,061</u>	<u>303,061</u>
Total primary government	<u>\$ 1,301,246</u>	<u>\$ 478,755</u>	<u>\$ 57,439</u>	<u>\$ 745,454</u>	<u>(322,659)</u>	<u>303,061</u>	<u>(19,598)</u>
General Revenues and Transfers:							
Property taxes							
General purposes					427,328		427,328
Tax increments					77,478		77,478
Other taxes					35		35
Federal and State aid not restricted for specific purposes							
General					140,273		140,273
Interest and investment earnings					4,530	1,997	6,527
Gain on sale of capital assets					103,553		103,553
Miscellaneous					17,155		17,155
Transfers					46,151	(46,151)	
Total general revenues and transfers					<u>816,503</u>	<u>(44,154)</u>	<u>772,349</u>
Changes in net position					493,844	258,907	752,751
Net position - beginning					2,089,911	5,022,151	7,112,062
Net position - ending					<u>\$ 2,583,755</u>	<u>\$ 5,281,058</u>	<u>\$ 7,864,813</u>

The notes to the basic financial statements are an integral part of this statement.

Exhibit A-3  
Village of Ridgeway, Wisconsin  
Balance Sheet  
Governmental Funds  
December 31, 2021

	General	TIF District #1	Capital Projects	CDBG	Other Governmental Funds	Total
<b>ASSETS</b>						
Cash and investments	\$ 1,081,485	\$	\$ 59,168	\$	\$ 528,034	\$ 1,668,687
Receivables:						
Taxes	140,868	64,764	17,407		65,954	288,993
Special assessment receivables	5,438					5,438
Customer receivables	4,420					4,420
Other			18,604			18,604
Due from other funds	94,919					94,919
Due from other governments				33,091		33,091
Advances to other funds	852,086					852,086
Prepaid expenses	1,250					1,250
<b>Total assets</b>	<b>\$ 2,180,466</b>	<b>\$ 64,764</b>	<b>\$ 95,179</b>	<b>\$ 33,091</b>	<b>\$ 593,988</b>	<b>\$ 2,967,488</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 25,414	\$ 10,000	\$	\$ 41,364	\$ 22,356	\$ 99,134
Unearned revenue					32,971	32,971
Due to other funds		22,661		11,380		34,041
Advances from other funds		771,404				771,404
<b>Total liabilities</b>	<b>25,414</b>	<b>804,065</b>		<b>52,744</b>	<b>55,327</b>	<b>937,550</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred revenues	306,402	120,903	32,500		123,142	582,947
<b>FUND BALANCES</b>						
Nonspendable	853,336					853,336
Restricted					415,519	415,519
Assigned	23,360		62,679			86,039
Unassigned (deficit)	971,954	(860,204)		(19,653)		92,097
<b>Total fund balances</b>	<b>1,848,650</b>	<b>(860,204)</b>	<b>62,679</b>	<b>(19,653)</b>	<b>415,519</b>	<b>1,446,991</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 2,180,466</b>	<b>\$ 64,764</b>	<b>\$ 95,179</b>	<b>\$ 33,091</b>	<b>\$ 593,988</b>	<b>\$ 2,967,488</b>

Exhibit A-4  
 Village of Ridgeway, Wisconsin  
 Reconciliation of the Governmental Funds Balance Sheet  
 with the Statement of Net Position  
 December 31, 2021

Total fund balances - governmental funds:		\$ 1,446,991
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental funds are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position:</p>		
Governmental capital assets	3,390,771	
Governmental accumulated depreciation	<u>(859,752)</u>	
		2,531,019
<p>Other long-term assets that are not available to pay for current-period expenditures and therefore are deferred in the fund statements.</p>		
2021 tax equivalent from utility		46,151
Special assessments		5,438
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds statements. Long-term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:</p>		
Revenue bonds payable		(275,597)
Notes payable		(1,167,148)
Accrued interest on general obligation debt		<u>(3,099)</u>
Total net position - governmental activities		<u><u>\$ 2,583,755</u></u>

Exhibit A-5  
 Village of Ridgeway, Wisconsin  
 Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended December 31, 2021

	General	TIF District #1	Capital Projects	CDBG	Other Governmental Funds	Total
<b>REVENUES</b>						
Taxes	\$ 298,449	\$ 77,478	\$ 128,879	\$	\$	\$ 504,806
Special assessments	3,010					3,010
Intergovernmental	196,498	849		228,967		426,314
Licenses and permits	10,246					10,246
Fines and forfeits	1,643					1,643
Public charges for services	47,583				425	48,008
Interest	4,530					4,530
Miscellaneous	39,047	4,700	865		59,537	104,149
Total revenues	<u>601,006</u>	<u>83,027</u>	<u>129,744</u>	<u>228,967</u>	<u>59,962</u>	<u>1,102,706</u>
<b>EXPENDITURES</b>						
Current:						
General government	161,679	1,512		25		163,216
Public safety	208,476					208,476
Public works	139,140					139,140
Leisure activities	25,631					25,631
Conservation & economic development		10,412				10,412
Capital outlay:						
General government	380					380
Public works	5,104		60,340	399,926		465,370
Leisure activities	23,446		18,337		104,443	146,226
Conservation & economic development		45,812				45,812
Debt service:						
Principal retirement	13,059	220,437	162,649			396,145
Interest and debt issuance costs	4,655	17,794	14,343			36,792
Total expenditures	<u>581,570</u>	<u>295,967</u>	<u>255,669</u>	<u>399,951</u>	<u>104,443</u>	<u>1,637,600</u>
Excess (deficiency) of revenues over expenditures	<u>19,436</u>	<u>(212,940)</u>	<u>(125,925)</u>	<u>(170,984)</u>	<u>(44,481)</u>	<u>(534,894)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loan proceeds	17,713	56,004		151,331		225,048
Sale of capital assets	3,000	135,472	18,604			157,076
Transfers in	45,992				460,000	505,992
Transfers out	(10,000)		(450,000)			(460,000)
Total other financing sources	<u>56,705</u>	<u>191,476</u>	<u>(431,396)</u>	<u>151,331</u>	<u>460,000</u>	<u>428,116</u>
Net change in fund balances	76,141	(21,464)	(557,321)	(19,653)	415,519	(106,778)
Fund balance - beginning	1,772,509	(838,740)	620,000			1,553,769
Fund balance - ending	<u>\$ 1,848,650</u>	<u>\$ (860,204)</u>	<u>\$ 62,679</u>	<u>\$ (19,653)</u>	<u>\$ 415,519</u>	<u>\$ 1,446,991</u>

The notes to the basic financial statements are an integral part of this statement.

Exhibit A-6  
 Village of Ridgeway, Wisconsin  
 Reconciliation of Statement of Revenues, Expenditures, and Changes  
 in Fund Balance of Governmental Funds to the Statement of Activities  
 For the Year Ended December 31, 2021

Net change in fund balances - total governmental funds		\$ (106,778)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities</p>		
Capital outlay reported in governmental fund statements	613,617	
Depreciation expenses reported in the statement of activities	<u>(137,888)</u>	
Amount by which capital outlays are greater (less) than depreciation in the current period.		475,729
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations and disposals) is to decrease net position:</p>		
		(53,523)
<p>Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities</p>		
The amount of debt principal payments in the current year is:		396,145
<p>The issuance of long-term debt (e.g. bonds, notes) provides current financial resources to governmental funds but does not affect the statement of activities.</p>		
		(225,049)
<p>In governmental funds, special assessment collections are reflected as revenue when received. In the statement of activities, revenue is recognized when assessed.</p>		
Amount assessed	5,438	
Amount collected		<u>5,438</u>
<p>In governmental funds, the current year utility tax equivalent is deferred and recognized as revenue in the subsequent year. In the statement of activities, this amount is recognized as a transfer in the year accrued.</p>		
2020 utility tax equivalent recognized as revenue in 2021 in the governmental funds	(45,992)	
2021 utility tax equivalent recognized as a transfer in for the statement of activities	<u>46,151</u>	
		159
<p>In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities, interest is reported as incurred.</p>		
The amount of interest paid during the current period	36,791	
The amount of interest accrued during the current period	<u>(35,070)</u>	
Interest paid is greater (less) than interest expensed by		<u>1,723</u>
Change in net position - governmental activities		<u>\$ 493,844</u>

Exhibit A-7  
 Village of Ridgeway, Wisconsin  
 Statement of Net Position  
 Proprietary Funds  
 December 31, 2021

	Water Utility	Sewer Utility	Total
<b>ASSETS</b>			
Current assets:			
Cash	\$ 33,322	\$ 212,170	\$ 245,492
Restricted cash:			
Debt service	19,608	22,863	42,471
Replacement		84,136	84,136
Customer accounts receivable	7,435	22,175	29,610
Prepaid expenses	1,250	1,250	2,500
Inventories	5,486	206	5,692
Total current assets	<u>67,101</u>	<u>342,800</u>	<u>409,901</u>
Noncurrent assets:			
Capital assets:			
Property, plant and equipment	2,672,842	6,683,004	9,355,846
Less: accumulated depreciation	<u>(512,090)</u>	<u>(1,292,371)</u>	<u>(1,804,461)</u>
Net property and plant	<u>2,160,752</u>	<u>5,390,633</u>	<u>7,551,385</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Unamortized major repairs	<u>294,873</u>		<u>294,873</u>
Total assets and deferred outflows of resources	<u>\$ 2,522,726</u>	<u>\$ 5,733,433</u>	<u>\$ 8,256,159</u>

Exhibit A-7 (Continued)  
Village of Ridgeway, Wisconsin  
Statement of Net Position  
Proprietary Funds  
December 31, 2021

	Water Utility	Sewer Utility	Total
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 3,537	\$ 5,681	\$ 9,218
Due to other funds		60,878	60,878
Accrued interest	1,208		1,208
Current portion of advances from other funds		12,200	12,200
Current portion of notes payable	172,867		172,867
 Total current liabilities	 177,612	 78,759	 256,371
Current liabilities (payable from restricted assets):			
Accrued interest	438	6,845	7,283
Current portion of revenue bonds	7,586	39,931	47,517
 Total current liabilities (payable from restricted assets)	 8,024	 46,776	 54,800
Long-term liabilities:			
Advances from other funds		80,682	80,682
Revenue bonds	157,484	2,041,061	2,198,545
Notes payable	617,287		617,287
Less: current portion	(180,453)	(52,131)	(232,584)
 Total long-term liabilities	 594,318	 2,069,612	 2,663,930
<b>NET POSITION</b>			
Net investment in capital assets	1,925,981	3,349,572	5,275,553
Restricted for:			
Debt service - revenue bonds	19,170	16,018	35,188
Equipment replacement		84,136	84,136
Unrestricted (deficit)	(202,379)	88,560	(113,819)
 Total net position	 1,742,772	 3,538,286	 5,281,058
 Total liabilities and net position	 \$ 2,522,726	 \$ 5,733,433	 \$ 8,256,159

Exhibit A-8  
 Village of Ridgeway, Wisconsin  
 Statement of Revenues, Expenses, and Changes in Net Position  
 Proprietary Funds  
 For the Year Ended December 31, 2021

	Water Utility	Sewer Utility	Total
<b>OPERATING REVENUES</b>			
Sales of water	\$ 141,707	\$	\$ 141,707
Measured sewer service		231,625	231,625
Penalties	326	892	1,218
Other	32,630		32,630
Total operating revenues	<u>174,663</u>	<u>232,517</u>	<u>407,180</u>
<b>OPERATING EXPENSES</b>			
Operation	137,545	111,354	248,899
Depreciation	50,522	173,396	223,918
Taxes	2,360	2,449	4,809
Total operating expenses	<u>190,427</u>	<u>287,199</u>	<u>477,626</u>
Operating income (loss)	<u>(15,764)</u>	<u>(54,682)</u>	<u>(70,446)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest on investments	1,141	856	1,997
Interest expense	(18,311)	(41,306)	(59,617)
Net nonoperating revenues (expenses)	<u>(17,170)</u>	<u>(40,450)</u>	<u>(57,620)</u>
Income before contributions and transfers	(32,934)	(95,132)	(128,066)
Capital grants and contributions	199,879	233,245	433,124
Transfer of tax equivalent	(46,151)		(46,151)
Change in net position	120,794	138,113	258,907
Net position - beginning	<u>1,621,978</u>	<u>3,400,173</u>	<u>5,022,151</u>
Net position - ending	<u>\$ 1,742,772</u>	<u>\$ 3,538,286</u>	<u>\$ 5,281,058</u>



Exhibit A-9  
 Village of Ridgeway Wisconsin  
 Statement of Cash Flows  
 Proprietary Funds  
 For the Year Ended December 31, 2021

	Business Type Activities- Enterprise Funds		Total
	Water Utility	Sewer Utility	
<b>CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES</b>			
Received from customers	\$ 174,462	\$ 232,658	\$ 407,120
Payments to employees	(37,439)	(32,818)	(70,257)
Payments for employee benefits	(1,920)	(2,055)	(3,975)
Payments to suppliers	(405,745)	(81,696)	(487,441)
Net cash provided by operating activities	(270,642)	116,089	(154,553)
<b>CASH FLOWS (USED BY) NONCAPITAL FINANCING ACTIVITIES</b>			
Paid to municipality for tax equivalent	(46,151)		(46,151)
Payment of advance from the general fund		(12,200)	(12,200)
Net cash provided by operating activities	(46,151)	(12,200)	(58,351)
<b>CASH FLOWS FROM (USED BY) CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition and construction of capital assets	(422,980)	(233,245)	(656,225)
Capital grants and contributions received	199,879	233,245	433,124
Debt proceeds	124,367		124,367
Principal payments	(54,543)	(39,129)	(93,672)
Interest payments	(18,460)	(41,432)	(59,892)
Net cash from capital and related financing activities	(171,737)	(80,561)	(252,298)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment income	1,141	856	1,997
Net change in cash and cash equivalents	(487,389)	24,184	(463,205)
Cash and cash equivalents - beginning of year	540,319	294,985	835,304
Cash and cash equivalents - end of year	\$ 52,930	\$ 319,169	\$ 372,099
<b>Reconciliation of cash and cash equivalents to</b>			
Cash and investments	\$ 33,322	\$ 212,170	\$ 245,492
Restricted cash	19,608	106,999	126,607
Cash and cash equivalents	\$ 52,930	\$ 319,169	\$ 372,099

The notes to the basic financial statements are an integral part of this statement.

Exhibit A-9 (Continued)  
Village of Ridgeway Wisconsin  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2021

	Business Type Activities- Enterprise Funds		Total
	Water Utility	Sewer Utility	
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income	\$ (15,764)	\$ (54,682)	\$ (70,446)
Noncash items in operating income:			
Depreciation expense	51,980	173,397	225,377
Changes in assets and liabilities:			
Customer accounts receivable	(201)	141	(60)
Inventories	437	1	438
Prepaid expenses	(1,250)	(1,250)	(2,500)
Unamortized well repairs	(294,873)		(294,873)
Accounts payable	(10,971)	(1,518)	(12,489)
Net cash provided (used) by operating activities	<u>\$ (270,642)</u>	<u>\$ 116,089</u>	<u>\$ (154,553)</u>

Exhibit A-10  
 Village of Ridgeway, Wisconsin  
 Statement of Fiduciary Net Position  
 Fiduciary Funds  
 December 31, 2021

	Custodial Fund
	Tax
	Collection Fund
<b>ASSETS</b>	
Cash and investments	\$ 318,774
Taxes receivable	367,750
Total assets	\$ 686,524
<b>LIABILITIES</b>	
Due to other taxing units	\$ 686,524
<b>NET POSITION</b>	
Restricted	
Total liabilities and net position	\$ 686,524

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Exhibit A-11  
Village of Ridgeway, Wisconsin  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2021

	<u>Custodial Fund</u> Tax <u>Collection Fund</u>
<b>ADDITIONS</b>	
Property tax collections for other governments	<u>\$ 474,262</u>
<b>DEDUCTIONS</b>	
Payments of taxes to other governments	<u>474,262</u>
Net increase (decrease) in fiduciary net position	
Net position - beginning of year	<u>                    </u>
Net position - end of year	<u><u>\$                    </u></u>

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Notes to the Basic Financial Statements

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Village of Ridgeway, Wisconsin  
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 December 31, 2021

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Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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## NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Ridgeway is located in Iowa County, Wisconsin. The accounting policies of the Village of Ridgeway conform to accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body establishing governmental accounting and financial reporting principles. Significant accounting policies and principles of the Village of Ridgeway are summarized below:

**A. Reporting Entity**

This report includes all of the funds of the Village of Ridgeway, Wisconsin. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

**B. Government-Wide and Fund Financial Statements**

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

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

**Fund Financial Statements**

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

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

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

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

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Major Governmental Funds:

The Village reports the following major governmental funds:

General Fund – Accounts for the Village’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

TIF District #1 Fund – Accounts for the activity of tax increment district No. 1, including the payment of general long-term debt principal, interest and related costs.

Capital Projects Fund – Accounts for financial resources to be used for the acquisition or construction of equipment and/or major capital facilities.

CDBG Fund – Special revenue fund that accounts for the activity of the Village’s community development block grant program.

Nonmajor Governmental Funds:

Special Revenue Funds – Accounts for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

- Local Fiscal Recovery Fund
- Community Center Fund

Debt Service Fund – Accounts for all financial resources restricted, committed, or assigned to expenditure for principal and interest.

Major Enterprise Funds:

The Village reports the following major enterprise funds:

Water Utility – accounts for the operations of the water system

Sewer Utility – accounts for the operations of the sewer system



Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)B. Government-Wide and Fund Financial Statements (Continued)Fiduciary Funds (Not Included in Government-Wide Statements)

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The Village reports the following fiduciary fund type:

Custodial Funds - used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The Tax Collection Fund accounts for tax collections payable to overlying taxing jurisdictions in a custodial fund.

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

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

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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## NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**Fund Financial Statements**

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

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

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and deferred inflows of resources. Resources (typically cash) received before all eligibility requirements have been met are reported as assets and offset by unearned revenue (a liability) unless only a time requirement has not been met. In that case, deferred inflows of resources are reported rather than a liability.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources.

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

Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow or resources (revenue) until that time.

The Village reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the deferred inflows of resources is removed from the balance sheet and revenue is recognized.

Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

**Fund Financial Statements (Continued)**

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

Revenues and expenditures arising from nonexchange transactions, such as property and sales taxes, fines, and grants are recorded according to Governmental Accounting Standards Board.

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

D. Cash and Investments

Investments with remaining maturities at the time of purchase of one year or less are stated at amortized cost which approximates fair value. Investments with a maturity of more than one year at acquisition and nonmoney market investments are carried at fair value as determined by quoted market prices. For purposes of the statement of cash flows, all cash deposits and highly liquid investments with an original maturity of three months or less (including restricted assets) are considered to be cash equivalents.

E. Receivables

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

Property tax calendar - 2021 tax roll:

Lien date and levy date	December 2021
Tax bills mailed	December 2021
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022
Tax sale- 2021 delinquent real estate taxes	October 2025

Delinquent special charges and assessments are not paid in full by the county. Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No provision for uncollectible accounts receivable has been made for the water and sewer utilities because they have the right by law to place delinquent bills on the tax roll.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Receivables (Continued)

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

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

F. Inventories

Inventories of governmental fund types consist of expendable supplies held for consumption. Such items, which are not material, are considered expenditures when purchased and, accordingly, are not reflected on the Balance Sheet – Governmental Funds.

Inventories of proprietary fund types are valued at the lower-of-cost or market using the first-in, first-out method and are charged as expenses or are capitalized when used.

G. Restricted Assets

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

H. Capital Assets

**Government-Wide Statements**

In the government-wide financial statements, capital assets are defined by the government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

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

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

**Government-Wide Statements (Continued)**

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

Buildings	20-50 Years
Improvements	20 Years
Machinery and Equipment	5-20 Years
Infrastructure	30-50 Years

**Fund Financial Statements**

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

I. Unearned Revenue

The Village reports unearned revenue on its governmental funds balance sheet. Unearned revenue arises when resources are received before the Village has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the Village has a legal claim to the resources, the unearned revenue is removed from the balance sheet and revenue is recognized.

J. Compensated Absences

Under terms of employment, Village employees are granted vacations and sick leave in varying amounts. Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Any vacation and sick leave that has been accumulated will be forfeited upon termination or resignation. Compensated absences are immaterial to the financial statements.

K. Long-Term Obligations

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

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

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

M. Equity Classifications

**Government-Wide Statements**

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

**Fund Statements**

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable – includes amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- Restricted – includes amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation.
- Committed – includes amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.
- Assigned – includes amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned – includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Equity Classifications (Continued)

**Fund Statements (Continued)**

The Board may, from time to time, commit additional amounts of fund balance to a specific purpose. Such action shall be taken in open meeting and require the approval of a majority of the Board. Commitments of fund balance, once made, can be modified only by majority vote of the Board. As of December 31, 2021 the Village does not have any reserves that meet this component of fund balance.

The Village has not established a minimum unassigned fund balance policy.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the Village to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Village that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

N. Interfund Transactions

The water utility is charged for a tax equivalent due to the municipality. Payments in lieu of taxes are treated as revenues in the general fund.

The general fund pays a fire protection charge to the water utility. In addition, the water and sewer utilities provide basic services to departments in the general fund. Charges for fire protection and basic services are recorded as expenditures in the general fund.

O. Risk Management

The Village is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The Village maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Village. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

P. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The Village reports deferred outflows of resources for unamortized major repairs related to painting the water tower in 2021. Tower maintenance costs of \$344,019 are being amortized to expense on a straight-line basis over seven-years per authorization from the PSC.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The Village reports deferred inflows of resources for deferred property tax revenue.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

NOTE 2 EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS  
AND GOVERNMENT-WIDE STATEMENTS

Due to the differences in the measurement focus and basis of accounting used on the government fund statements and district-wide statements certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items.

**Explanation of Differences between Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities**

Differences between the governmental funds statement of revenues, expenditures and changes in fund balance and the statement of activities fall into one of three broad categories.

- a. Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis whereas the accrual basis of accounting is used on the statement of activities.
- b. Capital related differences include (1) the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the statement of activities, and (2) the difference between recording an expenditure for the purchase of capital items in the governmental fund statements, and capitalization and recording depreciation expense on those items as recorded in the statement of activities.
- c. Long-term debt transaction differences occur because long-term debt proceeds are recorded as revenue and both interest and principal payments are recorded as expenditures in the governmental fund statements. In the statement of activities, long-term debt proceeds are recorded as a liability, interest expense is recorded as incurred, and principal payments are recorded as a reduction of liabilities.

NOTE 3 CASH AND INVESTMENTS

At December 31, 2021, cash and investments included the following:

Deposits with financial institutions	\$ 2,359,498
Cash on hand	<u>62</u>
	<u>\$ 2,359,560</u>

Cash and investments as of December 31, 2021, are classified in the accompanying financial statements as follows:

Exhibit A-1:	
Cash and investments	\$ 1,914,179
Cash and investments - restricted	126,607
Exhibit A-10:	
Cash and investments	<u>318,774</u>
Total Cash and Investments	<u>\$ 2,359,560</u>



Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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## NOTE 3

CASH AND INVESTMENTS (CONTINUED)Investments Authorized by Wisconsin State Statutes

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

- Time deposits in any credit union, bank, savings bank, trust company or savings and loan association.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, local arts district, the University of Wisconsin Hospitals and Clinics Authority, a local football stadium, or the Wisconsin Aerospace Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

The Village has adopted an investment policy which follows the state statute for allowable investments.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Village has no investment policy that would further limit its investment choices.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Village would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the Village would not be able to recover the value of its investment of collateral securities that are in possession of another party. The Village does not have an investment policy for custodial credit risk.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

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## NOTE 3

CASH AND INVESTMENTS (CONTINUED)*Federal Deposit Insurance Corporation (FDIC) Insurance*

The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts but does not include interest bearing demand deposit accounts. The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal.

*Collateralization of Public Unit Deposits*

Depending on applicable state or federal law, public unit deposits may be secured by collateral or assets of the bank. In the event of the failure of the bank, the FDIC will honor the collateralization agreement if the agreement is valid and enforceable under applicable law. The FDIC does not guarantee, however, that the collateral will be sufficient to cover the amount of the uninsured funds. As such, although it does not increase the insurance coverage of the public unit deposits, collateralization provides an avenue of recovery in the unlikely event of the failure of an insured bank.

Bank accounts are also insured by the State of Wisconsin Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations.

As of December 31, 2021, \$500,000 of Village deposits were insured by FDIC and \$1,867,359 of the Village's deposits with financial institutions were in excess of FDIC Insurance limits, \$400,000 would be insured by the State of Wisconsin Guarantee Fund, provided funds are available at the time of any potential loss.

Fluctuating cash flows during the year due to tax collections, receipt of state aids and proceeds from borrowing may have resulted in temporary balances during the year significantly exceeding uninsured amounts at the balance sheet date.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. Government securities and investments in mutual funds are excluded from this risk. The Village places no limit on the amount the Village may invest in any one issuer.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 4

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b><u>Governmental Activities:</u></b>				
Capital assets not being depreciated:				
Land	\$ 125,000	\$	\$ (34,500)	\$ 90,500
Construction work in progress	29,049	104,618	(12,484)	121,183
Total capital assets not being depreciated	<u>154,049</u>	<u>104,618</u>	<u>(46,984)</u>	<u>211,683</u>
Other capital assets				
Buildings and improvements	162,824			162,824
Equipment and vehicles	333,048	59,383	(31,197)	361,234
Infrastructure	2,192,930	462,100		2,655,030
Total other capital assets at historical costs	<u>2,688,802</u>	<u>521,483</u>	<u>(31,197)</u>	<u>3,179,088</u>
Less accumulated depreciation for:				
Buildings and improvements	120,517	4,441		124,958
Equipment and vehicles	139,653	30,097	(12,174)	157,576
Infrastructure	473,868	103,350		577,218
Total accumulated depreciation	<u>734,038</u>	<u>137,888</u>	<u>(12,174)</u>	<u>859,752</u>
Net other capital assets	<u>1,954,764</u>	<u>383,595</u>	<u>(19,023)</u>	<u>2,319,336</u>
Total net capital assets	<u>\$ 2,108,813</u>	<u>\$ 488,213</u>	<u>\$ (66,007)</u>	<u>\$ 2,531,019</u>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
General government	\$ 1,049
Public works, which includes the depreciation of infrastructure	136,662
Leisure activities	177
Total Governmental Activities Depreciation Expense	<u>\$ 137,888</u>

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

NOTE 4

CAPITAL ASSETS (CONTINUED)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Removals</u>	<u>Ending Balance</u>
<b><u>Business-Type Activities:</u></b>				
Capital assets not being depreciated:				
Land and land rights	\$ 26,307	\$	\$	\$ 26,307
Construction work in progress	21,703		(21,703)	
Total capital assets not being depreciated	<u>48,010</u>		<u>(21,703)</u>	<u>26,307</u>
Capital assets being depreciated:				
Water:				
Source of supply	154,455			154,455
Pumping	95,390	20,700	(11,700)	104,390
Water treatment	2,713			2,713
Transmission and distribution	2,027,507	337,248	(116,065)	2,248,690
General plant	67,645	86,735		154,380
Sewer:				
Collecting system	1,221,128	233,245	(139,382)	1,314,991
Pumping system	153,127			153,127
Treatment and disposal	5,064,572			5,064,572
General plant	132,221			132,221
Total capital assets being depreciated	<u>8,918,758</u>	<u>677,928</u>	<u>(267,147)</u>	<u>9,329,539</u>
Less: accumulated depreciation for:				
Water	587,874	51,981	(127,765)	512,090
Sewer	1,258,357	173,396	(139,382)	1,292,371
Total accumulated depreciation	<u>1,846,231</u>	<u>225,377</u>	<u>(267,147)</u>	<u>1,804,461</u>
Net capital assets being depreciated	<u>7,072,527</u>	<u>452,551</u>		<u>7,525,078</u>
Total net capital assets	<u>\$ 7,120,537</u>	<u>\$ 452,551</u>	<u>\$ (21,703)</u>	<u>\$ 7,551,385</u>

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 4

CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions as follows:

Sewer utility	\$	173,396
Water utility		51,980
Total depreciation expense		225,376
Less: water depreciation expense allocated to sewer		(1,458)
Total depreciation expense per Exhibit A-8	\$	223,918

## NOTE 5

LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due within One Year
<b><u>Governmental activities</u></b>					
Direct borrowings and placements:					
General obligation notes	\$ 1,325,185	\$ 225,049	\$ (383,086)	\$ 1,167,148	\$ 327,312
Revenue bonds	288,656		(13,059)	275,597	13,275
Total governmental activities long-term liabilities	\$ 1,613,841	\$ 225,049	\$ (396,145)	\$ 1,442,745	\$ 340,587
<b><u>Business-type activities</u></b>					
Direct borrowings and placements:					
General obligation notes	\$ 540,000	\$ 124,367	\$ (47,080)	\$ 617,287	\$ 172,867
Revenue bonds	300,437		(13,592)	286,845	13,817
Revenue bonds - nondirect	1,944,700		(33,000)	1,911,700	33,700
Total business-type activities long-term liabilities	\$ 2,785,137	\$ 124,367	\$ (93,672)	\$ 2,815,832	\$ 220,384

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)

All general obligation notes and bonds payable are backed by the full faith and credit of the Village. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments. Business-type activities debt is payable by revenues from user fees of those funds.

	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/2021
<b>Governmental activities</b>					
General obligation notes	10/13/2020	10/12/2030	2.95%	\$ 624,921	\$ 540,753
General obligation notes	12/10/2020	12/9/2025	2.25%	170,000	66,719
General obligation notes	12/10/2020	12/9/2027	2.60%	450,000	390,632
General obligation notes	2/9/2021	8/8/2022	2.50%	151,331	151,331
General obligation notes	11/9/2021	12/15/2022	1.75%	17,713	17,713
Total governmental activities - general obligation debt					<u>\$ 1,167,148</u>
<b>Business-type activities</b>					
General obligation notes	12/10/2020	12/9/2030	2.95%	\$ 540,000	\$ 492,920
General obligation notes	2/9/2021	8/8/2022	2.50%	124,367	124,367
Total business-type activities - general obligation debt					<u>\$ 617,287</u>

General obligation notes dated October 13, 2020 have a credit limit of \$750,000. As of December 31, 2021, the Village has a credit line available of \$209,247.

General obligation notes dated February 9, 2021 have a credit limit of \$750,000. As of December 31, 2021, the Village has a credit line available of \$474,302.

Debt service requirements to maturity are as follows:

Years	Governmental Activities			Business-type Activities		
	Notes from Direct Borrowings and Direct Placements			Notes from Direct Borrowings and Direct Placements		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 327,312	\$ 32,582	\$ 359,894	\$ 172,867	\$ 17,491	\$ 190,358
2023	162,053	24,528	186,581	49,960	12,920	62,880
2024	132,143	20,165	152,308	51,433	11,448	62,881
2025	135,870	15,636	151,506	53,016	9,865	62,881
2026	139,683	11,214	150,897	54,613	8,268	62,881
2027-2031	270,087	12,506	282,593	235,398	16,126	251,524
Totals	<u>\$ 1,167,148</u>	<u>\$ 116,631</u>	<u>\$ 1,283,779</u>	<u>\$ 617,287</u>	<u>\$ 76,118</u>	<u>\$ 693,405</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed five percent of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2021 was \$2,253,075. Total general obligation debt outstanding at year-end was \$1,784,435.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)Revenue Debt

Revenue bonds are payable only from revenues derived from operations. Revenue debt payable at December 31, 2021 consists of the following:

	Date of Issue	Final Maturity	Interest Rates	Original Amount	Balance 12/31/2021
<b>Governmental activities</b>					
Water system revenue bonds	1/22/2020	5/1/2039	1.65%	\$ 300,149	\$ 275,597
<b>Business-type activities</b>					
Sewer system revenue bonds	5/16/2019	5/1/2059	2.00%	\$ 1,791,000	\$ 1,731,400
Sewer system revenue bonds	5/16/2019	5/1/2059	2.38%	186,000	180,300
Water system revenue bonds	1/22/2020	5/1/2039	1.65%	312,400	286,845
Total business-type activities - revenue debt					\$ 2,198,545

The May 16, 2019 sewer system revenue bonds issue has the following requirements:

- Establish and maintain a reserve account in the amount equal to the least of (a) \$7,200, (b) maximum annual debt service on the Bonds in any Bond Year and (c) 125% of average annual debt service on the Bonds in any Bond Year. The reserve account is to be accumulated in semi-annual installments of 5% until the account is equal to the reserve requirement. As of December 31, 2021, the utility had a balance of \$22,863 in the reserve account. This requirement was met for 2021.
- A depreciation fund to be used whenever necessary to restore any deficiency in the debt service reserve. Funds may be used for repairs, replacements, new construction, extensions or additions to the sewer system. The amount required is determined by the Village Board to be sufficient to provide a proper and adequate depreciation account for the sewer system. As of December 31, 2021, the utility had a balance of \$0 in the depreciation account.
- Net revenues of the sewer system will be at least 1.10 times the annual debt service requirement for each bond year. Net revenues for 2021 were \$118,714 and the requirement was \$79,470. This requirement was met for 2021.

The January 22, 2020 water system revenue bonds issue requires the Utility's net revenues be at least 1.10 times of the principal and interest coming due on all outstanding bonds payable each year. Net revenues for 2021 were \$34,758 and the requirement was \$39,763. The Utility has not met this requirement for 2021.

The water system revenue bonds resolution requires for the further protection of bond holders with a statutory mortgage lien, created by Section 66.066 of the Wisconsin Statutes, upon the system which is recognized as valid and binding upon the Village.

Under the provisions of the resolution, a portion of operating revenues must be set aside to the Debt Service Fund. An amount equal to one-sixth (1/6) of the next installment of interest coming due on the bonds and one-twelfth (1/12) of the next installment of principal of the bonds shall be transferred monthly. The balance in this account as of December 31, 2021 was \$19,608 and the requirement was \$19,608. This requirement was met for 2021.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 5

LONG-TERM OBLIGATIONS (CONTINUED)Revenue Debt (continued)

Debt service requirements to maturity are as follows for governmental activities:

Years	Governmental Activities		
	Revenue Bonds from Direct		
	Borrowings and Direct Placements		
	Principal	Interest	Total
2022	\$ 13,275	\$ 4,438	\$ 17,713
2023	13,494	4,217	17,711
2024	13,716	3,993	17,709
2025	13,943	3,764	17,707
2026	14,173	3,532	17,705
2027-2031	74,450	14,046	88,496
2032-2036	80,798	7,646	88,444
2037-2039	51,748	1,290	53,038
Totals	<u>\$ 275,597</u>	<u>\$ 42,926</u>	<u>\$ 318,523</u>

Debt service requirements to maturity are as follows for business-type activities:

Years	Business-type Activities					
	Revenue Bonds from Direct			Revenue Bonds - Nondirect		
	Borrowings and Direct Placements			Borrowings and Direct Placements		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 13,817	\$ 4,619	\$ 18,436	\$ 33,700	\$ 38,568	\$ 72,268
2023	14,044	4,389	18,433	34,300	37,876	72,176
2024	14,276	4,155	18,431	35,100	37,171	72,271
2025	14,512	3,918	18,430	35,800	36,450	72,250
2026	14,751	3,677	18,428	36,600	35,714	72,314
2027-2031	77,488	14,620	92,108	194,300	166,995	361,295
2032-2036	84,096	7,958	92,054	215,000	146,193	361,193
2037-2041	53,861	1,342	55,203	237,900	123,175	361,075
2042-2046				263,700	97,678	361,378
2047-2051				291,900	69,421	361,321
2052-2056				323,100	38,143	361,243
2057-2059				210,300	6,484	216,784
Totals	<u>\$ 286,845</u>	<u>\$ 44,678</u>	<u>\$ 331,523</u>	<u>\$ 1,911,700</u>	<u>\$ 833,868</u>	<u>\$ 2,745,568</u>



Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 6

INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables at December 31, 2021:

Receivable Fund	Payable Fund	Amount
Governmental Funds:		
General	Sewer	\$ 60,878
General	TIF District #1	22,661
General	CDBG	11,380
		\$ 94,919

The Village has advanced cash to Tax Incremental Financing (TIF) District #1 to cover principal, interest and project costs. TIF #1 will repay the Village with future tax increments. No interest is charged on the advance.

In 1989, the Village of Ridgeway general fund advanced the sewer \$224,000 to assist the utility in payments of improvements to the sewer plant. The utility repays the general fund \$12,200 each year. In 1996, the Village of Ridgeway suspended payments from the utility until 2011 when payments were restarted. No interest is charged on the advance.

Interfund advances were as follows on December 31, 2021:

Receivable Fund	Payable Fund	Amount
Governmental Funds:		
General	TIF District #1	\$ 771,404
General	Sewer utility	80,682
Total		\$ 852,086

For the government-wide statement of net position, interfund balances which are owned within the governmental activities or business-type activities are netted and eliminated.

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Purpose
Governmental Funds:			
General	Water utility	\$ 45,992	Tax equivalent
Community Center	General	10,000	Donations received in 2020
Community Center	Capital projects	450,000	Capital improvements
Total		\$ 505,992	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund the budget requires to expend them, (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (3) move fund balances whose designated purpose has been removed.

Village of Ridgeway, Wisconsin  
 Notes to Financial Statements  
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NOTE 7

JOINT VENTURE

Ridgeway Volunteer Fire Department and Barneveld Area Rescue Squad

The Ridgeway Volunteer Fire Department volunteers elect a board to administer the business and decisions of the Department. The Board consists of eight members. The Department is funded primarily through equal appropriations from the Town of Ridgeway and the Village of Ridgeway.

Each municipality's cost is based on the amount of funds budgeted in the current year to be provided by each respective municipality. The participating municipalities and their percentage of costs are as follows:

Village of Ridgeway	50 %
Town of Ridgeway	50 %
	<u>100 %</u>

The municipalities participating in the Barneveld Area Rescue Squad share in the operation of the Rescue Squad based on their proportionate share of the population served. Municipalities participating and their percentages of costs for 2021 were as follows:

Village of Barneveld	38 %
Town of Brigham	33 %
Village of Ridgeway	19 %
Town of Ridgeway	10 %
	<u>100 %</u>

Summary financial information of the Ridgeway Fire District and Barneveld Area Rescue Squad are available at their offices. Transactions are not reflected in these financial statements.

NOTE 8

TAX INCREMENTAL DISTRICT

The Village of Ridgeway, Wisconsin Tax Incremental Financing District was created under the provisions of Wisconsin Statute Section 66.46. The purpose of that section is to allow a municipality to recover development and improvements costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the Districts. The tax on the increased value is called a tax increment.

Project costs may be incurred up to five years before the District's mandatory termination date. The statutes allow the municipality to collect tax increments until the net project cost has been fully recovered, or for a maximum number of years. An industrial and mixed-use TID has the option to extend the maximum life by 5-years. Project costs uncollected at the dissolution date are absorbed by the municipality.

The Village approved a 3-year technical college extension. This extension is reflected in the table below.

District #1	Creation Date	Last Date to Incur Project Costs	Final Dissolution Date
	8/7/2007	8/7/2022	8/7/2030

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 8

TAX INCREMENTAL DISTRICT (CONTINUED)

Following is the cumulative status of the TIF District as of December 31, 2021:

	TID #1
Project revenues	
Tax increment	\$ 128,232
Intergovernmental	1,297
Lot sales	463,928
Other	80,666
Total revenues	674,123
Project costs	
Construction	1,910,386
Administration	10,412
Professional services and DOR fees	9,738
Interest and other fiscal charges	144,544
Total expenditures	2,075,080
Amount to be recovered through future increments	\$ 1,400,957
Reconciliation of recoverable costs	
Long-term notes payable	\$ 540,753
TID #1 fund balance - deficit	860,204
Total	\$ 1,400,957

As shown in Note 6, the general fund advanced cash to TID #1 to pay project costs. The balance of the advance as of December 31, 2021 is \$771,404. No repayment terms have been established. The amounts to be recovered may be increased by interest charged on the advance.

## NOTE 9

DEFERRED INFLOWS OF RESOURCES

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer inflow recognition in connection with resources that have been received, but not yet earned. At December 31, 2021, the various components of deferred inflows of resources reported in the governmental funds were as follows:

Property tax receivable	\$ 410,430
Tax increment receivable	120,903
2021 Water utility tax equivalent	46,151
Special assessments	5,438
Garbage and recycling penalties	25
Total	\$ 582,947

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 10

GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2021 includes the following:

	General Fund	TIF District #1	Capital Projects	CDBG Fund	Other Governmental Funds
Nonspendable:					
Advances to other funds	\$ 852,086	\$	\$	\$	\$
Prepaid expenses	1,250				
Restricted for:					
Community center					415,519
Assigned for:					
Recreation	23,360				
Park improvements			62,679		
Unassigned (deficit)	971,954	(860,204)		(19,653)	
Total fund balances	<u>\$ 1,848,650</u>	<u>\$ (860,204)</u>	<u>\$ 62,679</u>	<u>\$ (19,653)</u>	<u>\$ 415,519</u>

## NOTE 11

BUSINESS-TYPE ACTIVITIES RESTRICTED NET POSITION

Restricted assets and restricted net position in the business-type activities and the proprietary funds consist of the following at December 31, 2021:

Sewer utility restricted net position	
Debt service - revenue bonds	\$ 16,018
Equipment replacement	84,136
Total sewer restricted net position	<u>100,154</u>
Water utility restricted net position	
Debt service - revenue bonds	19,170
Total utility restricted net position	<u>\$ 119,324</u>

As described in Note 5, May 16, 2019 sewer system revenue bonds require the utility to establish and maintain debt service and depreciation accounts. January 22, 2020 water system revenue bonds require the utility to establish and maintain a debt service account.

Equipment replacement – Funds collected for recovery of construction costs are segregated and restricted as to use at the discretion of the Village board. A portion of the funds is to be used only for replacements or additions to the sewer plant.

Village of Ridgeway, Wisconsin  
Notes to Financial Statements  
December 31, 2021

## NOTE 12

DEFINED CONTRIBUTION PLAN

The Village participates in a deferred compensation program with Edward D. Jones. The Village contributes \$100 per month per employee. In 2021, the Village contributed \$5,600 for 5 employees. The Village recognizes pension expense as contributions are made, and there are no assets accumulated in a trust.

## NOTE 13

TAX LEVY LIMIT

Wisconsin Act 32 imposes a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. Under 2011 Wisconsin Act 32, in 2011 and all future years, a municipality is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. All exceptions and modifications to levy limits that existed under previous law continue to apply.

In addition, as part of Wisconsin's Act 20 (2013), legislation was passed that further limits future tax levies. If the Village adopts a new fee or a fee increase for covered services (which were partly or wholly funded by property tax levy), the Village must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. Covered services include garbage collection, snow plowing, and street sweeping.

## NOTE 14

PURCHASE COMMITMENTS / SUBSEQUENT EVENT

Prior to December 31, 2021, the Village approved the following projects:

Project/Purchase	Approved Costs	Expenditures through 12/31/2021	Purchase Commitments
2020 CDBG-PF project eng.	\$ 188,520	\$ 148,933	\$ 39,587
2020 CDBG-PF grant admin	20,000	12,000	8,000
2021 infrastructure project	1,460,387	827,275	633,112
Park bathroom	22,339	12,000	10,339
Community Center rooftop units	120,000		120,000
Meter software and meters	10,000		10,000
	<u>\$ 1,821,246</u>	<u>\$ 1,000,208</u>	<u>\$ 821,038</u>

Subsequent to December 31, 2021, the Village approved the following purchases:

Purchase	Amount
Lift station radios	\$ 10,100
ATV/UTV	13,511
Water meter purchases	20,940
WWTP samplers	17,000
Community Center renovations	493,313

## NOTE 15

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 87, *Leases*, effective for periods beginning after June 15, 2021, and GASB Statement No. 91, *Conduit Debt Obligations*, effective for periods beginning after December 15, 2021. When these become effective, application of these standards may restate portions of these financial statements.

Required Supplementary Information

DRAFT

Exhibit B-1  
 Required Supplementary Information  
 Village of Ridgeway, Wisconsin  
 Budgetary Comparison Schedule for the General Fund  
 For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variances- Positive (Negative)	
	Original	Final		Original to Actual	Final to Actual
<b>REVENUES</b>					
Taxes	\$ 298,449	\$ 298,449	\$ 298,449	\$	\$
Special assessments			3,010	3,010	3,010
Intergovernmental	197,680	197,680	196,498	(1,182)	(1,182)
Licenses and permits	8,220	8,220	10,246	2,026	2,026
Fines and forfeitures	2,700	2,700	1,643	(1,057)	(1,057)
Public charges for services	43,938	43,938	47,583	3,645	3,645
Interest income	10,000	10,000	4,530	(5,470)	(5,470)
Miscellaneous	5,111	5,111	39,047	33,936	33,936
<b>Total revenues</b>	<b>566,098</b>	<b>566,098</b>	<b>601,006</b>	<b>34,908</b>	<b>34,908</b>
<b>EXPENDITURES</b>					
Current:					
General government	175,423	175,423	161,679	13,744	13,744
Public safety	204,488	204,488	208,476	(3,988)	(3,988)
Public works	153,709	153,209	139,140	14,569	14,069
Leisure activities	52,983	53,483	25,631	27,352	27,852
Capital outlay			28,930	(28,930)	(28,930)
Debt service	19,495	19,495	17,714	1,781	1,781
<b>Total expenditures</b>	<b>606,098</b>	<b>606,098</b>	<b>581,570</b>	<b>22,747</b>	<b>22,747</b>
Excess (deficiency) of revenues over expenditures	(40,000)	(40,000)	19,436	57,655	57,655
<b>OTHER FINANCING SOURCES (USES)</b>					
Loan proceeds			17,713	17,713	17,713
Sale of capital assets			3,000	3,000	3,000
Transfers in	40,000	40,000	45,992	5,992	5,992
Transfers out			(10,000)	(10,000)	(10,000)
<b>Total other financing sources</b>	<b>40,000</b>	<b>40,000</b>	<b>56,705</b>	<b>16,705</b>	<b>16,705</b>
<b>Net changes in fund balance</b>			<b>76,141</b>	<b>74,360</b>	<b>74,360</b>
Fund balance - beginning	1,772,509	1,772,509	1,772,509		
Fund balance - ending	<u>\$ 1,772,509</u>	<u>\$ 1,772,509</u>	<u>\$ 1,848,650</u>	<u>\$ 74,360</u>	<u>\$ 74,360</u>

Exhibit B-2  
 Required Supplementary Information  
 Village of Ridgeway, Wisconsin  
 Budgetary Comparison Schedule for the CDBG Fund  
 For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variances- Positive (Negative)	
	Original	Final		Original to Actual	Final to Actual
<b>REVENUES</b>					
Intergovernmental	\$	\$	\$ 228,967	\$ 228,967	\$ 228,967
Total revenues			228,967	228,967	228,967
<b>EXPENDITURES</b>					
Current:					
General government			25	(25)	(25)
Capital outlay			399,926	(399,926)	(399,926)
Total expenditures			399,951	(399,951)	(399,951)
Excess (deficiency) of revenues over over expenditures			(170,984)	(170,984)	(170,984)
<b>OTHER FINANCING SOURCES (USES)</b>					
Loan proceeds			151,331	(151,331)	(151,331)
Net changes in fund balance			(19,653)	(19,653)	(19,653)
Fund balance - beginning					
Fund balance - ending	\$	\$	\$ (19,653)	\$ (19,653)	\$ (19,653)



Village of Ridgeway, Wisconsin  
Notes to Required Supplementary Information  
December 31, 2021

NOTE 1

BUDGET SCHEDULE

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

The Village budget is adopted in accordance with state law. Budget amounts in the financial statements include appropriations authorized in the original budget resolution and designated carryovers from prior years. Revisions to the original budget are required by a statutory provision, which states that no expenditure can be made from an expired appropriation. The statutes also require publication of these budget revisions. Changes to the overall budget must be approved by a two-thirds board action. A formal budget is not required for the capital project fund and TIF district #1. Control for the TIF district is maintained by comparison to the project plan. Budgetary comparisons are not required for proprietary funds.

Appropriations for the general fund lapse at year-end unless specifically carried forward by Board action.

The Village does not utilize encumbrances in its budget process but does take into consideration certain appropriations, which do not lapse on an annual basis.

NOTE 2

EXCESS EXPENDITURES OVER APPROPRIATIONS

The following expenditures exceeded budget appropriations for the year ended December 31, 2021:

<u>Expenditure</u>	<u>Excess Expenditures</u>
General fund	
Current:	
Public safety	\$ 3,988
Capital outlay	28,930
CDBG fund	
Current:	
General government	25
Capital outlay	399,926

DRAFT

Supplementary Information

Exhibit C-1  
 Village of Ridgeway, Wisconsin  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2021

	Special Revenue			Totals
	Local Fiscal Recovery Fund	Community Center	Debt Service	
<b>ASSETS</b>				
Cash and investments	\$ 32,971	\$ 437,875	\$ 57,188	\$ 528,034
Taxes receivable			65,954	65,954
Total assets	<u>\$ 32,971</u>	<u>\$ 437,875</u>	<u>\$ 123,142</u>	<u>\$ 593,988</u>
<b>LIABILITIES</b>				
Accounts payable	\$	\$ 22,356	\$	\$ 22,356
Unearned revenue	32,971			32,971
Total liabilities	<u>32,971</u>	<u>22,356</u>		<u>55,327</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenues			123,142	123,142
<b>FUND BALANCES</b>				
Restricted		415,519		415,519
Total fund balances		<u>415,519</u>		<u>415,519</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,971</u>	<u>\$ 437,875</u>	<u>\$ 123,142</u>	<u>\$ 593,988</u>

Exhibit C-2  
 Village of Ridgeway, Wisconsin  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2021

	<u>Special Revenue Community Center</u>	<u>Totals</u>
<b>REVENUES</b>		
Public charges for services	\$ 425	\$ 425
Miscellaneous	59,537	59,537
	<u>59,962</u>	<u>59,962</u>
Total revenues	59,962	59,962
<b>EXPENDITURES</b>		
Capital outlay:		
Leisure activities	104,443	104,443
	<u>104,443</u>	<u>104,443</u>
Excess (deficiency) of revenues over expenditures	(44,481)	(44,481)
	<u>(44,481)</u>	<u>(44,481)</u>
<b>OTHER FINANCING SOURCES</b>		
Transfer in	460,000	460,000
	<u>460,000</u>	<u>460,000</u>
Net change in fund balances	415,519	415,519
Fund balance - beginning	<u>          </u>	<u>          </u>
Fund balance - ending	<u>\$ 415,519</u>	<u>\$ 415,519</u>

**Resolution No. 2022-05**

RESOLUTION REGARDING USH 18-151 DANE AND IOWA COUNTIES USH 18/151 Dodgeville –  
Verona Corridor  
HIGHWAY ROAD AND BRIDGE IMPROVEMENTS

WHEREAS, a Limited Access Study was performed by the Wisconsin Department of Transportation for the USH 18-151 corridor from Dodgeville to Verona between 2002 and 2006; And,

WHEREAS, the Limited Access study continued into an Environmental Study occurring between the years of 2006 thru 2014, inclusive; including public involvement meetings, local public official's meetings, public hearings, and extensive planning across Dane and Iowa Counties culminating in an Environmental Impact Statement and Federal Highway Administration Finding Of No Significant Impact (EA-FONSI) in 2014; And,

WHEREAS, the Proposed Action of these studies was to eliminate all public and private at-grade direct accesses at existing local roads and driveways onto USH 18/151 to provide for safe travel without unreasonable indirection and to ensure that adequate response time for emergency services is maintained; And,

WHEREAS, the USH 18/151 Freeway Conversion Plan and Environmental Assessment study was conducted such that the Environmental Assessment (EA) is fully compliant with National Environmental Protection Act and was intended to serve as the environmental document of record for the design and construction of the various Preferred Alternatives; And,

WHEREAS, due to the size and complexity of the project area the project was divided into six (6) main segments or sections geographically based on the land use, economic development, and emerging safety and operational concerns resulting in a Preferred Alternative section for each of the six (6) segment in the corridor studied; And,

WHEREAS, each of the six (6) Preferred Alternatives were identified to make safety and other improvements to USH 18/151 and result in the construction of over/under passes, interchanges, and local roads to provide connectivity and redundancy along the corridor; And,

WHEREAS, each of the six (6) Preferred Alternatives studied led to independent conditions and conclusions for each location based on the nature of other access available, for long-term transportation corridor preservation as part of the backbone system, and for land-use transportation planning and coordination; And,

WHEREAS, the Wisconsin Department of Transportation (WisDOT) is now currently looking at performing spot intersection improvements consisting of Highway Safety Improvement Program dollars to develop R-cut or J-Turn intersection safety improvements in the corridor in a piecemeal (intersection by intersection) fashion; And,



## RIDGEWAY

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WHEREAS, the J-Turn or R-Cut design may be viewed as a low-cost design alternative in some situations to provide more desirable access to / from four-lane corridors than the present crossover left – straight – right turn movements; the design itself may complicate and confuse traffic patterns in this corridor especially during peak hour volumes resulting in increased crash / incident frequency; And,

WHEREAS, the traffic volume along USH 18-151 varies between 16,700 and 19,100 (in Iowa County) and between 19,800 and 27,400 (in Dane County) Average Annual Daily Traffic (AADT) counts; which correlates to a vehicle every four seconds (or less) along the highway and is significantly more than that during peak hour traffic volumes; And,

WHEREAS, a vehicle driving along at 65 MPH covers 95.3 Ft. / Sec. or 380Ft in 4 secs. resulting in insufficient queue times / lengths for vehicles to accelerate and decelerate between vehicles to make mainline USH 18-151 merging right-hand to left-hand turn lane movements which are required with J-Turn or R-cut intersections; And,

WHEREAS, reviewing and improving the six (6) segment corridors in a one by one intersection approach does not address overall safety in the corridor as drivers have other options and alternatives for access which would be at the same or less than the existing safety level for the intersection being evaluated resulting in a relocation of incidents in lieu of eliminating them;

NOW THEREFORE, BE IT RESOLVED by the Village of Ridgeway Board of Trustees; the Village of Ridgeway, Iowa County is concerned about the installation of spot location J-Turn or R-Cut style improvements for the various side road intersections in the corridor will not attain the Highway Safety Improvement Program goals to enhance safety by decreasing overall crashes, by making improvements for driver safety thru aiding to resolve driver conflicts in decision making, or for reducing the frequency and magnitude of crashes overall within the corridor; Now,

THEREFORE BE IT FURTHER RESOLVED, the Limited Access Study identified six segments for improvement due to existing accesses, rural road accesses, and topography to provide continuity for rural road users; Now,

THEREFORE BE IT FURTHER RESOLVED, the J-Turn or R-Cut intersection improvements are in disagreement with the Comprehensive plans for the townships and villages with in the County between Dodgeville and the East county line as those types of at-grade intersections do not promote localized economic development opportunities nor do they promote the unimpeded free movement of goods and services through the communities as the Proposed Six Segment Preferred Alternative interchanges and supporting local infrastructure would and those would better serve the constituents, residents, taxpayers, and corridor users; Now,

THEREFORE, BE IT FURTHER RESOLVED, the Village requests the Wisconsin Department of Transportation implement the six segment Preferred Alternative corridor improvements for each respective improvement location as initially identified and recommended in the USH 18/151 Limited Access Corridor Study and Environmental Assessment reports versus other isolated spot improvement alternatives the Wisconsin Department of Transportation may currently be evaluating; Now,



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THEREFORE BE IT RESOLVED, the Village Clerk shall send a copy of this Resolution to the Wisconsin Department of Transportation Southwest Region District Director Brett Wallace, the State Secretary of Transportation Craig Thompson, State Assembly Representatives: Todd Novak, Sondy Pope, and Travis Tranel along with State Senators: Jon Erpenbach and Howard Marklein.

Adopted by the Village of Ridgeway Board of Trustees on \_\_\_\_\_, 2022.

\_\_\_\_\_

Michele B. Casper, Village President

ATTEST:

\_\_\_\_\_

Hailey E. Roessler, Village Clerk/Treasurer



## RIDGEWAY

208 Jarvis Street | Suite A | Ridgeway, WI 53582

Iowa County, State of Wisconsin

### Resolution #2022-06

#### A RESOLUTION REGARDING FARMERS SAVINGS BANK 10 YEAR PROMISSORY NOTE TRANSFERRED TO THE WATER UTILITY

**Whereas**, the Village of Ridgeway passed Resolution No. 2020-15 issuing a promissory note to perform maintenance and upgrades to wells 1 and 2, and the painting and repair of the village water tower in the amount of \$540,000;

**Whereas**, the Village of Ridgeway passed Resolution No. 2020-16 A Resolution Regarding Water Fund Transfer to the Utility;

**Whereas**, the painting and repair of the water tower was completed for \$463,410.99;

**Whereas**, there is \$76,589.01 available to spend from the promissory note;

**Whereas**, it is anticipated Well #2 Meter Replacement will cost \$4,200;

**Whereas**, it is anticipated the cost to pull and inspect Well#1, with complete replacement and replumbing would not exceed \$27,000;

**Whereas**, on March 8<sup>th</sup> the Village of Ridgeway Board of Trustees approved expenditures for Wells 1 and 2 from ARPA Special Revenue Funds, and the Promissory note,

**Whereas**, on March 8<sup>th</sup> the Village of Ridgeway Board of Trustees approved payment of invoices from Midwest Meter totaling \$20,940.05 from ARPA Special Revenue Funds;

**Whereas**, upon the further review and recommendation of the Finance Committee the Village of Ridgeway Board of Trustees reallocates the aforementioned water fund expenditures from the special revenue fund to the promissory note in the water utility;

**Therefore, be it resolved**, the payment of Midwest Meter Invoices 0140827 and 0140606 in the amount of \$20,940.05 are to be allocated to the water fund promissory note;

**Therefore, be it further resolved**, the cost to replace the meter in Well #2, to pull and inspect the pump and make necessary repairs in Well #1 are to be paid by the promissory note;

**Therefore, be it further resolved**, the remaining \$21,183.96 dollars be spent on the transmitters, registers, and meters needed by the water utility as approved by the board are to be paid by the promissory note.

Adopted this 10<sup>th</sup> day of May, 2022.

\_\_\_\_\_  
Michele B. Casper, Village President





**RIDGEWAY**

208 Jarvis Street | Suite A | Ridgeway, WI 53582

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ATTEST:

\_\_\_\_\_  
Hailey E. Roessler, Village Clerk/Treasurer

Introduced: 05/10/2022

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

Previous Motions This Resolution Supersedes:

03/08/2022 Motions:

**ITEMS FOR CONSIDERATION AND ACTION**

5. Well #1 Plans Specifications & Estimates - Mark Doyle, Delta3 Engineering

Mark Doyle, Delta3 Engineer, discussed Well #1 Plans Specifications & Estimates as prepared by himself and Stan, another engineer. Casper indicated that the Finance Committee recommended utilizing the remaining amount of \$75,089 from the Water Tower and Well Improvements Loan for the upgrades to Well #1.

Motion by Baum, Seconded by Short. to replace and install a the meter in Well #2 utilizing ARPA money and to pull and inspect the pump at Well #1 utilizing water tower and well improvement loan money. Motion carried.

9. Midwest Meter Invoices

Midwest Meter Invoices were reviewed and discussed by the trustees.

Motion made by Vosberg, Seconded by Nevins, to approve \$20,940.05 to be paid out of ARPA funds. Motion carried.



## RIDGEWAY

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Iowa County, Wisconsin

### Resolution 2022-07

A RESOLUTION TO ELECT THE STANDARD ALLOWANCE AVAILABLE UNDER THE REVENUE LOSS PROVISION OF THE CORONAVIRUS LOCAL FISCAL RECOVERY FUND ESTABLISHED UNDER THE AMERICAN RESCUE PLAN ACT

**WHEREAS**, Congress adopted the American Rescue Plan Act in March 2021 (“ARPA”) which included \$65 billion in recovery funds for cities across the country.

**WHEREAS**, ARPA funds are intended to provide support to state, local, and tribal governments in responding to the impact of COVID-19 and in their efforts to contain COVID-19 in their communities, residents, and businesses.

**WHEREAS**, The Fiscal Recovery Funds provides for \$19.53 billion in payments to be made to States and territories which will distribute the funds to nonentitlement units of local government (NEUs).

**WHEREAS**, The ARPA requires that States and territories allocate funding to NEUs in an amount that bears the same proportion as the population of the NEU bears to the total population of all NEUs in the State or territory.

**WHEREAS**, \$65,942 has been allocated to the Village of Ridgeway (“Village”) pursuant to the ARPA.

**WHEREAS**, The Coronavirus State and Local Fiscal Recovery Funds ensures that governments have the resources needed to fight the pandemic and support families and businesses struggling with its public health and economic impacts, maintain vital public services, even amid declines in revenue, and build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

**WHEREAS**, In May 2021, the US Department of Treasury (“Treasury”) published the Interim Final Rule describing eligible and ineligible uses of funds as well as other program provisions, sought feedback from the public on these program rules, and began to distribute funds.

**WHEREAS**, on January 6, 2022, Treasury issued the final rule. The final rule delivers broader flexibility and greater simplicity in the program, responsive to feedback in the comment process.

**WHEREAS**, the final rule offers a standard allowance for revenue loss of up to \$10 million, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation.

**WHEREAS**, recipients that select the standard allowance may use that amount, in many cases their full award, for government services, with streamlined reporting requirements.



RIDGEWAY

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**NOW THEREFORE, BE IT RESOLVED,** The Village of Ridgeway Board of Trustees elects the standard allowance available under the revenue loss provision of the American Rescue Plan Act in the amount of \$65,942 to be used for the general provision of government services.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Michele B. Casper, Village President

ATTEST:

\_\_\_\_\_  
Hailey E. Roessler, Village Clerk/Treasurer

Introduced: 05/10/2022

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

**ARPA**

Federal Grant Amount Received \$ 65,942  
 PLANNED

Sewer Improvements	
Composite Samplers (2) WWTP - 8,700 ea	\$ 17,400.00
Radio Tower Upgrade	\$ 10,100.00
Water Improvements	
<i>Meter Software Upgrade &amp; 10 Meters (actually 9)</i>	\$ 10,000.00
<i>Extra Meters ordered (66)</i>	\$ 18,282.00
<i>IR Comm Device</i>	\$ 165.05
<i>Well #2 Distribution Meter</i>	
Public Space Improvements	
Recycle Away (trash cans)	\$ 2,812.52
Alternate#1 Community Center Infrastructure \$38,604	
<b>Project Total:</b>	<b>\$ 58,759.57</b>
Funds Remaining:	\$ 7,182.43



PROPOSED

\$	17,400.00
\$	10,100.00
\$	7,500.00
\$	-
\$	-
\$	-
\$	2,812.52
\$	28,129.48
<b>\$</b>	<b>65,942.00</b>
\$	-

VILLAGE OF RIDGEWAY MUNICIPAL CODE OF ORDINANCES

Chapter 10 Public Peace, Safety, and Good Order

(11) Location Restricted. The hives of all bees kept within the Village limits shall be located not less than two hundred (200) feet from any residence other than the one situated upon the premises where the bees are kept.

10.13 ROLLERSKATING, COASTING AND BICYCLING. (Cr. Nov. 1, 1954).

(1) Roller-skating. Roller-skating on the sidewalk on Main Street in the Village of Ridgeway is prohibited.

(2) Coasting. Coasting, sliding with hand sleighs, or skating on any street in the Village is prohibited, except in areas designated by the Officer in Charge.

(3) Bicycle. The operation of a bicycle on any sidewalk in the Village is prohibited.

10.14 RIDING OF BIKES IN THE CONCESSION STAND AREA OF THE BALLPARK. (Cr. Aug. 6, 1985; Am. 1986).

The riding of all types of bicycles in the concession stand area of the ballpark is hereby prohibited.

10.15 LIQUOR RESTRICTIONS ON VILLAGE PROPERTY. (Cr. Oct. 7, 1981).

(a) No person shall possess any open intoxicating liquor or fermented malt containers on Village property nor shall any person drink any intoxicating liquors or fermented malt beverages on Village property; property specifically including the Village Green and the streets and sidewalks of the 500, 600, and 700 blocks of Main Street.

(b) ~~The Village Park and ball diamond area are exempt from this restriction.~~

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10.16 VILLAGE GREEN CLOSED. (Cr. Oct. 7, 1981).

The Village Green shall be closed to all persons from 1:30 a.m. to 6:00 a.m.

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10.17 GLASS CONTAINERS RESTRICTED. (Cr. Aug. 6, 1985).

All glass containers on Village of Ridgeway property are prohibited.

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10.18 CURFEW. (Cr. Nov. 1, 1981).

It shall be unlawful for any minor under the age of 18 years to loiter idle, wander,

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VILLAGE OF RIDGEWAY MUNICIPAL CODE OF ORDINANCES

Chapter 9 Public Nuisances

9.08 LOUD AND UNNECESSARY NOISE PROHIBITED.

(Cr. May 1, 2012) (Am. April 2022).

- 1) General: No person shall make or cause to be made any loud, disturbing, or unnecessary sounds or noises such as may tend to annoy or disturb a person of ordinary sensibilities in or about any public street, alley, park, or any private residence.
- 2) Public Address Systems and Amplifiers: No person shall use or operate any PA System, amplifier, or device which increases the volume of voice, music, or other sounds so loud as to disturb the public peace or the quiet and peacefulness of the neighborhood.
- 3) Construction and Machinery Noise: Between the hours of 10:00 pm, and 7:00 am no person shall do construction work or operate any chain saw, lawn mower, or any other loud machinery of a similar nature, except for municipal, state, and/or county staff and/or vehicles operating at night when public welfare and convenience renders it impossible to perform such work during the day.
- 4) Penalties. Any persons violating any provisions of this ordinance, whether negligently or otherwise, shall be punished as outlined in Chapter 12.

9.09 STORAGE OF JUNK REGULATED.

(Cr. 1986).

(1) No person shall accumulate or store any junked motor vehicle, scrap iron, junked machinery, wrecked machinery, junked trailers, wrecked trailers, bottles, jugs, broken glass or scrap metal or anything pertaining to a junk yard including unlicensed wrecked or inoperative motor vehicles outside of any building or property located in the Village. Excluded from the above are wrecked or inoperable motor vehicles bearing valid, current license plates and wrecked or inoperative motor vehicles on the premises of a licensed automobile dealer.

(2) Clutter shall be determined by signed or verified complaint about materials being left lying around a house.

(3) If the police department finds any inoperable motor vehicle which does not bear a valid license plate placed or stored in the open upon public property within the Village, the department shall cause such vehicle to be removed to a junk or salvage yard and stored there for 10 days, at the end of which time the junk or salvage yard shall dispose of such vehicle, unless claimed by the owner thereof.

(4) If the department shall find any such vehicle placed or stored in the open upon private property, the department shall notify the owner of the property to remove such vehicle within 10 days. If such vehicle is not removed within such time, the department shall cause the vehicle to be removed and the cost charged to the property as a special tax.

**Deleted:** Loud and Unnecessary Noise Prohibited. It shall be unlawful for any person to make, continue, or cause to be made or continued any loud and unnecessary noise.

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**Deleted:** <#>Types of Loud and Unnecessary Noises. The following acts are declared to be loud, disturbing, and unnecessary noises in violation of this section, but this enumeration shall not be deemed to be exclusive:¶  
<#>Horns, signaling devises. The sounding of any horn or signaling devise on any automobile, motorcycle, or other vehicle on any street or public place for longer than three (3) seconds in any period of one (1) minute or less, except as a danger warning; the creation of any unreasonable loud or harsh sound by means of any signaling device and the sounding of any plainly audible device for an unnecessary and unreasonable period of time; the use of any signaling device except one operated by hand or electricity; the use of any horn, whistle, or other device operated by engine exhaust and the use of any signaling device when traffic is for any reason held up.¶

<#>Radios, phonographs, boom box, similar devices. The using, operating, or permitting to be played, used, or operated any radio receiving set, musical instrument, phonograph, boom box, or other machine or device for the producing or reproducing 3f sound in a loud and unnecessary manner. The operation of any set, instrument, phonograph, machine, or device between the hours of 10:00 p.m. and 7:00 a.m. in a manner as to be plainly audible at the property line of the building, structure, or vehicle in which it is located shall be evidence of a violation of this Section.¶

<#>Loudspeakers, amplifiers for advertising. The using, operating, or permitting to be played, used, or operated of any radio receiving set, musical instrument, phonograph, loudspeaker, sound amplifier, or other machine or device for the producing or reproducing of sound which is cast upon the public streets for the purpose of commercial advertising or attracting attention of the public to any building or structure. Announcements over loudspeakers can only be made by the announcer in person and without the aid of any mechanical devise.¶

<#>Animals, birds. The keeping of any animal or bird which causes frequent or long continued unnecessary noise ... [1]

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**Deleted:** by forfeiture. If any violation be continuing, each day's violation shall be deemed a separate violation. ... [2]

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**Page 117: [2] Deleted** **Hailey Roessler** **2/21/2022 4:11:00 PM**

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# Do you live in Iowa County?

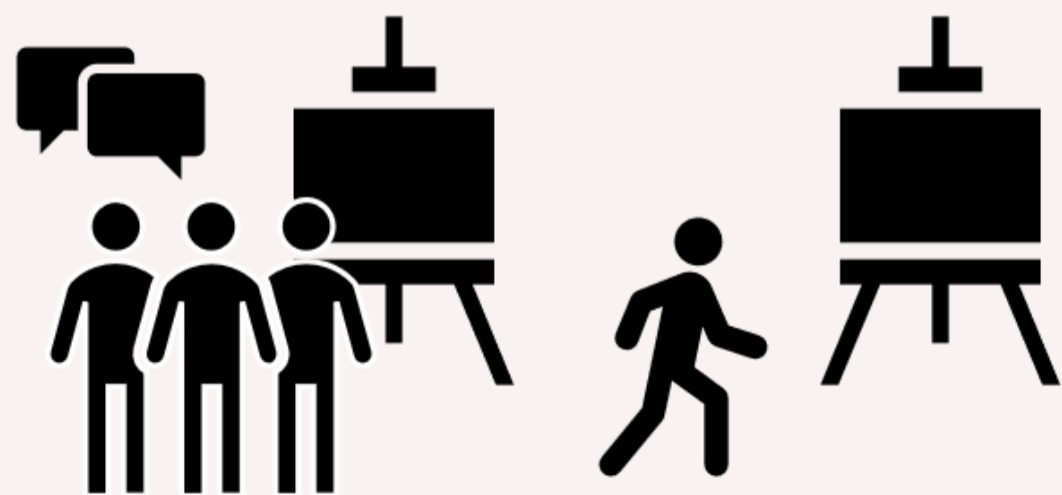
## Drop in anytime from 4-8 pm.

The Iowa County Hazard Mitigation Planning Team will host three interactive, drop-in style meetings where you can learn and give input about the risks facing your community.

Thursday, June 23rd:  
Wyoming Valley School Cultural Arts Center, Spring Green

Thursday, June 30th:  
Mineral Point City Hall

Thursday, July 7th:  
Iowa County Law Enforcement Center, Dodgeville



Barneveld,  
1984 Tornado



Arena,  
2018 Flooding



2022 Avian Flu